



NGEC

National Gender and
Equality Commission

FINANCIAL YEAR 2015/2016 BUDGET ANALYSIS ON GENDER AND INCLUSION

A SPECIAL FOCUS ON TRADE AND AGRICULTURE



FINANCIAL YEAR 2015/2016 BUDGET ANALYSIS ON GENDER AND INCLUSION

A Special Focus on Trade and Agriculture

The National Gender and Equality Commission (NGEC)
Solution Tech Building, 1st Floor, Longonot Road,
Upper Hill, next to Crowne Plaza Hotel,
P.O. Box 27512 – 00506, Nairobi, Kenya
Tel: +254 2(20)-272-7778/ 020 3213199
Fax: +254 20 272 7776
Email: info@ngeckkenya.org
Twitter: [@NGECKENYA](https://twitter.com/NGECKENYA)
www.facebook.com/NGECKKenya
www.ngeckkenya.org

All rights reserved

© 2015

CONTENTS

LIST OF TABLES.....	V
LIST OF FIGURES	VI
LIST OF ABBREVIATIONS	VII
STATEMENT FROM THE CHAIRPERSON	IX
CHAPTER 1: INTRODUCTION	11
1.1 Gender Responsive Budgeting.....	13
1.2 Purpose, Objectives and Scope of Analysis.....	14
1.3 Methodology Used.....	15
1.4 Limitations of the Analysis.....	15
CHAPTER 2: BUDGET MAKING PROCESS IN KENYA	17
2.1 What is a budget?.....	17
2.2 Programme Based Budget in Kenya.....	17
2.3 Medium Term Expenditure Framework (MTEF)	18
2.4 Programme Based Budgeting	18
2.5 Gender responsive initiatives in Kenya	20
2.6 Gender disparities in Kenya.....	21
2.7 Legal framework for the budget process in Kenya.....	23
2.8 The Budget Cycle	23
2.9 Budget Policy Statement 2015.....	24
CHAPTER 3: FINDINGS OF THE ANALYSIS.....	27
3.1 Gender Analysis of 2015/16 Budget Relative to 2014/15 Budget: A macro perspective	27
3.2 A review of budget documents for 2014/15 and 2015/16 from a gender perspective	29

CHAPTER 4: SECTORAL BUDGET ANALYSIS FOR 2015/16 COMPARED WITH 2014/15.....	31
4.1 Agriculture, Rural and Urban Development sector.....	31
4.2 Trade Sector	41
4.3 Gender Analysis on Programmes in the 3 MDAs Under Trade Sector.....	42
CHAPTER 5: ALLOCATIONS TO OTHER SECTORS IN 2014/15 AND 2015/16 BUDGETS	55
5.1 Health sector.....	55
5.2 Education sector	46
5.3 Energy Infrastructure and ICT Sector.....	47
5.4 Governance, Justice, Law and Order Sector	47
5.5 Public Administration and International Relations Sector (PAIRs)	50
5.6 Environment Protection, Water and Natural Resources Sector	51
5.7 National Security sector	51
5.8 Social Protection, Culture and Recreation Sector	52
5.9 General Economic and Commerce Affairs Sector	53
CHAPTER 7: CONCLUSION AND RECOMMENDATIONS.....	55
7.1 Conclusion	55
7.2 Recommendations	56
References:.....	59
Glossary of terms often used in GRB.....	61

LIST OF TABLES

Table 1:	Number of boys and girls, men and women enrolment in schools and universities in 2010–2014	13
Table 2:	Women participation in key decision making positions 2013–2014.....	14
Table 3:	Thematic Pillars of Budget Policy 2015.....	17
Table 4:	Allocation to state department of agriculture 2011/12 – 2015/16 on kshs millions.....	37
Table 5:	Allocation by programme to state department of agriculture for 2014/15 and 2015/16 in kshs millions	39
Table 6:	Allocation to MDAs in ARUD sector for 2014/15 and 2015/16 in kshs millions	42
Table 7:	Allocation to the ministry for 2014/15 and 2015/16 by programme in kshs millions.....	44
Table 8:	Allocation per programme in the ministry for 2014/15 and 2015/16 in kshs millions.....	45
Table 9:	Allocation to health sector for 2014/15 and 2015/16 in kshs millions.....	48
Table 10:	Allocation to education sector for 2014/15 and 2015/16	50
Table 11:	Allocation to energy, infrastructure and ICT on 2014/15 and 2015/16 budget in kshs millions	51
Table 12:	Allocation to governance, justice, law and order sector for 2014/15 and 2015/16	52
Table 13:	Allocation for public administration and international relations sector for 2014/15 and 2015/16 kshs millions.....	55
Table 14:	Allocation to environment protection, water and natural resources sector or 2014/15 and 2015/16 in kshs millions.....	56
Table 15:	Allocation for national security sector for 2014/15 and 2015/16 budget in kshs millions.....	57
Table 16:	Allocation to social protection, culture and recreation sector for 2014/15 and 2015/16 kshs millions.....	58
Table 17:	General economics and commercial affairs sector for 2014/15 and 2015/16	59



LIST OF FIGURES

Figure 1: Enrolment in public universities for men and women.....	13
Figure 2: % allocation to sectors in 2014/2015 compared with 2015/16.....	29
Figure 3: Percentage change of allocation to the sector in 2014/15 and 2015/16.....	30
Figure 4: Disparities between men and women in performance of agriculture	35
Figure 5: % of females to the total student's population.....	35

LIST OF ABBREVIATIONS

ARUD	Agriculture, Rural and Urban Development
ASDS	Agriculture Sector Development Strategy
BAC	Budget and Appropriation Committee
BPS	Budget Policy Systems
CAJ	Commission on Administrative of Justice
CEDAW	Convention on the Elimination of Discrimination against Women
CIC	Commission on the Implementation of the Constitution
CRA	Commission on Revenue Allocation
EPZs	Export Processing Zones Authority
GDP	Gross Domestic Product
GETNET	Gender Training Network
GRB	Gender Responsive Budget
GRBI	Gender Responsive Budgeting Initiative
ICT	Information, Communication and Technology
IEBC	Independent Electoral and Boundaries Commission
ILO	International Labor Organization
IPOA	Independent Policing and Oversight Authority
JICA	Japan International Cooperation Agency
JSC	Judicial Service Commission
KAPAP	Kenya Agricultural Productivity and Agribusiness Products
KePIM	Kenya Poverty Impact Monitoring
KNBS	Kenya National Bureau of Statistics
KNCHR	Kenya National Commission on Human Rights
KSHs	Kenya Shilings

MCDAS	Ministries, Counties, Departments and Agencies
MDAs	Ministries, Departments and Agencies
MI& ED	Ministry of Industrialization and Enterprise Development
MSMEs	Micro, Small and Medium Enterprises
MT	Metric Tons
MTEF	Medium Term Expenditure Framework
NACC	National Aids Control Council
NGEC	National Gender and Equality Commission
NGOs	Non- Governmental Organizations
NHIF	National Hospital Insurance Fund
NLC	National Land Commission
NPS	National Police Commission
PAIRs	Pubic Administration and International Relations Sector
PBB	Programme Based Budgeting
PER	Public Expenditure Review
PFM	Public Finance Management
PPA	Population Policy Acceptance
PRS	Poverty Reduction Strategy
PRSP	Poverty Reduction Strategic Paper
PWDs	Persons with Disabilities
RPP	Registrar of Political Parties
SIGs	Special Interest Groups
SO	Standing orders
SRC	Salaries and Remuneration Commission
SWGs	Sector Working Groups
UNESCO	United Nations Educational, Scientific and Cultural Organization
WPA	Witness Protection Agency

STATEMENT FROM THE CHAIRPERSON

The National Budget is a financial plan that outlines the sources of government revenue and how the revenues are to be spent within a given time period of 12 months for the benefit of all citizens including the special interest groups (SIGs) among them women, youths, persons with disabilities, older members of society, children, marginalized and minority groups and communities. The budget has recurrent and development expenditure which meets the cost of operations, maintenance as well as everyday activities and long term projected activities to meet the planned outputs respectively.

The analysis commissioned by NGEK provides a review of the approved budget estimates for the 2015/16 financial year and generates a gender equality and inclusion analysis. This will be used to contribute to building understanding and promoting the adoption of the principles of Gender Responsive Budgeting (GRB) in the government budget making processes at all levels. The analysis reviews the global national budget as well as the development and recurrent budget in each Ministry and sectors, and provides a synopsis of the extent to which the budgets promote gender equality and inclusion. This analysis has focused more on trade and agriculture and further compares the budget estimates for 2015/16 with 2014/15.

This analysis report is a culmination of desktop review of relevant budget documents and face to face interviews with officers from key ministries. The validity of the report is based on the assumption that all the necessary materials were to be available to facilitate comprehensive analysis and accurate reporting.

It is worth noting that there is positive progress made in ensuring equity and inclusion in the budget process as stipulated in the Kenya Constitution 2010. The public is given an opportunity to make its needs known and considered in the budget both at fiscal framework (Budget Policy Statement) stage and during consideration of estimates. However, public contribution is weak as members of the public are not well informed on the budget issues to aid fruitful contribution. The public therefore need to be sensitized fully on public participation and the benefits thereafter.

The analysis notes that the State Department of Agriculture formulated a project on enhancing gender responsiveness in extension services which in the year under review was allocated Kshs 101 million. The government through various policies and legal documents has had some progress towards strengthening the realization of gender equity and equality. However a quick analysis of the budget process indicated that engendering of the same in adherence to the approved policies and laws, and in line with national commitments outlined in Kenya vision 2030, has

not been comprehensively undertaken. The analysis indicates that the success of the gender mainstreaming project would need systematic, up-to-date information regarding opportunities and gender disaggregated baseline data, which can be used to measure projects progress.

Despite the conclusion that FY 2015/16 presented aims to reduce gender inequality and exclusion, the government needs to invest more on training of women and youths on technical skills development and entrepreneurship while continually improving on non-conventional collateral for accessing credit, a move that would greatly benefit women whose major constraint to credit access has been lack of collateral. This will eventually increase the special interest groups' participation in politics and leadership in decision making at all levels and sustaining the campaign for the implementation of laws promoting equality and freedom from discrimination.

I believe that this analysis will contribute in improving economic governance and financial management as it provides feedback to government on meeting the different gender needs for women, men, girls and boys.

Winfred Osimbo Lichuma, EBS
Chairperson

INTRODUCTION

The Kenyan government's commitment to mainstream gender has led to the establishment of national agencies such as the National Gender and Equality Commission, Gender directorate under the Ministry of Devolution and Planning and gender focal points in every ministry to sensitize ministries on gender and have mainstreaming in policy, planning, budgeting, and implementation as well as monitoring and evaluation. Further, various policies and documents have been developed and adopted that include National Gender and development policy (2000, under review) the sessional paper no.2 of 2006 on gender equality and development, gender mainstreaming implementation plan of Action 2007, among others.

Kenya has signed and ratified various Instruments, Treaties and International Conventions¹, and enacted Laws and Policies on equality and inclusion. The Constitution of Kenya 2010 forbids discrimination on the basis of sex, race, religion, social status, ethnicity, age, disability, marginalization and colour among others. The implementation of the same has been eased by putting the necessary structures through establishment of gender indicators in the performance contracting process. This ensures that government Ministries, Departments and Agencies adhere to the principles of equality and inclusion in their plans, budgets and administrative procedures.

Budget making process in Kenya is entrenched in the Constitution as well as the Public Finance Management Act, 2012. The documents explain the roles to be played by the various stakeholders and the envisaged public participation in the process. Chapter 12, article 201 of the Constitution stipulates that the public finance system shall promote an equitable society where the burden of revenue collection and expenditure shall be shared equitably among both national and

1 These include.

- i) Kenya signed and ratified the recommendation by the committee on the elimination of discrimination against women (CEDAW) in 1984
- ii) Forward looking strategies for advancement of women was adopted in 1985.
- iii) The Beijing platform for action was adopted by the National Assembly for implementation in November, 1996
- iv) Millennium development goals signed in 2000;
- v) Sustainable Development Goals 2015

county government with special provisions for marginalized groups. The law further emphasizes on openness, accountability, public participation and equitable sharing of revenues. The Government has therefore a major role to play in achieving objectives of gender equality. National budgets reflect governments' social and economic priorities and level of political will to address development challenges such as poverty, inequalities between women and men, and social exclusion.

