



# **BASELINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA**



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**SDGs KENYA FORUM**

For Sustainable Development



**development  
initiatives**



## » ACRONYMS AND ABBREVIATIONS

<b>ADPs</b>	Annual Development Plans
<b>AGPO</b>	Access to Government Procurement Opportunities
<b>AU</b>	African Union
<b>BPFA</b>	Beijing Platform for Action
<b>CBOs</b>	Community Based Organizations
<b>CoB</b>	Office of Controller of Budgets
<b>CBROP</b>	County Budget and Review Outlook Paper
<b>CFSP</b>	County Fiscal Strategy paper
<b>CEDAW</b>	Convention on Elimination of All Forms of Discrimination Against Women
<b>CECs</b>	County Executive Committee members
<b>CIDPs</b>	County Integrated Development Plans
<b>CoG</b>	Council of Governors
<b>CSOs</b>	Civil Society Organizations
<b>FGM</b>	Female Genital Mutilation
<b>GAD</b>	Gender and Development
<b>GDP</b>	Gender and Development Policy
<b>GDI</b>	Gender Development Index
<b>GBV</b>	Gender Based Violence

<b>GRB</b>	Gender Responsive Budgeting
<b>GEWE</b>	Gender Equality and Women's Empowerment
<b>IATC</b>	Inter-Agency Technical Committee
<b>KEPSA</b>	Kenya Private Sector Alliance
<b>KNBS</b>	Kenya National Bureau of Statistics
<b>MDGs</b>	Millennium Development Goals
<b>MTPs</b>	Medium-Term Plans
<b>NGEC</b>	National Gender and Equality Commission
<b>PWDs</b>	People with Disabilities
<b>SDGs</b>	Sustainable Development Goals
<b>SGBV</b>	Sexual and Gender Based Violence
<b>UN</b>	United Nations
<b>UWEZO</b>	(Ability Funds)
<b>UN ECOSOC</b>	United Nations Economic and Social Council
<b>UNCRC</b>	United Nations Convention on the Rights of the Child
<b>UNDP</b>	United Nations Development Plan
<b>WEF</b>	Women Enterprise Fund
<b>WID</b>	Women in Development
<b>YEDF</b>	Youth Enterprise Development Fund





## » EXECUTIVE SUMMARY

Kenya is a signatory to myriad of the international and regional treaties and conventions that promote gender equality and prohibit discrimination against multiple grounds including sex, pregnancy, religious affiliation, race, color, age and ethnicity among others. Further, Kenya is a signatory to the Sustainable Development Goals and has volunteered to submit Voluntary National Report on progress made towards realization of the set target for all the 17 goals. Kenya is also one of the few countries in Africa that recognizes gender responsive budgeting as a powerful tool for planning and budgeting with aim of reducing the gender inequalities and accelerates equitable development. Other Countries include South Africa and Morocco to mention but a few. However, like its peer countries that have approved GRB tools, Kenya is yet to demonstrate robust application of these tools and impact they may have had in sectors where GRB has been fully utilized. To this end, Kenya is lagging behind in most of the gender equality indicators and measurements as compared to Rwanda, South Sudan, Namibia, Tanzania and Uganda among other countries in the region yet GRB was first extensively recognized in the state in 2014.

The SDG Kenya Forum is a platform in Kenya that promotes Civil Society Organization's (CSOs) engagement with government, the implementation review and follow -up of the 2030 agenda for Sustainable Development. In collaboration with forum members and with funding from Bill & Melinda Gates Foundation, commissioned a study to assess the extent to which national budget and 6 county budgets for the period 2016 to 2019 were responsive to gender needs. The study will inform the SDG Kenya Forum three-year gender and development accountability program. The study will inform the content and scope as well as strategy to be applied by the SDG Kenya Forum members in the project.

The assessment applied mixed methods involving detailed interviews with the forum members, state gender machinery, state agencies involved in the budget making, reporting and accountability, the non-state actors, arms of county government including the county executive committee members, directors

and chief officers, the members of the county assembly and county public service boards as well as citizens living in the intervention counties namely Kitui, Kajiado, Kisumu, Nakuru, Kilifi, and Bomet. The results are summarized in a five-chapter report.

The study shows that both national and county government recognize GRB as ultimate planning and budgeting tool to close ever growing gender inequalities and a single most effective strategy of supporting Kenya achieve all set targets within the SDGs. 12 out of the 17 SDGs have direct gender targets and hence the need to be gender responsive in the implementation of the 2030 agenda<sup>1</sup>.

Budget reviews at national and county level shows efforts of allocating resources to specific actions and interventions or programs that have a direct impact on addressing gender inequality. However there lack evidence to show if during budgeting processes, the practitioners interrogate how each of the budget allocations shall impact on women and men, girls and boys respectively. Budgets in Kenya as anticipated are to generate a general impact on the development and no efforts are made to delineate quantifiable impact on women and men. Analysis of three-year budgets at the county level reveals some best practices in setting county priorities. For example, Kitui consistently allocated higher budgets to water, agriculture and irrigation in line with the county integrated development plan while the county of Kisumu allocated more resources to health services due to high diseases burden experienced in the county. All these have implications on gender relations.

Very few decision makers and budget practitioners routinely apply GRB tools and practices in planning and budgeting process. Furthermore, GRB is not institutionalized because there is lack of incentives and sanctions including gender disaggregated data for programming. Presently, Kenya has neither a policy nor legal framework to guide gender responsive budgeting. Interviews with gender focal points and budget committee indicates that

<sup>1</sup> KNBS 2019. *Gender indicators within the 2030 Sustainable Development Goals*

gender equality was not a primary consideration in budget allocations, realignments and reporting. County governments allocate resources towards women empowerment and girls as stand-alone projects without creating opportunities within budgets of the ministries to respond to the defined needs of women and men. Despite the National Gender and Equality Commission (NGEC), Ministry of Gender and CSOs working, capacity is still lacking due to multiple factors. The county governments' practitioners at department level still lack the skills and capacity to implement gender responsive budgets. Gender Framework tools like gender law, gender policy, and gender strategy are not available to programmers for guidance.

## The study therefore makes the following actor specific recommendations:

### I) National Government

1. There is need to have a clear legal or policy framework on GRB to facilitate guided implementation.
2. While KNBS has undertaken gender studies, and has released some gender responsive statistics, gender disaggregated data is not readily available from implementing institutions. There is need to strengthen capacities of MDAs to collect data disaggregated by sex, age, disability, residence for evidence based planning, budgeting and programming. Recently KNBS produced 10 country gender sheets, which should be used as guiding templates for future works across all counties. KNBS require developing policy requirements making it mandatory for every institution to ensure that they gather and avail gender responsive statistics for national reporting. The data should be disaggregated by sex, age, income, race, ethnicity, disability, geographic location and other relevant characteristics
3. We propose amendment to the Public Finance Management Act (Section 36) to include a binding clause on gender budget statement as part of the budgeting process as a way of mainstreaming gender into the Public Finance Act. This will enforce implementation of the principles in article 10 and 27 of the Constitution of Kenya (2010) that requires state agencies to promote gender equality. The proposed amendment should also require MDAs and county governments to undertake a gender analysis of their budget proposals and their previous expenditure as a means of integrating gender in budgeting decisions.
4. Political Good Will - We recommend that the National Government cultivate gender equality commitments as per the constitution and international and regional instruments ratified by Kenya. If the national government demonstrates its commitment to gender equality, for example through public service appointments, it will trickle to gender friendly policies, laws and procedures that will trickle down to the

county governments, with budgeting process being key.

5. Co-ordination of the SDGs implementation. The process led by the SDGs Unit (within the State Department of Planning) and State Department of Gender requires expansion to include 47 county Governments, not just the Council of Governors. In order to implement the SDG5 indicators, budgets must be made available and gender responsive. The National Treasury should ring fence some resources going to MDAs and county governments purposively to implement gender targets. For example, 0.5% of annual MDA budget allocation should go towards gender equality in order to fulfil the SDG slogan of leaving no one behind.
6. Accountability for SDGs and Budgeting- The National Gender and Equality Commission has previously worked with the National Treasury on development of GRB guidelines and most recently the county guidelines on GRB. It has also undertaken analysis on the impacts of Budgets on Gender and Special groups for the years 2016/17 and 2017/2018. There is need for NGEC to institutionalize these assessments and monitor annual budgets.

### II) County Level

1. Integrating Gender into Budget making process
2. It is necessary to integrate gender into budget making processes by adopting gender policy and gender strategies for example Gender Action Plans to promote gender responsive budgeting process.
3. Decisions on budgets must be informed by comprehensive gender analysis. County Governments must consider priority actions of development and adoption of gender tools, that is, gender policy, gender action plans among others to inform planning, budgeting and programming.
4. The process of GRB can also be underpinned through the gender budgeting administrative documents namely the budget statements and the county budget review and outlook paper. We propose that a Gender Budget Statement be mandatorily included in the above administrative process.
5. A hybrid process of developing GRB practices is proposed. The first stage is to integrate gender specific and sensitive interventions within each of the budgeting points such that all budgets demonstrate the effects, and impacts they seek to deliver to women and men, girls and boys. At the second stage, the county government should strive to identify gender specific interventions funded as flagship program or project seeking to address a specific gender issue such as offering sanitary towels to girls and needy parents. The objective of the intervention must be concrete, measurable and realistic and must be grounded on a robust definite results framework. The hybrid model is expected to caution county governments from missing gender equality targets.

## SDG (Kenya) Forum and its Implementing Partners

As a partner it is proposed that the SDG Kenya Forum (henceforth Forum) and its implementing partners do the following.

1. In order to institutionalize GRB, work with Council of Governors and develop a manual for training county budget practitioners on GRB.
2. Stimulate policy dialogue at national and county level on the importance of GRB as an entry to budgeting process that is gender responsive as key to the development process.
3. Facilitate capacity building on GRB at the national level (National Treasury & State Department) and at the county government level, County Treasury and Gender Department.
4. Facilitate the focal ministries and departments at national and county level to undertake gender assessments of their budgets and to structure the stakeholder's engagement in budgets in a meaningful manner and ensure it is well documented to form part of the budget process documentation for consideration by both the executive and the county assembly.
5. Offer technical assistance to the 6 project counties in terms of GRB training and implementing gender responsive budgeting; This is mainly through trainings and exchange programs targeting gender officers and budget officers, as well as members of the budget committees in the county assembly.
6. Work with the County Government's Executive Officers responsible for Gender, Planning and Finance to develop policy briefs on GRB and to widely disseminate the same across several actors (both State and Non State Actors) in the County.
7. To undertake sensitization of communities and to hold social accountability platforms jointly with government bodies with monitoring mandates thus NGEK and Kenya National Commission on Human Rights (KNCHR) to raise the need of GRB as a government planning tool.
8. To establish programs through their implementing partners to work with grassroots women, women groups Saccos, rotational savings, associations, women's Saving Investment and Lending Credit (SILC) organizations to improve the capacity of women to access programs available at National and County levels to build economic base of women towards gender inequality.
9. To work with communities to identify perceived gender inequalities that could be proposed and subjected to the budgeting process. This will also create grassroots women and youth GRB champions.
10. Participate in regional and international reporting

mechanisms with a focus on extent to which Kenya fulfill gender equality related commitments.

11. SDG Kenya forum to prepare popular version of the GRB guidelines for budget practitioners at the county level. The forum should also prepare simple checklists for use by gender and planning officers in the executive and legislative arms of government to ascertain that budgets are responsive to needs of women and men, girls and boys.
12. Build network of strong gender champions on GRB across counties. This will empower the champions and the communities to voluntarily seek to participate in budget making process. The champions will ensure the gender agenda is set at the planning level, included into CIDP and in the budget process.
13. Facilitate the county Government to develop gender sensitive budgets tools that include the following
  - a) Gender disaggregated data collection tool.
  - b) Gender aware budget statements before budget process commences.
  - c) Gender –aware policy appraisal.
14. SDG Kenya Forum to continue growing its internal capacity to guide the national and county government on GRB and to influence it implementing partners to take lead role in communities and engagement with gender sensitive budget making process and to set implementation and participatory citizen monitoring of the budget making process

### III) Other CSOs

1. Increase the capacity of Civil Society Organizations to strengthen citizens participation in all phases of public budget processes in a gender responsive way. This can be through public barazas (meetings) and local radio stations in local languages.
2. To undertake Civic Education to improve the capacity of citizens and local leadership and especially women (women with disabilities, young girls and marginalized) to engage constructively in gender responsiveness in line with the public budgeting process.
3. In undertaking sensitization and Civic Education ensure gender equality and inclusivity by targeting men and women with special focus on those from marginalized communities, with disabilities and youth.
4. Increase visibility of trained gender champions who serve at the community level to have more knowledge on the steps and stages of public budgets making process in Kenya
5. Promote and engage working relationship with the County leadership (County Executive and County Assemblies) to increase capacity and knowledge on GRB and to lobby and advocate and influence increased budgets that are gender sensitive.

6. Programme around lobbying and advocacy programmes to hold both national and county Governments Accountable on implementing gender responsive budgets.
7. Invest in undertaking gender responsive analysis of adopted and approved budgets annually to inform programming at county level.

## The report is organized into 5 chapters:

1. **Chapter 1** is the introduction to gender responsive budgeting and sets the stage by providing the methodology of the study, scope and limitation.
2. **Chapter 2** contextualizes the Sustainable Development Goal 5 on gender equality and empowerment of women and girls and highlights the progress Kenya has made towards implementation of SDG 5 in respect of the budgeting processes at the national and county level.
3. **Chapter 3** delves into the gender analysis of the three-year retrospective process of financing gender equality at the national level and in the select six counties. The source of information is secondary data.
4. **Chapter 4** gives the findings on financing gender mainstreaming from the findings of the field visits thus analyzing the primary data.
5. **Chapter 5** provides the findings of the study by way of conclusion and recommendations.



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The color symbol

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# CHAPTER 1

» **BASLINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA**



## » INTRODUCTION

### 1.0 Gender Responsive Budgeting

Budgets are universally accepted as a powerful tool for achieving development objectives, and act as an indicator of commitment to the set government policies. National and county budgets in Kenya reflect how the two levels of government mobilize and allocate public resources, and how they aim to meet the social and economic needs of the people of Kenya. Budgets are key policy instruments that reflect administration's priorities and demonstrate the government's seriousness in responding to persisting development challenges such as gender inequality, poverty, exclusion and economic injustice. Budgets are also political tools for the administration of the day to prioritize its development agenda. Budgeting is the planning of how to effectively use resources to achieve the greatest impact of any strategic priority activities. It also refers to distribution of scarce resources to priority activities to provide essential services and is usually effective if proper participation of all stakeholders is facilitated. Kenya has made attempts to introduce Gender Responsive Budgeting (GRB) within its program-based budgeting albeit with very limited success. GRB argues that principles of equality should be incorporated into all stages of the budget process and GRB also seeks to improve the results of budgets in general, and gender equality and women's empowerment in particular.

The enabling legal and policy environment in Kenya on gender equality include the Constitution of Kenya 2010, the Public Financial Management Act (2012), County Government Act (No 17 of 2012), Intergovernmental Relations Act (No. 2 of 2012), the Urban Areas and Cities Act (No. 13 of 2011), the Marriage Act (No. 4 of 2014), the Matrimonial Property Act (No. 49 of 2013), among others. Several policy documents relating to gender equality have also been developed and adopted, key among them are:

- *The National Policy on Gender and Development (2019), (Sessional Paper No. 2 of 2019);*

- *The Sessional Paper No. 2 of 2006 on Gender Equality and Development;*
- *The Gender Mainstreaming Implementation Plan of Action (2007) and;*
- *The Monitoring and Evaluation Framework for Gender Mainstreaming (2009).*

Kenya's efforts to operationalize GRB are anchored in the signing of international and regional treaties and commitments that promote gender equality and freedom from discrimination. These include the Convention of Elimination of All Forms of Discrimination against women (CEDAW) of 1979, the Beijing Platform of Action of 1995, the International Conference on Population and Development (ICPD) of 1994, the Maputo Protocol of 2003 and in the most recent 2030 agenda for sustainable development (SDGs) especially Goal 5 on Gender Equality and Women Empowerment adopted in 2015.

GRB has been acknowledged in Kenya as a planning tool that must be integrated into the budget making cycle. To this end in 2014, the Government issued the GRB guidelines that have been used by parliament and other policy makers in appropriating government resources. GRB is one of the ways used by the Government to mainstream gender at macro level to ensure the planning process is engendered. To this end Treasury has acknowledged GRB as a planning tool and included it in the Budget Statements.

Mainstreaming gender into budget process is a key development agenda. Women at the grassroots level including those from marginalized communities and those with disabilities have experienced great social and economic disadvantages and exclusion. The National GRB guidelines of 2014, (now under review) have played two roles, firstly, the guidelines have assisted in integrating gender into the Kenyan development agenda-thus vision 2030 and have also served



as an empowerment tool for women economically. Secondly the government has occasionally set aside budgets that are gender sensitive and women friendly for easy access by women. These include Women Enterprise funds, UWEZO fund and 30% procurement affirmative action for women, youth and persons with disabilities. The ripple effect is that the process has created rural jobs and put money in the hands of many women at the rural level. Women are now able to win big tenders with the government that gives them collateral to get bank loans to finance their businesses. For example, the CEC in Kitui indicated that he has set aside 6 huge water projects for women led companies.

The National Gender and Equality Commission (NGEC) has carried out various initiatives on GRB as a useful tool in mainstreaming gender concerns in the development process. Relevant to the County governments, in 2017 NGEC developed the County guidelines on GRB. The guidelines are intended for use by stakeholders in the county budgeting cycle including: County Treasury; County Government Executive Members, Chief Officers, Accounting Officers, Finance Officers supporting the County Assembly and all departments charged with public participation at the County level.

The aim of the county budget guidelines is to ensure that all stakeholders at the County level are able to systematically analyze and show existing gender-based inequalities in the budget making process and provide evidence-based framework for addressing them. The guidelines also seek to increase the County government's accountability to implement international, national and county policy or legal commitments to gender equality and human rights of women and men. In order for the county governments to increase their efficiency in budgets and budgeting, the guidelines provide better-informed financial resource allocations by identifying gender gaps in specific sectors. The guidelines also ensure that county governments increase their effectiveness in both policy and programs by providing a basis for assessing whether the stated objectives are achieved equitably for women, men, boys and girls.

The 5 budgeting stages of the county budgeting cycle as outlined by the guidelines are:

- *The counties are expected by law to prepare a five-year strategic plan (CIDP) which forms the first line of implementing the GRB in a systematic and structured manner;*
- *The Counties are further expected to set priorities over the Medium-Term Plan (sector hearing). The County government budgets are based on the three years Medium Term Expenditure Framework (MTEF). The sector reviews inform the preparation of the County Fiscal*

*Strategy Paper (CFSP). Gender disaggregated data should also help identify priorities in the Annual Development Plans (ADP).*

- *The County Budget and Review and Outlook Paper (CBROP is a technical document prepared in accordance with the law. It includes Actual fiscal performance in the previous financial year compared to the budget allocation for that year; updated economic and financial forecasts; information on how actual absorption of the budget allocation against planned activities for the previous year affected the CFSP.*
- *Preparation and adoption of the County Fiscal Strategy Paper (CFSP)*
- *Preparation and full tabling of Revenue and Expenditure Estimates (Budgets)*



The participatory approach envisioned in the Kenya Constitution 2010, as well as the County Government Act, 2012 and the Public Finance Management (PFM) Act of 2012 have opened doors for communities to engage in budget making process especially during consideration of estimates. Specifically, article 6 and 7 of the Public Finance Management Act of 2012 entrenches accountability and transparency in the budget preparation through public participation. These regulations also make provisions for the public to be informed of the forum dates. (Publicly announce at least one week in advance), venues, annual calendar events from the start of the financial year among others. Further, the Government has also invested in institutional mechanism that has a ministry responsible for gender and a monitoring body thus the National Gender and Equality Commission (NGEC). Every ministry and department has also a gender focal point that oversees implementation of gender responsive activities. The NGEC has issued annual gender analysis of the budget reports to the Treasurer to help point out areas of improvement. The growth of enterprises at the rural level has led to mushrooming of

many community/rural credits and saving societies (SACCOS) associated with women both in urban and rural setting. Many banks are now willing to finance women led businesses. The 'not more than two third gender rule' has increased the number of women in key decision-making levels, in the public service, at the national and county levels, which is a great incentive for gender responsive policies and implementation plans.

The major challenge for all actors at both national and county levels is the need for expertise in gender analysis and project formulation to work with the teams to understand the process of budget making and how to engage. In addition, the government needs to invest more in entrepreneurial and skill development for women at the community level for the sustainability of the interventions.



## 1.1 About the SDG Kenya Forum

The SDGs Kenya Forum is a platform in Kenya that promotes Civil Society Organization's (CSOs) engagement with government in all aspects of the Sustainable Development Goals (SDGs) since 2015, when the forum was launched. The forum uses a three-pronged approach: (i) CSO engagement with national and county governments on policies and legislations to strengthen commitment, financing, planning and implementation of the SDGs; (ii) empowering grassroots citizens to hold government (duty bearers) to account through 'leave no one behind' dialogues; and (iii) building partnerships with the government, international agencies, the private sector, media and academia for the implementation of the SDGs.

The SDGs Kenya Forum, in collaboration with Development Initiatives and forum members and with funding from the Bill & Melinda Gates Foundation, is implementing a 3-year programme called *Strengthening the SDGs Kenya Forum as an Accountability Platform for Gender and Development*. The

programme is to engage decision-makers in the SDG process and hold the government accountable for its promotion, planning, financing and implementation, specifically on gender equality priorities under goal 5, in six counties (Nakuru, Bomet, Kitui, Kisumu, Kilifi and Kajiado).



## 1.2 Objectives of the Study

The purpose of the study was to:

1. Assess the County Fiscal Strategy Papers (CFSPs) and the approved budgets of the six counties namely: Nakuru, Bomet, Kitui, Kisumu, Kilifi and Kajiado, over the last three fiscal years (2016/17, 2017/18, 2018/19); to determine the extent to which they are aligned to the implementation for SDG Goal 5. This included an analysis of the supplementary budgets- where relevant.
2. Assess the effectiveness of the existing institutional frameworks, existing opportunities for citizens' engagement in budget processes and accountability mechanisms. This information will be used as the reference point to engage with the government at both national and subnational levels as well as progressively measure the project performance against set targets during and at the end of the project
3. Recommend ways to increase the capacity of local Civil Society Organizations to strengthen women participation in all phases of public budget processes in a gender sensitive way; and ways to improve the capacity of the 6 county gender champions to engage constructively in a gender sensitive, public budget process.



### Specifically, the study aimed to:

1. Assess the gender issues identified and prioritized at the National and at the County levels and how they reflect on SDG 5 implementation framework.
2. Undertake a comprehensive review of budget making process at the national level commencing with the national Budget, Policy Statement and Parliaments debates and approval, Budget Review and Outlook paper, finance Bill, Budget estimates, Budget implementation reports and public Budgets hearing and participation reports. It also looked at the Medium-Term Debt Management Strategy papers, Division of Revenue and County Allocation of Revenue laws for each year and appropriation laws.
3. Undertake a comprehensive review and analysis of the six counties' CFSPs, Budget Review Outlook Papers, Budget hearings reports and drafts, budget implementation reports, budget estimates and approved departmental and county budgets to understand to what extent budget estimates are gender responsive; and to identify how many institutions host such allocations to indicate extent of mainstreaming.
4. Undertake a critical assessment of Government Budget as allocated to determine different proposed gender issues across the sectors and not only in the ministry or departments concerned with gender mainstreaming.
5. Review Budget Implementation reports from the Office of Controller of Budgets (OCOB) and Audit reports from the Kenya National Audit Office (KENAO) on the budget expenditure for the previous year.
6. Apply GRB principles and checklist tested and retested by the National Gender and Equality Commission and proposed to the counties in the GRB guidelines.
7. Carry out a scan and an analysis of the six counties CFSPs and approved budgets over the last three fiscal years (2016/17, 2017/18, 2018/19) including the supplementary budgets, donor budgets, conditional grants, revenue collections where relevant; to determine their alignment to SDG 5
8. Assess presence of institutional frameworks and known platforms including channels and mechanisms through which existing platforms for citizen's participation and accountability mechanisms have been applied for effective implementation of SDG 5. The Key Institutions charged with responsibilities in budget making process at the national level include; Treasury, Commission on Revenue Allocation (CRA), Parliament, Office of Controller of Budgets (OCOB), KENAO, and the county level, county treasuries and county assemblies.
9. Estimate proportions of the total budget the county government (in the 6 counties) has allocated for

gender development, gender equality, women and youth empowerment, empowerment of persons with disabilities, cautionary and risk aversion measures targeting women and youth and other vulnerable groups including the marginalized, enterprise funds among other affirmative projects and programs targeting women and girls in the current as well as the last three fiscal years and use these figures to inform the baseline figures in the log frame.

10. Analyze the extent to which the 2017/2018, 2018/19 and 2019/2020 Annual Development Plan document addresses gender integration.
11. Assess the extent to which public participation contribute to public fiscal knowledge, citizens and satisfaction and based on analysis recommend ways on making the county budgeting process inclusive, participatory and citizen friendly.



## 1.3 Context Analysis - Scope of Work and Methodology

The baseline study sought to estimate the extent to which the public resources expended through national and county government budgets is aligned to the Sustainable Development Goals with a focus to goal number 5 on gender equality, women and girls' empowerment.

At national level, the study team reviewed the three-year budgets namely the 2016/2017, 2017/2018 and 2018/2019. The review limited itself to printed estimates, expenditure budgets as tracked and presented by the office of the controller of budgets as well as audited financial statements. The sector budgets at national level were limited to functions that are concurrent and non-symmetrical to both national and county government. At the county government level, examined health, agriculture, and basic and vocational education sectors in the six selected counties - Nakuru, Bomet, Kitui, Kisumu, Kilifi and Kajiado.

