Gender Responsive Budgeting and its Application to Planning in Kenya
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<td>Budget Policy Statement</td>
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<td>Controller and Auditor General</td>
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<td>Constituency Development Fund</td>
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<td>Convention on the Elimination of all forms of Discrimination Against Women</td>
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<td>COB</td>
<td>Controller of Budget</td>
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<td>Long-lasting insecticide-treated nets</td>
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<td>Millennium Development Goal</td>
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<td>Micro and Small Enterprise</td>
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<td>Medium Term Expenditure Framework</td>
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<td>Parliamentary Budget Office</td>
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<td>Strategy for Revitalizing Agriculture</td>
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Ali Hersi
Regional Director
SID Eastern Africa
FOREWORD

SID has in the past few months been implementing a CIDA funded governance project aimed at enhancing equity and equality in public finance management in Kenya. This research paper is one of the publications arising from the project.

This publication presents the findings of a study on the gender responsive budgeting process and how it can be applied to Kenya’s planning process. The document contains a good review of the gender responsive initiatives in Kenya, spelling out the key requirements for the successful gender mainstreaming of budgets in Kenya. It is widely recognized that certain actions contribute to gender responsive budgeting initiatives being owned and implemented successfully in certain countries. This publication presents some of the success stories from around the globe, which can be useful ‘take-aways’ especially for policy makers and policy implementation institutions working in the realm of gender mainstreaming in Kenya.

There are useful illustrations of how to check for gender responsiveness in the budgets and budget policy statements, using examples from the most recent Kenyan budget policy statement. A wide range of tools is presented that can be used to audit national budgets and sectoral policy statements for gender responsiveness. Further, there is useful background information on what gains Kenya has made in the quest to transform the public financial management system for the country through gender mainstreaming.

We hope that you find this publication useful for all your gender mainstreaming initiatives within the public financial sphere.

Mary Muyonga
Programmes Officer
SID Eastern Africa
Introduction

Budgets are universally accepted as a powerful tool for achieving development objectives, and act as an indicator of commitment to stated government policy. National budgets reflect how governments mobilize and allocate public resources, and how they aim to meet the social and economic needs of their people. Budgets can be viewed as key policy instruments that reflect an administration’s priorities and demonstrate the government’s seriousness in responding to persisting development challenges such as gender inequality, poverty, exclusion and economic injustice.

The government’s budgetary policy plays a major role in achieving the objectives of gender equality. Emerging literature indicates that budgetary policies are likely to affect men and women differently, since the two genders play different roles in the society and also demonstrate different consumer behaviour (Barnett and Grown, 2004). In general, government macro policies (especially fiscal policy – taxation and public expenditure) can have a significant impact on gender gaps in various key indicators related to health, education and income, among others. For instance, there have been concerns worldwide that tax policy is biased against women because it tends to increase the incidence of taxation of the poorest women while failing to generate enough revenue to fund
the programmes needed to improve these women’s lives (Barnett and Grown, 2004).

Over time, governments, international organizations and civil society groups have used a broad range of approaches to analyze government budgets and scrutinize them for their impact on women, girls, men and boys (ILO, 2006). These so-called gender-responsive budget (GRB) initiatives have been adopted as a strategic approach to the assessment of the role of budgets in promoting gender equality. Gender responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process—planning, drafting, implementing and evaluating — so as to ensure that budget policies take into consideration the gender issues in society (UNESCO, 2010). GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations directed to these groups. Instead, it involves collecting budget revenues and allocating expenditures that address persistent inequalities between women/girls and men/boys (Sharp, 2003; Budlender et al, 2002). The implication is not that a numerically equal amount of expenditure in all programmes should accrue to males and females. Males and females may have different needs, warranting differential allocations of expenditure. For instance health programmes have to make provision for maternity care for women but not for men (Elson, 2003). So, the basic issue is not that 50 per cent of spending should go to males and 50 per cent to females, but that spending should equally respond to the needs and priorities of women and men, as well as serve to reduce gender inequalities.

The GRB initiatives are one of the key tools for promoting gender equality and women’s rights by influencing budgets. They can help to bridge persistent inequalities between women and men, and facilitate development by integrating gender issues into macroeconomic policy and budgets (ILO, 2006). In general, gender budgeting initiatives are mainly geared towards:

- raising awareness among stakeholders about the non-neutral nature of budgets.
- seeking to ensure greater accountability by governments to its commitments, such as achievement of gender equality.
- changing the way in which budgets and policies are designed (Sharp, 2003).

According to UNESCO (2010), gender responsive budgeting is important for the following reasons: (i) It helps to create understanding on, and illustrates the existence of inequality in budgetary impacts on women compared to men; (ii) It is a tool for increasing accountability and accelerating the implementation of commitments to gender equality and human rights; (iii) It is useful for increasing the efficiency of government budgets by allowing better informed financial resource allocations. If gender inequalities in budgetary impacts are not recognized, they could lead to losses in productivity, as well as declines in the quality of the labour force, economic growth, and health; (iv) It increases the effectiveness of both policies and programmes by assessing whether
the stated objectives are achieved and (v) it leads to transparency, accountability, predictability and participation in budget making.

Through gender responsive initiatives in budgeting, it is possible to include gender considerations into mainstream economic and social policy. Gender mainstreaming requires an existing gender responsive policy. When gender equality considerations are incorporated into policy making, the concerns and needs of both women and men become an integral part of the design, implementation, monitoring and evaluation of policies and programmes in all sections of society.

1.1 The Objectives of the Study

This study seeks critically examine the key concepts in Gender Responsive Budgeting, its relevance, measurements of its concepts, case studies, comparative studies and its application to national and county-level planning processes. Specific objectives include:

1. Review of literature on Gender Responsive Budgeting globally, with specific reference to Kenya including past initiatives and their levels of success.
2. Examine the key provisions of the Public Finance Management Act 2012 and the provisions of the Constitution of Kenya 2010, and the extent to which these legislations redress the key concerns on equity and gender responsiveness.
3. A critical review of how gender responsive budgeting can be main streamed into the budget and planning process in Kenya.
4. To undertake a gender audit of sectoral priorities as outlined in the Kenya 2012 Budget Policy statement.
5. Make policy and legislative suggestions for a gender responsive budgeting and equitable developmental processes for Kenya.

This study utilized desk review of literature and relied mostly on the secondary data sources.

1.2 Structure of the Paper

The study is organized into five sections, starting with the introduction to the study and an outline of the study objectives.

Section 2 discusses gender responsive budgeting initiatives in general, and their role in gender mainstreaming of budgets. It first presents a case of the GRB initiatives globally, and narrows down the discussion to the Kenyan context, critically reviewing the gender responsive initiatives in the country as well as possible challenges these efforts have faced, and how they can be mitigated.
Section 3 addresses changes to the planning and budgeting process in Kenya following the adoption of the Constitution of Kenya, 2010, and the enactment of the Public Financial Management Act, 2012. In addition, the section also undertakes a gender audit of the budget making process and outlines key stages at which GRB can be mainstreamed into it.

Section 4 discusses the various tools used to check for gender responsiveness in budgets. Using some of the tools discussed, a gender audit of different sectoral priorities outlined in the most recent 2012 Budget Policy Statement is then elucidated. The section concludes with a call to inclusion of gender considerations at the onset of the planning process.

The last section of the paper, Section 5, provides a discussion of emerging issues in mainstreaming budgets in Kenya and spells out key policy recommendations for various actors in the planning and budgeting process.
Gender Responsive Budgeting Initiatives

2.1 Gender Responsive Budgeting: International Experience and Best Practice

The world’s first gender responsive budgeting initiative (GRBI) was established in Australia in 1984. The government-led initiative covered the budgets of the federal, state and territorial governments, and assessed the impact of expenditures and some elements of revenue on women and girls. The results were published in women’s budget statements that were presented together with the annual budget documents. Since the Fourth World Conference on Women held in Beijing in 1995, GRB initiatives have been established in more than 60 countries across all continents, and the number is still growing.

One of the best documented GRB initiatives was established in South Africa in 1995 after the end of apartheid. The South African Women’s Budget Initiative (WBI) was led by two policy research NGOs and a parliamentary committee. In 1996/97, following the launch of the GRB report by WBI, specific highlights of the GRB report were directly incorporated in the budget speech, which can be termed as a big success for GRB in South Africa (UN Women, undated). Specific budget
highlights with regard to GRB included (i) the development of a statistical database to provide information on the impact of expenditures disaggregated by gender; (ii) implementation of targets and indicators of gender equality and equity in spending; and (iii) development of a performance review mechanism to evaluate progress and report to Parliament. Within the first three years of operation, the initiative analyzed all 27 votes of the national budget from a gender perspective, and later also focused on local level budgets and revenues.