Realization of gender gains as stipulated in the Kenyan Constitution requires financial commitments in the annual budget. The budget is the most important statement of the financial plan of the government, it's a legal instrument whereby parliament gives the executive approval to collect revenue and spend public funds. The budget is both a technical and political tool which depends on the limited resources to carry out its plan. It shows the income and expenditure of the government during a financial year, it's the most important economic policy tool as it provides a means within which the government outlines its priorities and how it intends to deliver services to its people. It's important to note that budget are never gender neutral so they either perpetuate or reduce inequalities and therefore it's important to establish the outcomes of the budgeted funds on an individual, household or a community to ensure equality and inclusion are adhered to.

According to the long term development blue print of Kenya vision 2030, the country aspires to be a middle income country by 2030. This calls for a focus on economic growth and development that includes improving welfare of all the people. Several studies have shown that there is a positive correlation between diminishing gender inequality and higher growth rates. Women's productivity increases disproportionately if their access to information, credit, extension services, inputs and markets is enhanced and if their time burden is reduced through for example investing in labor-saving infrastructure. To hasten economic growth and development there is need for inclusion and equity in distribution of goods and services without discrimination of any segments of the society, thus the need for gender responsive budgeting.

Since the Fourth World Conference of Women held in 1995 in Beijing, gender mainstreaming has become an internationally acknowledged strategy for promoting gender equality. Gender responsive budgeting aims at mainstreaming gender into public finance, the Beijing Platform for Action explicitly refers to the "integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men". In the Beijing plus 5 documents, it was reiterated that limited resources at the state level make it imperative that innovative approaches to the allocation of existing resources be employed, not only by governments but also



by non-governmental organizations and the private sector. One such innovation is the gender analysis of public budgets, which is emerging as an important tool for determining the different impact of expenditures on women and men to help ensure the equitable use of existing resources. This analysis is crucial to promote gender equality.

However, the major hindrance has been on allocation of resources to implement the laws and policies. This is mainly because of inadequate information on gendered outcomes of how resources are mobilized and used. Further, research and analysis taken to support gender equality and inclusion are inadequate, as well as acceptable tools for the work to enable linkages to be drawn between findings and the challenges being faced by the different gender.

1.1 Gender Responsive Budgeting

Gender responsive budgeting is an approach designed to mainstream the gender dimension into all stages of the budget cycle. In general, gender responsive budgeting aims at analyzing the different impacts of a state's national and local expenditure as well as revenue policy on women and girls, and on men and boys, respectively. In addition to the impact analysis, gender responsive budgeting comprises of making proposals to reprioritize expenditures and revenues, taking into account the different needs and priorities of women and men. Depending on the country-specific context, other factors of inequality may also be focused on, such as age, religious or ethnic affiliation, or the place of residence (urban/rural, different provinces).

The world's first gender responsive budgeting initiative (GRBI) was established in Australia in 1984. The government-led initiative, which was coordinated by the Offices on the Status of Women, eventually covered the budgets of the federal, state and territorial governments, and assessed the impact of expenditures and some elements of revenue on women and girls. The results were published in women's budget statements that were presented together with the annual budget documents. The initiative was finally abandoned at the federal level in 1996 after a change in government.

One of the best documented GRB initiatives was established in South Africa in 1995 after the end of apartheid. In contrast to the government-led Australian initiative, the South African Women's Budget Initiative (WBI) was led by two policy research non-governmental organizations (NGOs) and a parliamentary committee. Within the first three years of operation, the initiative analyzed all 27 votes of the national budget from a gender perspective, and later also focused on local level budgets and revenues. The detailed findings of the research from the first few years were published in a series of books. In addition, the initiative produced shorter

easy-to-read booklets that summarized the research findings and were disseminated to a wider public. In cooperation with the gender training network (GETNET), the WBI also developed workshop material for capacity-building activities related to gender responsive budgeting.

Following the Fourth World Conference on Women held in Beijing in 1995, GRB initiatives have been established in more than 60 countries across all continents, and the number is still growing. In several Poverty Reduction Strategy (PRS) countries, GRB initiatives have been established in connection with the PRS process, led by a variety of actors. In some countries, such as Uganda, women parliamentarians are working together with community activists and women researchers to develop GRB initiatives; while in other countries such as Rwanda, Mozambique and Kenya, they are led by different ministries. It's promoted from the awareness and acknowledgement of economic costs of gender inequality to the society and the importance of public resource allocation for gender equality initiatives.

Government, international organizations and civil society groups over time have used different approaches to analyze government budgets and scrutinize them for their impact on women, men, girls and boys (ILO, 2006). GRB initiatives have been adopted as a strategic approach to the assessment of the role of budgets in promoting gender equality by integrating a gender perspective into all stages of the budget process which includes planning, preparation, implementing and evaluating to ensure that gender issues are taken into consideration in budget policies (UNESCO 2010).

1.2 Purpose, Objectives and Scope of Analysis

Purpose

The purpose of the analysis is to review the approved budget estimates for the 2015/16 financial year and generate a gender equality and inclusion analysis of the same. This will be used to contribute to building understanding and promoting the adoption of the principles of Gender Responsive Budgeting (GRB) in the government budget making process. The analysis reviews the global national budget as well as the development and recurrent budget in each ministry, and provides a synopsis of the extent to which the ministerial budgets have the potential to promote gender equality and inclusion, particularly state departments of agriculture and trade.

Main objective of the analysis

The main objective of the task is;

- To look at the budgets for FY 2015/16 and determine the percentage budget allocation to gender equality and inclusion.
- Provide a synopsis of the extent to which the sub-sectors mandates and their



relationship with the current gender equality and inclusion related challenges facing the country.

- Analyze the budget focusing mainly on trade and agriculture to establish whether the gender equality and inclusion principles are considered in the budget.

The specific objectives;

- To review the national recurrent and development budget for FY 2015/16. This includes, overall distribution of resources between Ministries and Sectors;
- To determine the changes in budget allocation for FY 2014/15 with FY 2015/16 budget in consideration to gender responsiveness;
- To identify the gains and gaps in government prioritization as well as critical omissions for promotion of gender equality and inclusion focusing mainly on trade and agriculture;
- Propose how the NGEC, the national governments and other key stakeholders can develop linkages and/or a framework of engagement to ensure improved accountability towards the principles of gender equality and inclusion.

Scope

The analysis assessed the budget estimates for 2015/16 compared with 2014/15 to determine the change in allocation of the sectors, particularly the allocation on gender and equality commitments in the trade and agriculture. The validity of the report was based on the assumption that all the necessary materials were to be available to facilitate comprehensive analysis and accurate reporting.

1.3 Methodology Used

The study was undertaken through a desk review of existing data for financial year 2014/15 and 2015/16 budget estimates, literature review of relevant documents², and face-to-face interviews and discussions with key Government staff and budget implementing officers. The approved budget books for 2014/15 and 2015/16 were also used to compare estimates allocated for each sector in each financial year, indicating the percentage change of allocation per sector.

1.4 Limitations of the Analysis

The limitations include:

- i) The report provides an analysis of the approved 2014/15 and 2015/16 recurrent and development national budget estimates with a particular focus on

2 National GRB guidelines 2014, Ministries of Agriculture and Trade sector reports, Sectoral budgets (allocations, expenditure, indicators and targets), budget documentation such as budget call circulars, performance assessment frameworks

trade and agriculture sectors. The budget estimates gives indicative plans on the utilization of funds. However, changes on resource allocation are done during budget implementation and approved through supplementary estimates. The figures indicated may not therefore show the full position on utilization of funds on the indicated activities.

- ii) The analysis has not taken into consideration the effect of taxes levied on the stated financial year on gender.
- iii) The country adopted a programme based budget for national government in 2013/14. However, the number of beneficiaries for the various interventions, especially in agriculture, is through groups and is reflected in gender neutral format.

BUDGET MAKING PROCESS IN KENYA

2.1 What is a budget?

A budget is a plan of revenue and expenditure outlining the activities to be carried out and the cost of implementing the said activities. It further prescribes how funds will be raised to finance the planned activities. The practice has been that different countries prepare budgets following a sequence that is referred to as the budget cycle.

Budgets have evolved over the years resulting to new types of public sector budgets, with different focus this including; performance budgeting, program budgeting, zero based budgeting, output budgeting. They have all evolved as distinct forms incorporating new ways of conceptualizing and measuring performance and building on lessons learnt. Today, governments combine more than one budget type such as: output budgeting with programme based budgeting.

2.2 Programme Based Budget in Kenya

Kenya has made a lot of progress in budget making since the early years after independence when the budget was a secretive exercise with limited information; allocations were done without consultation with ministries, there was little predictability of funds and flexibility during execution, the focus was one year and it featured incremental budgeting that focused on inputs. These factors coupled with absence of a link between policy, planning and budgeting resulted into weak public finance management.

The budget system in Kenya has changed severally since independence to improve public budgeting processes for better delivery of goods and services. Some of the Reforms introduced include:

- 1) Programme Review and Forward Budget
- 2) Budget Rationalization Programme
- 3) Public Investment Programme
- 4) Medium Term Expenditure Framework

2.3 Medium Term Expenditure Framework (MTEF)

The Medium Term Expenditure Framework (MTEF) was started in the 2000 after internal reviews of the performance of the budget process that identified some weakness in public expenditure management. The weaknesses included credibility of the budget process, declining quality of public investment which was inconsistent with the objective of achieving the envisaged high and sustained growth of the economy, among others.

The MTEF imposed discipline in planning and managing national resources by establishing a link between policy, planning and budgeting process therefore integrating policy, budgeting and expenditure management with a view to making the budget process more transparent, participatory and promote accountability in management of public resources. Further, it attempts to link sector objectives to national priorities to achieve greater result from the available resources and greater credibility of budgetary decision making for a period of 3 years.

The introduction of MTEF led to the creation of various working groups that include a macroeconomic work group that prepares a medium term fiscal strategy that sets out the optimal levels of aggregate revenue and expenditures as well as financing deficits. The sectoral hearings on the budget was also brought on board where sector working groups present their respective sector reports and receive comments from the public to facilitate inter-sectoral allocations.

However, MTEF has challenges that include incremental resource budgeting especially on on-going programmes resulting in redundant and rising programme implementation costs, as well as inadequate and at times lack of monitoring and evaluation system. The successful implementation of MTEF would require reforms in governance, budget execution and criteria for expenditure based on national prioritization.

The budget focus is currently on Programme Based Budgeting (PBB) which is part and parcel of MTEF. PBB has however not taken up as expected so that decisions made are based on outputs and not line item.

2.4 Programme Based Budgeting

The Programme based budgeting objectives include among others;

- To promote high quality, client-responsive public services and to maximize value for money in service delivery.
- To use performance and evaluation data for policy planning and management purposes, enhancing operational and technical efficiency, expenditure prioritization and improving allocation of resources.



- To improve effectiveness of government ministries/departments when developing and implementing their programmes and sub-programmes of activities.

Programme Based Budgeting (PBB) in Kenya started in 2013/14 as stipulated in the Public Finance Management (PFM) Act, 2012. The National government was expected to commence implementation of Programme based budget (PBB) in 2013/14 while the counties are expected to commence implementation of the same in 2014/15.

The PBB is embedded in a 3 Year MTEF and is an integrated approach being implemented to change the focus of the budgetary process from a input based annual activity to a performance based exercise that improves efficiency and effectiveness of expenditures. There is emphasis on the mandate of the ministry/agency, priorities, programs and their objectives, outputs of funds allocated and relates the same to the agency goals.

Programme based budgeting brought a greater understanding of the budget as an expression of government collective policies and priorities. The budget is more comprehensive and realistic, has greater budgetary flexibility, transmission of funds to spending agencies is done in a transparent manner and are reasonably predictable with a goal and expected results.

Although the national government started implementing the PBB in 2013/14 as per the PFM requirements, there is however some weaknesses witnessed in the budget that include; situations where targets and indicators to measure the success of programme implementation are neither specific nor measurable. There are also some instances where there is no clear logic linking the program objectives to the indicators.

Further, Programme based budget does not focus on people or its impact on people but focuses on the programme. There is need therefore for improvements on targets and indicators to measure success of programme implementation. Every indicator should have a clear target with a baseline and a time period for meeting the same to facilitate budget implementation and monitoring. Gender responsive budgeting has emerged as an important and widespread strategy for scrutinizing government budgets for their contribution to gender equality. There is use of a variety of tools and processes to assess the impact of government expenditure and revenues on the social and economic impact on men, women, boys and girls. Gender responsive budgets initiatives are gender mainstreaming strategies that direct attention to economic policy by focusing on government budgets. Australia federal government developed this kind of budget in the 1980s as a strategy that

incorporated economic as well as social policy and whole of government approach. According to *sharp and Boom hill* 2002 Gender responsive budgeting however gained more usage in the 1990s.