The study adopted a methodological approach of a normal primary study employing mixed methods of research, to collect qualitative and quantitative data. The sources of the data and information were Office of the Controller of Budgets (OCOB) for national and Program Based Budgets, the various county websites for CIDPs, and ADPs, previous reports by NGEK, field reports from the counties sampled on interviews with CECs, directors and officers in charge of gender, water and sanitation, agriculture, trade, health and planning. The study team also visited the 6 counties and administered a questionnaire (See annex 1) and also held focus group discussions with purposively selected teams from the county government, county assemblies, CSOs engaged in budget making process and individuals who have engaged with the numerous county government participatory processes to give their first-hand experience.

The study analyzed the various institutional frameworks, existing platforms for citizens' participation and accountability mechanisms for effective implementation of SDG 5; the percentage of the total budget the county government (in the 6 counties) has allocated for projects on gender in the last three fiscal years; and how gender issues and programs have been addressed in the Annual Development Plan (ADP) document for the last 3 years. Based on analysis, the study recommended ways to make the county budgeting process inclusive, participatory and citizen friendly.

The consultants visited the six counties the subject of the study namely Kilifi, Kitui, Bomet, Kajiado, Kisumu and Nakuru. The consulting team held one on one meetings with the county government officials as Key Informants (KIs). The questionnaire was administered to members of county assembly and members of public as well. In every county, Focus Group Discussions (FGDs) were conducted with participants drawn from members of public, civil society organizations, members of the county assemblies, grassroots groups of men and women and identified and trained gender champions from the six counties. The KIs and FGDs were used to gather in-depth information on how budget practitioners and members of public participate in budget making process. The data collection tools were used to compliment the mix of quantitative and qualitative methods. This included desk study review of available literature in participatory gender responsive budgeting, the intervention logic based on progress Kenya has made in gender responsive budgeting process.

The consulting team undertook budget analysis of the six counties. This involved a review of financial documents for the country's national budget and the budget for the targeted counties. The analysis targets were to identify how much has been allocated towards gender equality and empowerment of women and girls.

The baseline study report has compiled its findings from the demand and supply factors, but whose inquiry was limited to duty bearers and rights holders. A participatory approach was used to guide the process of research. The process was culturally sensitive carried out with participation of key stakeholders, including CSOs, public officers and appropriate community groups and individuals.

**The baseline study focus was responding to the following:-**

1. *The challenges budget implementers faced in budgeting for gender equality.*
2. *The strategies implementers have applied to ensure gender programs are budgeted for and allocated resources.*
3. *How the implementers have influenced budget-making process during planning including settling priorities.*
4. *The extent to which the national, county & sectoral budgets are designed to reduce inequalities in Kenya.*
5. *The estimate-percentage of the budget that is people centered.*
6. *The extend budget practitioners employ approved planning tools like circulars, national and county development blueprints, strategic plans to inform budget making processes.*

## 1.4 Budget analysis



The team reviewed the medium-term expenditure framework budgeting process reports in the past three fiscal years. At the national level the team undertook retrospective fiscal analysis



of the 2016-2019 budgets and their attendant's documents. For each of the study year, the team received and analyzed the Budget Review Outlook Paper, the budget hearing report, the budget statements and the program-based budget for the selected sectors, printed budget estimates including the citizens budget, expenditure reports and analysis of the OCOB and selected audited statements of accounts prepared for selected sectors by the Office of the Auditor General (OAG).

The study team also reviewed data from the Commission on Revenue Allocation (CRA). Other sector's budgets reviewed included; the Ministry of Public Service Gender and Youth, the National Council of Persons with disabilities, the NGEK among others.

Each of the data reviewed was subjected to scale of indicators on gender responsiveness derived from the Goal 5 indicators and from other indicators of gender mainstreaming. The assessment looked at how budget estimates are allocated to reduce inequalities and poverty. At the county level, the team examined the following legal planning tools: -

1. *County Integrated Development and Investment Plan (CIDP)*
2. *Annual Development Plans (ADP)*

The plans provided the study with necessary information to analyze expenditure.

These two planning documents were analyzed with the data collecting tool requiring knowing if other planning tools like gender law, gender policy, gender action plans and gender strategy have been developed and adopted to facilitate gender equality and empowerment of women and girls.

Further, the team also considered the following documents at the county level.

1. *County Fiscal Strategy papers.*
2. *Program based budgeting reports.*
3. *County assembly budget appropriations committee reports.*
4. *The County budget hearing reports.*
5. *The budget expenditure tracking reports prepared by the office of the controller of budgets.*
6. *County printed budget estimates.*

A questionnaire was administered to the national and county level actors. The budget analysis used both context analysis and quantitative and qualitative analysis methods. Statistical package for social sciences was used to run descriptive analysis including frequencies and cumulative analysis where necessary. The report was compiled from the findings.

## 1.5 Limitation of the Study

The study was purely retrospective and depended largely on



review of documentation carried out within the period of June-October 2019. The assumption made was that documentation was available. However, the team gathered that SDGs targets and indicators and especially SDG5 were not the key focus for budgeting. The study was purely on development and sectoral budgets and excluded recurrent budget on consumables. The results are relevant and should be interpreted within the time frame above. By agreement of the parties herein, thus the SDG Kenya Forum and the consultant, the budget analysis would focus on one sector per participating county. This limitation was necessary for meaningful engagement and interpretation of data to serve as a guide to budget gender analysis-that would be relevant to the specific needs of each county but holistic enough to support overall programmatic work because the key lessons from each county would be transferable.

The sectors identified<sup>2</sup> for each county are as follows: -

<b>Kitui</b>	-	Water
<b>Kajiado</b>	-	Education
<b>Bomet</b>	-	Agriculture
<b>Nakuru</b>	-	Agriculture
<b>Kisumu</b>	-	Health
<b>Kilifi</b>	-	Water

<sup>2</sup> The decision was jointly made with SDG Kenya Forum based on the focus of their implementing partners and the major economic activities and sector challenges for the counties. A systematic analysis of all sectors in all 6 counties encountered challenges with obtaining data - simply because some sectors are not prioritized in certain counties.



## CHAPTER 2



**BASELINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA**



## » THE SUSTAINABLE DEVELOPMENT GOAL 5 AND GENDER RESPONSIVE BUDGETING IN KENYA

### 2.0 Unpacking budgets for gender responsiveness

GRB is a planning and budgeting tool. GRB contributes to wholesome programming that contribute to the advancement of gender equality and fulfillment of youth, Persons with Disabilities (PWDs) and women's rights. It entails identifying and reflecting on the required interventions to address gender gaps – sector and local government policies, plans and budgets. It aims to analyze the gender-differentiated impact of revenue raising policies and the allocation of domestic resources and development assistance.<sup>3</sup>

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 of Action<sup>4</sup> is explicit and refers to the integration of a gender perspective in budgeting decisions on policies and programs as well as adequate financing of specific programs for securing equality between women and men.

The UN resolution noted thus: -

“

*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.*<sup>5</sup>

”

Budgets are not gender neutral. Empirical findings show that expenditure patterns and the way 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 attributed to the socially determined roles in society, the gendered division of labor, different responsibilities and capabilities and different constraints that women and men face that normally leave women in an unequal position in relation to men namely, women getting in at a lower position economically, socially and politically. GRB is a tool to monitor if policy commitments related to poverty reduction and gender equality are reflected in adequately budgeted allocations.

<sup>3</sup> <https://www.unwomen.org>

<sup>4</sup> [https://beijing20.unwomen.org/~media/headquarters/attachments/sections/csw/pfa\\_e\\_final\\_web.pdf](https://beijing20.unwomen.org/~media/headquarters/attachments/sections/csw/pfa_e_final_web.pdf)

<sup>5</sup> Resolution Adopted by the General Assembly: Further actions and initiatives to implement the Beijing Declaration and Platform of Action S 2 & 3 to November, paragraph 36.

**Budgets that are gender responsive take very many dimensions. For example: -**

1. *Striking a balance between men and women in employment*
2. *Specifically targeting PWDs, women and girls needs that is women empowerment funds, water, sanitation and hygiene in infrastructure development (health facilities, schools markets), security etc.*
3. *Money transferred to households as cash transfers to support the elderly persons and persons with severe disabilities. The assumption made is that money at the household level in the hands of women goes towards household expenses including food and shelter.*
4. *Looking at the time-use patterns. It is a well-established fact that women spent more hours than men doing unpaid care work. Majority of men are in paid work. Women work longer hours-and more often in unpaid and domestic. Budget allocations may increase or decrease the workload of either sex and redistribute the work, both paid and unpaid as a function of addressing the unequal burden as it currently stands.*
5. *Poverty in inequalities in Africa has a female face. To reduce inequalities, targeted women and girls' policies, are implemented in addition to gender mainstreaming as a strategy towards achieving gender equality. The policies are aimed are creating an enabling environment towards empowering women and overcoming gender stereotypes.*

GRB treats households differently because of the power relations at the family level. Studies have shown that women tend to use their resources on family and children welfare i.e. nutrition, clothes, education) while men tend to spend on leisure activities.

**Therefore, the budget analysts will be guided by looking at whether budget estimates are: -**

1. *Gender responsive/sensitive.*
2. *Gender responsive policies exist to link with adequate budget allocations.*
3. *Linking women empowerment policies to available budgets towards activities that empower women and end gender-based violence.*
4. *Participation of men and women during budget making process.*
5. *Monitoring impact of expenditure with a gender lens.*
6. *Prioritizing activities towards men and women i.e. construction of marketplaces with running water, construction of toilets, street lighting that improves security that benefits women & men but addresses vulnerability of women towards sexual abuses that happen in the dark.*

The gender responsive analysis of budgets will also take into account gender intersection that is age, sex, disability, race, and geographical rural/urban. The gender sensitivity of budgets is not about equal budgets to men and women but setting priorities that take into account the different priority needs of men and women and boys and girls in view of stated gender intersections. This does not require separate budgets for women.

## 2.1 Kenya SDG5 progress: Gender Equality and Empowerment of Women and Girls



The High-level Political Forum on Sustainable Development Goals in 2017 reported on status of progress, gaps and challenges in implementation of SDG5 targets globally. In the review, Kenya volunteered and reported on SDG 5. The global assessment observed that data was not readily available on trends that could illustrate SDG5 implementation.

**Specifically, it noted the following that is true for Kenya: -**

1. *Some progress has been made in recent years to end discrimination against women and girls. The progress is evidence in laws, policies, and practices.*



2. *Violence Against Women and Girls (VAWG) in private and public spaces is a persistent phenomenon that no country has managed to eliminate. There is lack robust data to monitor trends in reduction of VAWG.*
3. *While the prevalence of child early and forced marriage and Female Genital Mutilation and Cutting (FGM/C) has gradually declined over the past three decades, the new incidences are occurring at a higher rate.*
4. *Women and girls perform the bulk of unpaid care and domestic work including caregiving and household tasks. Women spend 19% of their time on unpaid care work compared with 8% for men.*
5. *There is increase in global average of women in national political participation from 22.6% in 2015 to 23.3% on December 2016. Women remain underrepresented in political and managerial positions especially in senior middle management.*
6. *Women's access to sexual and reproductive health and reproductive rights is often limited by legal and other barriers such as restrictions by marital status, third party authorization and age lence of supporting legislation is a challenge among other barriers.*
7. *Control over and ownership of assets can provide women with greater protection to enhance their bargaining power within the household and their capacity for economic independence (Data was not readily available)*
8. *New technologies, particularly mobile phones and Internet have increased opportunities to communicate and access information and service. However, women in developing countries face unique challenges in accessing information and communication (ICT) to unlock education and employment opportunities.*
9. *There is need to significantly increase investments for gender equality and track public resource allocations for gender equality.*

Globally, countries reported success in implementation of SDG5. This was in strengthening institutional implementation machineries by establishing inter-ministerial and committees to enhance monitoring and implementation through integration of SDGs into national sustainable development strategies and subsequent allocation of financial resources towards implementation and improving statistical capacity.

Some countries had strengthened mandates of national mechanisms in promotion of gender equality. Others set gender equality mechanisms while others prioritized gender mainstreaming through SDG implementations as a cross cutting issue. Kenya had made gender mainstreaming a central strategy for development policies. Some countries enhanced inter-agency mechanisms on gender statistics and strengthened

gender statistics focal points in national statistics offices. Kenya was among countries that had enhanced measures to measure gender-based violence and conducting time use surveys on unpaid care work.

#### **Notable country implementation challenges including Kenya were: -**

1. *Women and girls continue to be discriminated and subjected to gender based violence including harmful cultural practices. Access and ownership of land, opportunity to trade and to grow business and Access to Government Procurement Opportunities are all issues of concern in terms of gender equality.*
2. *Women face barriers in realizing their economic rights due to entrenched stereotypes and negative social norms. They also face barriers while seeking for leadership positions both in government, private sector and in politics.*
3. *Lack of adequate infrastructure and access to information and communication technologies for women and girls that limit opportunities and access to labour markets.*
4. *Women's inability to freely decide on their sexual & reproductive health.*
5. *Inadequate resources for implementation of national action plans on gender equality and other gender policies.*
6. *While governments are increasingly adopting gender responsive budgeting and monitoring public expenditures on gender equality, the impact of such efforts is reduced where overall budgets for gender equality policies and provision of services, social protection and infrastructure are inadequate. Rural infrastructure and technology has a disproportionately negative impact for women living in rural areas; women are mostly engaged in unpaid care work that prevents them from engaging in paid work.*
7. *Lack of adequate gender sensitive data disaggregated by sex, age, disability, geographically and other relevant characteristics in national contexts. There is lack of methodology on how to gather data comprehensively from gender related indicators and other SDG indicators other than Goal 5*

**This is the background upon which the current budget analysis is undertaken. Emphasis will be made in three areas: -**

1. *Gender analysis of development issues*
2. *Actual budget making process structuring gender outcomes*
3. *Gender budget initiatives that have been undertaken.*

## 2.2 Kenya's progress towards integrating SDGs into the Development Agenda



The coordination on SDGs implementation at the National level is headed by the SDG coordination Unit within the State Department of Planning under National Treasury and Planning. The Inter Agency Technical committee established brings together all partners required to plan for implementation of the SDGs. The KNBS is well trained to develop and report on gender responsive planning and implementation. The KNBS has through a participatory process developed a set of minimum indicators in Goal 5 reporting, corresponding to the surveys they have undertaken in the past on the indicators provided.

The State Department of Gender is responsible for ensuring integration of gender equality and empowerment of women and girls in line with Goal 5. The NGECE is responsible for monitoring and accountability while the County Governors take charge of the budgeting process at the County levels. In CEDAW reporting in 2017,<sup>6</sup> the then Cabinet Secretary responsible for gender outlined the plans Kenya has put in place to ensure SDGs are mainstreamed in the government planning and implementation process. The State Department of Gender has institutionalized the SDGs through the adoption of a Cabinet Memorandum that directs all Government Ministries, Departments and Agencies to mainstream SDGs in all policy, planning and budgeting processes. Further Kenya has taken survey to establish the extent to which the SDGs converge with Kenya's Vision 2030 development blueprint implemented within five-year medium term plans. Further the Cabinet Secretary in her presentation to the CEDAW committee also made reference to the proposed gender policy draft pending cabinet approval that seeks to guide governments' implementation process with a gender lens. The

new gender policy she indicated is premised on the principles of equality and non-discrimination, recognition of differences and inequalities among men and women, respect for human rights, inseparability of public and private spheres of life, equity and substantive equality, inter-sectionality and multiple forms of discrimination, consultation and cooperation, participation and accountability.

The State Department of Gender has made great strides towards integrating SDG 5- gender equality and empowerment of women and girls in the development agenda in Kenya. Steps taken include:

- Inclusion of gender mainstreaming in performance contracting process in all Government Agencies to strengthen accountability.
- Capacity building on gender statistics for statistical officer, planning officers and gender officers both at national and county levels to enhance collection, collation and analysis of sex disaggregated data.
- Investing in laws that promote gender equality including and not limited to the National Gender Equality Act 2011, Matrimonial Act, 2013, Marriage Act, 2014, Protection from Domestic Violence Act 2015, Land Act 2012, Counter Trafficking Act No.8 of 2010, Prohibition of Female Genital Mutilation Act 2011, Amendment of the Sexual Offences Act 2006, Kenya citizen's Act 2012, Kenya National Commission on Human Rights Act 2012 and Fair Administrative Action Act 2015.
- Strengthening the Affirmative Action Funds thus the Women Enterprise Fund, UWEZO (Ability) Fund, Youth Development Fund as well as Access to Government Procurement Opportunities (AGPO). In Partnership with UN agencies, the Government has prioritized four initiatives, which are efforts to accelerate efforts to prevent Gender Based Violence, strengthen protection of Gender Based Violence survivors, ensure expeditious prosecution of GBV cases and establish strong implementing programmes in partnership and through non-state actors.
- Recruitment and posting of gender officers to the counties as national structure machinery in efforts to reach the grassroots.
- It has an Inter-Governmental framework agreement signed between the Cabinet Secretary responsible for Gender and the Chairperson of the Gender Committee at the Council of Governors through the Inter-governmental relations committee that will facilitate the State department of Gender offering trainings to the officers in the Gender departments of all the 47 County Governments commencing September 2019 with support from UN Women.

<sup>6</sup> Statement by Cabinet Secretary Sicily Kariuki of Ministry of Public Service, Youth and Gender Affairs on the occasion of consideration of the 8th Kenya State Report on 2nd November 2017 available at [www.tbinternet.ohchr.org](http://www.tbinternet.ohchr.org)



## CHAPTER 3



**BASELINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA**





## » FINANCING GENDER AGENDA IN KENYA. **A THREE - YEAR RETROSPECTIVE ANALYSIS**

### 3.1 Background

This chapter presents fiscal analysis of the three-year rolling national and county budgets to assess the extent to which gender mainstreaming is financed. The Kenya budget process has since 2016 considered the integration and financing of the SDGs within its Medium Term Plan expenditure framework. This means the SDGs are funded as part of the national government priorities and within the government program-based budgeting. There are no specific dedicated funding and vote lines for SDGs as a stand-alone program. However, it is important to note that the National Treasury and Planning hosts the SDGs coordinating department, as the focal point supported by the SDGs Inter-Agency Technical Committee (IATC), comprising of officers from key government, ministries, Departments, Agencies (MDAs), United Nations Agencies, Civil Society and the Private Sector<sup>7</sup>. The department received some funding from government however not necessarily for the detailed implementation of the SDGs but for coordination purposes.

This chapter is arranged into 3 parts. The first part provides a fiscal analysis of the national budget for the period 2016/17, 2017/18 and 2018/19 financial years and establish the financing of the gender agenda within the three-year budget cycle. On the second part of this chapter, a deeper analysis on the national sectoral budgets is undertaken to identify votes lines directly aligned to gender mainstreaming in the past three fiscal years. The third part presents the budget analysis of the 6 (six) intervention counties considered for this study. This part presents priority sectoral budgets in the 6 (six) counties based

on the core devolved functions as provided for in Schedule 4 of the Constitution of Kenya 2010. The sectors water, agriculture, health, social protection and education are considered because they form the first batch of functions that were devolved within the first four years of establishment of the county governments and which have been allocated significant budgets over years. Further these sector support county governments to directly deliver provision of article 43 of the constitution on economic and social cultural rights, as well as the right to clean safe water, highest standards of health, food security and caution of the poorest households against absolute poverty. The identified sectors also contribute to improving livelihood of citizens and impacts men and women differently.

Table 3.1 presents the national budget allocations by the Kenya Program Based Budgeting Sectors. The budget allocation shows a fluctuating allocation of the Agriculture, Rural & Urban Development sector, the Energy, Infrastructure & ICT, Governance, Justice, Law & Order, Social Protection, Culture & Recreation between 2016/2017 and 2018/2019 financial years. All other sectors namely General Economic & Commercial Affairs, health, education, Public Administration & International Relations, and Environment Protection, Water & Natural Resources showed some steady budget allocation during the same period. The sector recording increased budget allocations over the period under review, the Public Administration and International Relations sector recorded the highest increase of all sectors in the period 2016/17 (Kshs 75,684 Million) followed by education by Kshs 35,065 Million. Between 2017/2018 and 2018/2019, education received the highest budget allocation by Kshs 67,339 Million followed by the health sector by Ksh 28,306 Million Shillings.

<sup>7</sup> One of the broad thematic areas identified in Kenya's SDGs Roadmap is the development of a stakeholder engagement and coordination framework. This was in recognition of the fact that implementation of the government development agenda, including the SDGs, will depend on strong partnerships with the active engagement of governments (National and county), as well as the civil society, the private sector, and the United Nations system. This is embodied in the Inter-Agency Technical Working Group on SDGs - the apex body that has been formed to coordinate the review and implementation of SDGs. Academia are a late entrant to the IATC on SDGs.

**Table 3.1. National Budget Estimates by Year and Budgeting Sectors**

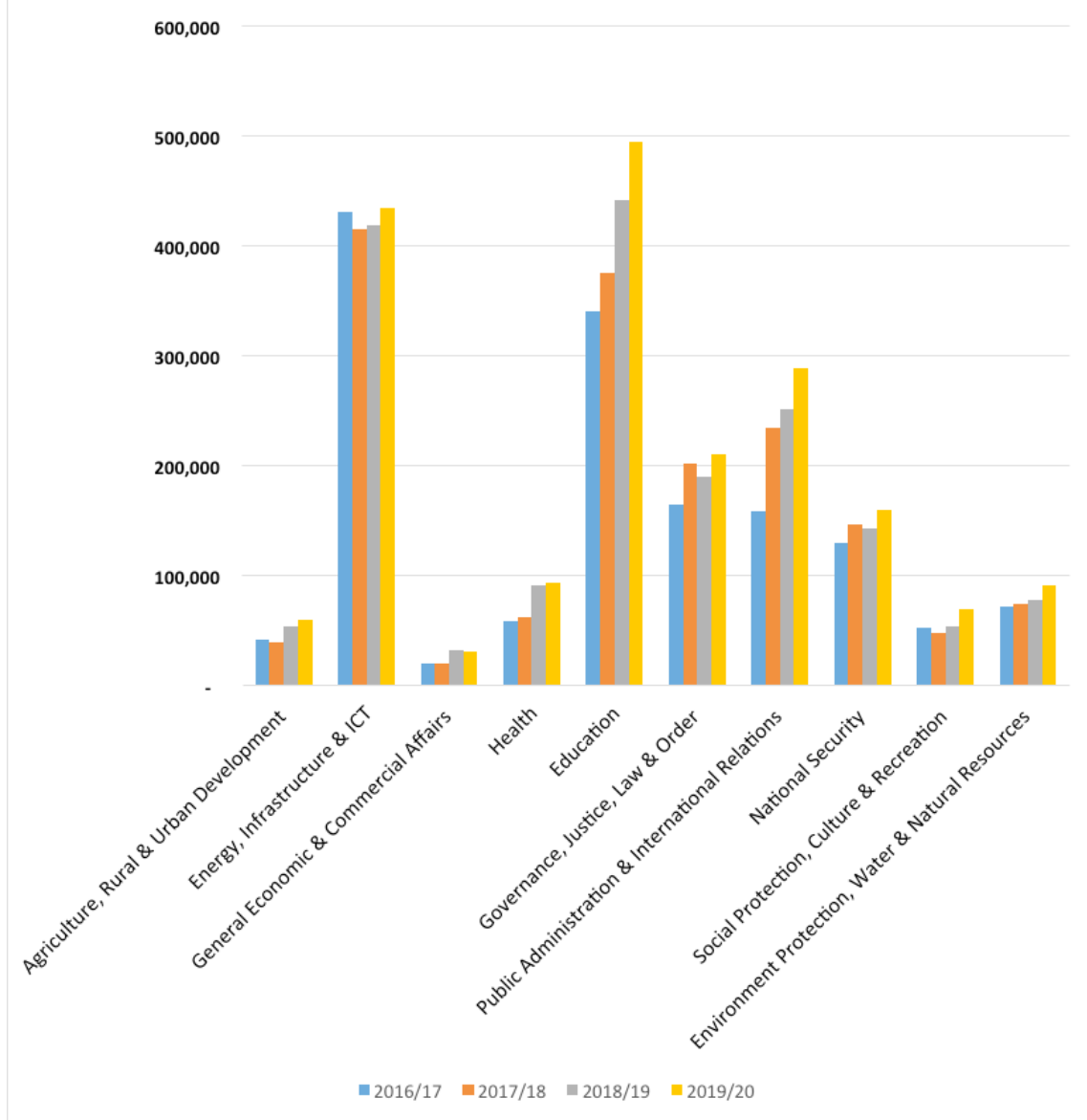
SECTOR	BUDGET IN KSH. MILLIONS					
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Agriculture, Rural & Urban Development	46,924	36,316	41,089	38,397	52,958	59,638
Energy, Infrastructure & ICT	350,850	300,047	430,455	415,743	418,796	435,107
General Economic & Commercial Affairs	16,898	17,322	19,323	19,691	31,964	29,890
Health	37,276	41,543	57,472	61,701	90,007	92,725
Education	305,025	313,377	339,924	374,989	442,328	494,807
Governance, Justice, Law & Order	125,595	134,933	164,398	201,780	190,153	209,625
Public Administration & International Relations	144,696	177,642	158,463	234,147	251,038	288,821
National Security	98,015	140,589	129,207	146,267	142,265	159,270
Social Protection, Culture & Recreation	29,783	37,642	51,599	46,619	52,868	68,690
Environment Protection, Water & Natural Resources	55,518	58,809	70,879	73,586	77,830	90,247
<b>TOTAL</b>	<b>1,210,580</b>	<b>1,258,221</b>	<b>1,462,809</b>	<b>1,612,920</b>	<b>1,750,207</b>	<b>1,928,820</b>

Source: Various budget documents

Figure 3.1 shows the trends of the national budget allocation by the 10 sectors identified in the two Medium Term Expenditure Plan program-based budgeting.