Tanzania’s Gender Budgeting Initiative (GBI) began as a civil society idea involving more than 20 NGOs (UNIFEM, 2001). Their strategy focused on lobbying policy-makers, economists, statisticians and researchers to adopt more progressive and gender-equitable approaches to development. The main objective of the GBI was to strengthen consensus building, collective action and advocacy skills for women’s and human rights groups as regards gender equity and equality in policy making and the budgeting process. The GBI sought to examine the national budgeting process by assessing how public resources are allocated and how the allocation impacted on women and other groups, such as youth and poor men. The second phase entailed campaigns focusing on provision of popular information to educate Tanzanians on how macroeconomic issues and policies, budget processes, resource allocation and implementation affect them. Some of the Tanzanian achievements (See Mhina, 2007) with regard to GRB include:

- Public review of 2004/05, 2005/06 and 2006/07 budgets from pro-poor and gender equity focus.
- Government recognition and commitment, regularly reflected in budget speeches such as the President’s Office, Ministry of Planning and Privatization, which initiated gender mainstreaming in planning and budget processes.
- The Tanzania Gender Networking Programme (TGNP) successfully managed to influence the budget guidelines to incorporate gender issues. For example, in the “Guidelines for the Preparation of The Medium Term Plan and Expenditure Framework for 2000/01-2002/3”, issued by the Planning Commission, the government directed its accounting officers in the eight ministries (Community Development, Women Affairs and Children; Education and Culture; Health; Water, Energy and Minerals; Regional Administration and Local Government) to consider the following gender budgeting aspects: (i) Capacity building in gender analysis in projects and programmes. (ii) Identifying priority gender concerns in reducing
gender inequality and inequities. (iii) Indicating gender objectives in their action plans. (iv) Utilizing gender disaggregated data from sector planning units. (v) Setting up gender monitoring indicators.

- Continued mainstreaming of gender into policies, plans and strategies at all levels was confirmed as a priority area for resource allocation in the medium term.

Looking at the Moroccan experiences (See Chafiki & Touimi-Benjelloun, 2007), the GRB project was set up in two phases: the first one (2003-2004) enabled the sensitization of ministries and the elaboration of tools as articulated in the Practical Guide and GRB Handbook. The handbook on Gender Responsive Budget was prepared for capacity building of budgeting and planning managers in every line ministry in the gender analysis of budgets. The handbook was meant to serve as a normative framework for the implementation of the results oriented budget reform and for the identification of the entry points for the integration of gender concerns within the planning and programming budget process.

The second phase (2005-2008) entailed the institutionalization of the Gender Report, which accompanied the Finance Bill. The gender report analyzes the gender dimensions of public policies and budgets and their impacts on the population. It also reinforces the accountability of the Moroccan government and its commitment towards gender equality and human development. It also stresses the successes and gaps of the policies in meeting women’s and men’s needs, and thus informs the decision-making process. The Gender Report was prepared in a participatory and evolutionary manner, including a larger number of ministries each year. More refined statistical tools to ensure gender responsive data and indicators were developed through an exhaustive review of the national information system and the implementation of a pilot survey at a communal level for the establishment of a community-based monitoring system, and an estimation of the costs of achieving the MDGs in a gender responsive manner.

The Moroccan experience (UNIFEM, 2007) can be cited as one of the successful GRB initiatives in Africa. Morocco’s entrenching of GRB as a backbone of the entire budgeting process is a critical example of using a gender mainstreaming strategy to achieve the Millennium Development Goals. The Moroccan experience reveals that GRB initiatives succeeded because of the following:

i. **Finding and investing in the right entry point**: A critical success factor in Morocco was the ownership that the Ministry of Finance took of the initiative and the time spent in building the capacity of its staff. The ministry offered a strategic entry point. This can vary from country to country; the key point is that the identification of the ‘engine’ for the GRB initiative is a critical first step.

ii. **Ensuring broad involvement and ownership** over the long term is also critical.
iii. Homing in on high-leverage sectoral priorities for achieving gender equality: While integrating the GRB initiative in the overall budget process is important, concrete results can be achieved more quickly and recognized through analysis and action taken on sectoral budgets. Identifying critical sectors for enhancing gender equality and women’s’ empowerment – and bringing key actors from sectoral ministries and programmes into the initiative at an early stage – must be a key part of the strategy.

In general, gender budget initiatives worldwide have usually focused on strategies designed to raise awareness about gender in policies and budgets, such as collecting gender disaggregated data, training budget officials or developing gender-sensitive analyses of programmes and policies (Sharp, 2003). However, it is now widely acknowledged that gender budgets have not yet fulfilled their potential and need to extend their strategies, especially bridging the gap between undertaking gender sensitive analyses and formulating a gender sensitive budget. It is argued that GRB initiatives have been limited in achieving both accountability and changes to policies and resource allocations (Sharp, 2003). As a result, gender responsive budget initiatives are weakened as a strategy for imbedding gender into the mainstream policy and budgetary processes and outcomes. A key question for gender responsive budgets becomes: how might performance oriented budgets contribute to these ‘higher level’ goals of accountability and changing resource allocations?

2.2 Gender Mainstreaming in Kenya

For Kenya, the need to integrate gender issues into national development is reflected in the signing and ratification of various instruments, treaties and international conventions. This need is recognized in many government policy pronouncements and commitments. According to the National Policy on Gender and Development of 2000 (GOK, 2000), the need for a national policy arose from the government’s realization that without a coherent and comprehensive overall framework for guiding gender mainstreaming within different sectors and ministries, enormous resources could continue to be misplaced.

Kenya’s participation in the first UN Conference on Women in 1975 in Mexico set in motion the process that led to the establishment of the Women’s Bureau in the Ministry of Culture and Social Services in 1976. As a national machinery, the Women’s Bureau was mandated with the advancement of women in social, economic and political development, including: policy formulation, implementation, monitoring and evaluation, coordination of government initiatives and programmes for women, collection and analysis of gender disaggregated data and information, and support to and liaison with NGOs, women’s organizations, and other stakeholders (GoK, 2006).
Kenya recognized the importance of international and regional treaties, conventions and agreements/instruments, and their role in promoting gender equality and gender equity. In 1984, Kenya signed and ratified the recommendations by the Committee on the Elimination of Discrimination against Women (CEDAW); in 1985 the Nairobi Forward Looking Strategies for the Advancement of Women (NFLS) was adopted, the Beijing Platform for Action (BPFA) in 1995, and in November 1996, the National Assembly adopted the motion for the implementation of the Beijing Platform; the Millennium Development Goals (MDGs) were signed in September 2000; the resolution of the African Union Summit (September 2004) on employment creation and poverty alleviation; Convention on the Rights of the Child (CRC) 1989; United Nations Declaration on Violence Against Women (1993); and the International Conference on Population and Development (ICPD), 1994, (GoK, 2008).

The Government of Kenya’s commitment to mainstream gender in national development for equitable growth and poverty reduction is also evidenced by the establishment of different national machineries with different but complementary roles. The Ministry of Gender, Sports, Culture and Social Services was established in the year 2003. This marked the beginning of a focused consideration of the situation and status of women, and their participation in various spheres of life in the country. In December 2004, the Department of Gender was introduced in the Ministry of Gender, Culture, Sports and Social Services, and assigned the task of providing technical support for promoting a range of mechanisms in gender mainstreaming. This includes aspects of policy, plans, programmes and laws.

The National Commission on Gender and Development (NCGD) was also established in 2004. It is mandated to coordinate, implement and facilitate gender mainstreaming in national development, and to advise the government on gender concerns. The Commission’s core mandate is to undertake lobbying and advocacy, monitoring and evaluation, and oversight for legal reforms on issues affecting women and girls. This commission was later transformed into the National Gender and Equality Commission through an Act of Parliament in 2011. Another important development was the establishment of gender desks in every ministry to sensitize ministries on gender and push for gender mainstreaming in policymaking, planning, budgeting, implementation, monitoring and evaluation. A gender database was also created by the Ministry of Gender, Children and Social Development in 2009.

In addition to the creation of national machineries, several policy documents relating to gender have been developed and adopted, key among them: The National Gender and Development Policy (2000); The Sessional Paper No. 2 of 2006 on Gender Equality and

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1 It was not until the year 2003 that institutions were created in Kenya to support its recognition of gender. The Women’s Bureaus in each ministry were created the same year and have since been taken over by a much larger body called the Gender Department.