2.5 Gender responsive initiatives in Kenya

Kenya has made progress in reporting on targeted allocations to women and girls inclusion of equal employment opportunity principles {two third gender rule} in government appointments in decision making and implementation of 30% percent procurement in government and improved reporting on the gender dimension of mainstream programs as indicated in NGEN reports.

The National Gender and Equality Commission, with support from UN Women, has undertaken initiatives in promoting GRB including development of GRB guidelines for use by MDAs and also piloted gender budget programs in some counties. In addition NGEN has provided training of government officials and members of civil society organizations in the use of gender budgeting tools. NGEN has over the years been championing change in budgets to better meet the needs of women and children, youth, and persons with disabilities. The Commission has done this through advocacy and capacity building on budget matters, including through county level forums, to exert social control over public expenditures, raise public awareness of budgetary processes and to increase transparency and accountability. This has been made possible due to the fact that the budget process is now a participatory process.

Other GRB related initiatives include enhanced allocation to pro poor programs such as; Uwezo Fund; Women enterprises Fund; Youth enterprises Fund; Disability Fund. The Key objectives of the action plan for gender mainstreaming as highlighted in the action plan include;

- i) Improved access to economic and employment opportunities for both men and women.
- ii) Promoting gender responsive agriculture
- iii) Improved responsiveness of the national budget to the needs of the poorest women, among others.

The constitution provides for gender equality under the bill of rights and further emphasizes on equitable sharing of government resources as stipulated in chapter 12 on Public Finance. However, on gender responsive budgeting initiatives there has not been much success in pushing for change in the budget making process. This is mainly attributed to poor targeting of entry points, inadequate capacity, lack



of gendered data to support the budget process and lack of political will as well as coordination among key players in the gender responsive budgeting process.

2.6 Gender disparities in Kenya

There are initiatives already established that are critical towards promotion of gender equality and equity in Kenya. These are witnessed by government’s efforts in gender and development approaches that seek to redress socially constructed differences between women and men by promoting a development process that transforms gender relations in order to enable women and men participate on equal basis in determining their common future. Allocation of women enterprises fund is one of the funds established to address challenges women face in setting up or expanding their enterprises.

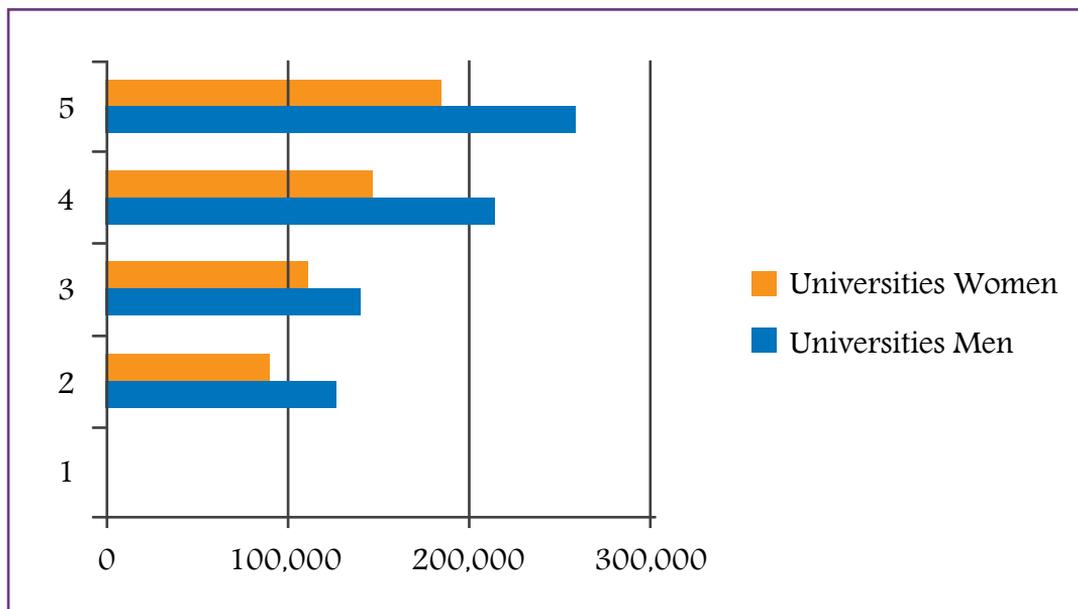
In Kenya there are disparities between boys and girls, men and women at all education levels and the gap widens at higher education levels as shown in the table 1 and figure 1. This translates to low literacy levels for women as compared with men as well as poor competition of women in the job market.

Table 1: Number of boys and girls, men and women enrolment in schools and universities in 2010-2014

Learning Institutions	Female/Male	2010	2011	2012	2013	2014
Primary	Boys	4,789.80	4,887.30	4,972.70	5,019.70	5,052.40
School	Girls	4,563.10	4,673.70	4,784.90	4,837.90	4,898.40
Secondary	Boys	885,537	948,706	1,019,031	1,127,697	1,202,254
School	Girls	767,847	819,014	895,792	976,565	1,107,620
Universities	Men		127,472	140,246	213,967	259,618
	Women		91,156	110,950	147,412	184,164

Source: Economic survey, 2015

Figure 1: Enrolment in public universities for men and women



Source: Economic survey, 2015

Similarly, women participating in key decision making positions play a key role in the general advancement of women interests. There are fewer women compared to men in key decision making positions in Kenya. The number has not changed from 2013 to 2014, as elections were held in 2013 as shown in the Table 2.

Table 2: Women participation in key decision making positions 2013-2014

Categories	2013			(% F)	2014			(% F)
	Number				Number			
	Female	Male	Total		Female	Male	Total	
Cabinet Secretaries	6	12	18	33.3	6	12	18	33.3
National Assembly	69	280	349	19.8	69	280	349	19.8
Principal Secretaries	7	19	26	26.9	7	19	26	26.9
Diplomatic Corps	15	48	63	23.8	15	48	63	23.8
Senators	18	49	67	26.9	18	49	67	26.9
Governors	—	47	47	—	—	47	47	—
Deputy Governors	9	38	47	19.2	9	38	47	19.2
County Commissioners	17	30	47	36.2	18	29	47	38.3
Sub County Commissioners	31	264	295	10.5	33	262	295	11.2



Categories	2013			(% F)	2014			(% F)
	Number				Number			
	Female	Male	Total		Female	Male	Total	
Deputy Secretaries	49	121	170	28.8	58	137	195	29.7
Supreme Court Judges	2	5	7	28.6	2	5	7	28.6
Court of Appeal Judges	8	18	26	30.8	9	21	30	30
High Court Judges	35	51	86	40.7	37	60	97	38.1
Magistrates	182	198	380	47.9	219	239	458	47.8
Kadhis	–	30	30	–	–	35	35	–
Chiefs	98	2,492	2,590	3.8	101	2,489	2,590	4
Assistant Chiefs	471	5,415	5,886	8	473	5,413	5,886	8
Lawyers	2,430	4,040	6,470	38	2,581	4,193	6,774	38
Members County Assembly	88	1,362	1,450	6.1	88	1,362	1,450	6

Source: Economic survey 2015

2.7 Legal framework for the budget process in Kenya

The budget process has changed significantly in recent years with the passing of the constitution in 2010 that promotes public participation, accountability and transparency in public finance. Chapter 12 of the Constitution gives the form, content and timing of budgets. Article 201 (b) states that revenue raised shall be shared equitably and that expenditure shall promote the equitable development of the country, including making special provisions for marginalized groups and areas.

It further states that the burdens and benefits of the use of resources and public borrowing shall be shared equitably between present and future generations. In article 203 (h) the constitution highlights the need for affirmative action in respect of disadvantaged areas and groups. Details of the same are given in section 35 of the PFM Act, 2012. The Act emphasizes on the adherence to public participation and principles of equity in the budget making process at the national level (Section 40 of PFM, Act, 2012) and county government in section 132.

The national assembly standing orders (SO) 235 require the Budget and Appropriation committee to take into account public views before finalizing the budget.

2.8 The Budget Cycle

An understanding of the potential use of performance measurement in budgeting must recognize that budget decision making takes place over an annual or in very

limited cases a medium term cycle. The budget cycle uses mainly four stages that include;

- Policy and target setting
- Formulation of detailed estimates and submission to parliament
- Submission and approval of estimates by parliament
- Execution and Monitoring stage/ Audit/Impact/Evaluation stage

Terms often used in the budget include:

- Medium Term Framework as earlier mentioned which allows for 3 rolling years financial plans
- Budget policy review and outlook paper that looks at actual fiscal performance
- Budget circular that gives instructions on the budget process and procedures; and
- Budget policy statements that gives the fiscal framework of the government priorities

The pattern followed by the budget cycle in Kenya includes:

- Issuance of Budget Circular
- Undertaking Public Expenditure Review (PER)
- Launch of Sector Working Groups (SWGs)
- Development of Budget Review and outlook paper (BRBP)
- Stakeholders Consultations
- Preparations of Medium Term Expenditure Framework (MTEF) proposals
- Preparation of Sectors Reports.
- Development of Budget Policy Statements (BPS)
- Development of the ministerial MTEF budget.
- Consolidation of draft estimates by the National Treasury.
- Submission of draft estimates to Parliament
- Submission of Budget and Appropriation Committee (BAC) report on estimates to National Assembly and approval of the budget.

2.9 Budget Policy Statement 2015

The strategy for the Medium Term Budget Policy Statements (BPS) for 2015 is a re-emphasis on “Economic Transformation for Shared Prosperity in Kenya”. The Budget Policy Statement for 2015 reviews the progress that the Government has made in the five pillar thematic economic transformative strategies spelt out in the BPS for 2014. The pillars are indicated in table 3.



Table 3: Thematic Pillars of Budget Policy 2015

Thematic Pillar	Relevant Sector(s) and sub-sectors
Pillar I: Creating conducive business environment for employment	Financial Services sector; Governance; Security and Public Administration
Pillar II: Agricultural transformation and food security	Agriculture Rural & Urban Development; Youth and Women; Manufacturing; Sports Culture and Heritage
Pillar III: Transport, Logistics, Energy and Water for Inclusive Growth	Energy, Infrastructure & Water; Road connectivity; Railway, Port and Pipeline expansion
Pillar IV: Access to quality social services	Health; Education; Social Protection
Pillar V: Further entrenching of devolution for better service delivery	Devolution and Inter-Governmental Relations including support to County Governments

Strategies that were outlined by the Budget Policy Statement to spur economic growth and create jobs include the following;

- Agricultural transformation and food security; this will be done through securing of markets and forward contracts, sustaining production and supply of quality and standardized agricultural products. Prioritize investment in research and extension services, expand agribusiness ventures especially for the youth.
- Development of a two-pronged strategy focusing on both the large modern technology industries and small cottage industries that produce for the local and regional markets.
- Making operational specific economic zones to attract foreign direct investment with new industrial technologies. This will help to expand industrial outputs, grow the economy and create productive jobs for the youth.
- To improve transport and logistics- there will be construction of railway, port, airport and pipeline expansion the major project being the construction of standard gauge railway from Mombasa to Nairobi.
- Facilitate the modernization and establishment of labour-intensive export based industries such as textile, leather, agro-processing, beef and fish processing among others, as key drivers of agricultural transformation, value addition and industrialization. To achieve this objective, the ministry responsible for industries will carry out the following initiatives;
 - a. Undertake a modernization program for all Kenya Industrial Estate Shades and Constituency Industrial Centers.
 - b. To ensure that empowerment and inclusion of all disadvantaged groups is taken on board, the government outlines the following strategies:

Building on the on-going initiatives for UWEZO fund, youth fund, women enterprises development fund, disability fund and expand into new program areas aimed at skills development and access to credit, to encourage growth and create employment, among others.

The budget policy statement shows a positive picture on the future of the country including aspects of inclusion for the disadvantaged groups. A lot of emphasis has been put on youth and women empowerment, as well as the marginalized groups. This includes the continued implementation of the access to government procurement opportunities, the construction of railway line and roads' passing through various remote towns, which indicates government's commitments to ensure equity and equality as it impacts directly on the marginalized.