Under the Governance, Justice, Law & Order sector is the government gender machinery represented by the State Department of Gender within the Ministry of Public Service, Youth and Gender as well as the NGEK whose mandate revolves around ensuring gender equality and inclusion in Kenya. In this report we looked at how the gender agenda was budgeted for and allocated resources in the three years within the two critical state machineries for gender and additionally the human rights agency that is the Kenya National Commission on Human Rights (KNHCR).

**Figure 3.1 Budget Allocations in Kenya by 10 sectors, 2016-2019**



## 3.2 State Department of Gender

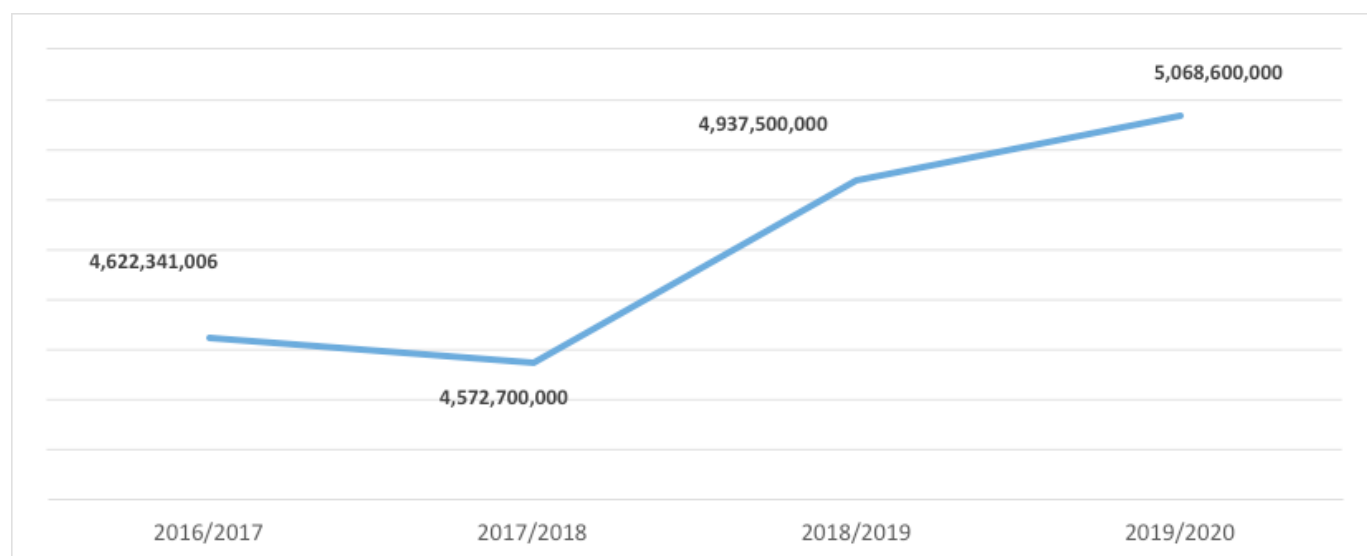
The department is responsible for; Gender Policy Management, Special Programs for Women Empowerment, Gender Mainstreaming in Ministries / Departments / Agencies, Community Mobilization, Domestication of International Treaties/Conventions on Gender Policy and Programs on Gender Violence, Coordination of gender mainstreaming into national development and; Formulation, review and management of gender related policies, negotiation, domestication and reporting on gender related international and regional treaties and conventions as well as promotion of equitable socioeconomic development. The department is

also responsible for supporting other government agencies in creating awareness about the various Government Affirmative Action Initiatives, UWEZO fund, National Government Affirmative Action Fund (NGAAF), Women Enterprise Fund (WEF) and Access to Government Procurement Opportunities Services (AGPO).

The spending for the State Department of Gender has been on an upward trend when aggregating both recurrent and development allocations from a low of Kshs 4.6 billion in FY 2016/17 to the current FY 2019/20 improved sum of Kshs 5.1 billion. This shows rising activities in the department due to increased allocations thus signifying more investments into gender equality agenda in the country.



**Figure 3.2. Total Expenditure for State Department for Gender by year**



Data: Programme-Based Budget (PBB) National Government FY2016/17-FY 2019/20

Some of the activities funded in the department include: The anti-FGM education and advocacy, bursaries, civic education, Training of Trainers (ToTs) for anti-FGM, establishment of one-stop-shop centres for SGBV survivors, safe houses for victims, amounts disbursed to youth and women groups. The department has developed gender sensitive programs directed at eliminating FGM through targeting opinion leaders. Under the presidential commitment to eradicate FGM by 2020, the department has increased funding and innovative activities in the sector. This is a good example showing mainstreaming of gender in the sustainable development goals (Goal 5) and addressing specific targets within this goal. Further, State Department of Gender demonstrates significant efforts of GRB perhaps because it is their core business. However, there is an opportunity for the departments and ministries to equally integrate gender issues within their programming. A quick detailed assessment of the program-based budgets for the period 2016-2019 shows slow consideration of GRB principles and the SDG forum has its work cut out to support national government agencies to accelerate the process of GRB.

A costed scope of work for the state department of gender is contained in table 3.2a, 3.2b and 3.2c

**Table 3.2a Department's Key Performance Indicators (KPI) and Key Output (KO) Policy Support**

KEY OUTPUT (KO)	KEY PERFORMANCE INDICATORS	ATTAINED	ATTAINED	TARGETED
	(KPIs)	2017/ 2018	2018/ 2019	2019/ 2020
Community Development	Amounts disbursed to counties to support community development interventions	Kshs 1.938 billion	Kshs 2.1 billion	Kshs 2.5 billion
	No. of bursaries /scholarships beneficiaries	38,760	40,000	42,000
	No. of women economic empowerment groups assisted	1,938	2,000	2,100
	No. of civic education and community sensitization forums held	100	150	170
Reduced prevalence of FGM	No. of Anti FGM county campaigns forums held	17	20	25
	No. of Training of Trainers on FGM issues as agents of change	10	15	15
Gender Policies	No. of policies implemented	1	1	1

<b>Increased participation of women in peace building process</b>	Kenya National Action Plan (KNAP) on United Nations Security Council Resolution (UNSCR) 1325	KNAP 1325 implemented	KNAP 1325 implemented	KNAP 1325 implemented
<b>Reduced prevalence of Gender Based Violence</b>	No. of persons reached through KNAP	23	25	30
	No. of established one stop SGBV response centres supported	23	25	30
	No. of established safe houses for women and girls supported	1	1	1
<b>Empowerment</b>	Amount disbursed to Youth, Women and PWDs Groups (Kshs billion)	8,000	9,000	10,000
	No. of new groups funded	150,000	180,000	200,000

**Table 3.2b: KPIs and Gender and Socio-Economic Empowerment Program Activities and Costs**

KEY OUTPUT (KO)	KEY PERFORMANCE INDICATORS (KPIs)	ATTAINED	ATTAINED	TARGETED
		2017/2018	2018/2019	2019/2020
<b>Community Development</b>	Amounts disbursed to counties to support community development interventions	Kshs 1.938 billion	Kshs 2.1 billion	Kshs 2.5 billion
	No. of bursaries/ scholarships beneficiaries	38,760	40,000	42,000
	No. of women economic empowerment groups assisted	1,938	2,000	2,100
	No. of civic education and community sensitization forums held	100	150	170
	No. of existing Youth, Women and PWDs enterprises expanded	2,500	3,500	4,500
<b>Administration of the Youth Fund</b>	No. of groups funded	8,000	8,000	8,000
	No. of individuals funded	150,000	300,000	390,000
<b>Women and other disadvantaged in the society empowered</b>	Amount disbursed to women groups Kshs (billion)	2,700	2,900	3,100
	No. of women trained on entrepreneurship skills	150,000	170,000	190,000
	Amounts disbursed through LPO financing	27	30	32
<b>Youths and other disadvantaged in the society empowered</b>	No. of youth groups funded	8,000	8,000	8,000

Data from Table 3.2c shows that the department's investment was primarily on matters related to closing the gender inequalities in Kenya. However, the resources are little compared to the gender gap to be closed. The Global Gender Gap Index 2018 ranks Kenya number 76 out of 144 countries and identified economic empowerment and political representation as the sectors with the highest gender gap to be closed and which would take more than 170 years to close. Most importantly from the fiscal and program analysis of the State Department of Gender is the fact that the department has the opportunity to embrace new ideas of eliminating drivers of gender inequality not only through economic empowerment but also through other sectorial based empowerment such as social empowerment and greater investment in the demographic dividends presented by the youthful Kenyan Population.

**Table 3.2c: Budget Allocations for FY 2016/17-FY (Kshs, Millions)**

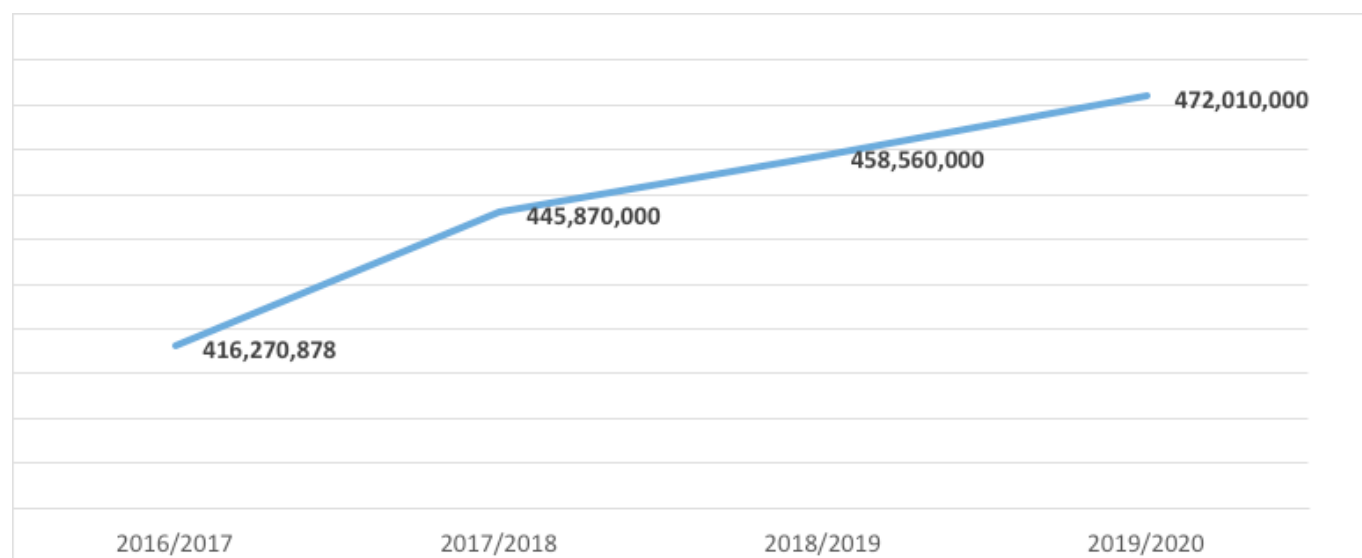
PROGRAM	2016/2017	2017/2018	2018/2019	2019/2020
Affirmative Action	2,130,000,000	2,130,000,000	2,447,000,000	2,536,000,000
Community Development	2,130,000,000	2,130,000,000	2,447,000,000	2,536,000,000
Gender Mainstreaming	1,051,280,266	548,895,501	551,712,884	561,770,698
Youth Development Scheme	695,001,938	-	-	-
Gender and Socio-Economic Empowerment	746,058,802	1,598,000,000	1,624,000,000	1,642,000,000
Gender Empowerment	2,492,341,006	2,146,895,501	2,175,712,884	2,203,770,698
General Administration and Planning Services	-	295,804,499	314,787,116	328,829,302
General Administration, Planning and Support Services	-	295,804,499	314,787,116	328,829,302

Source: National Government PBB 2018/19

### 3.3 National Gender and Equality Commission

NGEC is an independent Constitutional Commission with a mandate to promote gender equality and freedom from discrimination among all Kenyans.<sup>8</sup> The commission has its own budget and which oscillated between 0.4billion in 2016/17 to 0.3 billion in 2017/18, before increasing again to 0.4 billion in 2018/19. These budget allocations are against budget requests by the commission as shown in Figure 3.3

**Figure 3.3 Total Budget Requests for Promotion of Gender Equality and Freedom from Discrimination**



The commission budget requests increased modestly from 416m in 2016/17 to 472m in 2019/2020. Literature and records from the office of the controller of budget indicate that the commission recorded remarkable absorption rate of above 97%. With minimal gender mainstreaming and equality activities drawn only by the projected available budget, this absorption rate is one of the best in the country's institutions. Table 3.3 presents a summary of the key performance indicators prepared by the commission and corresponding targets. The performance shows coverage of wide spectrum of actions on gender equality and freedom from discrimination however against small budgets. On face value, the Key Outputs in the table points to the need for further considering costing gender actions.

<sup>8</sup> Budget, PBB FY 2018/19

**Table 3.3 Promotion of Gender Equality and Freedom from Discrimination**

KEY OUTPUT (KO)	KEY PERFORMANCE INDICATORS (KPIs)	TARGETS	TARGETS	TARGETS
		2017/2018	2018/2019	2019/2020
Reports on state compliance with international conventions and treaties	No. Report on state compliance with international treaties and conventions	7	7	7
Standards on access to ECOSOC rights (health, water, food, housing and education) for county governments developed	No. of Standards on access to ECOSOC rights	2	3	
Advisory to County and National government on affirmative actions and other equality and inclusion issued	No. advisories issued % of Cases received /investigated	30	30	40
Cases received /investigated on violation of rights to inclusion		100	90	110
Public interest cases litigation in Court	% Cases litigated	10	10	10
Public Inquiry on issues affecting SIG's held	No. public inquiries conducted on issues affecting SIG	5	5	5
National and county policies, laws, administrative regulations and plans reviewed for compliance with principles of equality and inclusion	No. of county policies, laws, Administrative regulations and plans reviewed to comply with principles of equality and inclusion	60	65	70
Information system to house data on equality and inclusion developed		4	2	2
Development of Mainstreaming tool	Developed framework for Mainstreaming gender issues	1	-	-
Audit reports on equality and inclusion of SIGs developed and disseminated	No. of Counties audited	18	20	20
Access by the minorities and marginalized to Economic Social and Cultural Rights (ECOSOC) that include Health, Education, Water rights in the selected counties	No. of counties monitored	15	17	15
Compliance reports on article 27 of the Constitution	No. of compliance reports	2	2	2
Access of Youth, OVCs, Women, Elderly and PWDs to Social evaluated	No. of counties evaluated	47	47	47
Inclusiveness of the SIGs in the Electoral process monitored	No. Counties with SIGS participating in Elections	47	47	47



### 3.4 The Kenya National Commissions on Human Rights (KNCHR)

A review of the budget allocated to KNCHR whose mandate is to promote and protect fundamental human rights indicate a constant budget allocation of 400 million shillings for the financial year 2016/17 to 2018/2019. Notably is the efforts made by KNCHR in promoting the rights of women and children over the last three fiscal years and in ensuring women rights defenders are protected from intimidation and victimization. That women and youth participate equally in elections through calls to political parties to avoid violation of human rights during nominations and campaigns as well as in ensuring accurate reporting on the status of women and girls' rights as provided for in the international conventions and regional commitments and submissions of such reports to human rights treaty bodies.

### 3.5 Health Sector: On-Budget and Off-Budget Health Allocations

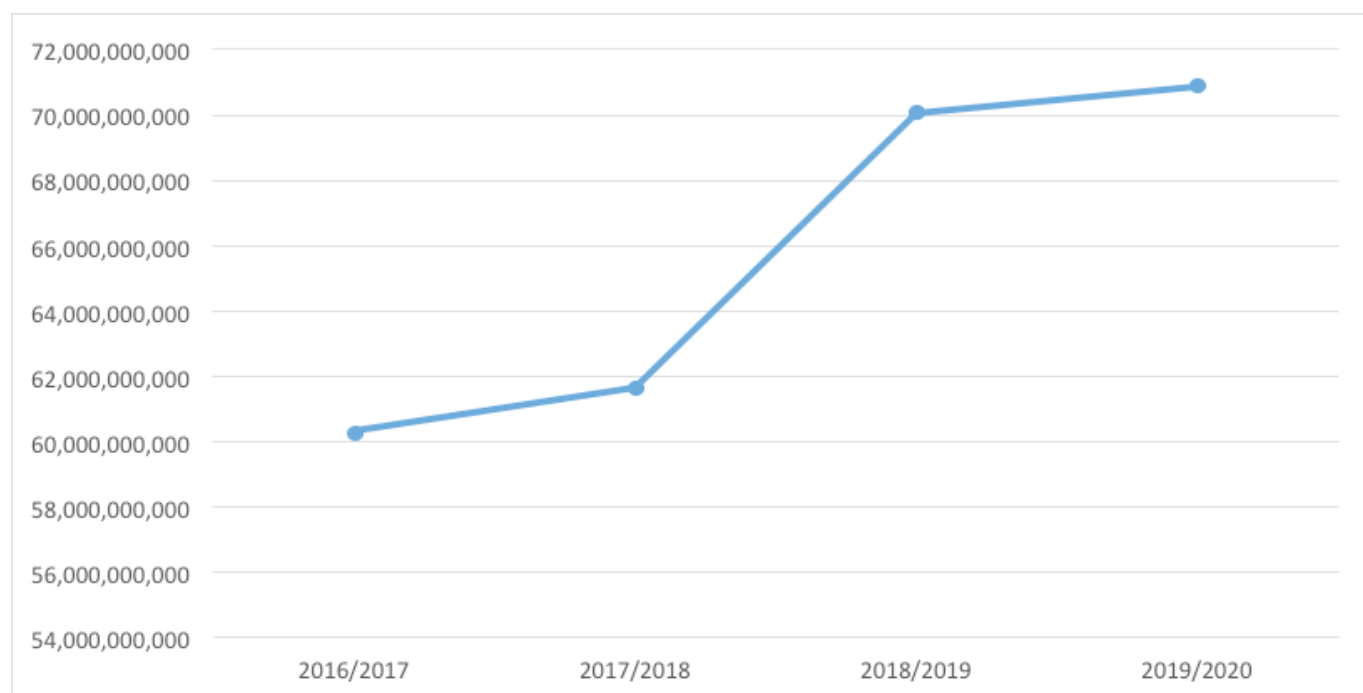
The health sector spending is presented both in terms of on-budget allocations and off-budget vote. The review therefore acknowledged the financial and technical support provided by the partners in form of grants through the ministry and through

direct implementation. Key agencies financing health sector in Kenya in the last three fiscal years include: United States Agency for International Development (USAID) and the U.S. President's Emergency Plan for AIDS Relief (PEPFAR), UN agencies, NGOS, PSK, DANIDA, GIZ, among others. These agencies have invested significant amounts of resources (financial and technical) in HIV/AIDS programs, TB, and Malaria.<sup>9</sup>

The 2010 Kenya Constitution devolved health services to the counties leaving the national government with the function of implementing policy, research and regulation of the sector. Additionally, the national government is responsible for Level Six hospitals, which are mainly referral facilities including the National Spinal Injury Hospital in Nairobi, Moi Teaching and Referral Hospital in Eldoret, Jaramogi Oginga Odinga Teaching and Referral Hospital in Kisumu, and the Kenyatta National Hospital in Nairobi. The counties are responsible for facilities classified between level 1 and level 5 (five).<sup>10</sup> The provision of universal health cover in Kenya is amplified in the Big 4 Agenda and therefore the national government interventions designed since 2017/2018 aim at closing the health inequities and delivering comprehensive health services to the most poor populations.

<sup>9</sup> National Health Policy Budget Analysis, 2016/17  
<sup>10</sup> Pesacheck, 2017 Publication

**Figure 3.5: Kenya Total Actual Health Spending (Kshs Billions) from FY 2016/17 to 2019/2020**



The national government allocations to health sector have been on an upward trajectory, through the Ministry of Health and related semi-autonomous health agencies such as NACC, NASCOP, National Spinal Hospital, KNH, and MTRH. Table 3.5a shows resource allocation to the national health sector.

**Table 3.5a Budget Allocation to the National Health Sector**

FINANCIAL YEAR	MINISTRY OF HEALTH (IN BILLION KSHS)	TOTAL BUDGET (IN BILLION KSHS)	HEALTH ALLOCATION AS A % OF THE TOTAL BUDGET
2013/14	41.70	1136.20	3.7
2014/15	54.10	1433.10	3.8
2015/16	61.70	1493.30	4.1
2016/17	73.60	1805.70	4.1
2017/18	61.64	1578.34	3.9
2018/2019	74.3		

Allocations to the Ministry of Health and related Departments and Agencies (MDAs) stood at Kshs41.70 billion in 2013/14, Kshs 54.10 billion in 2014/15, Kshs61.70 billion in 2015/16, and Kshs73.60 billion in 2016/17. In 2017/18 the budget allocations dropped to Kshs 61.64 billion.

The latest years of 2018/19 and 2019/20 have seen health allocated 74.3 billion and 98.7 billion respectively. The combined budget for health by the national and the county governments as a percentage of their combined total budgets is estimated at 7% as shown in Table 3.5b below. The Ministry of Health has over the last years invested in gender centered programs including the provision of free and subsidized maternal and child health care services such as free health care based deliveries, provision of free community based screening for breast and cervical cancer, provision of fortified foods to reduce nutritional related ill-health among children, and increased efforts to tackling non-communicable diseases. Other gender centered programs include mental wellbeing and provision of bed nets to reduce malaria incidences.

**Table 3.5b Aggregate National and County Allocations to Health**

FINANCIAL YR	TOTAL HEALTH BUDGET (NATIONAL+ COUNTY) IN BILLION KSHS	AGGREGATE BUDGET (NATIONAL +COUNTY) IN BILLION OF KSHS	TOTAL HEALTH BUDGET AS A % OF THE AGGREGATE BUDGET
2013/14	93.08	1318.37	7.06
2014/15	110.14	1456.76	7.56
2015/16	128.89	1828.45	7.05
2016/17	13.05	2077.94	6.70
			AVERAGE 7.1

### 3.6 Water: Water, Sanitation and Hygiene (WASH)

There are several water and sewerage developmental initiatives at national level. The Kenya State Department for Water services is mandated to protect, conserve, manage and increase access to clean and safe water for socio-economic development for total well being of women and men. In the FY 2017/18-2019/20, key projects lined up for implementation included the Northern Collector, Itare dam, Chemususu dam, Water & Sanitation Services and Improvement project, and Water Security and Climate Resilience project. Overall however, the WASH (Water and Sanitation Hygiene) joint monitoring programme report (2019) by WHO and the United Nations Children's Fund (UNICEF) reports that that only 59% of the Kenyan population has access to water<sup>11</sup>. The State Department anticipated that by end of the FY 2019/20, 61% of the people of Kenya will have access to safe drinking water while sewerage

coverage in urban areas will increase from the current level of 22% to 25% translating to an additional 600,000 people with access to sewerage services.

There has been observed low budget absorption in water sector at the national level despite the proposed grandiose government developmental projects. The low absorption is attributed to low disbursement from the GoK and the Development Partners particularly on Development Budget. It is important to note that the highest impact of low budget absorption and low performance in this sector affects women disproportionately with women and girls suffering most from increased non-access of safe portable water, reduced access to sanitation, reduced access to water for farming and livestock, and displacement due to floods and other water related disasters.

<sup>11</sup> <https://www.unicef.org/kenya/water-sanitation-and-hygiene>

**Table 3.6a Budget allocations by sub programs of the department of Water by Financial year 2016-2020**

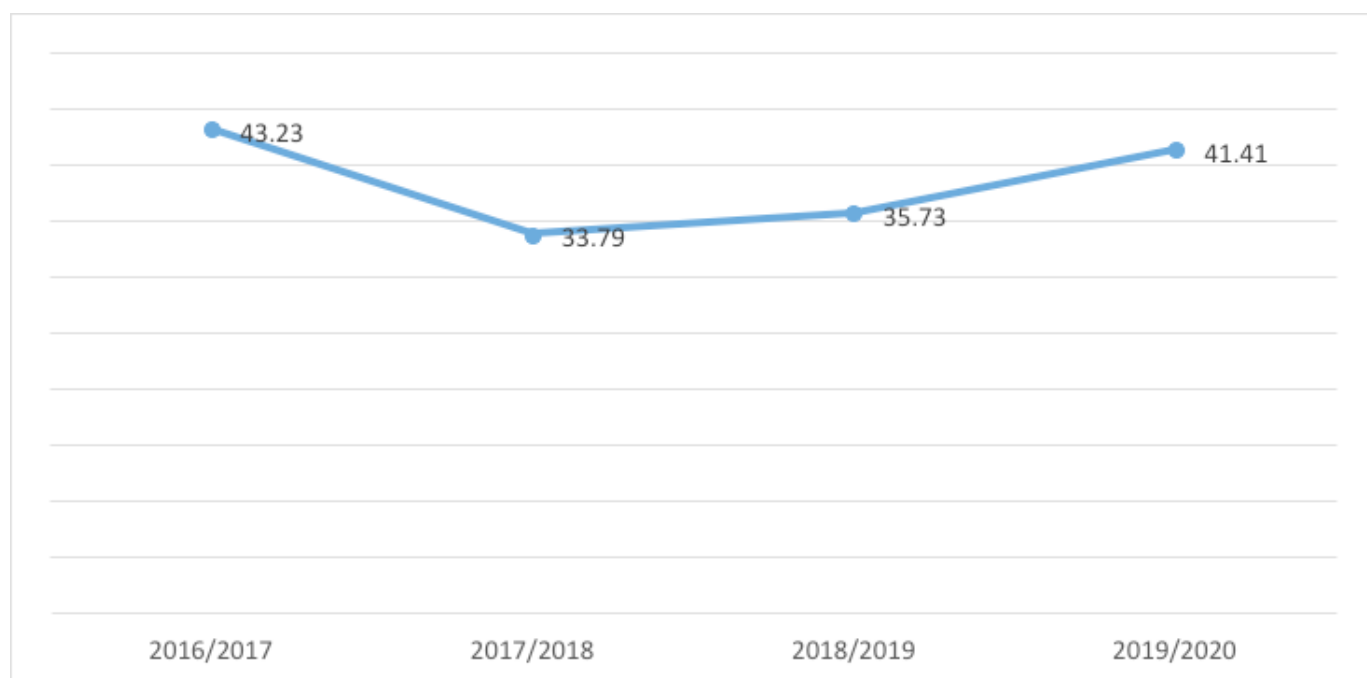
PROGRAM	2016/2017	2017/2018	2018/2019	2019/2020
	Kshs	Kshs	Kshs	Kshs
Water Policy Management	616,191,031	811,741,158	796,988,824	818,923,860
General Administration, Planning and Support Services	616,191,031	811,741,158	796,988,824	818,923,860
Water Resources Conservation and Protection	2,968,127,573	5,894,824,526	5,854,075,987	6,339,292,631
Water Storage and Flood Control 502,864,220	-	-	-	-
Water Supply Infrastructure	39,143,480,825	-	-	-
Transboundary Waters	-	87,309,780	94,925,580	100,239,663
Water Resources Management	42,614,472,618	5,982,134,306	5,949,001,567	6,439,532,294
Sewerage Infrastructure Development	-	27,000,654,536	28,983,371,126	34,155,500,879
Water and Sewerage Infrastructure Development	-	27,000,654,536	28,983,371,126	34,155,500,879
Total Expenditure for Vote State Department for Water Services	43,230,663,649	33,794,530,000	35,729,361,517	41,413,957,033

Source: National PBB FY 2019/20

The allocations for both recurrent and development votes reduced from Kshs 43 billion in FY2016/17, a low of Kshs 33.8 billion in FY 2017/18, and Kshs 41 billion in FY 2019/20. Between 2015 and 2017, the department improved access to sanitation resulting to serving an additional 9.4 million people (access to sanitation increased from 66.7% in 2015/16 to 84% in 2016/17). Major programs within the period under the review were largely categorized as Schools Water and Sanitation (SWASH) and were directed to the ECDE and lower primary schools. The main interventions include: installation of hand wash services, supply of water into toilets, school water pans and pools, school cleaning and kitchen water.