2 The Ministry of Gender, Sports, Culture and Social Services has now been divided into two ministries. The Ministry of Gender, Children and Social Development deals with efficient mechanisms to drive gender mainstreaming and to promote implementation of international agreements that address gender equality, and the Ministry of Youth and Sports.

The National Gender and Development Policy (GoK, 2000) provides a framework for the state to reduce gender imbalance and inequality. The policy framework captures and re-iterates Kenya’s commitment to the international treaties the country has signed for their potential as mutually supporting processes for the advancement of gender equality. The overall objective is to promote women’s empowerment and mainstreaming of the needs of women, men, girls and boys in all sectors of development so that they can participate in and benefit equally from development initiatives.

The Gender Mainstreaming Implementation Plan of Action is anchored on the National Policy on Gender and Development (2000) and the Sessional Paper No. 2 of 2006 on Gender Equality and Development (GoK, 2006b). Broadly, the Plan of Action addresses nine areas, which include: removal of impediments to equal access to economic and employment opportunities for men and women; poverty eradication and promotion of sustainable livelihoods; legal reforms to guarantee Kenyan men and women equality before the law; gender parity in political participation and decision-making; education and training; health and population; media; peace, security and conflict resolution; and environmental sustainability. Some of the key objectives of gender mainstreaming as highlighted in the Action Plan include:

i. improved access to economic and employment opportunities for both men and women.

ii. enhancing measures that guarantee equity and fairness in access to employment opportunities, in both formal and informal sectors.

iii. promoting gender-responsive agriculture.

iv. establishing and maintaining an up to date e-database for women’s participation in economic development at all levels.

v. increased access by women to and control over productive assets in a safe environment.

vi. collection, analysis and dissemination of gender-disaggregated data on poverty reduction.

vii. conducting and dissemination of a national study to review policy responsiveness to gender and poverty eradication.

viii. improved responsiveness of the national budget to the needs of the poorest women.
Gender Responsive Budgeting and its Application to Planning in Kenya

ix. enhanced equitable distribution of productive assets, wealth and opportunities.

x. putting in place gender-responsive macro-economic policy formulation systems for sustainable development.

xi. conducting gender responsive annual budget audits to highlight the gender expenditure patterns, among others.

The Constitution, 2010, also provides for gender equality in the Bill of Rights as well as equitable sharing of government resources as stipulated under the chapter on Public Finance. Some of the notable achievements of the gender mainstreaming in Kenya are captured in a CEDAW report by the Ministry of Gender and include:

i. The establishment of a National Commission on Gender and Development (NCGD) in 2004 now renamed National Gender and Equality Commission (NGEC).

ii. The establishment of a Women’s Enterprise Development Fund in 2006.

iii. The creation of a ministry of Gender, Children and Social Development in 2008 with a Gender Secretary who answers to the Permanent Secretary in 2008.

iv. The launch of a Gender Database.

v. The creation of gender focal points in all government ministries to facilitate gender mainstreaming within each of them.

vi. The development of a training manual on gender-mainstreaming to coordinate and harmonize such initiatives by governmental and non-governmental actors.

vii. The development of a monitoring and evaluation framework to monitor gender mainstreaming in the country.

viii. The conducting of surveys of various government ministries and departments to determine women’s participation in various sectors.

2.3 Gender Responsive Budgeting Initiatives in Kenya

The Kenyan experience with gender responsive budgeting shows progress mainly in raising awareness and pushing for the government’s accountability, but there has not been much success in pushing for change in the budget making process. Key actors have mainly included civil society organizations (such as Abantu for Development and the Collaborative Centre for Gender and Development (CCGD)), donors (mainly CIDA through the Gender Equity Support Project [CIDA GESP], United Nations Children Fund and United Nations Fund for Women and GTZ) and independent researchers, with major focus on research, advocacy and trainings in GRB.
The Collaborative Centre for Gender and Development pioneered work around GRB in Kenya in 1997 with support from the Canadian International Development Agency through the Gender Equity Support Project (CIDA GESP).

The Kenya Women Parliamentary Association (KEWOPA) which is a network of currently serving women Members of the Kenyan parliament. The formation of the association arose out of the need to raise the number of women parliamentarians, increase their contribution and influence on Parliamentary business and ensure increased attention to issues affecting women. Some of the achievements of the Association include:

- Increased representation of Women MPs in the leadership of parliamentary committees.
- Took part in the development of the parliamentary committee on Equal opportunity strategic plan.
- Developed gender responsive budgeting guidelines for Parliament.

Some of the positive policy effects of GRB initiatives by various actors in Kenya include:

- Establishment of gender thematic groups with the participation of women NGOs and donors during the poverty reduction strategy planning process, wherein the recommendations of this thematic group were taken on board. Thereafter, an engendered poverty reduction strategy paper (PRSP) was developed for implementation for the period 2004/05 – 2006/07.

- Capacity building within government ministries and the civil society organizations leading to advocacy on the initiative. Different institutions including Collaborative Centre for Gender and Development, GIZ, Transparency International, Abantu for Development have undertaken capacity building and training of policy makers and community members on how to take gender concerns in economic policy making.

- A gender budgeting network was established, that brought together government policy makers and the NGOs, the Kenya Gender Budget Network funded by CIDA GESP.

- Budgetary analysis of the National budget by various civil society organizations and development of budget tracking tools, notably Transparency International, Mars Group Kenya and the Institute of Economic Affairs (IEA Kenya), to name a few.

- Development of tools for gender mainstreaming of budgets in Kenya such as the Gender Responsive Budgeting Manual developed by some civil society actors and Kenya Women Parliamentary Association (KEWOPA) as well as research and publications around GRB in Kenya.
• Donor support to the mainstreaming of gender responsive initiatives in Kenya notably Canadian International Development Agency under the Gender Equity Support Project (CIDA GESP) and the GIZ.

• Establishment of the Women’s’ Enterprise Fund (WEF).

• Allocation of bursary funds under the Constituency Development Fund.

• Universal primary education policy by the Ministry of Education.

• Development of a gender policy by the Ministry of Finance.

Despite attempts on GRB in Kenya, there is little success in engendering the budget process. This could largely be attributed to targeting inappropriate entry points, for example by training citizens at the grassroots who, prior to the promulgation of the Constitution of Kenya, 2010, did not have the adequate mandate to advocate changes within the budget process. In addition, major challenges to GRB still exist in terms of levels of financing for its initiatives, the inadequate technical capacity to carry out GRB in ministries, lack of adequate gendered data to support the budget process, the lack of political will, and also the lack of coordination among the key players in the GRB process.

Finally, most GRB initiatives are not explicit, with most civil society organizations choosing to focus on specific but limited budgetary measures that have gender implications, such as the exclusive allocation of resources in the 2011/2012 budget towards financing the provision of sanitary towels for girls in schools.

3.1 National Development Planning in Kenya

The National Development Plan for Kenya outlines the development priorities for the country within a specified time period. The development plan outlines the goals, objective, strategies, prioritized programmes and project priorities for the country. Kenya has had development plans since independence. The planning process is managed by the Ministry of State for Planning and National Development and Vision 2030. The most recent plans include the Poverty Reduction Strategy Paper (2001-2004) and the Economic Recovery Strategy (2003-2007). The current policy document guiding planning in Kenya is the Vision 2030 policy framework, which aims to position Kenya as a globally competitive and prosperous nation with a high quality of life. It is based on three pillars, namely the Social pillar, the Economic pillar and the Political pillar.
Vision 2030 is implemented through five-year plans called Medium Term Plans (MTP), with the first MTP ending this year (2008-2012). The Kenya Government is in the process of developing the second medium term plan for the country to last for the next five years (2013-2017).

Apart from the national development plan, the planning process in Kenya involves the making of district development plans, sectoral plans, specific sector frameworks, community action plans, strategic plans and annual work plans for various line ministries.

To track progress on these development plans, the Ministry of State for Planning, National Development and Vision 2030 publishes Annual Progress Reports, which are used to track the progress made in the implementation of policy blue prints in the country. This process has been on-going since the year 2005 and utilises the National Integrated Monitoring and Evaluation System (NIMES) that is coordinated by the ministry.

The 2012/13 MTEF budget pioneers the operations of the devolved government. Therefore, subsectors are obligated to decentralize their budgets in accordance with the Constitution. Consequently, the sector will identify and cost programmes assigned to the national and county governments. It will also budget for institutions created in the implementation of the Constitution, besides other activities that will facilitate better service delivery and their linkages with the national government.