FINDINGS OF THE ANALYSIS

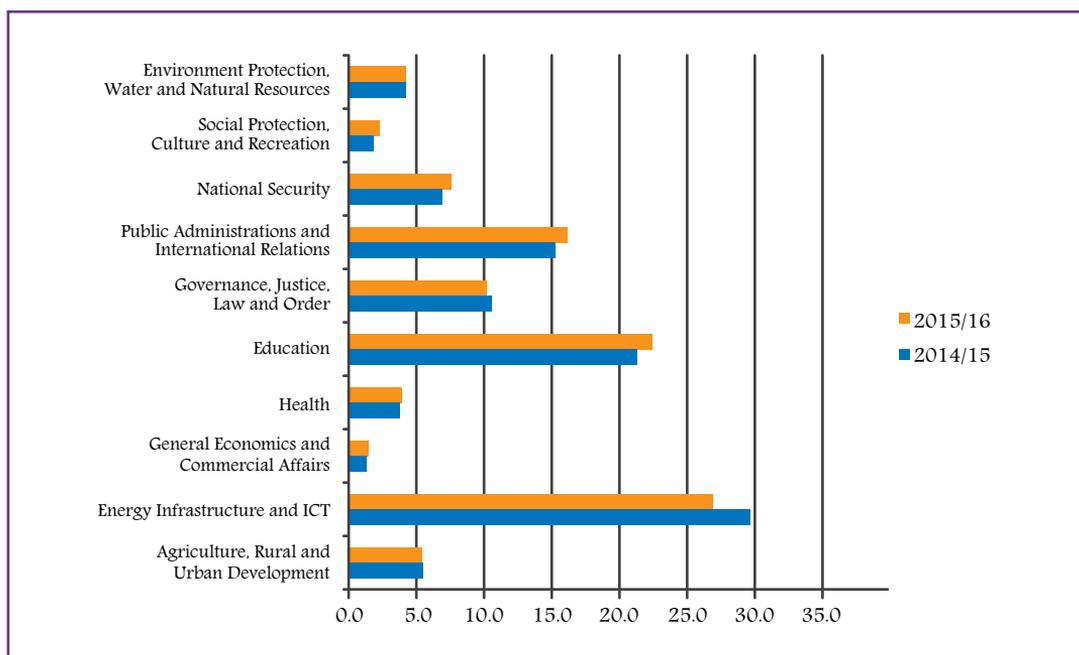
3.1 Gender Analysis of 2015/16 Budget Relative to 2014/15 Budget: A macro perspective

It is important to look at the national level budget in order to establish the allocation during the 2015/16 budget in relation to 2014/15 in the 10 sectors of Medium Term Expenditure Framework (MTEF).

The overall budget at the national level for the financial year 2014/15 and 2015/16 is Ksh 1,433.2 billion and Kshs 1,505.5 billion respectively allocated to MTEF sectors, excluding CFS which was allocated Kshs 228 billion in 2015/16 and allocation to counties at Kshs 258 billion. The allocation to the sectors has therefore increased by 5% from 2014/15 to 2015/16. The percentage allocation to development expenditure has slightly reduced from 48.5% in 2014/15 to 47.9% in 2015/16. The allocation for development is more than is demanded in the Public Finance Management Act, 2012 on fiscal objectives to ensure that at least 30% of the budget is allocated for development in the medium term.

The overall percentage (%) allocation per sector has changed from 2014/15 to 2015/16; the trend for allocation per sector is however maintained from 2014/15 to 2015/16. This is demonstrated by the fact that Energy, Infrastructure and ICT has the highest percentage allocation for the two financial years at 29.7% and 26.9% followed by education at 21.3% and 22.3 % for 2014/15 and 2015/16 respectively. General economic and commercial affairs sector has the least allocation in the two financial years at 1.2% and 1.4% in 2014/15 and 2015/16 respectively. The sectors with increased percentage allocation include Health, Education, public administration, national security, social protection culture and recreation, as well as general economic and commercial affairs. Environmental protection, water and natural resources has slight increase in percentage of allocation from 4.1% to 4.2%, while the other two sectors Governance, Justice law and order, Agriculture rural and urban development had decreases in the percentage (%) allocation as shown in the figure 2.

Figure 2: Percentage Allocation to Sectors in 2014/2015 compared with 2015/16

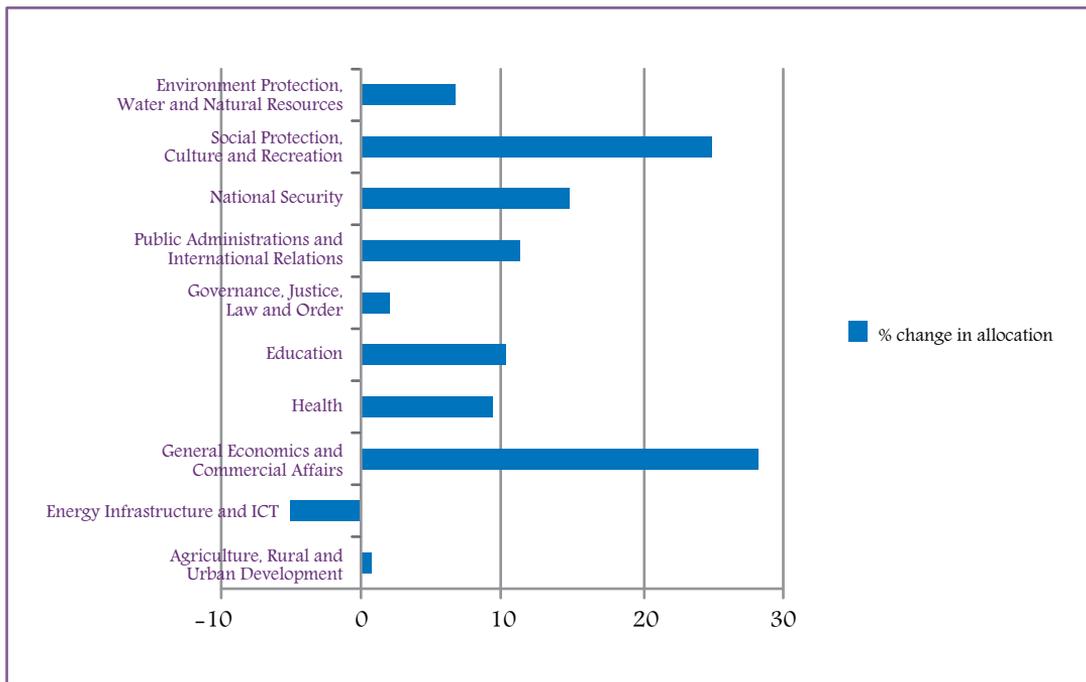


Source: Budget documents 2014/15 and 2015/16

Figure 3 shows the percentage change in expenditure allocation for each of the MTEF sectors from financial year 2014/15 to 2015/16. The changes give indication of the government prioritization in allocation of resources in the two financial years. The highest positive change in allocation is in the General economic and commercial affairs sector at 28.1%, this is followed by social protection culture and recreation sector at 24.7%. National security also has a positive increase at 14.7%. Energy, Infrastructure and ICT sector has a negative change in that the amount allocated in 2015/16 is less than the amount allocated in 2015/16. It has therefore recorded an overall negative change of -5.07%. Sectors that received very minimal changes include Governance, Justice, law and order at 2.0% and agriculture, rural and urban development at 0.66%.



Figure 3: Percentage change of allocation to the sector in 2014/15 and 2015/16



Source: Budget documents 2014/15 and 2015/16

The sector that has taken the bulk of the money for the national budget are Energy, infrastructure and ICT at Kshs 404 billion, Education at Kshs 336.3 billion and Public administration and international relations at Kshs 243.3 billion. These are the sectors that are mainly offering functions of the national government. Sectors such as General Economic and Commercial Affairs, Social Protection, Culture and Recreation as well as Health are allocated the least resources at Kshs 21.3 billion, Kshs 31.4 billion and Kshs 59.1 billion respectively. It's important to note that these sectors have major functions devolved to counties.

The activities that are being implemented in the programmes of these sectors need to be analyzed for the purposes of GRB to establish if there is potential of the funds to address gender issues especially in Trade and Agriculture sectors.

3.2 A review of budget documents for 2014/15 and 2015/16 from a gender perspective

A review of budget documents for 2014/15 and 2015/16 from a gender perspective shows the following gaps:

- (i) The budget review and outlook paper as well as the budget Policy statement did

not explicitly make reference to the impact of the fiscal policy stance to address the gender inequalities. The budget policy statement however, explains that the country is focusing on programs to end poverty and engendering human potential and developing progress so as to secure prosperity for all Kenyans.

- (ii) Budget call circular: The budget call circular provides the details on the budget that includes the format of the information to be submitted and the kind of content the documents should contain, for example information of on-going projects and the key issues that the MDAs should consider like gender consideration. The budget call circular for 2015/16 had no mention of gender consideration, which means it was not an issue for consideration in making decisions on what the MDAs would be funding in 2015/16 financial year.
- iii) As per section 12 of 2nd schedule of PFM Act, 2012, national government entities were to plan and fully implement programme based budget (PBB) by the 2013/14 Financial Year, while county government entities were to implement the same in 2014/15. PBB gives details on outputs, indicators and targets and therefore can be used to monitor the beneficiaries of government interventions. However, the data given in the 2015/16 budget on all targeted beneficiaries is not sex disaggregated and therefore the impact on women and men on certain aspects cannot be ascertained.

SECTORAL BUDGET ANALYSIS FOR 2015/16 COMPARED WITH 2014/15

This section provides a gender analysis of sectoral budget for the financial year 2014/15 as compared with 2015/16. It provides a breakdown of each of the 10 sectors of the budget to understand whether budget allocation by ministries are adequate to implement the identified gender issues advocated by gender related policies with more emphasis on agriculture and trade.

4.1 Agriculture, Rural and Urban Development sector

The Agriculture, Rural and Urban Development (ARUD) sector is composed of state departments of Agriculture, Livestock, Fisheries; Ministry of Land, Housing and Urban Development and National Land Commission.

4.1.1 Situational analysis of the ARUD sector from a gender perspective

The goal of the sector is to attain food security, sustainable land management, affordable housing and sustainable urban infrastructure development. The sector goal is as stipulated in the constitution under Article 43 of the bill of rights on accessibility of adequate food of acceptable quality and accessible and adequate housing as per the aspirations of MTP II (2013–2017) of vision 2030 and the Jubilee manifesto³.

About 80% of the Kenyan population lives in rural areas, and about 75% derive their income from agriculture. Tea, coffee and horticultural crops account for more than half of the country's export earnings. Kenya's agriculture is dominated by smallholder mixed farming, comprising of livestock rearing such as sheep, goats and poultry, and food (subsistence) crops such as maize, rice, potatoes, beans, wheat, sorghum and a variety of vegetables. The structure of the agricultural sector is highly dualistic, consisting of a traditional sector and a commercial one which includes both large-scale farming and smallholder production. It is estimated that there are more than 3 million smallholder farms, which are the main producers of subsistence and cash crop farming.

3 This is the shared manifesto between the coalition parties that formed the majority in government of Kenya following the 2013 general elections.

Agriculture and rural development were ranked highest by the poor during the consultation process for the Poverty Reduction Strategic Paper (PRSP). Low agricultural productivity was cited by many communities as being one of the major causes of poverty. This is in line with findings of the qualitative Kenyan Poverty Impact Monitoring (KePIM) saying that low levels of production were claimed by subsistence farmers in a number of districts as causing poverty. One of the major impediments to overcoming poverty was felt to be the lack of access to agricultural extension services. In a number of Population Policy Acceptance (PPA) Surveys carried out in the 1990s the poor also attributed their poverty to traditions and cultural beliefs that deny women access to productive assets. As women especially lack access to complementary inputs such as capital, appropriate technology and extension services, their productivity remains lower than potential. A study undertaken by Saito et al. in 1994 found a 10% increase in the family income as female labour input increases output by 2.4%, compared with only 1.5% for a 10% increase of male family labour. Moreover, the elasticity of male family labour ranked only fourth after female family labour, capital, and fertilizers. Another study by Saito and Spurling showed that yields obtained by women farmers in Kenya could increase by more than 20% if they were given the same level of agricultural input and education as men farmers.

A number of agriculture functions in this sector have been devolved to counties as stipulated in schedule four of the constitution. According to the Economic survey, 2015 devolution of some services and functions to counties has increased economic activities and impacted positively on employment creation.