Under the period under the review, the department faced some challenges that affected the budget absorption rates and anticipated impact. These include: delayed policy formulation and realignment to guide interventions and human resource constraints.

**Figure 3.6a. Total Expenditure for the Vote: - State Department for Water Services (KshsKshs billions)**



A deeper analysis of beneficiaries shows that communities and neighborhoods gained more from programs implemented by the department of water services for the period under the review. interventions directly benefiting the communities include provision of portable safe clean water for household use, increased coverage of water connections in the villages for livestock and other uses, excavation of dams for large scale water uses in the dry areas, and increased water supply to irrigation farmers and spurring new investments in horticulture. The impacts of these interventions are well distributed to women and men, young girls and boys.

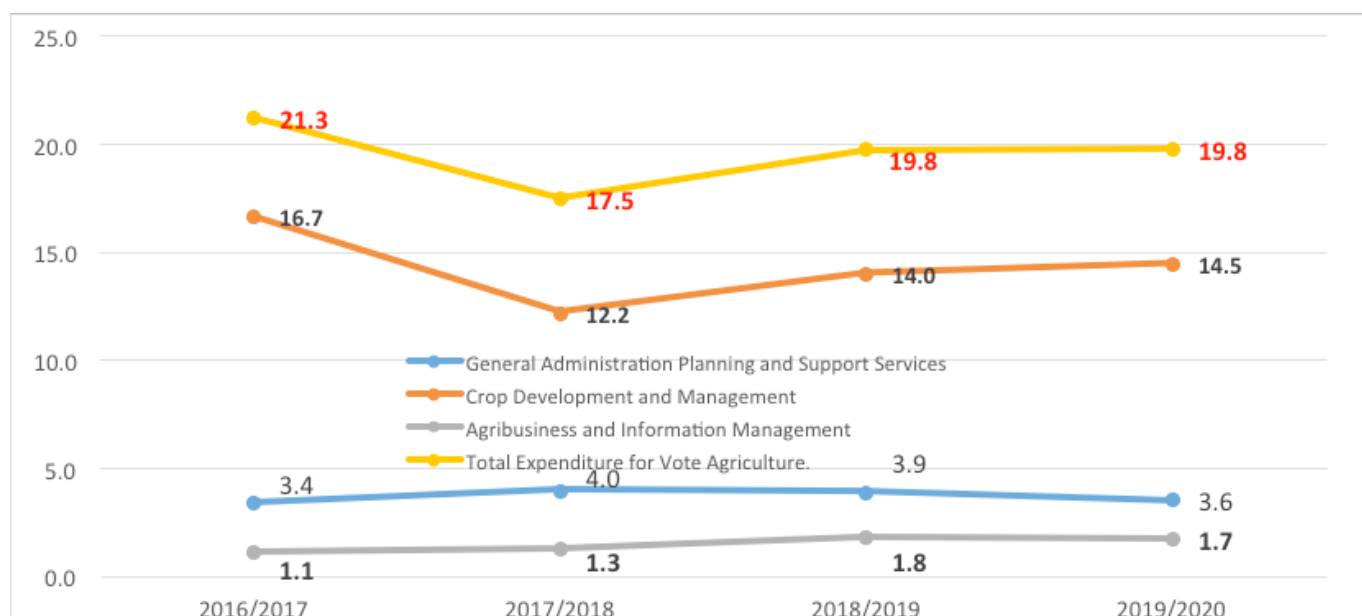
### 3.7 Agriculture: - Horticulture and Agribusiness

Over 70% of Kenyan population depends on agriculture for economic and subsistence.<sup>12</sup> Whereas the agriculture sector is devolved in Kenya, the State Department for Agriculture is still mandated to ensure sustainable development of agriculture for food security and economic development. The specific mandates include agriculture policy and services, national food security policy, agricultural land resources inventory and management, cotton development, crop research and development, agricultural machinery service management, agriculture training colleges, food safety and inspections, food security, agricultural insurance policy, and bio-safety management.

<sup>12</sup> KNBS Economic Survey 2016



**Figure 3.7a. Allocations for the State Department of Agriculture by FY 2016-2020**



The Department's total allocation was Kshs.38.3 billion in 2013/14 FY. These allocations rose to Kshs.39.1 billion in the 2014/15 FY and decreased to Kshs.22.1 billion in the 2015/16 FY. From FY 2016/17 to FY 2019/20, these allocations have slumped to Kshs 21 billion, 17.5b, 19.8b, and 19.8 billion for FY 2016/17, 2017/18, 2018/19 and FY 2019/20 respectively. The absorption rate of the allocated budget declined from 80% in 2013/14 FY to 77% in 2014/15 FY and then improved to 86% in 2015/16 FY, then moved to 88%, 93%, and 89% in the FYs 2016/17, 2017/18, and 2018/19.

In the past three years under review, the Agriculture State Department developed and presented five draft policies namely National Agriculture Policy; Irrigation and Drainage Policy; National Agricultural Soils Management Policy; National Agriculture Mechanization Policy; and National Cereals Policy; subsidized 521,047 metric tonnes (mt) of fertilizer against a target of 440,000 mt; established a fertilizer blending facility with capacity to produce 150,000 mt of fertilizer annually; transformed the strategic grain reserve into strategic food reserve to enhance the food reserve diversity and purchased 3.1 million 90kg bags of maize and 548 mt of powdered milk. The interventions have a gender dimension supporting women and men with farm inputs, markets for their grains as well as providing grains for the urban hungry and draught stricken parts of the country.

The State Department supported agricultural value chain

program through the Kenya 101,000 value chain actors on value addition and 171,894 on natural resources management and climate change related risks. About 5,030-value chain actors began implementation of viable business plans during the period under review. In addition, on agricultural research and development, the Kenya Agriculture and Livestock Research Organization (KALRO) produced and availed 2,135 mt of seeds to farmers developed and released 64 varieties of assorted crops after certification by Kenya Plant Health Inspectorate Service (KEPHIS), developed 5 value addition technologies on tea and coffee. Further, market information provision on wholesale commodity prices was provided and the coverage increased from the 8 former provincial headquarters to the current 27 markets covering 47 commodities. Also 39 specialized horticultural market infrastructures were constructed to enhance market access. The sector provides a direct support to the realization of the food and nutrition safety of the Kenyan's Big 4 Agenda. While this data shows progressive efforts to empowering farmers increase productivity and earn higher profits, there is little evidence on how these interventions targeted women differently from men given their known needs, preferences and opportunities.

**Table. 3.7a: Analysis of the performance of the agriculture sector by selected sub programs by year**

DELIVERY UNIT	KEY OUTPUT (KO)	KEY PERFORMANCE INDICATORS (KPIs)	2017/ 2018	2018/ 2019	2019/ 2020
Enhancing Gender Responsive	Gender mainstreamed into agricultural programmes	Percentage completion of gender mainstreaming package	100	Nil	Nil
Extension Services in Kenya		No. of TOTs trained on gender mainstreaming package	40	40	40
		No. of farmers supported to develop gender action plans	500	1000	1000
Headquarters	Administration services	% level of employee satisfaction	100	100	100
Administrative Services		No. of staff trained	929	926	929
Small Scale	Increased access to irrigated land	Area of irrigation schemes developed (ha)	958	871	632
Irrigation and Value Addition Project	Improved post-harvest management	No of post harvesting facilities	4	4	3
Improvement of	Markets designs developed and	No. of market infrastructure	1	0	0
Market Infrastructure in Western Kenya	subjected to the requisite regulatory requirements	guidelines developed			
	5 markets constructed	No of market designed	5	0	0
	Improved market access	No of livestock sale yards constructed/ established	4	4	2
Policy and Agricultural Development	Policies developed/ reviewed	No. of Policies	5	5	5
Coordination Services	Bills developed/ reviewed	No. of bills	2	2	2
	Legal notices developed	No. of legal notices developed	3	3	3
	Memorandum of Understanding (MOUs)	No. of MOUs reviewed/ developed	4	4	4
Kenya Plant Health Inspectorate Services (KEPHIS)	Rapid alert and response system for pests in place	Number of surveillances done for key pests and diseases	15	17	19
	Improved availability of superior seed in the market	Number of seed varieties released and gazetted.	88	96	104
State Corporations Unit	Corporate governance	No. of quality performance contracts	14	14	14
	Enhanced market access for scheduled crops	No. of appropriate technologies disseminated	20	20	20
Sugar Reforms Support Project	Yield and quality of out-grower cane improved	Increase in cane yield tonnes per ha	60	63	65
		% increase in sucrose content	10	11.5	12

Drought Resilience and Sustainable	Increased access to irrigated land	Area of Irrigation infrastructure rehabilitated/ constructed (ha)	300	1,080	150
Livelihood Programme in Horn of Africa	Increased access to water for human and livestock use	No. of water structures constructed/ rehabilitated	43	0	0
	Improved livestock management and marketing	Area under pasture reseeded (ha)	30	100	0
		No. of livestock sale yards constructed	2	0	0
		No. of Hay sheds/ fodder banks constructed	2	0	0
Pyrethrum Industry Recovery	Pyrethrum industry liberalized and regulated	Quantity of dry flower deliveries (MT)	250	400	400
Kenya Cereal Enhancement Programme (KCEP)	Cereals productivity enhanced	Number of beneficiaries reached through Value chain	64,000	76,000	48,000
	Farmer's Financial Inclusion improved	financing and warehouse receipt system No. of farmers trained on financial literacy	46,700	76,000	13,000
Crop Insurance	Increased risk management and agriculture productivity	No. of farmers covered	100,950	150,950	200,950
	Fertilizer subsidy programme	No. of MT of subsidized fertilizer distributed	175,000	180,000	180,000
		No. of farmers benefitting	500,000	700,000	1,000,000
Youth and Women Empowerment in Modern Agriculture Project	Youth and women empowered through engagement in agriculture, livestock and fisheries	No. of youth and women groups supported with modern/ urban agriculture technologies	150	180	210
		No. of women supported with modern/ urban agriculture technologies	30	35	40
		No. of technical staff trained on TOT on youth engagement in modern agriculture	<b>80</b>	<b>100</b>	<b>120</b>
		No. of youth trained in modern/ urban agriculture technologies	2,525	2,900	3,250
		No of women trained in modern/ urban agriculture	<b>1,500</b>	<b>1,700</b>	<b>2,000</b>
		No. of urban agriculture learning centres established and operationalized	4	6	8
		No. of Information, Education Communication materials developed and distributed	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

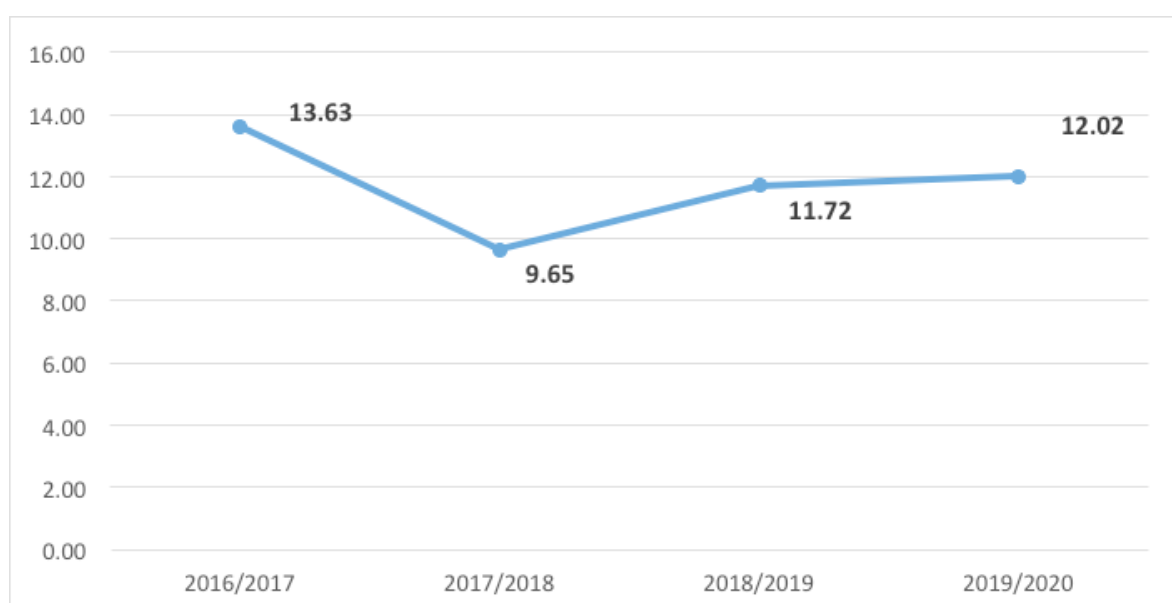
**Table. 3.7b: Budget allocations for programs within State Department of Agriculture by financial years**

PROGRAMME	2016/2017	2017/2018	2018/2019	2019/2020
	Kshs	Kshs	Kshs	Kshs
Agricultural Policy, Legal and Regulatory Frameworks	3,390,690,208	3,929,204,992	3,854,218,606	3,502,437,433
Agricultural Planning and Financial Management	54,351,516	61,527,203	67,614,994	68,576,156
General Administration Planning and Support Services	3,445,041,724	3,990,732,195	3,921,833,600	3,571,013,589
Land and Crops Development	655,628,798	852,748,601	1,188,123,218	1,502,740,310
Food Security Initiatives	10,756,244,295	10,328,889,808	11,699,419,108	11,303,406,185
Outreach Quality Assurance and Monitoring of Services	2,075,466,392	1,040,714,469	1,142,338,651	1,665,684,641
Agricultural Research	3,203,014,013	-	-	-
Crop Development and Management	16,690,353,498	12,222,352,878	14,029,880,977	14,471,831,136
Agribusiness and Market Development	1,077,730,299	1,232,000,679	1,774,964,300	1,691,209,143
Agricultural Information Management	51,216,995	45,314,248	45,921,126	46,546,132
Agribusiness and Information Management	1,128,947,294	1,277,314,927	1,820,885,426	1,737,755,275

Another resource allocation point within the Ministry of Agriculture is the State Department for Livestock whose mandate is to provide policy guidance to the state on all matters related to livestock, provide value chain addition to livestock products, management of livestock safety and diseases. The total allocation for this department was Kshs.2.9 billion in the 2013/14. The allocation increased to Kshs.3.2 billion in

the 2014/15 and further increased to Kshs.3.7 billion in the 2015/16. The actual expenditure varied by year from Kshs.2.1 billion, Kshs.3.2 billion and Kshs.3.7 billion in 2013/14, 2014/15 and 2015/16 FY respectively. The absorption rate improved from 70% in 2013/14 to 100% in both 2014/15 and 2015/16 respectively. Other financial year budget allocations are shown in Figure 3.7b

**Figure 3.7b: Total Budget Allocation for Vote State Department for Livestock from FY 2016/2017 to 2019/2020**





**Table 3.7c Performance of the State Department of Livestock by year**

PROGRAMME	2016/2017	2017/2018	2018/2019	2019/2020
	Kshs	Kshs	Kshs	Kshs
Livestock Policy Development and capacity building Programme	1,430,691,145	1,865,489,445	1,960,380,828	2,111,374,885
Livestock Production and Management	8,269,769,725	1,456,393,068	1,416,487,706	1,587,085,930
Livestock Products Value Addition and Marketing	2,788,812,901	1,578,755,272	3,122,079,861	2,592,535,262
Food Safety and Animal Products Development	526,217,609	834,094,820	427,612,690	430,954,111
Livestock Diseases Management and Control	616,582,420	899,354,895	1,736,916,615	2,185,735,916
Agricultural Research	-	3,016,305,000	3,054,294,800	3,116,284,396

The State Department of Fisheries is another budget point within the Ministry of Agriculture. A review of the budget allocation and utilization reports for the past three fiscal years shows that the department reviewed the National Oceans and Fisheries Policy 2008; finalized the Fisheries Management and Development Bill 2015; drafted Marine Fisheries Strategy; and validated Lake Turkana Fisheries Management Plan;

The department also established intensive recirculation aquaculture system in Sagana; and developed aquaculture curriculum for advanced technical and vocational education training. The State Department further undertook procurement and construction of Offshore Patrol Vessel; procured 2 patrol boats for LaKshs Turkana and Victoria; reflagged one deep sea fishing vessel; developed national residue monitoring plan for farmed fish; established 3 fish quality control laboratories in Nairobi, Mombasa and Kisumu, introduced trade control and export system to facilitate electronic processing of export health certificates;

In efforts to increase access to information among actors in the fisheries, the department established a web-based aquaculture market information platform. On improvement of fish available among farmers, the department produced and distributed 6 offspring generation of tilapia; developed 124 models of seaweed farms; and developed Nile tilapia feed standard. The

department interventions have a gender perspective with sole objective of improving fisheries as a source of income for communities living near water bodies and for communities that have established fishing ponds, improved research and technology in the management of fish, and introduction of new methods of management of fisheries. It is however clear that the information provided by the department about their interventions lack sex disaggregated data or information to show how much effect each intervention had on small scale women farmers as compared to large scale women farmers. The program-based budgeting and resource utilization is fairly gender blind and assumes equal net effect to homogenous group of farmers.



**Table 3.7d: Budget allocations and Performance indicators by year for department of fisheries**

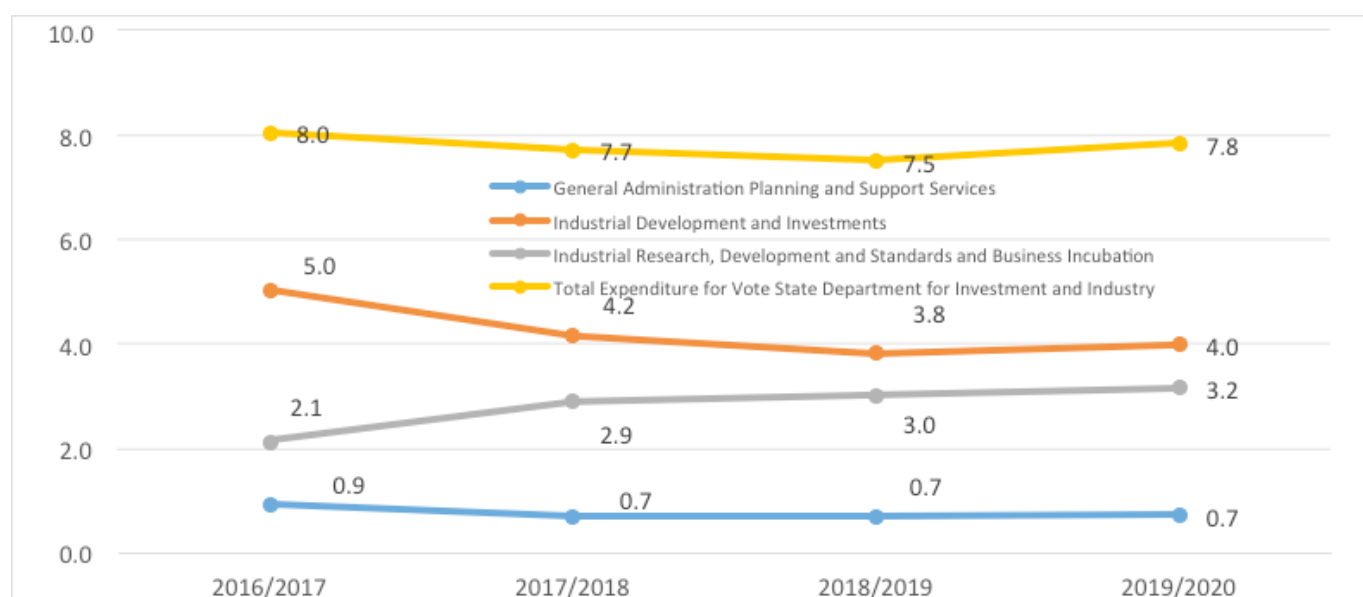
PROGRAMME	2016/2017	2017/2018	2018/2019	2019/2020
	Kshs	Kshs	Kshs	Kshs
Fisheries Policy, Strategy and capacity building	116,854,813	-	-	-
Aquaculture Development	127,925,910	377,440,260	436,146,980	499,130,317
Management and Development of Capture Fisheries	1,066,517,134	167,230,133	167,706,588	171,110,088
Assurance of Fish Safety, Value Addition and Marketing	553,398,934	102,740,997	106,736,244	110,180,682
Marine and Fisheries Research	2,318,500,000	1,733,805,780	2,093,450,000	2,128,643,350
Fisheries Development and Management	4,183,196,791	2,381,217,170	2,804,039,812	2,909,064,437
General Administration, Planning and Support Services	-	184,029,304	172,287,389	172,979,252
Maritime Spatial Planning and Coastal Zone Management	-	100,000,000	100,000,000	100,000,000
Protection and Regulation of Marine Ecosystem and EEZ	-	96,250,047	79,217,543	82,009,886
Development and Management of Fishing Ports and its Infrastructure	-	63,000,000	133,275,450	83,370,200
Blue Economy Policy, Strategy and Coordination	-	65,350,980	53,624,198	80,299,177
Promotion of Kenya as a Centre for Agro based Blue Economy	-	20,452,499	20,855,608	20,577,048
Development and Coordination of the Blue Economy	-	345,053,526	386,972,799	366,256,311
<b>Total Expenditure for Vote State Department for Fisheries and the Blue Economy</b>	<b>4,183,196,791</b>	<b>2,910,300,000</b>	<b>3,363,300,000</b>	<b>3,448,300,000</b>

### 3.8 Trade and Industry

The mandate of the State Department of Trade and Industry is to provide an enabling environment for rapid and sustainable industrial and enterprise development. This will be achieved through formulation and implementation of industrialization policy; industrial property rights regime; private sector development policy and strategy; quality control including industrial standards development; credit and other financial services policy and regulation; development of Micro, Small and Medium Enterprises (MSMEs) and Buy Kenya Build Kenya Policy.

The allocations have been on a relatively stagnant growth phase for the department as depicted in the Figure 3. 8a with a high of Kshs 8 Billion in FY 2016/17, and Kshs 7.8 billion for current FY 2019/20. In the FY 2013/14, the State Department's total approved budget was Kshs. 5.7 billion, increased by 37% to Kshs. 7.8 billion in the FY 2014/15. In the FY 2015/16, it decreased by 10% to Kshs. 7.0 billion. Actual expenditure amounted to 5.5 billion, 7.1 billion and 6.5 billion respectively, translating to an average absorption rate of 93% over the period.