Opportunities for gender mainstreaming of the budgets should be explored in the setting of sectoral goals.

In the most recent Medium Term Expenditure Framework 2012/13- 2014/15 report, the Ministry of Planning, National Development and Vision 2030 reported the establishment of a Gender Unit, operationalized in accordance with the National Gender Policy. This is a positive development as it provides opportunities for gender mainstreaming for the planning process.

### 3.2 The Constitution of Kenya 2010 and Provisions on Planning and Budgeting

Article 27(1) on the Bill of rights in the Constitution, 2010, explicitly provides for gender equality, where it is stated that:

1. Every person is equal before the law and has the right to equal protection and equal benefit of the law. (2) Equality includes the full and equal enjoyment of all rights and fundamental freedoms. (3) Women and men have the right to equal treatment, including the right to equal opportunities in political, economic, cultural and social spheres. (4) The State shall not discriminate directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, health status, ethnic or social origin,
colour, age, disability, religion, conscience, belief, culture, dress, language or birth. (5) A person shall not discriminate directly or indirectly against another person on any of the grounds specified or contemplated in clause (4). (6) To give full effect to the realisation of the rights guaranteed under this Article, the State shall take legislative and other measures, including affirmative action programmes and policies designed to redress any disadvantage suffered by individuals or groups because of past discrimination.

Further, Article 201 (b) (iii) states:

The public finance system shall promote an equitable society, and in particular, public expenditure shall promote the equitable development of the country, including making special provision for marginalized groups and areas.

Thus, the question of equity in the planning and budgeting process is well grounded in the Constitution, and is an important basis for advocating gender responsive budgeting, including pushing for affirmative action measures in expenditure.

Secondly, the Constitution mandates Parliament to play a key role in the budget making process. Parliament can, therefore, advocate the mainstreaming of gender in the budget during the presentation of the Budget Policy Statement by the Treasury, which can also serve as a key entry point for GRB.

Lastly, the Constitution also provides for public participation in the budget making process. Thus, the public can also advocate gender mainstreaming during the sector hearings in the event that the sector reports are not gendered.

While the old constitution gave the Executive almost sole discretion over budget preparation and expenditure management, the Constitution of Kenya, 2010, changes the system and structures through which the budget is presented. Under the old constitution, the budget was prepared by the Treasury (with input by ministries and public participation through public sector hearings) and then read to the public (in Parliament) on a designated day. This budget process involved several steps, which included:

1. Review of strategic plans and ministerial public expenditure.
2. Launch of Sector Working Groups.
4. Setting of Ministerial ceilings by the respective Sector Working Groups. The Ministry of Finance then consolidated and communicated the respective ceilings to the respective ministries.
5. Resource allocation to programmes and projects within the respective ministries after receiving the ministerial ceilings.
6. Organizing public sector hearings and thereafter, the sector budget proposals are finalized. The
public hearings allow for public participation. Sector budget proposals also include feedback from the public.

7. Preparation and presentation to Parliament of the itemized budget on a designated date.

This process meant that the budget making process was the sole responsibility of the Treasury, with input from other line ministries. The legislature did not, therefore, play any key role within this process.

However, the Constitution of Kenya, 2010, introduced changes to the budgeting process. Article 221 (1) requires that the Cabinet Secretary submits estimates of the revenue and expenditure of the national government for the coming financial year to Parliament at least two months before the end of each financial year. The National Assembly then considers the estimates of revenue and expenditure, a committee of the National Assembly namely, the Parliament Budget Committee, which then discusses and reviews the estimates and makes recommendations to Parliament, with input from the public as envisaged in Article 221(4). The Committee then tables its report before Parliament, which then debates it, makes recommendations and decides either to adopt or reject it.

The new budget process is outlined in Section 35 (1) of the Public Financial Management Act, 2012, and stipulates that the budget process for the national government in any financial year shall comprise the following stages:

a. integrated development planning process, which shall include both long term and medium term planning.
b. planning and determining financial and economic policies and priorities at the national level over the medium term.
c. preparing overall estimates in the form of the Budget Policy Statement of national government revenues and expenditures.
d. adoption of the Budget Policy Statement by Parliament as a basis for future deliberations.
e. preparing budget estimates for the national government.
f. submitting budget estimates to the National Assembly for approval.
g. enacting the Appropriation Bill and any other proposed laws required to implement the national government’s budgetary proposals;
h. implementing the approved budget.
i. evaluating and accounting for, the national government’s budgeted revenues and expenditures.
j. reviewing and reporting on those budgeted revenues and expenditures every three months.

The key steps in the budget making process that were introduced following the promulgation of the Constitution of Kenya, 2010, and Public Financial Management Act, 2012, can be summarized as follows:
1. The Budget Review and Outlook Paper should be prepared by the National Treasury and submitted to Cabinet for approval by the September 30 in each financial year (PFM, 2012, section 26(1)). The paper should include:
   a. actual fiscal performance in the previous financial year compared to the budget appropriation for that year.
   b. updated macro-economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent Budget Policy Statement.
   c. information on any changes in the forecasts compared with the Budget Policy Statement, or how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest Budget Policy Statement.
   d. the reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so. After receiving the Budget Review and Outlook Paper, the Cabinet is expected to consider it with a view to approving it, with or amending and passing it not later than 14 days after its submission. After approval by the Cabinet, the national Treasury is expected to present the paper to Parliament within seven days and, thereafter, publish the paper before 14 days elapse.

2. Preparation of the Budget Policy Statement (BPS) by the national Treasury and submitted to Parliament by February 15 of each financial year. In preparing the Budget Policy Statement, the national Treasury shall set out the broad strategic priorities and policy goals that will guide the national government and county governments in preparing their budgets both for the following financial year and over the medium term. The Budget Policy Statement should include:
   a. an assessment of the current state of the economy and the financial outlook over the medium term, including macro-economic forecasts.
   b. the financial outlook with respect to government revenues, expenditures and borrowing for the next financial year and over the medium term.
   c. the proposed expenditure limits for the national government, including those of Parliament and the Judiciary, and indicative transfers to county governments.
d. the fiscal responsibility principles and financial objectives over the medium term, including limits on total annual debt (PFM, 2012, section 25(4)).

3. Parliament shall, not later than 14 days after the Budget Policy Statement is submitted to it, table and discuss a report containing its recommendations and pass a resolution to adopt with or without amendments. (PFM, 2012, section 25(7). The Cabinet Secretary shall take into account resolutions passed by Parliament in finalizing the budget for the relevant financial year (PFM, 2012, section 25(8)). The national Treasury shall publish and publicize the Budget Policy Statement not later than 15 days after submission of the Statement to Parliament (PFM, 2012, section 25(9)).

4. The Cabinet Secretary is expected to submit to the National Assembly, by April 30 in every year, the following documents –
   a. the budget estimates excluding those for Parliament and the Judiciary.
   b. documents supporting the submitted estimates.
   c. the Appropriation Bill.
   d. any other Bills required to implement the national government budget (PFM, 2012, section 37(2)).

Further to the provisions of the Constitution, the PFM Act, 2012, highlights various responsibilities of the National Assembly with regard to public finance. Section 7 gives the committee of the National Assembly established to deal with budgetary matters the following responsibilities, in addition to the functions set out in the Standing Orders:

   a. reviewing of the Budget Policy Statement and budget estimates, and making of recommendations to the National Assembly.
   b. provision of a general direction on budgetary matters.
   c. monitoring of all budgetary matters falling within the competence of the National Assembly under the law, and reporting to the National Assembly;
   d. monitoring adherence to the principles of public finance and others set out in the Constitution, and to the fiscal responsibility principles of the Public Finance Management Act by the National Assembly, Cabinet Secretary and the national government and its entities.
   e. reviewing the Division of Revenue Bill presented to Parliament and ensuring that it reflects the principle that financing follows functions for both levels of government in accordance with Article 186 of the Constitution, and that
the Bill makes appropriate appropriations.

f. examining financial statements and other documents submitted to the National Assembly and making recommendations to the National Assembly for improving the management of Kenya’s public finances.

g. in accordance with Articles 114, 218 and 221 of the Constitution —

i. making recommendations to the National Assembly on “money Bills”, after taking into account the views of the Cabinet Secretary.

ii. tabling in the National Assembly a report containing the views of the Cabinet Secretary.

h. reviewing revenue and tax matters.