Resources allocated to the sector are meant to cater for national government functions. The sector contributes about 25.3 % of the GDP and further 27% through linkages with other sectors such as manufacturing, distribution and other service industries. The agriculture sector contribution to GDP is composed of contribution from the sub-sectors that include growing of crops, animal production and fisheries. The trend of the contribution by each of the sub-sector has remained almost constant over more than five years ago. Crops contribute about 72% of GDP, livestock 18% and the others including fisheries about 10%. This means that crops sub-sector is key to the overall performance of the sector as it has great bearing on food security, income generation and overall economic growth (ASDS, 2010) (Agriculture Sector Development Strategy)

It is worth noting that agriculture is one of the sectors that aim at delivering 10% economic growth rate under vision 2030. It accounts for 18% of formal



employment and 60% of total employment. In addition, it accounts for about 70% of employment in rural areas. However, there are differences that exist in the roles that women and men play in the agriculture sector.

Inequality by gender in agricultural activities is demonstrated by one of the lessons learned from Kenya Agricultural Productivity and Agribusiness Projects (KAPAP); that women are active in agriculture activities yet their capacity to accumulate resources, retain income and have a voice in decision-making bodies needs strengthening.

These are the gender issues and disparities that have affected development and performance of the agriculture sector as shown in figure 3 above. Men have a better chance of increasing their output due to socially construed factors. These include;

i) Gender inequality in access to productive resources

A survey by Egerton University in collaboration with Ministry of Agriculture, livestock and Fisheries in 2011 on Kenya Agricultural Productivity and Agribusiness Projects (KAPAP) showed that (81%) of men compared to 19% of women owned land. Further, men owned about four times larger sizes of land than women.

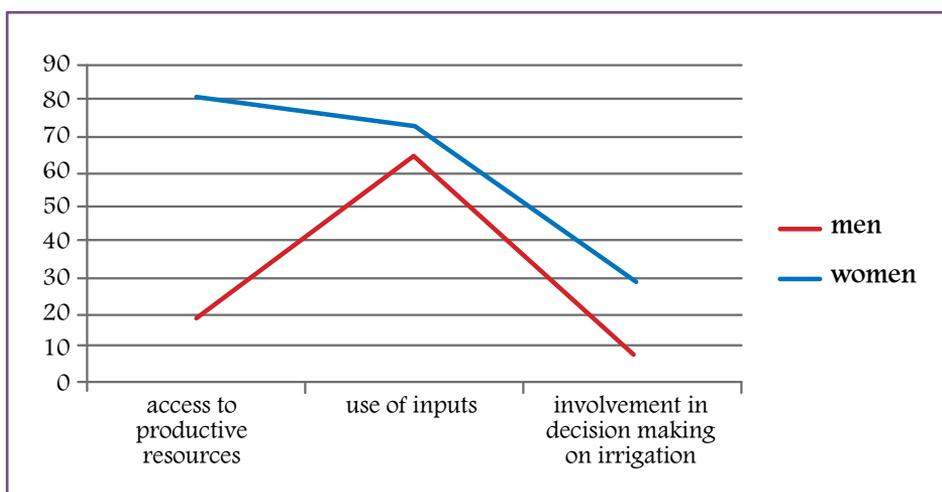
ii) Gender inequality in farming responsibility

The survey further showed that 73% of men compared to 65% of women use some input in farming. This has an influence in the final output (production) obtained.

iii) Gender inequality in decision making

From the survey overall, a higher percentage (%) of men than women made decisions regarding land improvement and making land transaction improvement e.g. installing irrigation equipment's 29.2% for men and 8.3% for women, mortgage of land 11.2% for men and 1.6% for women as shown in figure 3.

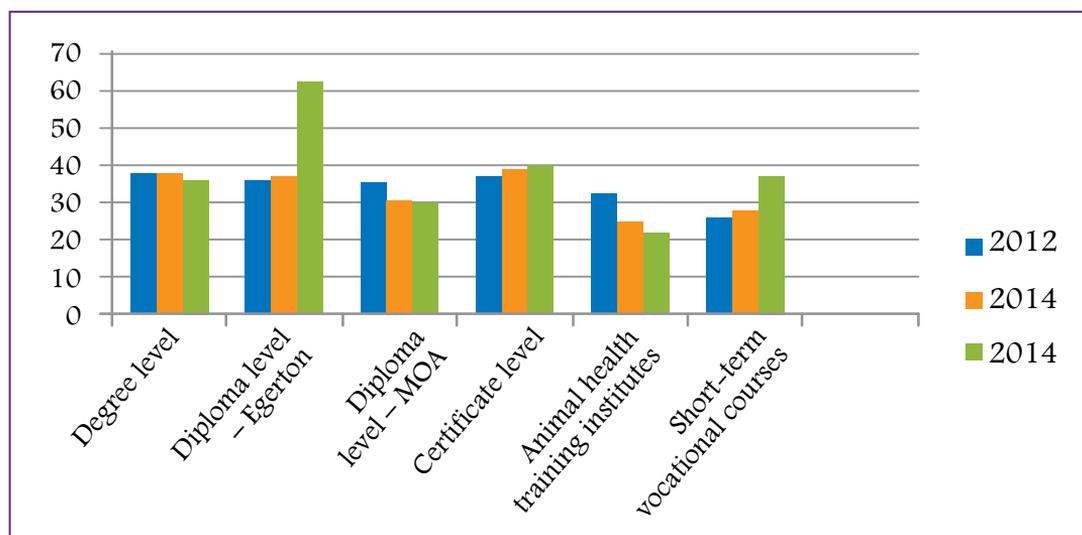
Figure 4: Disparities between men and women in performance of agriculture



Source: Kenya agricultural productivity and agribusiness project, 2011

There are public institutions that offer agricultural training in the country. Over the years the number of male students continued to be higher than that of female students as shown in the figure 4. The implications of gender disparities in enrolment in agricultural training centers are that the same will affect women’s participation in the formal employment. There will also be a negative impact on the development and uptake of technological innovation that is geared towards women.

Figure 5: Percentage (%) of females to the total student’s population



Source: Economic survey 2015



4.1.2 Policies and strategies for gender mainstreaming in the state department of agriculture

Discussions held with agricultural officers on gender issues identified inadequate budgeting and lack of sex disaggregated data for planning purposes as major issues. It was confirmed that the ministry adheres to the 30% gender rule in the composition of meetings held in the ministry. The issue was however, the capacity of the member's contribution to the meeting's agenda.

The state department has also ring-fenced 30% of the total resources for procurement of goods and services for women, youth and people living with disability as per the policy on gender.

Further, there is a project on enhancing gender responsive extension services in Kenya which is one of the projects under implementation in 2015/16. The project was started in September, 2014 and ends on 31st August, 2017. It covers all the three State Departments of Agriculture, Livestock and Fisheries. It aims to enhance institutional capacity of the ministry at national level and county levels, to promote gender responsive agricultural extension services, through improvement of the livelihood of smallholder female and male farmers. The project outputs include:

- i) Operationalize project management and coordination.
- ii) Development of gender mainstreaming package.
- iii) Improve advisory skills, techniques and knowledge of the ministry and targeted county staff to implement the gender mainstreaming package.
- iv) Introduction of the gender mainstreaming package into other smallholder agricultural projects, counties and agricultural training centers.

Enhancing gender responsive extension services in Kenya project is a clear recognition by the ministry of agriculture, livestock and fisheries on gender mainstreaming as key in the agricultural sector development and the need to put in place initiatives to ensure that gender issues are integrated into policies and development programmes.

4.1.3 Gender analysis of state department of Agriculture under ARUD sector

Allocation to agriculture has been averaging at 1% of the total allocation of government ministries and agencies from 2010/11 to 2014/15. However, allocation to the sector which includes urban and rural development is 5.5% in 2014/15 and 5.3% in 2015/16. The % allocation to the sector is decreasing especially after devolution of agriculture functions in 2013/14 where the national government is supposed to handle only policy issues. The resources allocated to agriculture by county govern-

ments can give an indication of whether a county is moving towards achieving 10% allocation to agriculture by 2015 as per Maputo declaration. It is worth noting that the expenditure is driven by development allocation in the state department of agriculture mainly due to the irrigation and drainage programme.

Given that most of the work in agriculture sector is carried out by women, when the department of agriculture is not well adequately funded, then the ability to increase productivity and improve food security will be affected, therefore affecting employment for women.

The state department of agriculture is mandated to ensure sustainable development of agriculture for food security and economic development. Agriculture is largely a devolved function as per the fourth schedule of the constitution. Most of the agricultural activities are therefore being carried out by the counties with the national government mainly supporting policy development. The allocation to the state department has therefore been on a decreasing trend as shown in table 4 below:-

Table 4: Allocation to state department of agriculture 2011/12 – 2015/16 on Kshs millions

Financial year	2011/12	2012/13	2013/14	2014/15	2015/16
Recurrent	8,525	8,689	12,684	9,966	8,314.13
Development	14,637.6	10,877.2	32,628	29,119	26,152.66
Total Allocation	23,162.6	19,565.9	45,312*	39,085	34,466.80

Source: Budget estimates books various

**The allocation included the amount for livestock and fisheries since the vote for the three state department of agriculture, livestock and fisheries was one –Ministry of agriculture, livestock and fisheries.*

In line with vision 2030, the goal for the agricultural sector is “an innovative, commercial oriented and modern agriculture sector”. The sector is mainly guided by the Agriculture Sector Development Strategy (ASDS, 2009–2020). The key policy goals of the sector include:

- Promoting land development
- Improving governance of agricultural institutions
- Enhancing irrigation potential
- Raising agricultural productivity through increased resource allocation.

There is limited high potential land in Kenya, therefore increased agricul-



ture production can only be achieved by intensification of production, through increased use of improved inputs, diversification, especially from low to high value crops, commercialization of small holder agriculture and increased land under cultivation through irrigation.

In 2015/16 the sector will focus on increasing agricultural production and productivity through an import subsidy programme, mechanized agriculture and irrigated agriculture, enhanced national food security through increasing and expanding strategic food reserves, establishing an agriculture and livestock insurance scheme and undertaking agriculture, livestock and fisheries research, among others.

In 2015/16 the highest allocation of resources in the state department of agriculture will be used for irrigation drainage and infrastructure programme at 48% of the total allocation. This might not benefit the youth and women mainly because the funds will be spent in irrigation schemes where the youth and women offer manual labour, as they are not the land owners. Other programmes in the state department of agriculture include general administration planning and support services, crop development and management, agri-business and information management as shown in table 4.

Studies conducted on labour supply in the agricultural sector indicate that labour is mainly offered by women and youth in the form of manual labour in small scale farms for food and cash crops as well as large scale cash crops, horticulture and floriculture farms. Budgetary provision changes e.g. reduction affects the youth and women due to reduced farm activities

Table 5: Allocation by programme to state department of agriculture for 2014/15 and 2015/16 in Kshs millions

Programme	2014/15	% share	2015/16	% share
General Administration planning and support services	1,836.60	4.70	1,573.40	4.6
Crop development and management	16,560.50	42.37	12,802.40	37.1
Agribusiness and information management	4,769.40	12.20	3,544.30	10.3
Irrigation drainage and infrastructure	15,897.10	40.67	16,546.60	48.0
Livestock resources management and development	21	0.05	-	-
Total	39,085.00	100.00	34,466.80	100

Source: Printed Budget Estimates 2014/15 and 2015/16, National Treasury

In 2015/16 the key outputs include:

- Support to 480 community driven food security farmers groups, train 80 farmers in environmental and social safeguards.
- Purchase 200 Metric Tons (MT) of fertilizer subsidy, and establish e-fertilizer subsidy management system.
- Support 6,000 acres of irrigated land under irrigation and drainage services; support 30,000 acres of irrigated land for National irrigation Board among others.

The above services can benefit all segments of the society. For example, fertilizer subsidy benefits farmers in all regions according to reports from state department of agriculture. Since the programme was initiated in 2008/2009 financial year it has benefited 2.7 million people. However, it's not possible to know the % of men, women, youth and persons living with disability that are supported. Similar programmes for food security and economic development face the same challenges of evaluation of outcomes that would create data for policy management.

Women play a major role in food production in the developing world; Kenya included where over 60% of labor on reproductive activities and in agricultural production is contributed by women (Agricultural Sector Development Strategy, 2010). Though women have no control over the resources they use, such as land and farm inputs, seeds and fertilizer. Interventions in the agricultural sector is therefore likely to affect men and women differently and this should be put into consideration when designing and implementing interventions in agriculture focusing on equality and equity of the outcomes, rather than mere equal treatment.