**Figure 3.8a Budget allocation for the state department of trade and industry by financial years 2016-20220**



**Table 3.8a Budget allocation for Sub Program on Business financing and incubation for MSMEs and corresponding key outputs**

DELIVERY UNIT	Key Output (KO)	Key Performance Indicators (KPIs)	2017/2018	2018/2019	2019/2020
Kenya Industrial Estates	Credit disbursed	No. of MSMEs accessing credit	900	1000	1100
Micro & Small Enterprises Authority	Centres of Excellence	No. of centres constructed and equipped	6	8	10
Construction of Constituency Industrial Development Centres -ESP	Centres of Excellence	No. of centres constructed and equipped	6	7	9
Provision of Finances to SMEs in the manufacturing sector KIE	Credit disbursed	No. of MSMEs accessing credit	900	1000	1100
Kenya Youth Empowerment and Opportunities Project	Start-up grant	No. of youth receiving grant	2500	2700	2900

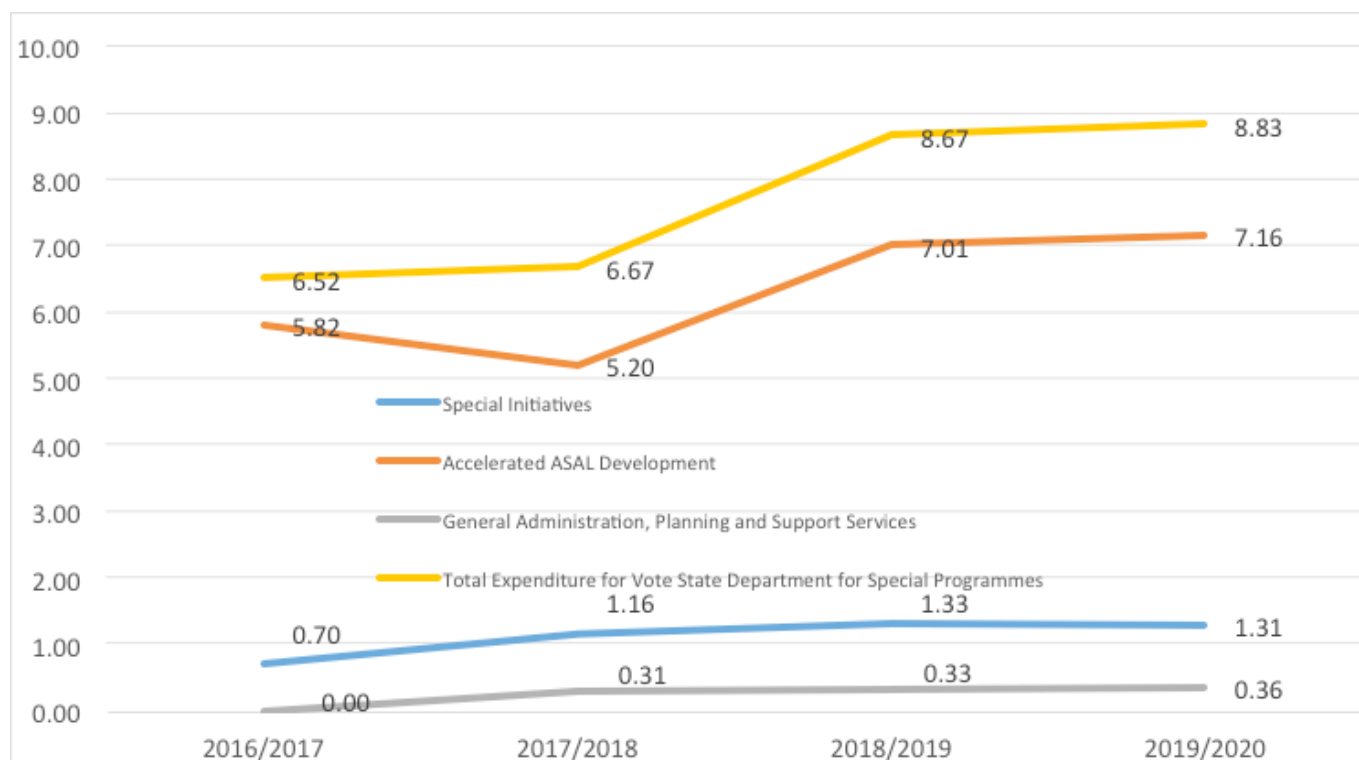
**Table 3.8b Budget allocation by year for Sub Program on Business financing and incubation for MSMEs**

PROGRAM	2016/2017	2017/2018	2018/2019	2019/2020
	Kshs	Kshs	Kshs	Kshs
General Administration Planning and Support Services	916,331,229	671,312,974	686,133,133	704,461,567
Promotion of Industrial Development	4,484,325,651	3,939,809,874	3,570,737,615	3,742,352,707
Promotion of Industrial Training	540,170,273	216,469,152	244,721,252	247,777,726
Industrial Development and Investments	5,024,495,924	4,156,279,026	3,815,458,867	3,990,130,433
Standardization, Metrology and conformity assessment	457,855,400	135,038,400	115,038,400	115,038,400
Business financing & incubation for MSMEs	852,733,821	1,407,995,821	1,607,995,821	1,607,995,821
Innovation	797,185,779	1,351,835,779	1,291,835,779	1,427,835,779
Industrial Research, Development and Standards and Business Incubation	2,107,775,000	2,894,870,000	3,014,870,000	3,150,870,000
Total Expenditure for Vote State Department for Investment and Industry	8,048,602,153	7,722,462,000	7,516,462,000	7,845,462,000

### 3.9 Special Programs

In the period under review, the special programs department managed to provide food relief to 1.3 million food deficient Kenyans due to the acute drought, Developed Relief Food Management Guidelines for proper financial and relief food management, and increased the regular cash transfers from 87,000 households in 2015 to 100,000 households in 2016.

**Figure 3.9a: Spending on Special Programs for FY 2017/18-FY 2019/20 (Kshs Billions)**





The allocations are currently at Kshs 8.8 billion in FY 2019/20 from Kshs 6.5, 6.67, and Kshs 8.67 billion in the FY 2016/17, 2017/18, and FY 2018/19 respectively.

The State Department for Special Programs also strengthened and ensured regular monthly drought early warning system that enabled both the national and county Governments to respond early to drought threats.

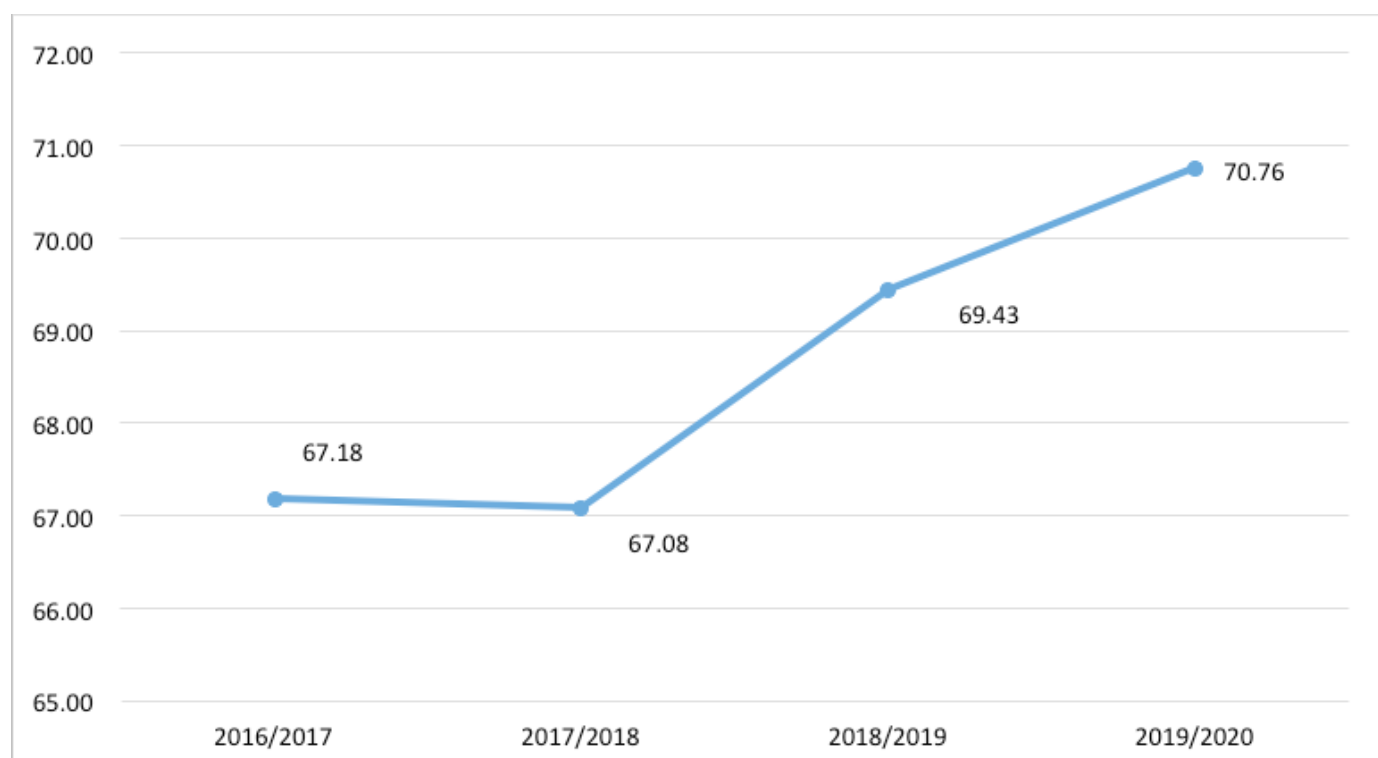
In addition, during the reporting period, the State Department invested in 1,600 community drought resilience micro-projects benefiting 1.1 million people, some of these projects include water harvesting techniques, water supply, small-scale irrigation, livestock production/ marketing, fodder/pasture production, bee keeping, agro-processing as well as soil and water conservation. Further, a total of 707,373 households benefited from cash or food transfers as they participated in asset creation in 13 ASAL counties; The Street Families Rehabilitation Fund rescued, rehabilitated and reintegrated street children with their families. 6,000 street youth were imparted with Education, Skills and vocational training and capacity building provided to 1210 caregivers undertaking rehabilitative activities. One of the innovative programs implemented by the state department of special programs is the rehabilitation of street families' majority of whom are women with children. The program introduces dignity to the homeless and source of hope for livelihoods. Climatic shocks affect women and children most and any programs designed to fasten resilience, adaptation and coping advertently addresses gender issues.

### 3.10 Basic Education State Department

While the implementation of the basic education in Kenya is largely devolved the national government retains the mandate of formulating necessary policies to guide implementation. The ministerial department has the mission to provide, promote, co-ordinate quality education, training and research for empowerment of individuals to become caring, competent and responsible citizens who value education as a lifelong process. The State Department for Basic Education is mandated to undertake the following functions; Education policy management, management of alternative provision of basic education and training, management of education standards, management of national examinations and certification, curriculum development, quality assurance in education, special needs education management, adult education management, teacher education and management, school administration and programs of training institutions, primary and secondary education institutions management and representation of Kenya at the United Nations Education Science and Cultural Organizations (UNESCO).

Under the review period the total allocation increased from Kshs56.1billion in the 2013/14 to Kshs63.9billion in 2014/15 FY translating to 14.2 percent whereas during the 2014/15 to 2015/16 FY the total allocation increased to Kshs67.1billion representing an increase of 4.9 percent. The actual expenditure was Kshs 53.8billion, Kshs 60.6billion and Kshs 56.2billion for the Financial Years 2013/14, 2014/15 and 2015/16 respectively.

**Figure 3.10a. Aggregate Expenditure for Vote State Department for Basic Education by financial year 2016-2020**



From the figure 3.10a, the expenditure in the department has escalated to a high of Kshs 67.2, 69.4, and 70 billion for the FY 2016/17, 2018/19, and 2019/20 respectively.

The government recognizes the need to scale up expenditure to ensure better access to education as well as better implementation of programs/projects. However, the resource envelope still remains constrained when measured as a share of overall government budget, and as a proportion of Gross Domestic Product (GDP) and in per capita terms. Also, available funding is largely used to finance recurrent costs; fewer amounts are allocated to the development budget. There is unpredictability in financing the budgetary allocations, thereby affecting implementation of planned activities, projects/Programs.

The expansion of Secondary Education has also not been commensurate to the expansion at Primary Education posing challenges on access to Secondary Education. This level of education is in dire need of basic facilities especially for secondary schools hived from primary schools. Additionally,

physical facilities and other amenities within the secondary schools have often been inadequate and dilapidated. Higher resource allocations to secondary schools will also guarantee 100% transition from primary to secondary schools.



**Table. 3.10a Budget allocations in the basic education sector by sub programs by year**

PROGRAM	2016 / 2017	2017 / 2018	2018 / 2019	2019 / 2020
	Kshs	Kshs	Kshs	Kshs
Free Primary Education	18,628,418,584	19,106,906,548	20,309,744,966	21,197,275,768
Special Needs Education	948,500,000	978,100,000	979,405,669	1,036,972,928
Early Child Development and Education	72,692,500	27,742,500	27,997,350	28,257,297
Primary Teachers Training and In-servicing	580,422,260	597,588,460	672,157,949	1,006,364,291
Alternative Basic Adult & Continuing	101,042,883	98,849,176	153,892,279	87,633,791
School Health, Nutrition and Meals	2,680,706,600	1,030,706,600	1,034,320,732	1,055,007,147
ICT Capacity Development	26,151,400	-	-	-
<b>Primary Education</b>	<b>23,037,934,227</b>	<b>21,839,893,284</b>	<b>23,177,518,945</b>	<b>24,411,511,222</b>
Secondary Bursary Management Services	117,827,887	139,755,876	139,778,777	141,940,792
Day Secondary Education	33,661,312,330	34,715,266,642	35,454,709,916	34,870,714,524

Secondary Teachers Education Services	635,620,000	655,620,000	638,944,400	1,405,917,000
<b>Secondary Teachers In-Service</b>	238,433,300	238,433,300	240,817,633	245,633,986
Special Needs education	200,000,000	200,000,000	202,000,000	206,000,000
Secondary Education	<b>34,853,193,517</b>	<b>35,949,075,818</b>	<b>36,676,250,726</b>	<b>36,870,206,302</b>
Curriculum Development	1,315,724,600	1,315,358,540	1,384,561,000	1,131,453,000
<b>Examination and Certification</b>	1,594,202,500	1,587,000,000	1,593,000,000	1,593,000,000
<b>Co-Curriculum Activities</b>	1,594,141,392	1,551,884,244	1,579,671,929	1,616,685,368
<b>Quality Assurance and Standards</b>	<b>4,504,068,492</b>	<b>4,454,242,784</b>	<b>4,557,232,929</b>	<b>4,341,138,368</b>
<b>Headquarters Administrative Services</b>	1,996,133,197	1,797,475,319	1,904,505,487	1,929,227,926
<b>County Administrative Services</b>	2,783,693,167	3,035,042,795	3,118,332,071	3,204,756,340
<b>General Administration, Planning and Support Services</b>	<b>4,779,826,364</b>	<b>4,832,518,114</b>	<b>5,022,837,558</b>	<b>5,133,984,266</b>
<b>Total Expenditure for Vote State Department for Basic Education</b>	<b>67,175,022,600</b>	<b>67,075,730,000</b>	<b>69,433,840,158</b>	<b>70,756,840,158</b>

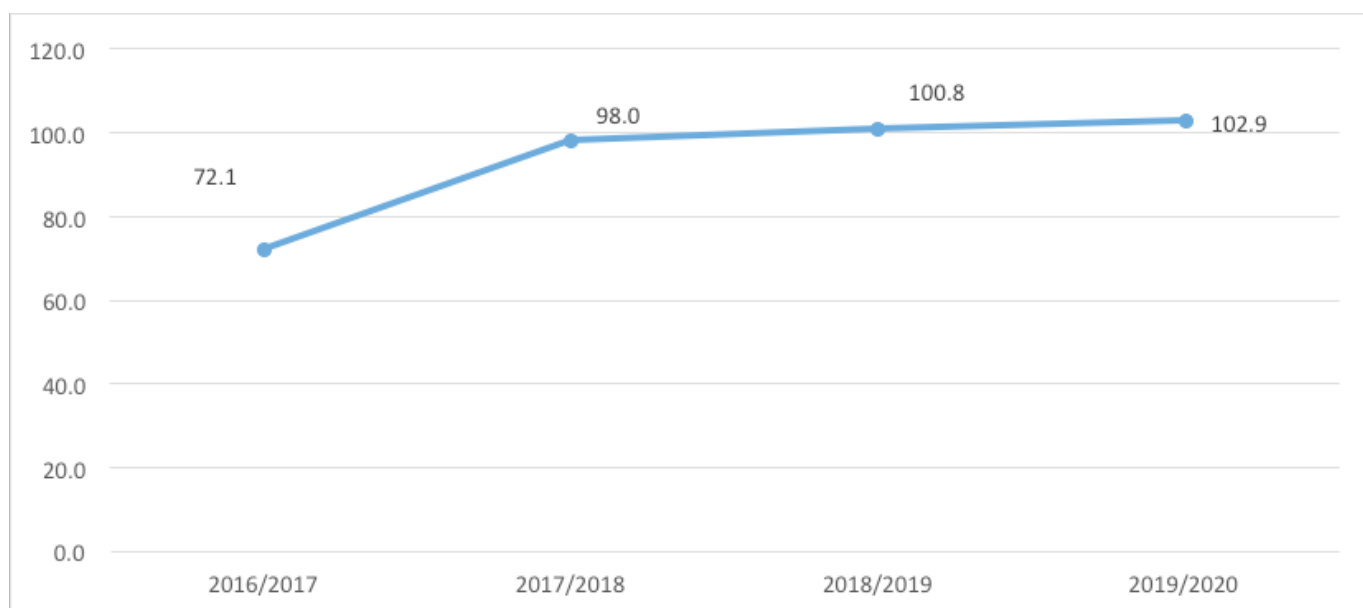
The Basic Education sector is extensively correlated with gender equality on recognition that basic education is one of the single most important strategies towards realization of gender equality among girls and boys. The enrollment of boys and girls in early childhood development education and their retention and transition within the ranks of the basic education is a determinant of closing the gender gaps. Education prepares both girls and boys with basic skills to making life choices and obtaining necessary competencies to handle livelihood challenges. Kenya has attained parity in basic education for girls and boys but continues to face challenges in ensuring retention of both sexes with more difficulty in retaining girls in upper primary and secondary schools. The girls are exposed to harmful practices including lack of sanitary towels (which affects them remaining in school) and child pregnancies that deter girls from continuing with higher education and employment. The department of basic education therefore has an opportunity to ensure all budgets in the sector are engendered, specific to the needs of both girls and boys and demonstrate differential impact on them as well.

### 3.11 Department for University Education and Research

The total budgetary allocation to the Department for University Education and Research has been increasing from Kshs 45.4 billion in 2013/14 to Kshs 63.9 billion in 2014/15 and further to Kshs 64.6 billion in 2015/16. The actual expenditure was Kshs 39.1 billion, Kshs 53.4 billion, and Kshs 53.4 billion in Financial Years 2013/14, 2014/15 and 2015/16 respectively.



**Figure 3.11a Aggregated Expenditure for Vote State Department for University Education and Research (Kshs billion)**



During the period under review the State Department of Higher Education realized significant achievements. The number of universities both public and private increased from 65 in 2013/2014 to 67 in 2014/15 and to 78 in 2018/2019 comprising of twenty-six (26) public chartered universities, ten (10) Public University Constituent Colleges, nineteen (19) private chartered universities, sixteen (16) universities operating with Letters of Interim Authority (LIA), six (6) Private University Constituent colleges and one (1) registered private universities. This expansion in the number of universities has led to an increased enrolment of students pursuing university education in both public and private universities to stand at 475,750 in 2015/2016 from 729,492 in 2018/2019. The number of students receiving university loans increased from 145,007 in 2013/14 to 267, 332 in 2017/2018 and further to 281,933 in 2018/19. The total amount of funds disbursed for undergraduate loans also increased from Kshs 6.2 billion in 2013/14 to 6.8 billion in 2014/2015 and further to Kshs 11.2 billion in 2018/19.

The University Education subsector was faced with challenges including but not limited to funding; poor and inadequate infrastructure; shortage of qualified lecturers; slow pace to ICT integration; and legislative and policy limitations. In addition, insecurity in some counties led to destruction of property and additional infrastructure costs to militate against.

Some of the major services/outputs realized in the 2017/18-2019/20 budget include the expansion of physical infrastructure in university education sub sector, increase student financing and implementation of differentiated unit cost, establishment of University Management information system, establishment of National Science Technology and Innovation Statistics Observatory, establishment and equipping of incubators and science parks, increase enrolment in university education and improved capacity on quality and relevance in university education. Table 3.11a presents the aggregated program-based budget for the period 2016 to 2020.

**Table 3.11a: Budget allocations for the State Department University Education and Research by year**

PROGRAMME	2016/2017	2017/2018	2018/2019	2019/2020
University Education	67,959,528,816	93,912,490,214	96,532,366,193	98,585,398,547
Research, Science, Technology and Innovation	3,473,145,841	3,455,270,753	3,563,316,302	3,626,664,411
General Administration, Planning and Support Services	698,854,050	651,856,562	684,746,775	692,717,826
Aggregated Expenditure for Vote State Department for University Education	72,131,528,707	98,019,617,529	100,780,429,270	102,904,780,784



### 3.12. County Budget Analysis



The analysis of the county budgets for the period of 2016/17 to 2018/19 is based on available data from the counties and the office of the controller of budget. Importantly to note is that the organization of county departments and ministries as well as naming of such departments vary by county. Further, the phrase 'Ministry' and Department' are used interchangeably in the context of the county government

In FY 2015/16, the Controller of Budget (COB) approved transfer of Kshs264.04 billion from the Consolidated Fund to the various County Revenue Funds (CRFs) in accordance with Article 206 (4) of the Constitution. The transfers were as follows; Kshs259.77 billion as equitable share of revenue raised nationally; Kshs3.60 billion as conditional allocations from the National Government to Level 5 Hospitals, and Kshs663.66 million as conditional grant from DANIDA to supplement financing of county health facilities.

The total expenditure by County governments in FY 2015/16 was Kshs 295.29 billion representing an absorption rate of 80.4 per cent of the total annual County Government's Budgets. This was an increase from an absorption rate of 79.1 per cent attained in FY 2014/15 where total expenditure was Kshs258.00 billion. The recurrent expenditure was Kshs 191.85 billion, representing 91.9 per cent of the annual recurrent budget, and a decline from 92.4 per cent reported in FY 2014/15. Development expenditure amounted to Kshs 103.45 billion,

representing an absorption rate of 65.2 per cent, and an increase from 62.4 per cent attained in FY 2014/15 where total development expenditure was Kshs 90.44 billion.

In FY 2016/17, the Controller of Budget (COB) approved transfer of Kshs 284.71 billion from the Consolidated Fund to the various County Revenue Funds (CRFs) in accordance with Article 206 (4) of the Constitution. The transfers were as follows; Kshs 208.3 billion as equitable share of revenue raised nationally; Kshs4 billion as conditional allocations from the National Government to Level 5 Hospitals, and Kshs408 million as conditional grant from DANIDA to supplement financing of County Health Facilities.

During the same period, Counties received additional conditional grants from the National Government as follows; Kshs4.12 billion for Free Maternal Healthcare, Kshs900 million to compensation User Fees Foregone, Kshs4.31 billion from the Road Maintenance Fuel Levy Fund, Kshs200 million as Special Purpose Grant Supporting Emergency Medical Services in Lamu and Tana River Counties, Kshs4.84 billion as additional allowances for County Medical Personnel, and Kshs107 million as Coffee Cess. Further, county governments received Kshs556 million from the World Bank as a loan to supplement financing of County Health Facilities.

The total expenditure by County governments in FY 2016/17 was Kshs319.06 billion representing an absorption rate of 79.9 per cent of the total annual County Government's Budgets. This was a decrease from an absorption rate of 80.4 per cent reported attained in FY 2015/16 where total expenditure was Kshs295.29 billion.

Recurrent expenditure was Kshs215.71 billion, representing 89.6 per cent of the annual recurrent budget, and a decline from 91.9 per cent reported in FY 2015/16. Development expenditure amounted to Kshs103.34 billion, representing an absorption rate of 65.3 per cent, and a slight increase from 65.2 per cent attained in FY 2015/16 when total development expenditure was Kshs103.45 billion.

This section of the report shall provide budget analysis using a gender perspective for the 6<sup>13</sup> intervention counties where the Forum plans to implement among other interventions GRB programs. The data shall provide a baseline on the extent of preparation and implementation of county budgets that are specific and sensitive to the needs of women and men, girls and boys. Table 3.12a presents aggregated budget allocation for the intervention counties while Annex 1 shows the budget allocation by ministries/departments for the intervention counties over the three-year period.

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<sup>13</sup> Nakuru, Baringo, Kilifi, Kitui, Kajiado and Kisumu

**Table 3.12a Analysis of intervention county budgets and expenditure in FY 2016/17**

COUNTY	BUDGET ESTIMATES (KSHS MILLION)			EXPENDITURE (KSHS MILLION)		
	Rec	Dev	Total	Rec	Dev	Total
	A	B	C=A+B	D	E	F=D+E
Bomet	3,911.94	1,671.01	5,582.95	3,322.59	1,491.95	4,814.54
Kajiado	4,354.48	2,655.90	7,010.38	3,811.52	1,250.40	5,061.92
Kilifi	6,502.05	6,830.75	13,332.80	5,711.10	4,473.13	10,184.22
Kisumu	6,230.62	3,164.60	9,395.21	4,855.29	1,982.57	6,837.85
Kitui	5,750.30	5,220.10	10,970.41	4,625.95	3,688.65	8,314.60
Nakuru	9,251.15	5,839.40	15,090.55	8,613.38	2,049.83	10,663.21
<b>TOTAL 47 COUNTIES</b>	240,886.37	158,357.20	399,243.57	215,714.26	103,341.53	319,055.80

**Table 3.12b Absorption/Gap Analysis**

Analysis of county budgets and expenditure in FY 2016/17

COUNTY	RECURRENT	DEVELOPMENT	OVERALL ABSORPTION
	Rate (%)	Absorption Rate (%)	Rate
	G=D/A	H=E/B	I=F/C
Bomet	84.9	89.3	86.2
Kajiado	87.5	47.1	72.2
Kilifi	87.8	65.5	76.4
Kisumu	77.9	62.6	72.8
Kitui	80.4	70.7	75.8
Nakuru	93.1	35.1	70.7
<b>TOTAL</b>	89.6	65.3	79.9

### a) Bomet County Government Budget Analysis in Millions

DEPARTMENT	FY 2016/2017		FY 2017/2018		FY 2018/2019	
	Rec	Dev	Rec	Dev	Rec	Dev
County Executives	325.58	0	468.41	0	540.82	0
Public Service Board	47.52	0	50.3	0	56.47	0
Administration	371.61	60	470.3	687	432.49	125.19
Finance	314.43	25.36	280.8	16.70	356.66	50.93
Land, Public and Environment	205.52	121.76	218.30	113.89	206.03	254.82
Agri-Business, Cooperatives & Marketing	152.14	207.08	210.40	198.70	264.05	355.84
Social Services	543.99	30.7	155.90	74.60	152.58	36
Medical Services	936.03	55.4	926.60	64.42	203.97	12.94
Economic Planning and Development	45.4	30	67.00	0	194.73	0
Water Services	92.97	284	78.60	340.91	159.82	280.77
Education and Vocational Trainings	182.03	253.36	263.30	216.29	636.14	149.35
Roads and Public Works	135.87	429.78	134.15	446.16	206.61	969.04
ICT, Training and Industry	60.08	68.2	109.46	74.0	94.34	165.82
County Assembly	519.25	116.41	649.76	200.00	625.90	177.65
<b>TOTAL</b>	<b>3,932.42</b>	<b>1,682.05</b>	<b>4,083.28</b>	<b>1,812.64</b>	<b>5,186</b>	<b>2,948</b>

The medical services received the highest budget allocation under the recurrent vote in the year 2016/17 and 2017/18 before dropping remarkably in the year 2018/19, the year when the highest budget allocation went to education and vocational services. Access to quality health services and education for all including technical and vocational education for the youth are top priorities for the county governments. In the year 2016/17, the roads and public works and the education and vocational department received the highest budget allocation under the development vote with resources dedicated to rehabilitation and grading of county roads, construction of facilities in the county as well as rehabilitation, construction and equipping of the ECDE centers, construction of toilets in schools and bursary for bright children respectively. The development budget allocation for the ministry of roads and public works increased steadily within the period under review.