What can be deduced from the changes introduced by the Constitution of Kenya, 2010, to the budget making process is that the Article 221 in effect reduces the power of the Treasury and increases the power of Parliament to decide how to spend government funds. Previously, the role of Parliament was only to approve the budget estimates, which was done as a formality. In essence, in the previous constitution, Parliament was prohibited from introducing Bills related to money or making any amendments to increase taxes or expenditure. It could only amend what was proposed, thus it had no powers to influence the manner in which resources were mobilized and allocated. The fiscal structure and institutions of public finance were designed to give the Executive and ruling elite maximum control. However, in Article 114 of the Constitution of Kenya, 2010, Parliament has unlimited authority to introduce, amend and alter money Bills. It can also move motions that have financial or fiscal implications, including on matters related to contracting public debt.

Prior to the finalization of the Constitution of Kenya, 2010, efforts were made in Parliament to introduce a draft budget Bill in 2005 that was meant to increase the participation of National Assembly in the budget making process. This was necessitated by the need to address various concerns with financial mismanagement, especially scandals such as the Anglo Leasing and importation of maize meant for relief food. This attempt met with a lot of resistance and was, therefore, not passed (Kirira, 2011).

However, the subsequent Parliament enacted the Fiscal Management Act of 2009 and established a Parliamentary Budget Office (PBO) to support its budget making role. This office was established in May 2007 as a result of the need to enhance the oversight role of parliament by creating the necessary capacity for scrutiny of the national budget and the economy. The Office provides technical support on matters relating to Public Financial Management (PFM) and financial oversight.
to all Members of Parliament, Departmental Committees and Select Committees in addition to being a secretariat to the Budget Committee of Parliament. Its primary function is to provide timely and objective information and analysis concerning the national budget and economy. Section 10 (1) of the Public Finance Management Act outlines the functions of the parliamentary budget office as follows:

a. provision of budget related information to the committees of Parliament.

b. provision of professional services in respect of budget, finance, and economic information to the committees of Parliament.

c. preparation of reports on budgetary projections and economic forecasts and make proposals to Parliament.

d. preparation of analyses of specific issues, including financial risks posed by government policies and activities to guide Parliament.

e. considering budget proposals and economic trends and making recommendations to Parliament with respect to those proposals and trends.

f. establishing and fostering relationships with the national Treasury, county treasuries and other national and international organisations with an interest in budgetary and socio-economic matters as it considers appropriate for the efficient and effective performance of its functions.

g. undertaking, either independently or in collaboration with any person or institution, any study or activity likely to assist the office in performing its functions.

h. subject to Article 35 of the Constitution, ensuring that all reports and other documents produced by the Parliamentary Budget Office are prepared in a clear, readily understandable, user-friendly form and are published not later than 14 days after production.

i. reporting to the relevant committees of Parliament on any Bill that is submitted to Parliament that has an economic and financial impact, making reference to the fiscal responsibility principles and to the financial objectives set out in the relevant Budget Policy Statement.

The provisions under Articles 228 and 229 of the Constitution of Kenya, 2010, have also enabled the reorganization of some of the oversight institutions and created new independent offices by splitting the function of the Controller and Auditor General (CAG) into two, i.e., the Controller of Budget (COB) and the Auditor General (AG).

The Office of the Controller of Budget was established to undertake the following functions:

a. authorize withdrawals from the Equalization Fund, Consolidated Fund and County Revenue Funds.
b. compile, prepare and submit to Parliament quarterly budget implementation reports for the national and county governments.

c. make recommendations to the national and county governments, and their entities on measures to improve budget implementation.

d. prepare and submit a report to Parliament on funds withheld by the Cabinet Secretary pursuant to Article 225 of the Constitution.

e. when necessary, compile, prepare and submit to Parliament the national executive, county assemblies and county executives any other reports on matters that have come to the attention of the Controller of Budget during the performance of his or her functions.

In addition, the Constitution extended the role of the Controller of Budget to monitor budget execution and report on a quarterly basis to Parliament.

The office of the Auditor General is established under Chapter 12, Part 6, Article 229 of the Constitution of Kenya, 2010; and in Chapter 15, Article 248, Section 3 and Article 249, Section 2 (a) and (b). The Constitution expressly provides for the independence of the Office of the Auditor General. The following are the issues the office of the Auditor General reports on:

The accounts of the national and county governments.

- The accounts of all funds and authorities of the national and county governments.
- The accounts of all courts.
- The accounts of political parties funded from public funds.
- The public debt.
- The accounts of any other entity that legislation requires the Auditor-General to audit.

The Auditor-General may audit and report on the accounts of any entity that is funded from public funds and shall submit audit reports to Parliament or the relevant county assembly. The Constitution gives a three month period to allow debate or consideration of the Auditors’ report by Parliament or the relevant county assembly, and for these institutions to take appropriate action.

One of the most significant changes provided for by the Constitution is the overhaul of the roles, functions and duties of the Treasury. As a result, the Secretary of Finance (formerly the Minister for Finance) and the Principal Secretary (formerly the Permanent Secretary, Treasury) were relegated to legislation. The other key changes are fiscal decentralization, with the formation of county governments with the power to make decisions on the use of resources allocated to them, as well as the establishment of the Commission for Revenue Allocation (CRA), which is mandated to oversee the allocation of revenues between national and county governments, and advise the legislature.
The Public Financial Management Act, 2012 is intended to provide for the effective management of public finances by the national and county governments. It stipulates the oversight responsibility of Parliament and county assemblies in matters relating to public finance and also highlights the different responsibilities of government entities and other bodies. The main objectives of the law are to ensure that:

i. public finances are managed at both the national and the county levels in accordance with the principles set out in the Constitution.

ii. public officers who have the responsibility for managing finances are accountable to the public for the management of those finances through Parliament and county assemblies. This law prevails in the case of any inconsistency between it and any other legislation, on the following matters:

a. preparation and submission of budget estimates, including the time for doing so.

b. preparation, submission and auditing of accounts, including the time for doing so.

c. borrowing, lending and loan guarantee.

d. raising of revenue and making of expenditures.

e. banking arrangements, including opening of bank accounts and investment of moneys.

f. establishment and management of public funds.

g. establishment, operation and dissolution of state corporations.

The Public Finance Management Act, 2012, makes special provisions that support gender responsive budgeting by providing that the principle of equity be adhered to both at national and county level governments. Section 40(1 & 5) stipulate that “each financial year, the Cabinet Secretary shall, with the approval of Cabinet, make a pronouncement of the budget policy highlights and revenue raising measures for the national government. Any of the recommendations made by the relevant committee of the National Assembly or adopted by the National Assembly on revenue matters shall take into account the principles of equity, certainty and ease of collection”.

For the county government budget making process, section 132 (1 &3) stipulate that “each financial year, the County Executive member for finance shall, with the approval of the County Executive Committee, make a pronouncement of the revenue raising measures for the county government. Any recommendations made by the relevant committee or adopted by the county
assembly on revenue matters shall take into account the principles of equity, certainty and ease of collection”.

Key entry points for gender responsive budgeting within the public finance management 2012 Act include:

i. At national level, the provision that the Cabinet Secretary issues a circular to all national government entities before August 30 each year, which further stipulates that the circular should include, among other things, key policy areas and issues that are to be taken into consideration when preparing the budget (section 36(2 & 3)). The Cabinet Secretary can include aspects of gender responsive budgeting within this circular. For county governments, this is provided for under section 128(3).

ii. Under section 38(1), the Act provides for the provision that the Cabinet Secretary submits to the National Assembly and to the Controller of Budget, an explanation of how the budget relates to the fiscal responsibility principles and to the financial objectives, key among the principles being equity. In line with this provision, the Cabinet secretary can prepare a gender budget statement which is a government report of an accountability process regarding its commitment to gender equality. For county governments, this is provided for under section 132(3).

iii. At both national and county level, the requirement that sector reports and development plans highlight specific outcomes and indicators for each programme (programme based budgeting) can be an avenue for GRB by including a gender dimension in all the activities and indicators.
4.1 Introduction

In general, a comparative analysis of the impact of budgets on men and boys and on women and girls is the first step in the process towards GRB. This type of budgetary analysis helps to reveal the extent to which budgets affect the inequalities between men and women. GRB also entails using certain tools such as data and indicators to identify budget priorities, allocating resources accordingly, and tracking the impact of policy and budgets on gender equality (UNIFEM, 2005). These tools provide generic methodologies that can be applied to provide data that would inform policy and support demands for a more equitable distribution of government resources and a more effective implementation of women’s rights. These methodologies have been the main driving force for the increased momentum around gender budgeting and they have been used widely in examining government budgets or advocating for more responsive budgets.