Studies conducted indicate that when women farmers are meaningfully included in agricultural developments opportunities, farms become more productive, adoption of new technologies increases and overall family health improves. With yields increasing as much as 30%, women are also more likely to re-invest on income and more varied and nutrition family diet, (Agricultural Sector Development Strategy, 2010)

There is need for gender consideration in formulation of agriculture development interventions and implementation of sessional paper No.2 of 2000 on Gender Equality and Development.⁴ The key outputs, key performance indicators and targets for the four programmes under State department of agriculture are

4 It addresses the difference between men and women in agriculture sector, and focusing on equality and equity of outcomes not equal treatment



indicated in gender neutral terms in the 2015/16 budget. This makes it challenging to monitor the benefits accrued by each gender.

4.1.4 Analysis of the programmes with a gender lens

i) Analyzing Gender Specific Expenditures Category One;

After a careful analysis of programmes and projects for the state department of agriculture, it is observed that there is one project on enhancing gender responsive extension services in Kenya. That has direct budgetary allocations on gender equity and equality, and is in line with the National policy on Gender and Development and the agricultural sector development strategy (2010).

Further analysis and discussion with agriculture officers established that the project which started in 2014 and ends in 2018 is a technical cooperation project between ministry of Agriculture, Livestock and Fisheries and Japan International Cooperation Agency (JICA) with a total project cost of Kshs 300 million. In 2015/16 Kshs 101 Million is allocated to the programme, while in 2014/15 Kshs 86 million was allocated. The project aims at building the capacity of the ministry staff at both national and county level to promote gender responsive agricultural extension services, by developing a gender mainstreaming package, training and dissemination of the same.

ii) Analysis of Category Two

Equal employment opportunities expenditures for civil servants; there were no specific budgetary provision for hiring additional staff in the course of the financial year.

iii) Analysis of Category Three

Mainstreaming budget expenditures of agricultural sector. The various programmes that were budgeted and have direct gender implications include; (A) Crop development and management programme with the objective of increasing agricultural productivity and outputs. The programme has various sub-programmes with gender implications as follows:

- Land and crop development which aims at supporting farmers with subsidies–fertilizer and seeds as well as training of staff and farmers on crop production. The number of beneficiaries is however not indicated by gender.
- Food security initiatives which aim at groups support under community driven food security improvement initiatives and training of farmers. The gender composition of the groups is however not given.

- Quality assurance and monitoring of outreach services through training of staff and farmers. Gender disaggregated data on the beneficiaries of the training is not given.

(B) Agribusiness and information management programme with the objective of promoting market access and product development. The programme has various sub-programmes that include:-

- Agri-business and market development with activities that include support to beneficiaries through training on agri-business practices and loan (Kilimo plus Package).

Note: In the two cases it would be insightful to indicate the distribution of the beneficiaries by gender.

Other ministries and agencies within the sector include State Departments of Livestock and Fisheries, Ministry of Land, Housing and Urban Development and the National Land Commission (NLC) which were allocated funds in 2014/15 and 2015/16 as shown in Table 5. The state department of Agriculture has the highest allocation, followed by the Ministry of Land Housing and Urban Development, while the National Land Commission had the least allocation in the two financial years analyzed.

Table 6: Allocation to MDAs in ARUD sector for 2014/15 and 2015/16 in Ksh millions

MDAs	2014/15			2015/16		
	Recurrent	Development	Total	Recurrent	Development	Total
State Department of Agriculture	9,966	29,199	39,085	8,314.1	26,152.7	34,466.8
State Department for Livestock	1,843.40	3,782.30	5,625.70	1,947.80	5,170.80	7,118.60
State Department for Fisheries	1,113.90	2,104.60	3,218.50	1,368.50	3,139.20	4,507.70
Ministry of Land, Housing and Urban Development	4,399	25,308	29,706.10	3,939.50	28,118.60	32,058.10
2021 National Land Commission	1,093.80	442	1,535.80	1,101.40	439.20	1,540.60

Source: printed estimates 2014/15 and 2015/16



The activities implemented by the State Departments of Agriculture, Livestock and Fisheries are mainly extension services in nature. The services are provided through groups and demonstrations. Data on the targeted beneficiaries and actual beneficiaries of the intervention should be captured and be disaggregated by sex.

The Ministry of Land, Housing and Urban Development as well as National Land Commission have interventions that target individuals. Sex disaggregated data on the previous beneficiaries is not available from the sectors reports.

4.2 Trade Sector

Trade activities are being carried out by various government agencies. For example, the Ministry of Industrialization and Enterprise Development is charged with the responsibility of promoting and providing an enabling environment for industrialization and enterprise development, State Department for Commerce and Tourism handles trade development and promotion, while the Ministry of Foreign Affairs and International Trade handles international trade investment and promotion.

4.2.1 Ministry of Industrialization and Enterprise Development (MI&ED)

This Ministry facilitates the creation of an enabling environment for a vibrant and globally competitive and sustainable industrial enterprises sector. There are four programmes in the ministry that include: General Administration Planning and Support Services, Industrial Development and Investment, Standards and Business Incubation, Cooperation development and management.

Over the years the government initiated the establishment of special economic zones and free trade zones, development of leather, textile and agro-processing hubs among others. However, there is a lot that needs to be done and some activities are budgeted for this financial year to promote the same.

Trade development activities have been devolved as per schedule four of the constitution leading to reduction of the budget for the ministry as shown in Table 7.

Table 7: Allocation to the MIED for 2014/15 and 2015/16 by programme in Ksh millions

Programme	2014/15	2015/16
General Administration Planning and Support Services	387	552
Industrial Development and Investment	6,081	4,433
Standards and Business Incubation	3,267	2,524
Cooperative Development and Management	863	267
Total	10,597	7,776

Source: Printed Estimate 2014/15 and 2015/16, estimates books 2014/15 and 2015/16

Trade plays a significance role through employment creation, in informal retail and wholesale trade as well as providing the Micro Small and Medium Enterprises (MSMEs) with opportunities of accessing more favorable prices in international markets. Industrial Development and Investment Programme is planned to be implemented with the objective of stimulating industrial development through value addition and creating enabling environment for investment.

4.2.2 State Department for Commerce and Tourism

Its mandate includes national trade policy development; promotion of exports; promotion of Small Medium Enterprises and other interest groups; promotion of retail and wholesale trade and markets among others. In 2015/16, the department plans to carry out capacity building of MSMEs, master planning and design of resort cities, for example, the Maragua Wholesale HUB and Tier 1 retail market in Athi River among others.

As shown in table 8 the allocation for trade development and promotion has slightly increased by 2.8%. The main objective of the programme is to promote trade, investment and broadening export base.

Table 8: Allocation Per Programme in the ministry for 2014/15 and 2015/16 in kshs millions

Programme	Allocation 2014/15	Allocation 2015/16
Tourism development and promotion	2,507.4	8,896.7
Trade development and promotion	1,366.8	1,405.3
General administration, Planning and support services	961.4	679.4

Source: Printed Estimate 2014/15 and 2015/16, estimates books 2014/15 and 2015/16

4.3 Gender Analysis on Programmes in the 3 MDAs Under Trade Sector

a) Ministry Of Industrialization and Enterprise Development (MI&ED)

The programmes and the sub-programmes in the ministry are gender neutral and there are no specific budgetary items committed on gender equity and equality. On employment opportunities expenditures, there are sub-programmes that entail creation of job opportunities. These include promotion of industrial development and investment whose objective is to increase employment opportunities through creation of new jobs in Export Processing Zones



Authority (EPZs). This will lead to increased contribution of industry to GDP. One of the key performance indicators is the number of jobs created. The gender of the people who get employed should be disaggregated in line with the affirmative action principles.

According to Manda, majority of the employees in EPZs are women more so in the garment production unit (Manda 2003). It would therefore follow that creation of more jobs in the EPZs would benefit women more. A number of concerns are raised on employment at the EPZs with minimal government influences which has led to jobs being more insecure and poorly remunerating the employees as well as poor working conditions.

Programme activities budgeted that have a direct gender implication include:-

- i) Industrial Development and Investment. Some of the key performance indicators include:-
 - Number of enterprises supported through business development services. The gender of the owners of enterprises should be provided to ensure closing of gender gap between female and male's ownership of enterprises and promotion of women that are mainly disadvantaged in enterprises ownership and profit generated.
 - Number of students trained on technical skills. Those trained should be indicated by gender.
- ii) Business Financing and Incubation for Micro, Small and Medium Enterprises (MSMEs) sub-programme has credit disbursement as one of the outputs. The total number of enterprises targeted in 2015/16 is 500. The gender of the owners of the MSMEs should however be provided to address gender disparities existing and also to boost the female enterprises that often make less profit.
- iii) Industrial Research, Development and Innovation. Key performance indicators in the sub-programme include:
 - Number of technologies developed and transferred- the gender of the owners of the enterprises benefitting from technology developed should be considered to ensure equity and equality. Enterprises owned by women perform poorer than those owned by men according to studies.

b) State Department for Commerce and Tourism

In the programme on trade development and promotion, under the Entrepreneurial and Management Training sub-programme the key outputs include training and supporting Medium Small and Medium Enterprises. The gender of the 3,500 MSME targeted operators to be trained should be indicated i.e. how many male and females are targeted.

The state department plans to incubate four business firms. The gender of the owners of the targeted firm should be indicated to ensure inclusion and equity in promotion of all people in the country. Six site businesses have been targeted for the 2015/16 financial year. One of the determining factors on the site business consultancy, counseling and follow-up should be the gender of the owners to ensure inclusion.

c) Ministry of Foreign Affairs and International Trade

The Ministry has International Trade Investment and Promotion as one of the programmes. The outputs of the programme include signing of bilateral and multilateral Trade Agreements. The allocation for the programme has been increased from Kshs 220.3 million in 2014/15 to Kshs 688.3 million in 2015/16 an increase of over 200% that shows the government commitment in promotion of exports.

Signing of bilateral and multilateral agreements in international trade, investment and promotion programme are the main outputs. Exports from Kenya are mainly agricultural products and most of the manual labour is offered by women. Promotion of exports would therefore create more job opportunities for women and increased earning.

ALLOCATIONS TO OTHER SECTORS IN 2014/15 AND 2015/16 BUDGETS

5.1 Health sector

Health sector is composed of one vote which is the Ministry of Health. The sector, just like the Agricultural sector, is fully devolved. However, the national Referral Hospitals - Kenyatta National Hospital and Moi Teaching and Referral Hospitals- are managed by the national government as per the fourth schedule of the constitution. Other national institutions that are being managed by the national government include the Kenya medical training colleges, Kenya Medical Supplies Authority, Kenya Medical Research Institute, National Hospital Insurance Fund (NHIF) and National Aids Control Council (NACC).

The health budget accounts for 3.8% of the total allocation for the National government for 2014/15 budget and 3.9% for 2015/16 budget. The National government is still supporting the counties through conditional grants to address particular identified needs and support of level five hospitals. The allocation for 2015/16 is Ksh 59,184 million which is an increase of 9.38% from the allocation of Ksh 54,107 million for 2014/15 as shown in the table 9.

Table 9: Allocation to health sector for 2014/15 and 2015/16 in kshs millions

Ministry of Health	Financial Year 2014/2015			Financial Year 2015/2016		
	Recurrent	Development	Gross total	Recurrent	Development	Gross total
	29,259	24,847.8	54,107	28,519	30,664	59,184

Source: Printed Estimate 2014/15 and 2015/16, estimates books 2014/15 and 2015/16

In 2014/15 the allocation for recurrent expenditure is more than development allocation while in 2015/16 development fund is higher than recurrent expenditure. Curative health is allocated the highest allocation with Ksh 23,470 million

for national referral hospitals. The health sector has a total of 5 major programmes that include:

- Preventive and Promotive health,
- Curative health,
- Health research and development,
- Maternal and child health,
- General administration, planning and support services.

The objective of the Maternal and child programme is to increase access to maternal and child health services in order to reduce maternal and child morbidity and mortality in line with medium term plan II.⁵ Health is one of the sectors with clear targeted programmes to address gender needs as indicated above on maternal and child health programme.

5.2 Education sector

The Education sector is composed of the State department of Education, State department of Science and Technology and Teachers Service Commission. The goal of the sector is to increase access to quality relevant education, training and research for Kenya’s sustainable development. The education sector has been allocated Ksh 336.3 billion in 2015/16 compared with Ksh 305 billion provided for 2014/15 financial year; an increase of 0.7 %. Most of the resources in the education sector are used for recurrent expenditure, mainly for compensation of employees under Teachers Service Commission as shown in the table 10.