The ministry with the second highest budget allocation under development vote in the year 2018/19 was the Agri-Business, Cooperatives & Marketing. The resources were allocated mainly to empowerment of youth and women through creation of business innovation centers, support of farmers with value addition skills and creation of safe market spaces for products and services mainly generated by women and youth. The investment has seen a significant return over time as indicated by the interviews with communities and members of the county executive committee with more women and youth creating self-employment through businesses and entrepreneurship. The increase in budget allocation to the water services department especially in the past two years of the assessment is a positive indication of the recognition of the sector to driving the economy. Water sector has a great potential for closing the gender gap with greater funding allowing women to access water for household and other economically viable activities, as well as improves learning outcomes when water is accessible in schools.

The County's FY 2016/17 approved Supplementary Budget was Kshs5.58 billion, comprising of Kshs 3.91 billion (70 per cent) and Kshs1.67 billion (30 per cent) for recurrent and development expenditure respectively. To finance the budget, the County expected to receive Kshs5.07 billion (91 per cent) as equitable share of revenue raised nationally, Kshs190.3 million (3 per cent) as total conditional grants, generate Kshs274.72 million (5 per cent) from local sources and Kshs 39.13 million (0.7 per cent) as balance brought forward. The conditional grants comprised of Kshs61.26 million (32 per cent) for Free Maternal Healthcare, Kshs78.03 million (41 per cent) from the Road Maintenance Fuel Levy Fund, Kshs14.19 million (7 per cent) for User Fees Foregone, Kshs8.81 million (5 per cent) as a grant from DANIDA and Kshs28 million (15 per cent) from World Bank Loan.

Analysis of the conditional grants released during the period under review indicates that, Free Maternal Healthcare recorded the highest actual receipt above its annual allocation at 138 per cent, as the County received outstanding amounts from FY 2015/16, while the Road Maintenance Fuel Levy Fund, User Fees Foregone and DANIDA grant recorded 100 per cent of their annual budget allocation.

During the reporting period, the Controller of Budget authorized withdrawal of Kshs5.54 billion from the CRF account, which was 99 per cent of the Approved Supplementary Budget. This amount represented an increase of 9.5 per cent from Kshs5.06 billion authorized in a similar period of FY 2015/16 and consisted of Kshs3.83 billion (69.13 per cent) for recurrent expenditure and Kshs1.71 billion (30.9 per cent) for development activities.

The County spent Kshs5.3 billion, which was 99.6 per cent of the total funds released for operations. This was an increase of 4.5 per cent from Kshs5.07 billion spent in a similar period of FY 2015/16. The expenditure excluded outstanding commitments as at June 30, 2017 that amounted to Kshs99.35 million for development and Kshs169.73 million for recurrent expenditure.

Analysis of budget performance by department shows that the Department of Finance, Water Services and, Roads and Public Works attained the highest absorption of development budget at 100 per cent while the County Assembly did not incur any development expenditure. On the other hand, the Department of Administration, Education and Agribusiness had the highest percentage of recurrent expenditure to recurrent budget at 99.9 per cent, while the Department of Social Services had the lowest at 78.7 per cent.





## b) The Kajiado County Government Budget in Millions

DEPARTMENTS	FY 2016/17		FY 2017/2018		FY 2018/2019	
	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and the Deputy Governor	166.71	0	133.37	0	348.25	0
Finance and Economic Planning	442	87.84	82.48	21.25	612.17	1029.99
Lands, Physical Planning, Environment, Wildlife and Natural Resources	177.26	124.48	164.27	31.98	143.01	321.90
County Public Service Board	78.04	0	82.48	0	107.80	0
Agriculture, Livestock and Fisheries	261.43	46.09	254.89	52.6	350.40	195.00
Industrialization and Enterprise Development	97.03	189.63	86.57	66.42	93.23	106.50
Public Works, Roads, Transport, and Housing	175.86	705.22	112.29	385.88	165.61	842.91
Water and Irrigation	98.62	403.85	75.28	230.8	220.62	311.00
Education, Youth, Sports, and Social Services	268.22	519.93	325.8	248.1	484.84	286.85
ICT and Gender	81.16	101.98	63.36	53.2	178.04	131.50
Health Services	1,518.88	346.36	1,739.31	325.34	20,011.12	386.500
County Public Service	428.41	10	350.95	0	464.02	15.00
County Assembly	560.87	120.52	603.79	100	656.83	143.09
<b>TOTAL</b>	<b>4,354.48</b>	<b>2,655.90</b>	<b>4,363.04</b>	<b>1871.12</b>	<b>5835.95</b>	<b>3,769.96</b>

Other than county assembly and the county public service board of Kajiado, the Ministry of health and the Ministry of Education, Youth, Sports, and Social Services received the highest recurrent budget allocation in the 2016/17. During the same year, the ministry Public Works, Roads, Transport, and Housing and the Ministry of Education, Youth, Sports, and Social Services received the highest development budget allocations. Kajiado county government has over the last three years allocated health sector the largest recurrent budget demonstrating their commitment to improving the health needs of the citizens. It is important to note that the county health indicators before devolution were on a negative trend and the budget allocations are seeking to reverse these trends to positive health outcomes particularly among women, pastoralists and marginalized communities. The health sector investment is also expected to affect the gender outcomes. Apart from health, education Youth, Sports, and Social Services, the Agriculture, Livestock and Fisheries department received high recurrent budget allocations in 2017/2018 and 2018/19 FY. The county's economy is driven by livestock and horticultural activities and therefore higher financing of this ministry is anticipated to result to positive outcomes especially among women who participate largely in the agricultural sector and as traders in the livestock sector<sup>14</sup>.

The County's FY 2015/16 Approved Supplementary Budget was Kshs6.83 billion comprising of Kshs4.11 billion (60.2 per cent) for recurrent expenditure and Kshs2.72 billion (39.8 per cent) for development expenditure respectively.

In order to finance the budget, the County received Kshs4.41 billion (64.6 per cent) as equitable share raised nationally, Kshs171.46 million (2.5 per cent) as total conditional grants, generate Kshs1.23 billion (18.0 per cent) from local sources and Kshs984.80 million (14.3 per cent) as cash balance brought forward from FY 2014/15. The conditional grants comprised of Kshs17.89 million (10.4 per cent) from DANIDA, Kshs49.86 million (29.1 per cent) as Free Maternal Healthcare grant Kshs16.02 million (9.3 per cent) as compensation for User Fees Foregone and Kshs56.06 million (32.7 per cent) from the Road Maintenance Fuel Levy Fund.

As far as expenditure review is concerned the County spent a total of Kshs5.14 billion in FY 2015/16, which was 90.5 per cent of the total funds released for operations. This was a decline from the Kshs4.53 billion spent in FY 2014/15. A total of Kshs3.81 billion was spent on recurrent activities, while Kshs1.25 billion was spent on development activities. The recurrent expenditure was 90.3 per cent of the funds released for recurrent activities while development expenditure accounted for 106.2 per cent of the funds released for development activities.

<sup>14</sup> The county is noted for making the following changes in the naming of the ministries: The Ministry of Finance and Economic planning changed to County Treasury and Ministry of Health services changed to Medical services. Trade, culture and Tourism changed to industrialization

Analysis of budget performance by department shows that the Department of ICT and Gender attained the highest absorption rate of development expenditure at 98 per cent followed by the Department of Finance and Economic Planning at 67.4 per cent. The County Assembly incurred the lowest expenditure against development budget at 10.7 per cent. On the other hand, the Department of ICT and Gender had the highest percentage of recurrent expenditure to recurrent budget at 100 per cent while the Department of Lands and Physical Planning had the lowest at 62.3 per cent.

The County's FY 2016/17 Approved Budget was Kshs7.01 billion, comprising of Kshs4.35 billion (62.1 per cent) and Kshs2.66 billion (37.9 per cent) allocation for recurrent and development expenditure respectively. To finance the budget, the County expected to receive Kshs4.76 billion (67.9 per cent) as equitable share of revenue raised nationally, Kshs253.75 million (4 per cent) as total conditional grants, generate Kshs1.25 billion (17.8 per cent) from local sources, and Kshs720 million (10.3 per cent) cash balance from FY 2015/16. The conditional grants comprised of Kshs54.76 million (19.5 per cent) for Free Maternal Health Care, Kshs73.16 million (26.1 per cent) from the Road Maintenance Fuel Levy Fund, Kshs16.31 million (5.8 per cent) for User Fees Foregone, Kshs8.95 million (3.2 per cent) as a grant from DANIDA, Kshs100.58 million (35.8 per cent) as World Bank Loan, and Kshs26.97 million (9.6 per cent) grant for Kenya Devolution Support Program. The County did not budget for Kshs40 million conditional allocations for grants and other loans as provided for in the CARA, 2016.

Analysis of the conditional grants released during the period under review indicates that receipts from the Free Maternal Healthcare grant exceeded the annual allocation by 2.8 per cent. This was due to disbursement of a Kshs1.55 billion balance from FY 2015/16. The User Fees Foregone, DANIDA Grant, and Road Maintenance Fuel Levy Fund received 100 per cent of the annual allocation respectively.

During the year, the Controller of Budget authorised withdrawal of Kshs5.39 billion from the County Revenue Fund (CRF) account, which was 76.9 per cent of the Annual Approved Budget. This amount represented a decrease of 5 per cent from Kshs5.68 billion authorized in FY 2015/16 and consisted of Kshs4.22 billion (78.2 per cent) for recurrent expenditure and Kshs1.18 billion (21.8 per cent) for development activities.

### c) The County Government of Kilifi Budget in Millions

DEPARTMENT	FY 2016/2017		FY 2017/2018		FY2018/2019	
	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	774.92	415.14	911.22	384.14	903.51	311.17
County Executive	342.25	0	468.47	0	492.85	0
Finance and Economic Planning	567.91	40.06	1,385.87	35	595.93	18.81
Agriculture, Livestock and Fisheries	300.99	478.52	372.49	290	641.7	374.5
Water, Environment, Natural Resources and Solid Waste Management	174.36	1,144.19	184.65	744.83	330.8	1,084.12
Education, Sports and Youth Affairs	698.06	1,211.66	854.88	551.58	930.85	848.48
County Health Services	1,949.51	990.29	2,325.61	463.92	2938.86	845.79
Roads, Transport & Public Works	209.97	1,559.06	291.1	976.34	466.69	1213.59
Lands, Physical Planning, Housing and Energy	235.33	308.41	171.96	80.25	203.75	601.41
ICT, E-Government, Culture And Social Services	110.40	215.23	98.99	158.44	221.44	227.99
Trade Development And Regulation	80.58	438.55	104.13	198.28	129.46	186.95
Public Service Board	67.03	0	90.43	0	72	0
Public Service Management	565.49	153.49	712.01	40.57	750.53	67.84
<b>TOTAL</b>	<b>6,076.82</b>	<b>6,954.61</b>	<b>7,971.82</b>	<b>3,923.36</b>	<b>8712</b>	<b>5771</b>

The recurrent budget allocation for the Ministry of health increased steadily over the past three years under review. The Ministry also has the highest allocation exceeding 1 billion per year. In year 2016/17, other than the county assembly, the ministry of Education, Sports and Youth Affairs, Finance and Economic Planning and public service management had higher allocations of the recurrent budget compared to other ministries. Under the development vote on the same year the ministries of Roads, Transport & Public Works; Education, Sports and Youth Affairs, and the Water, environment, Natural Resources and Solid Waste Management had the highest allocations compared to other ministries. In the year 2017/18, apart from the county health services, the ministry of Finance and Economic Planning was the second most funded under the recurrent vote. In the year 2018/19 the ministry of Education, Sports and Youth Affairs was the second highest funded under the recurrent vote after the ministry responsible for the county health services<sup>15</sup>.

An observable trend is the increasing budget of the ministry of Agriculture, Livestock and Fisheries over the past three years. Discussion with county officials indicated that the allocation to the directorate of fisheries and directorate of livestock increased over time following successful innovative strategies of improving livelihoods of women through goat rearing. So far the project has had positive impacts and effects at the family and community level. Families have access to nutritious goat milk and additional source of income from the goat milk.

The County's FY 2015/16 Approved Supplementary Budget was Kshs11.52 billion, comprising of Kshs5.57 billion (48.4 per cent) and Kshs5.95 billion (51.6 per cent) for recurrent and development expenditure respectively. Analysis of the conditional grant releases for the period under review indicated that all projected revenue from conditional grants was fully realized except for the Free Maternal Healthcare that realized 74.9 per cent of the annual target.

Analysis of budget performance by department shows that the Department of ICT, E-Government, Culture and Social Services attained the highest absorption rate of its development budget at 89.2 per cent while the County Executive and the Public Service Board did not incur any development expenditure. The Environment and Natural Resources department had the highest percentage of the recurrent expenditure to its recurrent budget at 97.2 per cent while the Public Service Board had the lowest at 56.2 per cent.

<sup>15</sup> To note is that over time, the following changes were made to the naming of the ministries and department. The County the Public service management docket changed to Devolution, Public service and Disaster Management. Similarly, the County executive office changed to Governor's office.

The County's FY 2016/17 Approved Supplementary Budget was Kshs13.33 billion, comprising of Kshs6.5 billion (48.8 per cent) and Kshs6.83 billion (51.2 per cent) allocation for recurrent and development expenditure respectively. To finance the budget, the County expected to receive Kshs8.03 billion (60.2 per cent) as equitable share of revenue raised nationally, Kshs538.23 million (6.7 per cent) as total conditional grants, generate Kshs1.59 billion (11.9 per cent) from local sources, Kshs2.83 billion (21.2 per cent) cash balance from FY 2015/16. The conditional grants comprised of Kshs181.67 million (31.1 per cent) for Free Maternal Healthcare, Kshs214.84 million (21.1 per cent) from the Road Maintenance Fuel Levy Fund, Kshs26.39 million (4.5 per cent) for User Fees Foregone, a Kshs19.58 million (1.3 per cent) grant from DANIDA, Kshs114.66 million (19.6 per cent) loan from World Bank, Kshs95.74 million (16.4 per cent) for Leasing of Medical Equipment, and Kshs233.28 million (6 per cent) from Other Sources of Financing (comprising of Kenya Devolution Support Program Capacity & Performance Grant, the World Bank Transforming Health Systems for Universal Care Project, Results Based Financing, and Conditional Allocation to Doctors and Nurses Allowances).

Analysis of the development expenditure by project indicates that, the highest expenditure of Kshs130 million was spent on upgrading of Malindi Township Roads (Ngala-Malindi High-Muyeye-New Bus Park) to bitumen standard, followed by Kshs101 million on upgrading of other Township Roads in Malindi (Ngala-HGM-Kisumu Ndogo-Kanu Office) to cabro standard, and Kshs90 million on upgrading to bitumen standard of the road from the BP Petrol Station to Eden Rock Hotel.

#### d) The County Government of Kisumu Budget in Millions

DEPARTMENT	FY 2016/2017		FY 2017/2018		FY 2018/2019	
	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor and County Administration	417.85	127.50	449.71	113.04	513.75	120.95
Finance and Economic Planning	590.40	485.93	918.64	1,161.49	733.54	1026.62
Health	2,245.35	222.87	2,449.61	164.13	3101.94	401.86
Water, Environment & Natural Resources	157.38	250.00	177.7	164.16	146.67	318.60
County Assembly	654.62	0	656.62	0	684.80	50.76
Industrialization, Enterprise Development, Energy & Mining	120.93	272.00	151.29	330.22	123.08	371.52
Education, Youth, Culture & Social Development	378.45	146.25	385.14	145.66	404.19	294.42
Roads, Transport & Public Works	119.35	300.00	221.87	189.79	190.10	539.80
Land, Housing & Physical Planning	30.04	156.40	29.86	159.34	100.04	121.90
Communication & Information Technology	65.12	127.50	84.52	145.67	-	-
County Public Service Board	47.15	0	105.74	4	81.26	0
Commerce, Tourism & Heritage	76.76	178.93	52.35	160.93	684.80	50.76
Agriculture, Livestock & Fisheries	272.50	170.00	265.77	178.74	271.77	247.36
City of Kisumu	749.46	102.38	672.19	119.96	753.98	925.23
<b>TOTAL</b>	<b>5,925.35</b>	<b>2,539.75</b>	<b>6,621.01</b>	<b>3,037.1</b>	<b>7,246</b>	<b>4629.0</b>



The county government of Kisumu unlike many rural counties has a budget line for purposes of improving the city of Kisumu. The city offers wide range of services including conferencing. Like many other county governments, the ministry of health received the highest amount of allocation of the recurrent budget. Kisumu County has a higher disease burden partly because of the ecology and the people's culture. Over the period under review, the ministry of health budget increased steadily from Kshs 2.2 Billion in 2016/17 to 2.4 billion in 2017/18 and 3.1 billion in the year 2018/19. Under the development vote the Ministry of Finance and Economic Planning was allocated the highest budget over the three-year period<sup>16</sup>. The Water, Environment & Natural Resources budget allocation for both recurrent and development vote shows mixed trends demonstrating the shifting of the priorities over time.

Noteworthy is the budget allocation for the Education, Youth, Culture & Social Development which recurrent budget is one of the highest allocations and grew over time in the past three years. The development budget allocation in this ministry also shows positive trend after 2017/18 with the amounts almost doubling. Following the renewed efforts of the county governments in supporting households begin dairy farming through improved breeds, the budget allocation of the development vote to the ministry of Agriculture, Livestock & Fisheries increased over time. Kisumu has also invested heavily in fisheries supporting communities living near the Lake Victoria shores with improved fishing nets, fish preservation and supporting women with fish value addition programs with intention of increasing profits and savings at the grassroots level. The county has constructed cooling units along the lake shores and trained women to prepare varying products from the whole fish. This program has a significant gender impacts variably demonstrable to both women and men and young persons. With guaranteed markets of the fish products the county has the opportunity to support the fishing communities with sustainable fishing practices that allows fish to mature before harvesting.

The County's FY 2015/16 Approved Supplementary Budget was Kshs9.64 billion, comprising of Kshs5.60 billion (58.1 per cent) and Kshs4.03 billion (41.8 per cent) for recurrent and development expenditure respectively.

To finance the budget, the County expected to receive Kshs5.68 billion (59.2 per cent) as equitable share of revenue raised nationally, Kshs669.48 million (7.0 per cent) as total conditional grants, generate Kshs1.87 billion (19.5 per cent) from local sources, and had a cash balance of Kshs1.37 billion (14.3 per cent) from FY 2014/15. The conditional grants comprised of Kshs338.62 million (50.6 per cent) for Level 5 Hospital, Kshs123.78 million (18.5 per cent) for Free Maternal Health Care, Kshs95.74 million (14.3 per cent) for leasing of medical

equipment, Kshs72.17 million (10.8 per cent) from the Road Maintenance Fuel Levy Fund, Kshs22.58 million (3.4 per cent) for User Fees Foregone and Kshs16.58 million (2.5 per cent) as a grant from DANIDA.

During the period under review, the COB authorized withdrawal of Kshs7.27 billion from the CRF account consisting of Kshs5.60 billion (74.6 per cent) for recurrent expenditure and Kshs1.90 million (25.4 per cent) for development activities. Further, the County's Health Department had Kshs235.11 million bank balances in their operational accounts brought forward from FY 2014/15, which was not paid to the CRF account as required by Section 136 of the PFM Act, 2012.

Therefore, total available funds amounted to Kshs7.50 billion, which was 77.9 per cent of the Approved Supplementary Budget. The amount represented an increase of 15.3 per cent from Kshs6.50 billion authorized in FY 2014/15.

A total of Kshs4.61 billion was spent on recurrent activities, while Kshs1.83 billion was spent on development activities. The recurrent expenditure was 82.4 per cent of the funds released for recurrent activities while development expenditure accounted for 96 per cent of the funds released for development activities. The expenditure excluded pending bills as at 30th June, 2016 that amounted to Kshs2.58 billion for development and Kshs672.69 million for recurrent expenditure.

The recurrent expenditure represented 82.3 per cent of the annual recurrent budget, a decrease from 86.6 per cent attained in FY 2014/15. Development expenditure recorded an absorption rate of 45.3 per cent, which was a decrease from 47.4 per cent attained in FY 2014/15.

Analysis of the development expenditure in FY 2015/16 indicated that the highest expenditure of Kshs557.81 million was incurred on construction of access roads and bridges across the 35 wards in the County. This amount comprised of Kshs483.23 million spent by the Finance and Planning department on pending bills and Kshs74.58 million spent by the Department of Roads, Transport and Public Works.

The second highest expenditure category of Kshs152.31 million was incurred on construction, equipping and renovation of health facilities, which included Kshs77.48 million by the Finance and Planning department on pending bills and Kshs74.83 million by the Health department. Kshs143.21 million was spent on de-silting of rivers by the Office of the Governor while Kshs105.44 million was spent on the Bursary Fund and, on the Women, Youth and People with Disability Fund.

Analysis of budget performance by department shows that the Office of the Governor attained the highest absorption rate of development expenditure at 92.6 per cent while the

<sup>16</sup> In Kisumu County ICT was merged with Education ministry in 2018/2019 fiscal year. The finance and planning ministry also changed to county treasury.

Department of Lands, Housing and Physical Planning had the lowest at 0.01 per cent. On the other hand, the Office of the Governor had the highest percentage of recurrent expenditure to recurrent budget at 508.9 per cent due to staff costs that were charged against this vote. The Department of Lands, Housing and Physical Planning had the lowest recurrent expenditure at 11.5 per cent.

#### e) The County Government of Kitui Budget in Millions

DEPARTMENT	FY 2016/2017		FY 2017/2018		FY 2018/2019	
	Rec	Dev	Rec	Dev	Rec	Dev
Office Of The Governor	544.81	889.29	585.95	580	577.94	795.87
Administration & Coordination	494.99	151.83	506.52	64.66	373	0
Agriculture, Water & Irrigation	425.88	702.19	459.68	699.23	476.13	1,251.11
Basic Education, Training, & skills Development	380.57	405.15	512.78	144.6	537.47	204.84
Land, Infrastructure & Urban Development	270.86	639.43	290.79	749.65	353.85	757.16
Health & Sanitation	1,774.82	542.03	1870.77	505.41	2,791.04	640.35
Trade, Industry & Cooperatives	75.50	225.61	80.49	141.21	101.61	263.89
Culture, Youth, Sports & Social Services	66.24	183.24	76.36	156.92	135.08	101.07
Environment, Energy & Minerals Investment Development	45.18	279.43	48.61	167.47	122.89	100.34
Natural Resources & Tourism	58.22	104.66	62.26	103.19	-	-
Finance & Economic Planning	516.24	102.81	661.93	72.57	383.31	68.05
County Public Service Board	64.71	0	69.72	17.86	61.14	0
County Assembly	729.13	185.38	866.62	30	904.80	130
Kitui /Mwingi Town Administration	88.22	350.02	157.95	190.22	241.65	316.08
<b>TOTAL</b>	<b>5,594.90</b>	<b>4,871.57</b>	<b>6,250.40</b>	<b>3,623.01</b>	<b>7,059.91</b>	<b>4,628.76</b>

The Government of Kitui County like many other counties allocated the Ministry responsible for health and sanitation the highest recurrent budget between 2016 and 2018. In the base year (2016/17), the Ministry of Finance & Economic Planning, the Administration & Coordination, the Agriculture, Water & Irrigation, and Basic Education, Training, & skills Development were also allocated higher recurrent budget as compared to other ministries apart from the office of the governor. Water, irrigation and food security is one of the priority development issues identified by the county government of Kitui. The sector has elaborate strategic plan of averting climatic shocks and preparing farmers especially women to invest in draught resistant crops and tap on expansive market of cereals and legumes common in the county. While gender analysis and perspectives in the Ministry of Agriculture, Water & Irrigation are clear, the detailed program-based budgets have not identified gender specific interventions rather all actions and interventions are integrated in the wider programming.

In the year 2017/18, the Ministry of Basic Education, Training, & skills Development was allocated higher recurrent budget largely to support the ECDE spectrum of programs including wages for teachers, improvement of the learning environment and expansion of the vocational education and training targeting youth. On the other hand, much of the development vote was allocated to the ministry of Land, Infrastructure & Urban Development (Kshs 749.65M) followed by the Ministry of Agriculture, Water & Irrigation (Kshs 699.23M)<sup>17</sup>.

In the year 2018/2019, the analysis shows increase in budget allocations in some of the small departments such as Kitui / Mwingi Town Administration which received Kshs 241m in recurrent from low of Kshs 88 M in 2016/17, Ksh 157M in 2017/18. The same ministry also received the highest allocation for the development vote within the three years of analysis increasing from Ksh 190m in 2017/18 to Ksh 316M in 2018/19. In their efforts to address the recurring water shortages for animal, household and farming, the Ministry of Agriculture, Water & Irrigation was allocated the highest development budget as compared to all other ministries in the year 2018/19. The ministry of Land, Infrastructure & Urban Development was allocated third highest after the Office of the Governor.