According to Budlender, Sharp and Allen (1998), the various ‘tools’ that can be utilized for a gender-sensitive analysis of budgets are:
1. **Gender-aware policy appraisal:**
   This is an analytical approach that involves scrutinizing the policies of different programmes by focusing on their gender dimensions. It questions the assumption that policies are ‘gender-neutral’ in their effects and asks instead: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?

2. **Gender-disaggregated beneficiary assessments:** This technique is used to ask actual or potential beneficiaries the extent to which government policies and programmes match these peoples’ priorities.

3. **Gender-disaggregated public expenditure incidence analysis:** This research technique looks at the distribution of public expenditure between women and men, girls and boys. For instance, a public expenditure incidence analysis can be carried out to examine how the Free Primary Education funds benefit boys and girls.

4. **Gender-disaggregated tax incidence analysis:** This research technique examines how the burden of taxation is borne by different individuals or households. The analysis can be disaggregated by gender.

5. **Gender-disaggregated analysis of the impact of the budget on time use:** This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis.

6. **Gender Aware Social Accounting Matrices:** A SAM is a comprehensive, economy-wide data framework, typically representing the economy of a nation. A SAM is a particular representation of the macro and meso economic accounts of a socio-economic system, which capture the transactions and transfers between all economic agents in the system (Pyatt and Round, 1985; Reinert and Roland-Holst, 1997). It is a useful tool for policy analysis. The SAM can be engendered to allow gendered policy simulations by disaggregating labour and household accounts by gender and also extending the SAM by incorporating non-market activities (household production and leisure activities).

7. **Gender-aware budget statement:** this is a government report of an accountability process regarding its commitment to gender equality. In this process, any of the above tools are used to analyze the government’s policies, programmes and related budgets. Their implications for gender equality are summarized with a number of indicators like the share of total expenditure targeted to gender equality programmes, the share of public service expenditure used mainly by women, and gender
balance in government jobs, contracts and training. It requires a high degree of commitment and coordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.

It is relatively easy to identify budget allocations specifically targeting women and girls, (e.g. funding for provision of sanitary towels); and activities to raise awareness of gender inequality and capacity building to address such inequalities (e.g. gender mainstreaming training workshops for public officials). But such activities account for only a small proportion of the total budget. So it is important to conduct a gender analysis of the mainstream ‘general’ expenditure. A starting point for gender analysis is to conduct a gender audit of the various programmes and activities as highlighted by the Budget Policy Statement. Once the BPS is gendered, then the above tools can be applied to analyze the impact of the government expenditure on gender inequality. If the BPS is not adequately gendered, then our key recommendation would be to mainstream gender within the sector reports to enable gender analysis of the budget.

4.2 Gender Analysis of the Budget Process in Kenya

Gender analysis of the budget process entails asking whether gender concerns were incorporated into the entire budgeting process. Suppose we sub-divide the budget process into three main stages, i.e. budget preparation, budget implementation and budget monitoring and evaluation, we can then undertake a gender analysis of each of this successive stages. In the next paragraphs, we outline how we conduct a gender analysis of the three budget processes in Kenya.

4.2.1 Budget preparation phase

During the budget preparation stage, it will be necessary to disaggregate all the outcome indicators by gender. In addition, targets, which can include achievement of gender equity and equality within each sector, should be identified at this stage. The outcome indicators and sector targets should be part of the sector reports, which are usually incorporated in the Budget Policy Statement (BPS). For example, if one of the activities under the agriculture and rural development sector is offering extension services, then the outcome indicator should be the number of beneficiaries by gender. Suppose there are existing gender inequalities in access to extension services, then specific targets should be identified to eliminate the gender disparities.

Without engendering the budget policy statement, then the entire budget process cannot be gendered, i.e. one cannot examine the extent to which gender is mainstreamed in the budget process if the basic indicators of performance are not gendered.
To ensure that we have gender mainstreaming in the sector reports, both Parliament and the Kenyan citizenry can advocate gender mainstreaming within the sector reports during presentation of the BPS to Parliament, and also during sector public hearings in case gender is not mainstreamed in the BPS during its preparation.

4.2.2 Budget implementation phase
During budget implementation, specific efforts should be made to identify all beneficiaries of government funded activities by gender and to ensure that the targets are met.

4.2.3 Monitoring and evaluation phase
Monitoring and evaluation is necessary to ensure that the planned objectives have been met. With properly gendered outcomes, it will be possible to carry out a gender analysis of the budget by examining the extent to which government expenditure has impacted on gender inequality.

4.3 Gender Analysis of Sector Reports of Kenya’s 2012 Budget Policy Statement

In order to assess whether or not gender was mainstreamed in the Budget Policy Statement, we follow the approach by Sharp (2003) and Budlender and Hewitt (2003) where expenditures to promote gender equity and equality are classified in three categories.

- First, *gender-specific expenditures* (**category one**), i.e. allocations to programmes that are specifically targeted to issues affecting specific groups of women, men, boys or girls, e.g. women’s health programmes, special education initiatives for girls, employment policy initiatives for women.
- Second, *equal employment opportunity expenditures for civil servants* (**category two**), such as programmes that promote equal representation of women in management and decision making across all occupational sectors, as well as equitable pay and conditions of service, provision of crèche facilities, paternal leave allowances, etc.
- Third, *general or mainstream budget expenditures of government departments* (**category three**), which make goods or services available to the whole community. This analysis focuses on the differential impact of the sectoral allocations on women and men, boys and girls, e.g. who are the beneficiaries of education services, health services, etc?

Using these broad categories, the 2012/13 Budget Policy Statement, which is a key input into the budget, is analyzed by looking at the specific programmes, their key outputs and indicators, for each broad economic sector (as specified in the Budget Policy Statement (2012)), the extent to which gender concerns were addressed
within the budgetary allocations that were made, and where there is potential to improve on outcomes when it comes to gender parity.

Below is a sector-by-sector analysis of the 2012/13 Budget Policy Statement.

4.3.1 Agriculture and Rural Development Sector

The Agricultural and Rural Development sector comprises the following five subsectors: Agriculture; Livestock Development; Fisheries Development; Land; and Cooperative Development and Marketing. Agriculture is the mainstay of the Kenyan economy, directly contributing 26 per cent of the GDP annually and another 27 per cent through linkages with manufacturing, distribution and other service-related sectors (Medium Term Expenditure Framework, 2011/12 – 2013/14). The sector’s goal, in line with the Vision 2030, is “an innovative, commercially oriented and modern agriculture sector”.

The key policy goals of the sector include:

i. raising agricultural productivity through increased resource allocations.

ii. exploiting irrigation potential.

iii. enhancing commercialization of agriculture.

iv. comprehensive review of the legal and policy framework for agriculture.

v. improving governance of agricultural institutions.

vi. promoting land development.

The agriculture sector is mainly guided by the Agriculture Sector Development Strategy (ASDS, 2009-2020), which emanated from a revision of the Strategy for Revitalizing Agriculture (SRA, 2004-2014) to reflect the aspirations of Vision 2030.

Statistics indicate that women contribute 60 to 80 per cent of labour in household and reproductive activities, and in agricultural production (Agricultural Sector Development Strategy, 2010). This implies that interventions in agricultural development are likely to affect men and women differently. Thus, an effective gender approach to designing and implementing interventions in agriculture needs to take these differences into consideration, focusing on equality and equity of the outcomes rather than just equal treatment.

The sector identified eight priority programmes\(^3\) for implementation during the 2011/12 – 2013/14. A total of Ksh167.5 billion has been provided for the 2012 MTEF period covering 2012/13 to 2014/15. For FY 2012/13, Ksh60 billion has been set aside for the sector. A quick overview of the programmes reveals that even though the sector report indicates that it is guided by the Agricultural Sector Development Strategy (2010), which emphasizes the need to consider gender in formulation of agricultural development interventions and the Action Plan, which calls for a more

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\(^3\) The sector aims at raising agricultural productivity, exploiting irrigation potential, increasing commercialization of agriculture, improving the legal and policy framework for agriculture, improving governance of agricultural institutions, land development and promotion of sustainable management of fisheries, forestry and wildlife resources (Budget Policy Statement, 2012)
gender-responsive agriculture sector, there are no deliberate efforts to include a gender dimension in its programmes.