Table 10: Allocation to education sector for 2014/15 and 2015/16

	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross total
State Department for Education	54,241	9,739	63,980	59,032.	22,408	81,440
State Department for Science and Technology	56,806	14,383	71,189	59,352.	14,047	73,399
Teachers Service Commission	169,856	-	169,856.	181,211.	200	181,411
Total	280,903	24,122	305,025	299,596	36,655.50	336,252

Source: Printed Estimates 2014/15 and 2015/16 National Treasury

5 Wherein the government has committed to improve the quality of life for all Kenyans by ensuring Equitable, affordable and quality health care of the highest standard.



Other key priorities include free primary and day secondary education, support to special needs, ICT integration and infrastructure improvement, quality assurance services to technical education institutions among others. The sector has been allocated 22.3% of total allocation to government sectors in 2015 /16.

5.3 Energy Infrastructure and ICT Sector

The sector is composed of the Ministry of Energy and Petroleum, State department of Infrastructure, State department of Transport and Ministry of Information Communication and Technology. The sector aims at expanding and sustaining physical infrastructure to support growth and development of the economy. The sector is responsible for facilitating development, maintenance and rehabilitation of the road network, formulating and implementing transport policies, ensuring access to affordable and sustainable modern energy among others.

The sector allocation for 2015/16 budget is Kshs 404,670 million as compared with Kshs 426, 271.5 for 2014/15; an overall reduction of 5 % of the total allocation to the sector as shown in table 10. The sector has the highest allocation at 26.9 % of the total allocation; the expenditure is mainly driven by development which includes construction of standard gauge railway

Table 11: Allocation to energy, infrastructure and ICT on 2014/15 and 2015/16 budget in Kshs Millions

MDA	2014/15 Recurrent	2014/15 Development	2014/15 Gross total	2015/16 recurrent	2015/16 development	2015/16 Gross total
State Department of Infrastructure	25,732	111,719	137,451	29,953	104,013	133,966
State Department of Transport	5,873	181,870	187,743	5,799	158,455	164,254
Ministry of Information, Communications and Technology	2,610	7,688	10,298	3,046	8,943	11,989
Ministry of Energy and Petroleum	2,023	88,757	90,780	2,049	92,412	94,461
Total	36,237	390,034	426,271	40,847	363,823	404,670

Source: Printed Estimate 2014/15 and 2015/16 2015/16 National Treasury

5.4 Governance, Justice, Law and Order Sector

It is composed of fifteen MDAs agencies that include; State Department for Interior, State Department for Coordination of National government, Office of the Attorney

General, The Judiciary, Ethics and Anti-corruption Commission (EACC), Office of the Director of Public Prosecutions, Commission for the implementation of the Constitution (CIC), Registrar of Political Parties (RPP), Witness Protection Agency (WPA), Kenya National Commission on Human Rights(KNCHR), Independent Electoral and Boundaries Commission(IEBC), Judicial Service Commission(JSC), National Police Service Commission (NPS), National Gender and Equality Commission (NGEC) and Independent Policing and Oversight Authority (IPOA).

The sector provides an enabling environment for social-economic development of the country, by providing effective policing services (coordination of national government, peace building and conflict management), reforming of laws, promotion and protection of human rights, among others.

The sector was allocated Kshs16, 614.9 million in 2014/15 and Ksh 21,295.7 million for 2015/16 an increase of 28.2 % as shown in the table 11the sector has been allocated 1.4 % of total allocation to government ministries and agencies.

The National Gender and Equality Commission (NGEC) has been allocated Kshs 314 million; an increase of 8.2% from the Kshs 290 million allocated in the previous financial year. Moreover, the commission will be implementing one programme; Promotion of gender equality and freedom from discrimination. The key outputs for the commission include advisory function to County and National government on affirmative action for special interest groups, production of reports on state compliance with international conventions and treaties, database on equality and non-discrimination, guidelines and standards for special interest groups, reports on inclusion of special interest groups among others.

Table 12: Allocation to governance, justice, law and order sector for 2014/15 and 2015/16 in Kshs millions

	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross Total
Office of The Attorney General and Department of Justice	3,627	505	4,133	4,095	550	4,645
State Department for Interior	93,205	8,702	101,907	88,028	14,296	102,324
Ethics and Anti-Corruption Commission	1,746	-	1,746	2,312	300	2,612

2015/2016 BUDGET ANALYSIS ON GENDER AND INCLUSION
A Special Focus On Trade and Agriculture



	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross Total
State Department for Coordination of National Government	17,114	597	17,711	16,967	1,011	17,978
The Judiciary	10,732	3,093	13,825	12,624	4,064	16,688
Office of the Director of Public Prosecutions	1,727	67	1,794	1,964	254	2,218
Commission for the Implementation of the Constitution	306	-	306	312	-	312
Registrar of Political Parties	476	-	476	506	-	506
Witness Protection Agency	295	-	295	365	-	365
Kenya National Commission on Human Rights	357	-	357	459	-	459
Independent Electoral and Boundaries Commission	6,795	178	6,973	4,198	98	4,296
Judicial Service Commission	338	-	338	473	-	473
National Police Service Commission	471	-	471	438	-	438
National Gender and Equality Commission	290	-	290	314	-	314
Independent Police Oversight Authority	291	-	291	419	-	419
	137,770	13,142	150,912	133,474	20,573	154,047

Source: printed estimates 2014/15 and 2015/16 National Treasury

5.5 Public Administration and International Relations Sector (PAIRs)

The sector is composed of 12 MDAs that include; The presidency, state department of planning, state department of devolution, Ministry of foreign affairs and international trade, The national treasury, Parliamentary Service Commission, Commission on Revenue Allocation(CRA), Salaries and Remuneration Commission (SRC), Office of Controller of budget, Commission on Administrative Justice (CAJ).

The mandate of the sector includes enhancing public services delivery, organization and coordination of government business through planning, mobilization of financial and human resources in the public sector. The sector further links all other sectors with the rest of the world on matters of international treaties, agreements, resource mobilization among others.

The sector was allocated Kshs 218,864.1 million in 2014/15 and in 2015/16 Kshs 243,353.8 million as shown in Table 12. The allocation to the sector is 11.1 % of the total allocation to the National government sectors.

Table 13: Allocation for public administration and international relations sector for 2014/15 and 2015/16 Kshs millions

	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross Total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross Total
The Presidency	7,219	1,237	8,455	5,951	1,846	7,797
State Department for Planning	17,392	59,303	76,695	19,792	61,713	81,505
State Department for Devolution	4,330	10,161	14,491	2,301	9,389	11,689
Ministry of Foreign Affairs and International Trade	13,415	1,626	15,041	13,136	1,402	14,538
The National Treasury	29,815	41,489	71,304	43,216	49,770	92,986
Parliamentary Service Commission	22,395	4,075	26,470	8,920	3,200	12,120
The Commission on Revenue Allocation	277		277	346		346
Public Service Commission	1,016	168	1,184	1,126	167	1,293
Salaries and Remuneration Commission	840		840	723		723
Auditor General	2,911	405	3,316	3,737	402	4,139



	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross Total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross Total
Controller of Budget	396		396	581		581
The Commission on Administrative Justice	395		395	481		481
National Assembly	-	-	-	15,157		15,157
			218,864			243,353

Source: printed estimates for 2014/15 and 2015/16 National treasury

5.6. Environment Protection, Water and Natural Resources Sector

The sector comprises three sub-sectors which are: Environmental and Natural Resources under the state department for environment and natural resources, Water and Regional Authorities under the state department for water and regional authorities and Mining under the ministry of Mining.

The sector plays a leadership role in increasing tree cover, explore the country's minerals, rehabilitate degraded areas, increase access to clean water among others in 2014/15 financial year the sector was allocated Kshs59,003 million while in 2015/16 the sector has been allocated Kshs 63,001 million as shown in table 14 which is equivalent to 6.7 % of the total allocation to the sectors.

Table 14: Allocation to environment protection, water and natural resources sector or 2014/15 and 2015/16 in Kshs millions

MDAs	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross Total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross Total
State Department for Environment And Natural Resources	11,150	8,227	19,377	12,783	8,286	21,069
State Department for Water and Regional Authorities	4,192	33,505	37,696	4,260	35,448	39,708
Ministry of Mining	768	1,193	1,960	728	1,496	2,224
Total	16,109	42,924	59,033	17,771	45,230	63,001

Source: Printed estimates for 2014/15 and 2015/16, National Treasury

5.7 National Security sector

This sector is composed of two agencies: the Ministry of Defence and the National Intelligence Service.

The sector has been allocated 7.5 % of the total allocation to sectors. In 2014/15 the sector was allocated Kshs 98,014.7 million while in 2015/16 it was allocated Kshs 112,513 million; as shown in table 14 it received an increase of 24.9 %. This is the sector that is charged with the mandate of defence and protection of the country and due to increased threat of terrorism, the allocation to the sector has continued to increase.⁶

Table 15: Allocation for national security sector for 2014/15 and 2015/16 budget in Kshs millions

MDAs	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross Total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross Total
Ministry of Defence	78,771	102	78,873	92,329	42	92,371
National Intelligence Service	19,142		19,142	20,142		20,142
	97,912	102	98,015	112,471	42	112,513

Source: Printed estimates for 2014/15 and 2015/16, National Treasury

5.8 Social Protection, Culture and Recreation Sector

It is composed of two ministries: The Ministry of Sports, Culture and Arts and the Ministry of Labour Social Security and Services. The sector addresses the promotion and exploitation of Kenya's diverse culture for peaceful co-existence, development and promotion of sports, preservation of Kenya's heritage, promotion of cultural, sports and tourism among others.

In 2014/15 it had been allocated Kshs 25,204.3 million while in 2015/16 it has been allocated Kshs 31,482 million; this equates to as shown in the table 15 an increase of 6.7% in allocation as shown in table 15.

Table 16: Allocation to social protection, culture and recreation sector for 2014/15 and 2015/16 Kshs millions

MDA	2014/2015 Recurrent	2014/2015 Development	2014/15 Gross total	2015/2016 Recurrent	2015/16 Development	2015/16 Gross total
Ministry of Sports Culture and Arts	2,891	1,567	4,458	2,947	3,641	6,589
Ministry of Labour Social Security and Services	8,903	11,843	20,746	9,315	15,580	24,894
Total	11,795	13,410	5,204	12,262	19,221	31,483

Source: printed estimates 2014/15 and 2015/16

⁶ This is mainly for the purchase of modern security equipment's.



5.9 General Economic and Commerce Affairs Sector

This is one of the sectors that contribute significantly to the country's Gross Development Programme. It contributes approximately 35% of the GDP and is therefore one of the key areas with potential of accelerating the economic growth and development. It is composed of three state MDAs that include: Ministry of Industrialization and Enterprises Development, State Department for East African Affairs and State Department for Commerce and Tourism.

The sector programmes include among others: enhancing the supply chain efficiency in wholesale and retail trade, and trade development and promotion.⁷ Overall allocation to the sector in 2014/15 was Kshs 16,615 million and Kshs 21,295 million in 2015/16. There is an increase of 28.1 % as shown in table 16. The sector allocation is 1.4% of the total allocation to the MDAs.

Table 17: General economics and commercial affairs sector for 2014/15 and 2015/16

1171 Ministry of Industrialization and Enterprise Development	3,300	5,738	9,038	2,569	6,265	8,834
1182 State Department for East African Affairs	1,619	65	1,684	1,666	115	1,781
1181 State Department for Commerce and Tourism	3,006	2,888	5,894	2,892	7,790	10,682
Total	7,924	8,691	16,615	7,126	14,170	21,296

Source: Printed estimates for 2014/15 and 2015/16, National Treasury

⁷ Which is one of the programmes prioritized by the sector.



CONCLUSION AND RECOMMENDATIONS

7.1 Conclusion

Gender Responsive Analysis of the 2015/16 Budget compared with 2014/15 Budget indicates the following:

- i. There is positive progress made in ensuring equity and inclusion in the budget process as stipulated in the constitution. The public is given an opportunity to make their needs known and considered in the budget both at fiscal framework (Budget Policy Statement) stage and during consideration of estimates. However, public contribution is weak as members of the public are not well informed on the budget issues to aid fruitful contribution. The public need to be sensitized fully on public participation and be funded by a substantive law on public participation.
- ii. In FY 2015/16, the State Department of Agriculture formulated a project on enhancing gender responsiveness in extension services which in the year under review, was allocated Kshs 101 million.
- iii. The government through various policies and legal documents has had some progress towards strengthening the realization of gender equity and equality. However a quick analysis of the budget process indicated that engendering of the same in adherence to the approved policies and laws, and in line with national commitments outlined in Kenya vision 2030, has not been comprehensively undertaken.
- iv. The budget documents⁸ that give the policy framework of a budget and guide MCDAs in budget making had no gender related agenda on the goals, objectives and targets.
- v. Despite the opportunity created by implementation of Programme Based Budget (PBB) since 2013/14, ministries and agencies tend to commit themselves to the minimum threshold under affirmative action and the one third gender rule. The PBB is not adequately implemented.