The County's FY 2015/16 Approved Supplementary Budget was Kshs10.11 billion, comprising of Kshs4.69 billion (46.4 per cent) and Kshs5.42 billion (53.6 per cent) for recurrent and development expenditure respectively. To finance the budget, the county expected to receive Kshs7.27 billion (71.1 per cent) as equitable share of revenue raised nationally, Kshs283.52 million (2.8 per cent) as total conditional grants,

<sup>17</sup> In Kitui County the Ministry of Environment was merged with Natural Resources. Tourism docket was similarly merged with Sports and culture. The Finance and Economic planning also changed to County Treasury in fiscal year 2018/2019. In the budget for 2016/2017, Kitui town Administration budgeted for. However, in the subsequent fiscal years Mwingi town Administration was also budgeted for.

generate Kshs608.20 million (5.9 per cent) from local sources, and had a cash balance of Kshs2.07 billion (20.2 per cent) from FY 2014/15. The conditional grants comprised of Kshs63.61 million (22.4 per cent) for Free Maternal Health Care, Kshs92.32 million (32.6 per cent) from the Road Maintenance Fuel Levy Fund, Kshs23.61 million (8.3 per cent) for User Fees Foregone, Kshs36.99 million (13.0 per cent) as a grant from DANIDA, Kshs47.00 million (16.6 per cent) as loan from World Bank to supplement financing of county health facilities and Kshs20.00 million (7.1 per cent) as grant from UNDP. The UNDP grant was in the budget estimates but not in the CARA 2015.

All projected revenue from conditional grants was fully achieved except for the Free Maternal Health Care allocation, which recorded a performance at 79.8 per cent. During the period under review, the Controller of Budget (COB) authorized withdrawal of Kshs8.12 billion from the CRF account, which was 80.3 per cent of the Approved Supplementary Budget. The amount represented an increase of 14.4 per cent from Kshs7.10 billion authorized in FY 2014/15 and consisted of Kshs4.57 billion (56.3 per cent) for recurrent expenditure and Kshs3.55 billion (43.7 per cent) for development activities.

A total of Kshs4.10 billion was spent on recurrent activities, while Kshs3.77 billion was spent on development activities. The recurrent expenditure was 89.6 per cent of the funds released for recurrent activities while development expenditure accounted for 106.4 per cent of the funds released for development activities. The County did not report any pending bills as at 30th June 2016.

The recurrent expenditure represented 87.4 per cent of the annual recurrent budget, a decrease from 87.9 per cent attained in FY 2014/15. Development expenditure recorded an absorption rate of 69.6 per cent, which was an increase from 58.3 per cent absorbed in FY 2014/15. Analysis of the development expenditure indicated that the highest expenditure of Kshs 637.32 million was incurred by the Office of the Governor on the Community Level Infrastructure Development Programme (CLIDP). The programme activities included building of classrooms, improvement of roads, construction of drifts, pipeline extensions among other community-identified projects. A total of Kshs480.79 million was incurred on water projects across the County; Kshs239.25 million on construction of roads while Kshs144.64 million was incurred under the Pro-Poor Programme.

Analysis of budget performance by department shows that the Department of Land Infrastructure and Urban Development attained the highest absorption rate of development expenditure at 106.2 per cent while the Kitui Town Administration attained the least at 35.5 per cent. The Administration and Coordination of County Affairs department had the highest percentage of recurrent expenditure to recurrent budget at 113.6 per cent while Kitui Town Administration had the lowest at 47.0 per cent.

## f) The County Government of Nakuru

The annual budgets for the county government for Nakuru has been fluctuating over the past three years. Nakuru is one of the few counties that surpassed their own revenue collection targets by significant margins. Also the county receives funding from the national equitable share and conditional grants. Table 3.11c shows the resource envelope for the county over the past three years classified into recurrent and development votes. The budget levels are comparable across years despite some changes within the ministries particularly Ministry of Education where in some cases the vote for the education money is within the ICT sector, or in social services, culture and sports.

**Table 3.11c: Nakuru county 3 year budget allocations by sectors in Millions**

DEPARTMENT	2016/17		2017/18		2018/2019	
	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture, Livestock And Fisheries	542.2	272.0	490.76	143.1	551.76	460.59
County Assembly	865.5	219.8	1,059.83	324.06	999.54	287.46
Education	562.2	848.2	505.95	879.11	In ICT	In ICT
Environment, Water And Natural Resources	375.0	688.4	356.71	770.37	308.26	915.14
Finance And Economic Planning	977.8	402.2	959.52	175.52	984.49	266.45
Health Services	4019.4	919.3	4,868.81	1,092.52	5,152.40	1,186.91
Information, Communication And Technology	57.5	40.9	50.26	10.63	323.10	839.53
Lands, Housing And Urban Development	113.4	239.8	140.38	314.82	197.38	1,340.05
Office Of The Governor	203.1	58.4	170.55	60.81	254.86	71.61
Public Service Board	57.1	3.6	47.29	0	46.33	4.41
Public Service Management	753.1	46.4	716.60	23.91	749.55	30.00
Roads, Transport And Infrastructure	306.2	1778.0	277.39	1,915.90	387.49	2,127.35
Trade, Industrialization And Tourism	130.8	262.2	121.62	187.83	171.77	354.95
Youth sports, culture and social services			-	-	340.42	127.13
<b>TOTAL</b>	<b>8,963.2</b>	<b>5,779.1</b>	<b>9,765.68</b>	<b>5,898.68</b>	<b>10,467</b>	<b>8,012</b>

The table shows that in 2018/2019, the county government created a budget line to fund vulnerable populations under a standalone ministry responsible for youth, sports, culture and social services which was allocated 340million for recurrent expenditure and 127m for development vote. Discussions with county executive committee member for gender and her director indicated that gender issues were funded to an average of 2million shillings per year as follows: 2016/17 (Kshs 2.0 million); 207/18 (Kshs 2.5 million) and in 2018/19 (Kshs 1.5 million). The officers lamented that the amounts were way below the required budget to advance the gender agenda. However, the officer acknowledged that despite the small budgets the county has successfully drafted a gender mainstreaming policy, and completed a gender audit to inform programming and future gender responsive resource allocation. In 2016/17, the gender directorate created GBV clusters and participated in the 16 days of activism against sexual and gender-based violence, a program they wish to replicate in future.

Nakuru County has a predominantly agricultural with women playing a significant role in this economic activity. While the sector received lower budgets in 2017/2018 financial year compared to the 2016/2017, the budget was increased in the 2018/19 with a substantial allocation in the development vote. The budget allocations in the Trade, Industrialization and Tourism grew steadily for both recurrent and development vote over the last three years positioning the county as the lead in the implementation of the manufacturing sector. A detailed review of the budget shows greater financial consideration for the informal small-scale businesses, food and livestock feed processing, as well as support of the horticultural business. This investment is a key stimulator of closing gender equality.

Nakuru County is the host to the 4<sup>th</sup> largest town in Kenya and therefore its advancement as a commercial city and business hub has seen the budget increase in the Lands, Housing and Urban Development sector over the past three years. The development vote has increased steadily. It is important to note that though higher budget allocations are seen in the housing sector, the county is resident to many homeless internally displaced persons and like many other parts of Kenya, women continue to live in indecent homes with limited sleeping space and in spaces used for multiple purposes including keeping animals and cooking. This analysis is a clear indicator to demonstrate that gender responsive budgeting is not about allocating resources to specific sectors and subsector but making deeper analysis of how the resources have been or could be used to close quantifiable gender gap in the sector.





## CHAPTER 4

»» BASELINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA



## » FINANCING OF GENDER MAINSTREAMING: PERSPECTIVES FROM COUNTY GOVERNMENTS AND THEIR COMMUNITIES

### 4.1 Introduction

In addition to secondary review of the county and national government fiscal and budgetary data for the financial years 2016/17; 2017/18; 2018/19, the consultants held discussions and interviews with county executive committee members, chief officers and directors responsible for finance, planning, gender and youth, water and natural resource management, health, education and agriculture. At the legislature the consultant held discussions with county assembly committee members responsible for budgets and gender respectively. In addition, structured key informant interviews were held with County Woman Representative of the National Assembly, the Office of the Controller of Budget, the Council of Governors technical committee responsible for Gender and youth issues. Focus group discussions were held with the community members and non-state actors in the counties of Nakuru, Bomet, Kitui, Kajiado, Kisumu and Kilifi.

The data collected through qualitative processes were used to compliment and often fill the gaps identified in the fiscal analysis of the printed budget estimates and available financial statements and expenditure reports. The sections that follow presents the key efforts Kenya has invested in to ensuring gender factors within the sustainable development goals are adequately planned for and budgeted for, as well as challenges faced and identifies opportunities for consideration by various actors in the forthcoming fiscal years. Nakuru and Kilifi provided some of practical strategies to consider when financing and mainstreaming gender in agriculture and water sectors respectively.

### 4.2 Consideration of gender issues and perspectives in programming

All intervention counties provided the outlay of their gender functions within the county governance structure, planning

and programming. While these varied by county some common programs and considerations include; financing gender interventions, Gender equality and participation, Women economic empowerment, Gender governance including leadership, Elimination of gender based violence and often-harmful practices and social safety programs directed to PWDs, elderly orphans and vulnerable children. Kilifi County for example has specific program targeting teenage pregnancies. Due to tourism, child abuse in the form of prostitution is also rampant in the rural areas and the county has put a program seeking community engagement with the local administration, police and department of children to reduce incidences of child pregnancies. The intervention is anticipated to deliver huge impact on school retention and transition as well as youth empowerment.

Kitui County also reported that it had specific programs targeting capacity development of community leaders on gender issues. All counties reported that women and youth empowerment were major priority projects that counties had marked for implementation in the past three years. Gender factor is therefore considered selectively across the devolved functions and there is no evidence to support full inclusion and consideration of gender matters across all SDGs. For example, while counties are responsible for waste management and selected transportation infrastructure, gender dimensions were not mentioned during the discussions. There were also mixed feelings on whether the county planning tools such as the integrated investment plans are gender responsive with some actors and respondents for example from Kisumu noted that the Kisumu CIDP is not as gender responsive as it ought to be. Discussions with members of the Kaloleni Shauri Moyo community revealed that the CIDPs and annual development plans do not provide a framework through which leaders would engage the communities in the development agenda and provide possible sanctions. The community feels that leaders do not prioritize genders issues. This is exemplified by range of challenges the community is currently facing some of which are discriminatory in nature for example the profiling of persons of

Islam faith as security threat when they seek for identity cards, poor sanitation and drainage system in Kaloleni market; and lack of equipped ECDE center in the area.

### 4.3 Enabling gender mainstreaming frameworks

There were major variations across counties in terms of available county-based gender mainstreaming frameworks. Bomet, Kilifi and Kajiado had some gender planning tools at their disposal while Nakuru, Kitui and Kisumu lacked any concrete tools. A focus group discussion in Kilifi for example showed that gender considerations in the water, environment and forest sector has been greatly adhered to because the county has enabling gender responsive laws for each of these sub sectors. Kilifi County has a water Act, 2016, Kilifi Environment Act, 2016, Forest Policy, 2015 through which gender concerns are articulated. With the support of the Forest Policy, a discussant noted thus;

“...the County has delegated most of the interventions, about 70% to women groups.... including development of tree nurseries”

Further, in the water programming, all rural water connectivity ensures that schools and dispensaries are supplied with water also water kiosks are located with consideration of distances that women, girls and the old will cover to access water.

The environment related laws and policies in Kilifi have supported the conduct of rapid assessment of the gender issues in the small-scale mining sector. The discussants noted that upon realizing that women are least paid in quarries; the county governments did put together women groups who benefit from starter kits to expand their business in quarrying to include not only extraction of sand, ballast but also offer of transport services.

A focus group discussion with some Members of County Assembly of Kisumu noted thus;

“If gender is not enshrined in any law or policy framework, it is challenging to allocate any resources to facilitate gender responsive programming.”

Availability of gender mainstreaming and integration tools as well as enabling policy and legal frameworks are primary investments required for effective planning and financing of gender. To this end, SDG Kenya Forum has the opportunity to support counties localize some of the available gender integration tools and develop sector-based modules for use by county governments.

### 4.4 Participation in budget making process

This study applied the 8 steps-ladder participation framework<sup>18</sup> as ideal for determining whether or not all actors in the county government are involved in the planning, budgeting and evaluation process of development and how gender dimensions are considered. From the onset the lack of gender planning tools indicated above is a clear indicator of unstructured consideration of gender dimension in the participation process. It's clear from the counties that some sort of structured participation of all actors in either one or more of the critical processes of designing county development plans, budget, and investments commenced in 2017. Prior to that very little attention was paid to the process. In Kajiado for example there was no dedicated gender unit in 2016/2017 and therefore there was no agency that guided in the realization of gender-focused participation in all aspects of governments. In the last one year (FY 2018/2019), participation has been stepped up and included in processes such as the development of the County Fiscal Strategy Paper, annual county work-plans and annual development plans. In 2016-2018, much focus was on development and review processes of the five-year integrated plans and budget making process. In all counties there were no set thresholds to determine 'adequate participation'.

While all counties agree to the fact that gender programs were presented to public for their consideration either as standalone or integrated projects, there lacks enough evidence on whether feedback from the public participation forums were considered, interrogated and implemented. In some counties, there lacked enough conviction that public participation is necessary and worth the effort, unless strategies and approaches applied are refined. For example, a citizen from Kisumu County observed that as long as public participation activities and meetings happen in the morning starting from 9AM, many women would continue to be excluded from these meetings. Further as long as the language of communication (written and oral) continue to be English, only a few groups of people will actively and meaningfully engage in the public participation for a. Further, a respondent from Kisumu County noted thus;

“Unlike many counties, we have the Kisumu County Public Participation Act that should ensure fair representation in all matters of planning, design, budgeting and assessments of government interventions, but I am not convinced it is well utilized... it is one of our locally available solutions to ensuring all citizens here are well involved in governance.”

<sup>18</sup> Manipulation, therapy, informing, consultation, placation; partnership, delegated power, control

While the public participation forum reports will document inputs, suggestions and comments from the actors, there exists no matrices and tools to help the executive and the county assembly satisfy themselves that they have considered all inputs. Further, the budget hearing committee may not have the necessary skills to ensure that inputs from the public participation forum are concretely addressed. The SDG Kenya forum has the opportunity of working with county governments to build their capacity of analyzing public feedback and use it in the final development of the budget scripts, statement and reports. The public feedback should also be integrated in the public reports expected by citizens during the annual County Governor address day or any other time/occasion.

In responding to the question on how well they felt involved in planning for gender matters, most respondents in all counties except Kitui felt 'somewhat involved'. Actors in Kitui felt poorly involved. This means there are significant opportunities of working with county governments and all actors therein across the 6 intervention sites to increase their involvement in planning and budgeting for gender agenda. A focus group discussion with some selected members of the County assembly of Kisumu noted thus;

“ Gender issues are not raised during public hearings and therefore it is challenging to get the same into the budgets. ”

## 4.5 Financing Gender Factor

Across all counties participants were somewhat aware of financial allocation to mainstream gender in selected sectors. This points to greater involvement of all arms of county government (at national and subnational levels), and actors in county financing systems. In counties where fiscal clarity was blurred its mainly because gender dockets were created recently for example in Bomet County. All counties were able to provide budgets allocated to the gender docket, which varied to zero in the years 2016/17/18 to some funds in 2018/2-19. However, there was little information on concrete fiscal allocation by financial year by specific gender interventions.

All respondents agreed that resources allocated to the department of gender and gender mainstreaming efforts as compared to other interventions were significantly little and alternative means of ensuring financing of gender mainstreaming across sectors must be considered. This included ensuring sector budgets have a gender component. For example, Kilifi has consistently allocated about 0.3% of its annual budget for the last three fiscal years to social assistant which has a gender dimension while Kitui county has

demonstrable budget allocation to gender matters through trade department, county empowerment fund, loan fund and textiles center; in agriculture department through seed distribution, and irrigation.

Nakuru County also demonstrated innovative strategies for funding gender agenda across ministries without necessarily setting aside a standalone budget for gender affairs. Most respondents from Nakuru however wished to see larger budget dedicated to gender issues. Most importantly is the fact that the Nakuru County is commended for mainstreaming gender in agriculture, pyrethrum growing programs, dairy keeping among others. A gender champion affiliated to SDG Kenya Forum noted thus;

“ If the county can fund innovative strategies that directly impact on women and men in agriculture, we can easily see reduction in the gender gap. For example, think of supporting farmers with soil testing kits to determine most appropriate crop to grow at any given season? That shall reduce women dependency on men for livelihood and increase food security ”

Respondents across counties admitted that gender mainstreaming across sector had received significant support from various non-state actors, UN agencies and development partners. Some of the actors include UNWOMEN, Collaborative Centre for Gender and Development, Equality Now, DSW, Trocaire Kenya. AMREF, SDG Kenya Forum among others.

The SDG Kenya Forum has an opportunity to supporting counties gender division with technical support to design interventions and actions that financing agencies can support any given year, this may require identification of gender experts to support the division in preparing priority annual gender programs.





COUNTY	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3	EXAMPLE 4
Nakuru	Launch GBV cluster in sub counties	Constructed Sex specific toilet in markets	Fixed doors in toilets for boys and girls in schools	Youth benefited more in AGPO
Kitui	Ndengu revolution: high quality seeds to homes	Kitui County Textile Centre	Kitui County Health Insurance scheme	
Kisumu	sanitary services project	Automatic weather stations	Heifers for households	Bursary scheme
Kilifi	Lighting of Streets	Water: boreholes	SRH program for girls and boys	Girl Child empowerment
Kajiado	Recreation Centre for disability persons			
Bomet	Free Assistive devices for PWD			

Data shows that in most of the budgeting making cycles where actors were involved, serious issues on gender integration into programs were raised. Further the data shows that one of factors contributing to gender blind budgets at county and departmental level is lack of any binding requirement to integrate gender issues in the budgeting processes. The SDG Kenya forum working with partners may design interventions to persuade county government to put concrete measure to ensure all departmental budgets are cognizant of the gender needs and impacts. Already, participants suggested some of the measures that can be instituted to ensure gender responsive budgeting process. They include: forming robust budget responsive implementation committee within the county gender technical working group (GTWG), support in the development of county citizen budget prepared in simple language, strengthening the inter-department gender mainstreaming committee at county level, and build the capacity of the duty bearers on value for investment in gender responsive budgeting. Also development of county specific gender action plans, conduct of comprehensive gender audits to inform programming and priorities, community based education programs on value for public participation in all processes of development including budgeting making, and scale up programs promoting the voice of PWDs, youth and women in county development, development of policies and guidelines on public participation, and develop a capacity support program for budget committee of the county assemblies.

## 4.6 Effects and impacts of gender mainstreaming in county development.

Across all counties, respondents were able with ease to identify signature and flagship projects within their counties that they either proposed or advocated designed to promote gender agenda and to which gender perspectives were considered as enumerated below. Some of the flagship project includes the ploughing farms and issuance of certified seeds to small scale farmers to promote household food security in Kitui county, fish value addition program for small scale fishing groups in Kisumu, animal feed processing and water connections in Nakuru, table banking for women and youth in Bomet, the ECDE program seeking to increase enrollment of children to ECDE among pastoralists communities in Kajiado, and eco-tourism program reaching local communities, marine authorities and holiday hotels to protect beaches and prevent sexual exploitation of girls and children in Kilifi.

The projects are identified based on the perceived impact they had on various groups of people as illustrated in the color symbol figure 4.6



GROUP	IMPACT LEVELS				
	V. High	High	Average	Low	None
Men	€	π	Ω β ¥	£	
Women	£ Ω β ¥	π	€		
Youth	π ¥	£	€ β	Ω	
PWD	£ Ω		π β	€	
Old Women	π Ω			£ € β	¥
Boys	π		¥	Ω β	£ €
Girls	π Ω ¥			β	£ €
AVERAGE		π Ω ¥	£ € β		

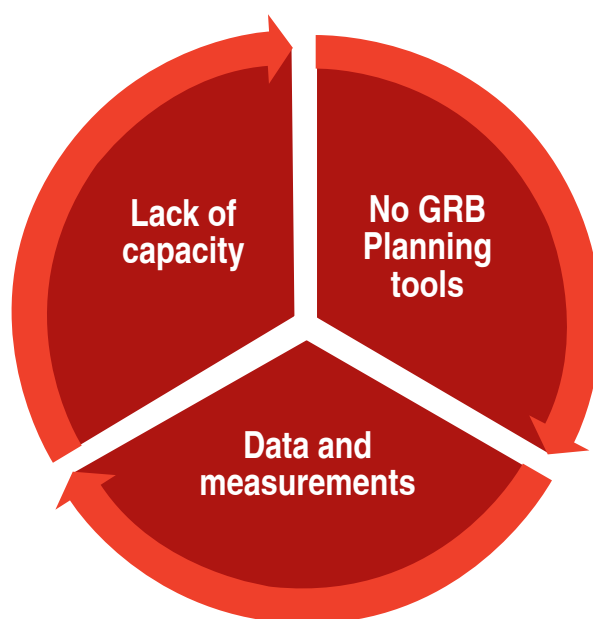
£ Nakuru € Kitui π Kisumu Ω Kilifi β Kajido ¥ Bomet

## 4.7 Budget making processes: challenges and opportunities

The study held detailed discussions with the county executive committee members, chief officers and heads of various departments of the county government who have the greatest responsibility of ensuring gender responsive budgets considerate of all SDGs are formulated. The study assessed the challenges they face in the budget formulation processes and opportunities therein for improvement. Across all assessed counties, the following challenges were identified.

1. Inadequate capacity of the budget makers to ensure they are gender responsive
2. Lack of clarity on budget item lines and how they can support gender programs
3. Lack of proper coordination between the planning department and other departments
4. Inadequate budget allocations determined by budget ceilings
5. Lack of prioritization of gender specific related programs
6. Poor understanding of the concept of gender across all actors
7. Inability to construct robust measurements for gender outputs and results
8. Lack of gender policy and gender action plan to guidance implementation process.
9. Political conflicts between the Executive and the County Assembly on priority programs.
10. Low capacity to interrogate budgets among county assembly members
11. Low participation of special interest groups in budget making process to air their priorities
12. Lack of evidence or gender disaggregated data to support gender budgeting
13. Cultural constraints play a big role. Women still perceive budget-making process as a role of men.
14. Lack of comprehensive gender audits

Figure 4.7 provides a summary into 3 key priority issues



The budget practitioners however reported that they had devised some strategies to ensure county budgets are responsive to gender needs. While some of the strategies were similar across counties others were specific. Some of the common strategies included: identification and placement of gender mainstreaming focal officers in some critical departments like health and infrastructure, scheduled negotiation meetings with the budget, appropriation committee to include gender issues in budgets and sensitization of CECs on gender mainstreaming. Some of the unique countybased interventions include;

1. Nakuru county government has tasked every department to provide gender related data to show how their programs shall affect different categories of population by gender; further gender mainstreaming indicators have been included in the performance contracting processes.
2. The Kitui and Kisumu counties have resulted to development of necessary gender policies that would steer and reinforce the value for financing gender aspects in all sectors
3. Kajiado county prefers to apply the multi-sectoral planning strategy where all county departments budget together to allow cross departmental synergy
4. Bomet county has made deliberate efforts during public participation processes of budget making to ensure voices and recommendations from the special interest groups are considered and included in the finalization process of annual budgets

When asked to state the key considerations when making determination on budget appropriations, respondents stated among other, the following: The National Government Development Blue Print (Big 4 Agenda); the county government leadership manifesto, Revenue Collection Levels, The County Integrated Development Plans and Annual Development Plans. These considerations provide the greatest opportunity for integrating gender meaning interventions that influence these factors have a greater chance of ensuring gender factor is planned for and financed.

The findings also speak to the future opportunities for integrating gender perspectives to include among others in the midterm review of the county development plans and national development blueprints, in the manifestos and in consideration of the sources of revenue. Analysis of sources of revenue would help determine what programs to support to sustain increased sources of revenue as well as consider the effects such sources may have on women and men, boys and girls and if such sources promotes equity. Other interventions include the inauguration of the Kenya Gender Budget Network (KGBN)<sup>19</sup> at county government level to support non-state actor's role in monitoring the extent to which county government budgets are responsive to gender agenda.

<sup>19</sup> Currently supported by Ford Foundation and CCGD, Kenya Gender Budget Network (KGBN) is an open membership of stakeholders engaged in gender focused advocacy work to inform programming and budgeting work. It provides for coordinated advocacy to promote GRB practice in Kenya and also advances networking with regional and international GRB effort and practices.

## 4.8 Alignment of National, County Government and Sectoral Budgets to reducing inequalities

As drivers of budget making processes and gate keepers for all efforts designed to reduce inequities in Kenya, the assessment carried out among CECs, chief officers and heads of departments in the six counties noted that the Kenya budget is not fully aligned to reducing inequalities. This stated has emphasized particularly with regards to budgets for the health, agriculture and education sectors.

Some respondents further indicated that sectoral budgets of infrastructure, water are completely not aligned to reducing structural and systemic inequalities that Kenya and parts of the country have suffered over time. When asked to state the extent to which the budgets are people driven and centered, a majority submitted that only 35-49% of the national, county and sectoral budgets of health, education and agriculture are. A small number of respondents from Bomet and Kilifi indicated that 50-74% of the county budget is people centered. Respondents from Bomet, Nakuru and Kisumu Counties estimated that 50-74% of the agriculture sector budget is people centered. Respondents from Kitui County however noted that the budgets for Health, education and agriculture were 75-89% people driven.

Data from focus discussions in Bomet County for example enumerated various priority gender issues that county governments may consider in the next planning cycle to which may raise the bar of consideration and involvement of citizens. For example, in the water sector was requested to consider increasing access to water at household level, in bus termini and in institutions and facilities.