The Sessional Paper No. 2 of 2006 on Gender Equality and Development also sought the implementation of agricultural programmes that would address the difference between men and women in the agricultural sector and focus on equality and equity of outcomes rather than just equal treatment. However, the agricultural sector’s programmes, expected outcomes, outputs and key indicators are presented in gender-neutral terms. This, therefore, presents a challenge for mainstreaming gender since the operational, monitoring and evaluation plans do not prescribe how to do this.

Below, we analyze the programmes by looking at the potential gender impacts/dimensions of the programmes. The expenditures are arranged in three categories as earlier discussed. Only the programmes with potential gender implications are discussed due to the limitations mentioned earlier, on operationalising the gender programme indicators.

**Category One: Gender-specific expenditures**

There were no direct budgetary allocations for Category One on allocations to specific commitments on gender equity and equality, which is a direct contradiction of the National Policy on Gender and Development and the Agricultural Sector Development Strategy (2010).

**Category Two: Equal employment opportunity expenditures for civil servants**

There were no specific budgetary provisions for hiring additional staff.

**Category Three: General or mainstream budget expenditures of government departments**

Various programmes that were budgeted for have direct gender implications. Below are some of the programmes.

i. **Crop development and management programme** – It is aimed at increasing productivity and management by promoting competitive agriculture through improved extension advisory support services, appropriate technology transfer, management of pests and diseases, while ensuring sustainable natural resource management for agricultural development. Specific sub-programmes that have gender implications are:

a. **Under Food Security Initiatives** - Community groups supported under Njaa Marufuku programme. It would be insightful to indicate the distribution of the groups of beneficiaries by gender.

b. **Under Agriculture Extension Services** – A key output of this sub-programme is to train farmers on appropriate technologies in environmental conservation. As an indicator, there is need
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to show the distribution of the farmers who will receive training by gender.

ii. Co-operative marketing – The objective is to enhance the capacity for value addition and market access in cooperatives. One of the key outputs is the number of societies doing value addition. It would be insightful to look further into the membership of the cooperative societies by gender. Analysis of women’s participation in cooperative societies indicates that in 2007 there were 11,269 cooperatives in Kenya with a total membership of 3.6 million. Out of these, only 23 per cent were women (Kenya Gender Datasheet).

iii. Fisheries development – The objective is to maximize the contribution of fisheries to the achievement of national development goals, especially poverty reduction, poverty, food security and employment & wealth creation. One of the programme outputs is to train farmers in fish farming husbandry. The indicators need to be disaggregated by gender, i.e. how many male and female farmers were trained?

iv. Land policy and planning – The objective is to create a conducive environment for land administration and management. Some of the outcomes include:

a. The number of students trained in surveying and mapping. The indicator, which is the number of students trained, needs to be disaggregated by gender.

b. Issuance of title deeds – There is need to provide more information on the gender of the title holders. Land ownership in Kenya is mainly male-dominated mainly because of the cultural norms that exclude women from inheriting land despite the provision of equal ownership of land in the Constitution. Women in Kenya are estimated to only own about 1.5 per cent of registered and titled land (AfDB, 2007; SID, 2007). The lack of ownership limits the extent to which women can utilize and make decisions regarding the use of land.

v. Livestock resources management and development – The objective is to create a favourable policy and legal framework for the sustainable development of the livestock industry. Some of the outcomes include:

a. Training farmers in sanitary and phyto-sanitary measures in a bid to enhance market access. There is need to disaggregate the number of trained farmers by gender.

b. Farmers and pastoralists reached during field days, shows and exhibitions – This should be disaggregated by gender. Because of the time-poverty of women, their time constraints could limit them from
participating in these activities. Also, some women might be barred from attending such activities for cultural reasons.

Wildlife conservation and management – The objective is to coordinate and provide policy guidance to technical agencies. One of the outcomes is training of youth in tourism and wildlife management courses. The indicator is the number of youth trained. This needs disaggregation by gender.

4.3.2 General Economic, Commercial and Labour Affairs Sector

The sector comprises of Trade, East Africa Community, National Heritage and Culture, Tourism, Industrialization, Labour, and Regional Development Authorities. Over the medium-term, the General Economic, Commercial and Labour Affairs sector aims to create an enabling business environment for trade and investment; deepening regional integration; promoting best labour practices; manpower planning, development and utilization; tourism development and marketing; undertaking of policy, legal and institutional reforms for the development of the sector; supporting of entrepreneurship and industrial development; and promotion of exports and sustainable tourism.

The total MTEF estimate for the sector is Ksh71 billion, with Ksh23 billion budgeted for FY 2012/13, which represents an 18 per cent increase from the previous year’s funding level. This is projected to increase to Ksh24.1 billion in 2014/15.

All the programmes under this sector are assumed to be gender neutral, with no specific budgetary items for commitments on gender equity and equality. Below are some of the programmes that fall under category two and three.

Category Two: Employment opportunity expenditures for civil servants

These are programmes that entail creation of job opportunities. Specific programmes include:

a. Manpower planning and development – Its objective is enhancing the competitiveness of the country’s workforce. One of the outcomes is placement of job seekers through the public employment system. There is need to look at the gender of the job seekers who are placed in employment. This is because of the existing disparities in employment in Kenya, whereby women only account for about 30 per cent of total formal employment. In line with the affirmative action principles, there is need to ensure that more women are employed, especially in the formal sector.

b. Trade development and investment – The objective is to facilitate sector-led economic growth and a globally competitive trade and investment climate for transforming Kenya into a regional service hub and expanding its exports. Among the key outcomes is creation of jobs in Export
Processing Zones (EPZs). There is need to disaggregate the employees by gender. Although exact data is not available, women form the majority of employees in EPZs, especially in garment production (Manda, 2002). Thus, it can be inferred that creation of more jobs in the EPZs would greatly benefit women. However, many concerns have been raised regarding the EPZ employment. Lax labour laws, lack of government supervision and exemption from labour regulations/unionization make jobs in the EPZ less secure and pay poorer than formal sector jobs, leading to poor working conditions (Manda, 2002).

Category Three: General or mainstream budget expenditures of government departments

Various programmes that were budgeted for have direct gender implications. Below are some of the programmes.

i. Manpower planning and development – Some of the outcomes include

(a) Exposing micro and small enterprises (MSEs) to local and international exhibitions. There is need to provide the gender of the owners of the MSEs, which is important given the existing gender disparities. It has been shown that the majority of female-owned enterprises are smaller, less profitable, less remunerative and twice as likely to be operating from home, compared to male-owned enterprises (McCormick and Mitullah, 1995; ILO, 1995). As such, these female-owned enterprises were found to generate only 57 per cent of the income of male-owned enterprises (Mwangi wa Githinji, 2000). Thus, more effort needs to be put into female owned MSEs to empower them.

(b) Training in industrial skills – There is need to indicate the number of trainees by gender.

ii. Industrial development and development – The main objective of this programme is to stimulate industrial technological activities that enhance value addition and diversification to ensure creation of an enabling investment climate and competitiveness. One of the outcomes is linking of micro, small and medium sized industries (MSMIs) with large companies. There is need to consider the gender of the owners of the MSMIs given that women owned SMEs have been found to perform poorer than male owned SMEs.

4.3.3 Health Sector

This sector includes medical services, public health and sanitation, research and development sub-sectors. The sector’s goal is to provide equitable and affordable health care to Kenyans. While remarkable
achievements have been made over the years in lowering mortality rates, the sector still faces challenges, which include inadequate infrastructure, insufficient numbers of qualified health personnel, and low volumes of medicines and medical supplies.

The 2012 MTEF estimate for the sector is Ksh243.4 billion, of which the budget for FY 2012/13 is Ksh85 billion, representing a 6 per cent increase from the previous year’s funding level.

The expenditures can be categorized as follows:

**Category One: Gender-specific expenditures**

Two programmes had outcomes that specifically targeted women, which include:

i. Preventive and promotive health care services – The objective of this programme was to increase access to quality and effective promotive and preventive health care services. Some of the outcomes specifically targeting women included increasing coverage of antenatal care and also increasing the number of women receiving long lasting insecticide treated nets (LLITNs).

ii. Curative health – The objective is to improve the health status of the individual, family and community by ensuring affordable health care services. A key outcome is increasing the number of women who deliver under skilled health personnel. Reduction of maternal mortality is one of the millennium development goals. Given that it is still a major problem in Kenya, it requires special focus in funding priorities.

**Category Two: Equal employment opportunity expenditures for civil servants**

The ministry expects to hire more health personnel, especially doctors. There is need to disaggregate the number of additional personnel hired by gender.