8 Budget call circular, budget review, outlook paper and budget policy statement

- vi. There is progress across the sectors on issues of gender mainstreaming particularly in Public Administration and International Relations, Health, AURD. However, the target of the same is not given in gender disaggregated data. For instance, in agriculture an analysis of agriculture policies indicated that lessons learned from phase one of the Kenya Agricultural Productivity and Agribusiness Project (KAPAP) was that women were active in agriculture and project activities, yet their capacity to accumulate resources and retain income, as well as have a voice in decision making bodies, require strengthening. In 2015/16 budget the number of farmers targeted to benefit from the various interventions of the KAPAP two, are not given by gender, which may disadvantage women as experienced in phase one of the programme.
- vii. The analysis indicates that the success of the gender mainstreaming project would need systematic, up-to-date information regarding opportunities and gender disaggregated baseline data, which can be used to measure projects progress. There is need for all that all MDAs to prepare such data and measure through NGECC.
- viii. Kenya has had many initiatives on Gender Responsive Budget by development partners and civil societies, but there have been little success in engendering the budget process which has been attributed to inappropriate entry points, inadequate technical capacity, lack of adequate gendered data to support the budget process, and lack of coordination on Gender Responsive Budget during the budget process.
- ix. The Trade development and promotion programme allocation has been increased from Kshs 1,366.8 million to Kshs 1,405.3 million an increase of 2.8% from 2014/15 to 2015/16. This could create more jobs for women since they are more than men in agriculture sector where most of the exports comes from.
- x. International trade investment and promotions programme allocations increased from Kshs 220.3 million in 2014/15 to Kshs 688.3 million in 2015/16. This is an indication of the government's commitment on promotion of international trade. However, data for the target beneficiaries should be disaggregated by sex, age and ability for greater effect.

7.2 Recommendations

The following measures can be taken to fill the gaps in the budget allocation to ensure equity and inclusion:-

- i) There is need for collection of systematic, up-to-date sex disaggregated data



to capture information on social-economic characteristics, access to resources and services, personal income of targeted populations, among others. It's recommended that secondary data collected by the Kenya National Bureau of Statistics (KNBS) should be used wherever possible to limit costs. The data would be used to measure performance on equity and inclusion, as well as to advocate for the same. The NGEC can advise the KNBS on data requirements so that any data gap is included in the surveys.

- ii) The National Gender and Equality Commission (NGEC) should expand sensitization programmes to enable MCDAs to fully understand and apply the principle of GRB in programming.
- iii) Gender issues should be included in the initial stages of budget making by disaggregating the key performance indicators by gender and set sex specific targets. These measures should be incorporated in the budget policy statement. In the agriculture department for instance, where most of the activities include training and demonstration for groups, the number of beneficiaries in those groups should be indicated by gender and enumerate measures to reduce or minimize gender inequalities.
- iv) When budget is under implementation, the tracking report on beneficiaries should be analyzed by gender. The report would be part of the BROP that informs the BPS. Efforts should be made to ensure set targets are met through monitoring and evaluation. Gender analysis of the budget, examining the extent to which government expenditure has impacted on gender, should be done showing the impact of the MDAs performance on men, women, youth and Persons with Disabilities (PWDs). Further, all governments annual reports on the achievements should include sex-disaggregated data.
- v) There should be a clear link between the MDAs budget and the legal documents on gender mainstreaming. Currently the linkage is lacking rendering the gender commitments already made optional for the MDAs.



REFERENCES

- 1 Budget Policy Statement National Treasury, 2015.
- 2 Budget Review and Outlook Paper National Treasury, 2014.
- 3 Budget Printed estimates, National treasury, 2014/15 and 2015/16.
- 4 Engendering budgets- A practitioners guide to understand and implement gender responsive budget by commonwealth secretariat.
- 5 GRB and its application to planning in Kenya by society for international development, 2012.
- 6 Guidelines for Gender Responsive budgeting in Kenya, 2014 by NGEK.
- 7 Kenya Agricultural Productivity and Agri-business Project Report, 2011.
- 8 Practice based Guidance Budlender and Hewitt, 2003.
- 9 Public Finance Management Act, 2012.
- 10 The Kenyan Constitution 2010.



GLOSSARY OF TERMS OFTEN USED IN GRB

Affirmative (positive) action: measures targeted at a particular group and intended to eliminate and prevent discrimination or to offset disadvantages arising from existing attitudes, behaviours and structures (sometimes referred to as positive discrimination). (European Commission, 1998)

Care economy: The part of human activity, both material and social, that is concerned with the process of caring for the present and future labour force, and the human population as a whole, including the domestic provision of food, clothing and shelter. Social reproduction is the provisioning of all such needs throughout the economy, whether part of the paid or unpaid components. (Alexander, P., Baden, S., 2002)

Decision-making: A key aspect in changing gender relations at individual, household, group, village, and societal levels (ILO, 2002)

Division of labour (by sex): The division of paid and unpaid work between women and men in private and public sphere (European Commission, 1998)

Empowerment: The process of gaining access and developing one's capacities with a view to participating actively in shaping one's own life and that of one's community in economic, social and political terms. (European Commission, 1998)

Equal opportunities for women and men: The absence of barriers to economic, political and social participation on the ground of sex (European Commission, 1998)

Gender: A concept that refers to the social differences between women and men that have been learned are changeable over time and have wide variations both within and between cultures. (European Commission, 1998)

Gender analysis: The study of differences in the conditions, needs, participation rates, access to resources and development, control of assets, decision-making powers, etc. between women and men and their assigned gender roles (European Commission, 1998)

Gender audit: The analysis and evaluation of policies, programmes and institutions in terms of how they apply gender-related criteria (European Commission, 1998)

Gender blind: Ignoring/failing to address the gender dimension (as opposed to gender sensitive or gender neutral) (European Commission, 1998)

Gender equality: The concept meaning that all human beings are free to develop their personal abilities and make choices without the limitations set by strict gender roles; that the different behaviour, aspirations and needs of women and men are considered, valued and favoured equally. (European Commission, 1998)

Gender equity: Fairness in women's and men's access to socio-economic resources, condition in which women and men participate as equals and have equal access to socio-economic resources.(European Commission, 1998)

Gender gap: The gap in any area between women and men in terms of their levels of participation, access, rights, remuneration or benefits (European Commission, 1998)

Gender impact assessment: Examining policy proposals to see whether they will affect women and men differently, with a view to adapting these proposals to make sure that discriminatory effects are neutralized and that gender equality is promoted. (European Commission, 2001)

Gender needs: The roles of men and women in existing societies and institutions are generally different. Thus, their needs vary accordingly. Two types of needs are usually identified. Practical needs arise from the actual conditions which women and men experience because of the gender roles assigned to them in society. They are often related to women as mothers, homemakers and providers of basic needs, and are concerned with inadequacies in living and working conditions, such as food, water, shelter, income, health care and employment. For women and men in the lower socio-economic strata, these needs are often linked to survival strategies. Addressing them alone only perpetuates the factors which keep women in a disadvantaged position in their societies. It does not promote gender equality. Strategic needs are the needs required to overcome the subordinate position of women to men in society, and relate to the empowerment of women. They vary according to the particular social, economic and political context in which they are formulated. Usually they concern equality issues such as enabling women to have equal access to job opportunities and training, equal pay for work of equal value, rights to land and other capital assets, prevention of sexual harassment at work and domestic violence, and freedom of choice over childbearing. Addressing them entails a slow transformation of the traditional customs and conventions of a society. (ILO, 2000b)

Gender neutral: Having no differential positive or negative impact for gender relations or equality between women and men (European Commission, 1998)



Gender planning: An active approach to planning which takes gender as a key variable or criteria and which seeks to integrate an explicit gender dimension into policies or action (European Commission, 2001)

Gender relations: The relations and unequal power distribution between women and men which characterize any specific gender system (European Commission, 1998)

Gender sensitive: Addressing and taking into account the gender dimension. (European Commission, 1998)

Human development: Human development is about people, about expanding their choices to lead lives they value. Economic growth, increased international trade and investment, technological advance – all are very important. But they are means, not ends. Whether they contribute to human development in the 21st century will depend on whether they expand people's choices, whether they help create an environment for people to develop their full potential and lead productive, creative lives. (UNDP, 2002)

Human rights of women: The rights of women and the girl child are inalienable, integral and indivisible part of universal human rights. (European Commission, 1998)

Occupational (job) segregation: The concentration of women and men in different types and levels of activity and employment, with women being confined to a narrower range of occupations (horizontal segregation) than men, and to the lower grades of work (vertical segregation). (European Commission, 1998)

Reproductive rights: The right of any individual or couple to decide freely and responsibly the number, spacing and timing of their children and to have the information and means to do so, and the right to attain the highest standard of sexual and reproductive health. (European Commission, 1998)

Sex: The biological characteristics which distinguish human beings as female or male (European Commission, 1998)

Sex-disaggregated statistics: The collection and separation of data and statistical information by sex to enable comparative analysis, sometimes referred to as gender disaggregated statistics. (European Commission, 1998)

Women's triple role: Women's triple role refers to the reproductive, productive and community managing role. The way these forms are valued affects the way women and men set priorities in planning programs or projects. The taking or not taking into consideration of these forms can make or break women's chances of taking advantage of development opportunities. (Moser, C.O., 1993)

Gender and budgets: Budgets are the most important policy tools available to a government and reflect its political priorities. Although the numbers and figures compiled in the budget documents might seem gender-neutral, empirical findings show that expenditure patterns and the way that government raises revenue have a different impact on women and girls as compared to men and boys, often to the detriment of the former. This is due to the socially determined roles that women and men play in society, the gendered division of labour, different responsibilities and capabilities, and the different constraints that women and men face, which normally leave women in an unequal position in relation to the men in their community, with less economic, social and political power.

Gender responsive budgeting: Gender responsive budgeting is an approach designed to mainstream the gender dimension into all stages of the budget cycle. In general, gender responsive budgeting aims at analysing the different impacts of a state's national and local expenditure as well as revenue policy on women and girls, and on men and boys, respectively. In addition to the impact analysis, gender responsive budgeting comprises making proposals to reprioritize expenditures and revenues, taking into account the different needs and priorities of women and men. Depending on the country-specific context, other factors of inequality may also be focused on, such as age, religious or ethnic affiliation, or the place of residence (urban/rural, different provinces).

Gender responsive budgets: The gender responsive budgeting process aims at producing gender responsive budgets. These budgets (which are synonymous with gender-sensitive budgets, gender budgets and women's budgets) are not separate ones for women, but rather government budgets that are planned, approved, executed, monitored and audited in a gender-sensitive way. How does gender responsive budgeting differ from other budget initiatives? In distinction to other budget initiatives that focus on the distributional impact of budgets, such as pro-poor budget initiatives, gender responsive budgeting does not treat each household as a unit, but instead highlights the fact that access to and control over resources and the bargaining power of household members differ. It also explicitly takes into account unpaid work in the reproductive sector, which is primarily undertaken by women all over the world, yet is not covered by the System of National Accounts (SNA), which provides the key statistics for macroeconomic policy decisions. Thus, the so-called care economy remains invisible, although it is of utmost importance for the functioning of the market economy and for the maintenance of the social framework of a society.



NGECK

National Gender and
Equality Commission

HEADQUARTER

Solution Tech Place, 1st Flr, Longonot Road,
Upperhill, next to Crowne Plaza Hotel
P.O. BOX 27512 - 00506, Nairobi, Kenya

Tel +254 (20)-272-7778

www.ngeckkenya.org

Twitter: [@ngeckkenya](https://twitter.com/ngeckkenya)

www.facebook.com/NGECKKenya

KISUMU OFFICE

Reinsurance Plaza, 3rd Floor, Wing B
Oginga Odinga Street

NAKURU OFFICE

Tamoh Plaza, 1st Floor, Kijabe Street
P.O BOX 15263 - 401 NAKURU

GARISSA OFFICE

Opposite Care International Offices,
Garissa town