These sentiments point to the need to rejuvenate conversations around budget as a tool for meeting gender goals across all SDGs. While the 9<sup>th</sup> and 10<sup>th</sup> Parliament at national level had put efforts to ensure a process for integrating gender perspectives in the budgeting process the same may have been lost in the last few years. A renewed effort should be considered. At the county level, there is need to ensure overall and sectoral budget are driven by the citizens and increase the confidence of the duty bearers to involve the citizens much more in development and oversight in the implementation of the county budgets.



# CHAPTER 5



**BASELINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA**



## » CONCLUSIONS AND RECOMMENDATIONS

### 5.0 Conclusions

Attempts have been made at the national level to introduce GRB but the same has not been institutionalized in Kenya. Both at the national and the county government level, gender responsiveness is not at the center of the budgeting process. While Budgets at the national and county levels have some gender indications, they are not entirely gender responsive. Despite existence of a very progressive human rights based constitutional framework that promotes gender equality and other enabling legislative framework, GRB has remained at the peripheral of the development agenda in Kenya.

The National development budgets reflect the Governments priorities in the realization of its agenda. Kenya's budgets are pro poor and aim at reducing inequalities by promoting inclusion of the marginalized and persons with disabilities.

The budget analysis and the context analysis undertaken here point to the following limitations.

1. *There is neither policy nor legal framework to guide gender responsive budgeting in Kenya. The National Gender Responsive guidelines of 2014 have not been elevated to the level of binding policy to ensure mandatory implementation of budgets that are gender responsive.*
2. *The Kenya National Bureau of Statistics (KNBS) has not offered adequate guidance to MDAs on what data and how to collect gender disaggregated for use in budgeting and making other development related decisions.*
3. *The MDAs approaches to budgeting did not have gender equality as a primary consideration to budget estimation and allocations.*
4. *Gender mainstreaming is not acknowledged and*

*enforced as a key consideration on programming in Kenya including in the budget making process.*

5. *Budget practitioners at both national and county level do not have comprehensive understanding of GRB. Even though Kenya has GRB guidelines for use at county and national levels, there are not known and utilized.*
6. *While public participation in budget making process often consider gender issues, there lack adequate skills among budget practitioners to include such gender dimensions in the actual budgets. The officers lacked checklists and guidelines to follow when making budgets to ascertain that gender inequalities are progressively addressed.*
7. *The Kenya Constitution provides the framework of equality and non-discrimination in all spheres. The not more than two third gender rule remains unimplemented. There is no demonstrable evidence that the government commits to the implementation of the gender principle. This may explain why budgets are not gender responsive.*
8. *County governments tend to allocate resources towards catalytic women empowerment and girls stand-alone projects without creating opportunities within budgets of the ministries to respond to the defined needs of women and men. There is an opportunity to ensure all county budgets practically integrate GRB principles to allow financing gender equality initiatives within all ministries and departments.*
9. *The county governments' practitioners lack the skills to implement gender responsive budgets. The Stakeholders doubted and were skeptical the extent to which their participation in budget making is meaningful. The gender equality needs identified during public participation are not included in the program-based*



budgets approved estimates. Gender Framework tools like gender law, gender policy, and gender strategy are not available to programmers for guidance.

10. Kenya adopted a new Gender and Development Policy (GDP) in December 2019. It requires that the State avail adequate resources for its enforcement. The GDP tasks the National Treasury, the Office of the Budget Controller and Auditor General to ensure gender issues are integrated in the entire budget cycle and enforce compliance at national and county levels. All practitioners will be encouraged to interact with the new policy for implementation purposes.

**The study makes the following conclusions: -**

1. Budgets are the most important policy tool available to the government and influence overall level of development that is not gender neutral. The process of budget making requires adequate expertise in gender analysis and project formulation. This ensures effective and efficient engagement of all stakeholders. SDG Kenya Forum has the opportunity to support select counties fully develop their skills, competencies, capacities and practices on this field.
2. Expenditure patterns have differential impacts on men and women, boys and girls. This is due to the socially determined roles that women and men play in society. Development programmes disproportionately affect women. Women and youth at community level require investment in entrepreneurial and skill development in order to realize sustainability of their interventions. There is need to sensitize grassroots women champions on GRB principles and consideration for their meaningful participation in county budget making processes and increase their bargaining power in request for additional women and youth empowerment funds
3. There are limited resources at State level and this requires employment of innovative approaches to the allocation of the existing resources for greater impacts. SDG Kenya forum has the opportunity to train the county government on innovative budget making practices that will not only support closing gender inequalities but also deliver higher impacts.
4. Statistical officers, planning officers and gender officers both at national and county levels require capacity building on gender statistics to enhance collection, collation and analysis of sex disaggregated data.
5. Affirmative Action Funds as well as Access to

Government Procurement Opportunities (AGPO) require continued strengthening. Non-state actors such as SDGKenya forum should act as demand creators for these funds as well as provide accountability framework for the disbursement of such empowerment funds.

6. Analysis of both the national and county budgets revealed that recurrent budget allocations are more than development budgets. Development budgets should always be more than 30% of total budget if Kenya and county government are to meet developmental goals. Gender equality is a development matter and must be funded as such. There is also unpredictability in financing of projects and activities as both national and county levels. This does not ensure effective and efficient implementation of planned activities, projects and program
7. Secondary education requires expansion in equal measure with primary education. This will ensure adequate basic facilities, physical facilities and other amenities in secondary schools which at the moment are inadequate and dilapidated in some instances. Secondary education is a driver for closing gender gaps and a driver for empowerment. Women and girls who have attained secondary education enjoy better living standards across the world.
8. GRB needs to be enshrined in law or policy framework in order to allocate resources to facilitate gender responsive programing. In addition, gender mainstreaming and gender integration tools are required for effective planning and financing of gender. The SDG Forum has the opportunity to support counties localize the available gender integration tools and also to develop sector- based modules for use by county governments.
9. On public participation, there is need to put mechanism in place to ascertain whether feedback from public participation forums are considered, interrogated and implemented in the final budget statements and reports.
10. The timings of the public participation forums should be favorable to both males and females to enhance attendance. In addition, the language used should encourage inclusivity. At grass roots level for example, the use of English language can hinder active and meaningful engagement in public participation. There is likelihood of language barrier to many if English language is used.
11. The budget hearing committee requires necessary skills

to ensure that inputs from the participation forums are concretely addressed. The SDG Forum therefore, can partner with the county governments to build their capacity by analyzing and integrating public feedback into the final budget scripts, statements and reports. Gender issues need to be raised in public forums in order to ensure their inclusion in budgets. In addition, the county governments and all stakeholders need to increase their involvement in planning and budgeting for the gender agenda.

12. Funding of innovative strategies that directly impact on women and men is required in order to reduce the gender gap. The counties through the support of the SDG Forum should identify gender experts to support the gender divisions in preparing priority annual gender programs.
13. There is need to form a robust gender responsive budget committee within the county gender technical working group (GTWG). The gender mainstreaming committees at county level require strengthening and county budgets to be prepared in simple language.
14. Each county requires a gender specific action plan and comprehensive gender audits to inform programming and priorities. Public education on value for public participation in all processes of development is necessary including budget making and promotion of the voices of PWDs, the Youth and Women. Policies and guidelines on public participation and capacity building need to be developed in all the counties.

KNBS require developing policy requirements making it mandatory for every institution to ensure that they gather and avail gender responsive statistics for national reporting. The data should be disaggregated by sex, age, income, race, ethnicity, disability, geographic location and other relevant characteristics

3. We propose amendment to the Public Finance Management Act (s. 36) to include a binding clause on gender budget statement as part of the budgeting process as away of mainstreaming gender into the Public Finance Act. This will enforce implementation of the principles in article 10 and 27 of the Constitution, that require state agencies to promote gender equality. The proposed amendment should also require MDAs and county government to undertake a gender analysis of their budget proposals and their previous expenditure as a means of integrating gender in budgeting decisions.
4. Political Good Will -We recommend that the National Government cultivate gender equality commitments as per the constitution and international and regional instruments ratified by Kenya. If the national government demonstrates its commitment to gender equality, it will trickle to gender friendly policies, laws and procedures that will trickle down to the county governments, with budgeting process being key.
5. Co-ordination of the SDGs implementation. The process led by the SDGs co-ordination team and State Department of Gender require to expand and include 47 county Governments, thus beyond the Council of Governors. In order to implement the SDG5 indicators, budgets must be made available and gender responsive. The National Treasury should ring fence some resources going to MDAs and county governments purposively to implement gender targets. For example, 0.5% of annual MDA budget allocation should go towards gender equality in order to fulfil the SDG slogan of leaving no one behind.
6. Accountability for SDGs and Budgeting- The National Gender and Equality Commission has previously worked with the National Treasury on development of GRB guidelines and most recently the county guidelines of GRB. It has also undertaken analysis on the impacts of Budgets on Gender and Special groups for the years 2016/17 and 2017/2018. There is need for NGECC to institutionalize these assessments and monitor annual budgets.

## 5.1 Recommendations

### I) National Government

1. There is need to have a clear legal or policy framework on GRB to facilitate guided implementation.
2. While KNBS has undertaken gender studies, and has released some gender responsive statistics, gender disaggregated data is not readily available from implementing institutions. There is need to strengthen capacities of MDAs to collect data disaggregated by sex, age, disability, residence for evidence based planning, budgeting and programming. Recently KNBS produced 10 country gender sheets, which should be used as guiding templates for future works across all counties.

## II) County Level

### Integrating Gender into Budget making process

1. It is necessary to integrate gender into budget making processes by adopting gender policy and gender strategies for example Gender Action Plans to promote gender responsive budgeting process.
2. Decisions on budgets must be informed by comprehensive gender analysis. County Governments must consider priority actions of development and adoption of gender tools i.e. gender policy, gender action plan among others to inform planning, budgeting and programming.
3. The process of GRB can also be underpinned through the gender budgeting administrative documents namely the budget statements and the county budget review and outlook paper. We propose that a Gender Budget Statement be mandatorily included in the above administrative process.
4. A hybrid process of developing GRB practices is proposed. The first stage is to integrate gender specific and sensitive interventions within each of the budgeting points such that all budgets demonstrate the effects, and impacts they seek to deliver to women and men, girls and boys. On the second stage, the county government should strive to identify gender specific interventions funded as flagship program or project seeking to address a specific gender issue such as offering sanitary towels to girls and needy parents. The objective of the intervention must be concrete, measurable and realistic and must be grounded on a robust definite results framework. The hybrid model is expected to caution county governments from missing gender equality targets.

### SDG (Kenya) Forum and its Implementing Partners

As a partner it is proposed that the Forum and its membership may do the following.

1. In order to institutionalize GRB, work with Council of Governors and develop a manual for training county budget practitioners on GRB.
2. Stimulate policy dialogue at national and county level on the importance of GRB as an entry to budgeting process that is gender responsive as key to the development process.
3. Facilitate capacity building on GRB at the national level (National Treasury & State Department) and at the

county government level, County Treasury and Gender Department.

4. Facilitate the focal ministries and departments at national and county level to undertake gender assessments of their budgets and to structure the stakeholder's engagement in budgets in a meaningful manner and ensure it is well documented to form part of the budget process documentation for consideration by both the executive and the county assembly.
5. Offer technical assistance to the six counties in terms of GRB training and implementing gender responsive budgeting; This is mainly through trainings and exchange programs targeting gender officers and budget officers, as well as members of the budget committees in the county assembly.
6. Work with the County Government's Executive Officers responsible for Gender, Planning and Finance to develop policy briefs on GRB and to widely disseminate the same across several actors (State and Non State Actors) in the County.
7. To undertake sensitization of communities and to hold social accountability platforms jointly with government bodies with monitoring mandates thus NGEK and KNCHR to raise the need of GRB as a government planning tool.
8. To establish programs through their implementing partners to work with grassroots women, women groups Saccos, rotational savings, associations, women saving investment and lending credit (SILC) organizations to improve the capacity of women to access programs available at National and County levels to build economic base of women towards gender inequality.
9. To work with communities to identify perceived gender inequalities that could be proposed and subjected to the budgeting process. This will also create grassroots women and youth GRB champions.
10. Participate in regional and international reporting mechanisms with a focus on extent to which Kenya fulfill gender equality related commitments.
11. SDG Kenya forum to prepare popular version of the GRB guidelines for budget practitioners at the county level. The forum should also prepare simple checklists for use by gender and planning officers in the executive and legislative arms of government to ascertain that budgets are responsive to needs of women and men, girls and boys.
12. Build network of strong gender champions on GRB

across counties. This will empower the champions and the communities to voluntarily seek to participate in budget making process. The champions will ensure the gender agenda is set at the planning level, included into CIDP and in the budget process.

13. Facilitate the county Government to develop gender sensitive budgets tools that include the following

- a) Gender disaggregated data collection tool.
- b) Gender aware budget statements before budget process commences.
- c) Gender –aware policy appraisal.

14. SDG Kenya Forum to continue growing its internal capacity to guide the national and county government on GRB and to influence it implementing partners to take lead role in communities and engagement with gender sensitive budget making process and to set implementation and participatory citizen monitoring of the budget making process.

6. Programme around lobbying and advocacy programmes to hold both national and county Governments Accountable on implementing gender responsive budgets.
7. Invest in undertaking gender responsive analysis of adopted and approved budgets annually to inform programming at county level.

### III) Other CSOs

1. Increase the capacity of Civil Society Organizations to strengthen citizens participation in all phases of public budget processes in a gender responsive way. This can be through public Barasas and local radio stations in local languages.
2. To undertake Civic Education to improve the capacity of citizens and local leadership and especially women (women with disabilities, young girls and marginalized) to engage constructively in gender responsiveness in line with the public budgeting process.
3. In undertaking sensitization and Civic Education ensure gender equality and inclusivity by targeting men and women with special focus on those from marginalized communities, with disabilities and youth.
4. Increase visibility of trained gender champions who serve at the community level to have more knowledge on the steps and stages of public budgets making process in Kenya
5. Promote and engage working relationship with the County leadership (County Executive and County Assemblies) to increase capacity and knowledge on GRB and to lobby and advocate and influence increased budgets that are gender sensitive.





# ANNEXES



**BASELINE ASSESSMENT ON GENDER RESPONSIVE BUDGETING IN KENYA**



## Annex 1.

*Budget allocations for Kajiado, Kisumu, Nakuru, Kitui, Bomet, Kilifi counties by departments for the FY 2016/17, 2017/18, and 2018/19*

MINISTRIES	TOTAL BUDGET BY COUNTY AND YEAR (IN KSH MILLIONS)							
	NAKURU			KAJIADO			BOMET	
	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18
Agriculture, Livestock and Fisheries	814.2	633.86	1,012.35	307.52	307.49	545.4	359.22	409.1
County Assembly	1,085.3	383.39	1,287	681.39	703.79	799.92	635.66	849.79
Education	1,410.4	1,385.06	a	788.15	573.9	771.69	435.39	479.59
Environment Water and Natural Resources	1,063.4	1,127.08	1,223.4	804.21	502.33	996.52	376.97	418.6
Finance and Economic Planning	1,380	1,135.04	1,250.94	529.84	103.73	1,642.16	75.4	67
Health Services	4,938.7	5,961.33	6,339.31	1865.24	2,064.65	2,397.62	991.43	991.02
Information Communication and Technology	98.4	60.89	1,162.63-	183.14	116.56	309.54	128.28	183.46
Lands Housing and Urban Development	353.2	455.2	1,537.43	b	b	b	327.28	332.19
Office of the Governor	261.5	231.36	3326.47	-	-	-	325.58	468.41
Public Service Board	60.7	47.29	50.74	78.04	82.48	107.8	47.52	50.3
Public Service Management	799.5	740.51	779.55	428.41	350.95	479.02	431.61	1157.3
Roads Transport and Infrastructure	2,084.2	2,193.29	2,514.49	881.08	498.17	1,008.52	565.65	580.31
Trade and Industrialization	393	309.45	526.72	286.66	152.99	199.73	-	-
Youth, Sports, Culture and Social Services	-	-	467.55	c	c	c	574.69	230.5

A=IN THE DEPARTMENT/MINISTRY OF ICT; B=IN MINISTRY/DEPARTMENT OF ENVIRONMENT; C=IN MINISTRY OF EDUCATION; - THE

	KISUMU				KILIFI				KITUI	
	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
	619.89	442.5	444.51	519.13	779.51	662.49	1016.2	1128.07	1158.91	1727.24
	803.55	654.62	656.62	684.80	1190.06	1295.36	1214.68	914.51	896.62	1034.8
	785.75	524.7	596.14	698.61	1909.72	1406.46	1779.33	785.72	657.38	742.31
	188.59	407.38	341.86	465.27	1318.55	929.48	1414.8	324.61	216.08	223.23
	194.73	1,076.33	2,080.13	1760.16	607.97	1393.37	614.74	619.05	734.5	451.36
	216.91	2,468.22	2613.73	3503.8	2939.8	2789.53	3784.65	2316.85	2376.18	3431.31
	260.16	192.62	230.19	-	325.63	257.43	449.43	-	-	-
	460.87	186.44	189.14	221.94	543.74	252.21	805.16	910.29	1040.44	1111.01
	540.82	545.35	562.75	634.7	342.25	468.47	492.85	1434.1	1165.95	1373.81
	56.47	47.15	109.74	81,26	67.03	90.43	72	64.71	87.58	61.14
	557.68	851.84	792.15	1679.21	718.98	752.58	818.37	646.82	571.18	373
	1,175.65	419.35	411.66	729.9	1769.03	1267.44	1680.28	438.24	348.17	57.735
	-	392.93	481.51	494.6	519.13	302.41	316.41	301.11	221.7	365.5
	188.58	255.69	213.28	735.56	a	a	a	249.48	233.28	236.78

MINISTRY OR DEPARTMENT DID NOT EXIST THEN OR WAS MERGED WITH ANOTHER

## Annex 2.

### Baseline assessment 2019: Data collection guides

Questionnaire serial number ..... Date of the Interview .....

County name /Name of the agency/institution .....

Hello, my name is ..... I am conducting a baseline study on behalf of the SDGs Kenya Forum, a platform of non-state actors' reference group aiming at a structured framework for engaging the government in the implementation and realization of the global agenda 2030 for sustainable development. The purpose of this study is to assess the extent to which budgets both at county and national level are aligned to realize gender equality and achieve women and girls empowerment. The study further seeks to establish the extent to which county and national government budgets are participatory, inclusive and citizen friendly. The SDG Kenya Forum has identified you or your organization as a critical respondent in this matter

The interview shall last 45 minutes. Do I have your permission to continue?

Yes ..... No .....

#### A. Background Information

**Q 1.** State your organization or institution of affiliation .....

**Q 2.** What type of organization: 1. Public/Gov ☐ 2. Private ☐ 3. NGO ☐ 4. Faith based ☐  
5. Community based ☐ 6. A citizen ☐ 7. Other specify .....

**Q 3.** Is your organization a member of SDG Kenya Forum? ☐ Yes ☐ No ☐ Not sure

**Q 4.** What components of Gender Equality and Women Empowerment does your organizations deal with?

**You may check more than one response**

- a). Financing gender interventions ☐
- b). Gender equality and participation ☐
- c). Women economic empowerment ☐
- d). Planning for mainstreaming gender across wide range of development plans ☐
- e). Gender governance including leadership ☐
- f). Elimination of gender based violence and other harmful practices ☐
- g). Other specify ☐

.....

**Q 5.** Have you ever been involved the public budget process ?

- Yes ☐
- No ☐

**Q 5b.** If yes , provide at least three examples of the specific processes you were involved?

- a) Year / ...../ State the process .....
- b) Year / ...../ State the process .....
- c) Year / ...../ State the process .....

**Q 5c.** In brief terms define the following gender terms?

- |                                |                              |                             |
|--------------------------------|------------------------------|-----------------------------|
| a) Gender                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b) Gender Equality             | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c) Gender Mainstreaming        | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d) Gender Integration          | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| e) Gender Responsive Budgeting | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Q 6.** In your view does your County (county governments) have the following Gender planning tools?

- |                                      |                              |                             |
|--------------------------------------|------------------------------|-----------------------------|
| a) Gender Policy                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b) Gender Law                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c) Gender Strategy                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d) Gender Action Plan                | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| e ) Plans to promote gender equality | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Q 7.** What gender issues have been **identified** and **prioritized** by the County Government in the past fiscal year?  
Please name them.

**Issues Identified and prioritized**

- a) .....
- b) .....
- c) .....
- d) .....
- e) .....
- f) .....

**Q 8.** What financial resources (estimates) were set aside towards the implementing gender equality priorities for the following financial years?

FINANCIAL YEAR	Amounts allocated Kshs in Millions	Key gender equality issues funded/allocated resources
2016/17		a
		b
		c
2017/18		a
		b
		c
2018/19 refer to q7		a
		b
		c

(Can provide any references to documentation)

**Q 9.** In the past three financial years, were there specific gender programs in this county additionally supported through national government or through Local Revenues, development partners etc

FINANCIAL YEAR	Amounts allocated/given Kshs in Millions	Key gender programs supported through additional funding
2016/17		a
		b
		c
2017/18		a
		b
		c
2018/19 refer to q7		a
		b
		c

**Q 10.** In the last financial year and during the budget making process, were gender issues presented to the public for interrogation?

Yes ☐ what gender issues were presented/discussed.....

No ☐

**Q 11.** In the past year, were gender issues presented to public for interrogation during the development of the most recent annual development plan?

Yes ☐ what gender issues were presented/discussed.....

No ☐



**Q 12.** In your own assessment how was your organization/institution involved in county planning and budgeting processes for gender matters?

- |                      |                          |
|----------------------|--------------------------|
| 1. Very poor         | <input type="checkbox"/> |
| 2. Poorly            | <input type="checkbox"/> |
| 3. Somewhat involved | <input type="checkbox"/> |
| 4. Extensively       | <input type="checkbox"/> |

**Q 13.** There are multiple stakeholders in this county (counties), who are critical in the county planning and budgeting processes but who aren't aware of their roles. In your view, what can be done to ensure they are meaningfully engaged and involved?

- a) .....
- b) .....
- c) .....
- d) .....
- e) .....

**Q 14.** What specific support is required by your organization and other agencies in the counties to ensure public budget making processes consider gender equality programs?

- a) .....
- b) .....
- c) .....
- d) .....
- e) .....

**Q 15.** In the past three years, have you seen any of the projects you proposed in the budget making process considered and funded by the county government?

**Q 15a.** In the past three years, have you seen different effects of the project implemented by county government on women and men, girls and boys? If yes explain giving examples

.....

.....

**Q 15b.** What is the impact of any of the projects of your choice on the following groups? State the project of your choice

.....

GROUPS	LEVEL OF IMPACT				
	1.Very high	2.Just high	3.Moderate/average	4.Low	5.No effect at all
Men					
Women					
Youth (18-35yrs)					
PWDS					
Old women					
Boys					
Girls					
STATE OVERALL EFFECT					

## Module for specifically for CECS, CHIEF OFFICERS, DEPARTMENTAL HEADS

**Q 16.** What challenges do you face in the budget making processes particularly in budgeting for gender related programs?

- a) .....
- b) .....
- c) .....
- d) .....
- e) .....

**Q 17.** What are some of the strategies you have applied to ensure gender programs are budgeted for and allocated resources ?

- a) .....
- b) .....
- c) .....
- d) .....
- e) .....

**Q 18. Giving an example** how have you influenced budget making processes during planning including ensuring certain priorities are considered for funding by either national or county government?

.....

.....

**Q 19.** In your estimate, state the extent to which the national, county and sectoral budgets are designed to reduce inequalities in Kenya by completing the table below

TYPE OF THE BUDGET	Extent to which this budget is designed to reduce inequalities		
	Very aligned	Just aligned	Not aligned
Overall national budget			
The overall county of .....budget			
The health budget of county.....			
The education budget of county.....			
The agriculture budget of county.....			
OVERALL SCORE			

**Q 20.** How much of the Kenya's budget would you say is people centred. Meaning its driven by people and their views are always considered

TYPE OF THE BUDGET	How much of the budget is people driven				
	90% and above	75%-89%	50%-74%	35%-49%	Below 35%
Overall national budget					
The overall county of .....budget					
The health budget of county.....					
The education budget of county.....					
The agriculture budget of county.....					
OVERALL SCORE					

**Q 21.** To what extent do government budget practitioners employ approved planning tools such as circulars, national and county development blue prints, strategic plans to inform the budget making process.

.....

.....

**Q 22.** Who at the county/county assembly/citizens/public accesses these tools?

### a) County Government

TOOLS	THE COUNTY EXECUTIVE COMMITTEE MEMBERS			THE COUNTY ASSEMBLY			OVERALL SCORE
	Always	Sometimes	Rarely/Never	Always	Sometimes	Rarely/Never	
County integrated and development plan							
Annual development plans							
County fiscal strategy paper							
National Treasury and planning circulars							
Vision 2030							

### b) The national government

TOOLS	MINISTRIES/DEPARTMENT AND AGENCIES			NATIONAL ASSEMBLY			OVERALL SCORE
	Always	Sometimes	Rarely/Never	Always	Sometimes	Rarely/Never	
Medium Term Plan Frameworks							
The budget review outlook paper							
The budget statement							
Mandatory government priorities							

**Q 23.** For the **County Assemblies/Executive/National Government:** What key considerations are made when deciding on respective allocations in budget appropriations?

.....

.....

**Q 23b.** How/where are these considerations documented?

.....

.....

**Q 23c.** Are the considerations made available to the public in a timely manner?

.....

.....

**Q 23d.** Are the considerations presented to the public in a manner that is easy for them to understand? Explain

.....

.....

**Q 24.** As a budget practitioner or approver, what factors do you consider in reviewing your county budget?

.....

.....

**Q 25.** Have you ever used any of the Gender Responsive Guidelines or checklists when making budget reviews and approvals?  
If yes state, the name the guideline/checklist or its source?

.....

.....

.....

***We come to the end of this conversation. Is there anything else you would like to add in regards to the subject? Do you have questions?***

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