**Category Three: General or mainstream budget expenditures of government departments**

The programmes that have gender implications include:

i. Preventive and promotive health care services – Some of the outcomes that have gender implications included increasing access to quality health care, especially tuberculosis and HIV cases. Women have been found to be more prone to illnesses than men, and they also seek medical care more often than men.

ii. Curative health – In addition to increasing the number of patients on Anti Retroviral Therapy, another key outcome is reducing morbidity due to malaria, which has been found to affect more women and children than men. There is need to provide gender disaggregated statistics of patients accessing malaria treatment and Anti Retroviral Therapy.
4.3.4 Education Sector

The sector’s overall goal is to increase access to education, raise the quality and relevance of education, reduce inequality, and exploit knowledge and skills in science, technology and innovation to achieve global competitiveness.

The 2012 MTEF estimate for the sector totals Ksh721.2 billion, of which Ksh233.1 billion has been set aside for FY 2012/13, a 7 per cent increase from the previous year’s funding level. This is projected to increase to Ksh251.3 billion by 2014/15. The policy priorities that the resource requirements target relate to: improving access, quality and relevance, retention and equity in education provision at all levels as well as improving efficiency in resource utilization.

The expenditures in education are categorized as follows:

Category One: Gender-specific expenditures

The education sector has a gender and education programme aimed at mainstreaming gender in learning. Several programmes under gender and education, mainly dealing with training and advocacy for gender mainstreaming are not implemented because of lack of funds. There was no direct budget allocation for the same in the 2012/2013 budget.

However, there were specific budgetary allocations for:

i. Provision of sanitary towels to girls; even though it is only targeted at primary school age ones.

ii. Improving quality complementary education in non-formal schools and non-formal education centers targeting youth, especially girls who are out of school.

Category Two: Equal employment opportunity expenditures for civil servants

The education sector budgeted for hiring more staff, including some 23,100 ECDE teachers and in service training for 18,000 teachers. There is need to consider the number of teachers being hired by gender.

Category Three: General or mainstream budget expenditures of government departments

i. Various programmes that are budgeted for have gender implications. These include:

ii. Free primary education – The ministry seeks to increase access to basic education through equitable provision of textbooks and other instructional materials to each enrolled pupil in public primary schools at an annual capitation of Ksh1,020. The capitation is geared towards reduction of costs for poor households as well as increasing access and retention. Even though gender parity has been achieved nationally, there are still regional inequalities. Thus, there is need to look at the education indicators by gender for various regions.

iii. Secondary and tertiary education – the programme aims at providing, promoting and improving secondary
education and learning in tertiary institutions. While noting the need to increase access to education by the disadvantaged, there is no gender dimension to the approach. Incorporating a gender dimension is necessary given that statistics in Kenya indicate that enrolment for girls is much lower than for boys. Girls also perform worse than boys. In terms of disbursement of bursaries, there is need to disaggregate the beneficiaries by gender. There have been specific bursaries for girls given that they have been found to be more disadvantaged than boys.

iv. University and tertiary education
– This is aimed at developing and promoting access, equity, quality and relevance in university and tertiary institutions. The indicators include increasing public university admissions from 32,143 to 40,000 students by 2013, and also providing loans and bursaries to students.

While achieving equity is a key objective and also given the gender disparities in universities and tertiary institutions, these programmes are assumed to be gender neutral. There is need to specifically look at the gender of the university students being admitted and also those receiving loans and bursaries. Given the low enrolment of girls in public universities, there is need for specific budgetary measures to boost their enrolment.

4.3.5 Social Protection, Culture and Recreation Sector

The sector includes National Heritage and Culture, Gender and Children Development, Special Programmes, Youth Affairs and Sports, Development of Northern Kenya and Arid Lands. The sector’s strategic objectives include formulating and implementing national and cultural heritage policies; youth empowerment; gender, children and social development; disaster management and coordination of development activities in arid and semi arid areas, which cuts across all the three pillars of the Kenya Vision 2030.

For the financial year 2012/13, Ksh37 billion has been set aside to support the sector’s activities. This is projected to increase steadily to Ksh47.1 billion in 2014/15, bringing the total MTEF estimate to Ksh126.7 billion.

The expenditures in this sector are categorized as follows:

Category One- Gender-specific expenditures
The Gender and Social Development department has specific programmes aimed at providing a framework to guide gender mainstreaming interventions. Among the budgeted activities include:

i. Development of the gender audit tool.

ii. Development of affirmative action policy.

iii. Establishment of a national gender research and documentation centre.

v. Another key project that is specifically targeted at empowerment of women is the disbursement of the Women Enterprise Fund and training women in entrepreneurship. Statistics indicate that access to formal financial services still remains a major challenge, especially for women, yet it is the availability of efficient and competitive financial systems that will help drive savings and investments for sustainable development. A Financial Access Survey (2009) revealed that only 17.8 per cent of women had access to formal finance in 2009, as compared to 27.9 per cent of males. This was an increase from 23.8 per cent of males and 14.3 per cent of females having access to formal finance in 2006. On the contrary, a higher proportion of women (33.4 per cent) access informal finance as compared to the males (19.5 per cent).

Category Two: Equal employment opportunity expenditures for civil servants
There were no specific budgetary items for employment of more staff.

Category Three: General or mainstream budget expenditures of government departments
Some of the activities under the gender and development programme are training of leaders for community groups on leadership, capacity building, improvement of the social-economic well-being of older persons and empowerment of people with disabilities. Under children’s services, there is a programme on cash transfer for orphaned children (CT-OVC). While the outcome indicators of these activities are assumed to be gender neutral, it would be insightful to disaggregate all the statistics by gender so as to be able to identify the beneficiaries and the gaps in access.

4.4 Conclusion
The above analysis provides a case in point that gender responsive budgeting should be factored in during the initial design of development projects by specifying the needs of men and women at the onset, and also the desired impacts of the interventions to men and women respectively.
Conclusion and Recommendations

Despite the existence of the policies, laws, legislative reforms, plans and programmes, gender disparities still exist in legal, social, economic and political levels of participation in decision making, access to and control of resources, opportunities and benefits (GoK, 2007-Action Plan). The Plan of Action (2009) attributes the slow implementation process mainly to the gaps in the laws, delayed enactment of gender related legislation and lack of comprehensiveness in the content of some laws. Other challenges include: weak coordination, harmonization and networking among actors at all levels; inadequate resources (human and financial); limited technical capacity and capacity consistency due to deployment/transfers; socio-cultural issues; misinterpretation of the concept of gender as women rather than women, men, boys and girls; lack of gender sensitivity at the core sector indicators development and target setting; lack of budgetary allocations targeting gender activities at sector levels and national budget, among others.

From the analysis, it was revealed that there are minimal specific gender responsive budgeting
measures that have been directly incorporated into the mainstream budget making process by the Kenya Government, even though considerable efforts have been made towards setting up necessary machineries and policies for gender mainstreaming in public policy. The BPS is not adequately gendered to enable gender analysis of the budget.

What, therefore, is the way forward for gender responsive budgeting?

First, the Department of Gender and Social Development under the Ministry of Gender, Children and Social Development, whose overall mandate is to promote gender equality and women’s empowerment through gender mainstreaming in the development process, needs to play a leading role in ensuring that the policies and legal framework pertaining to gender equality are implemented. There is also need for increased funding towards the specific gender mainstreaming programmes, which are currently largely underfunded.

The National Gender and Equality Commission’s role is to promote gender equality, act as the principal organ of the State in ensuring compliance with all treaties and conventions ratified by Kenya relating to issues of equality, and coordinate and facilitate mainstreaming of issues of gender. The commission should also play a key role in pushing for gender responsive budgeting. In collaboration with the Ministry of Gender, Children and Social Development, the commission should ensure compliance with gender related laws and treaties. It should also prepare and provide all government ministries with gender mainstreaming guidelines (a handbook), which should be used in implementing GRB.

In terms of a key entry point, Kenya can follow the Moroccan and Tanzanian experiences by giving the Ministry of Finance the lead role, whereby, in line with the PFM Act, section 36, the minister can add a clause in the budget circular requiring all sectoral reports to include a gender dimension under all their programmes. For the Ministry of Finance to take this lead role there is need for sensitization and training of the relevant finance officers on the need to mainstream gender in the budget process.

In order to meet the requirement by the Ministry of Finance to mainstream gender in sector reports, each ministry/sector should come up with clear outcome indicators and targets, which should include targets for reduction of any existing gender inequalities. As a GRB pilot, implementation can start with a few sectors/ministries before rolling out to all the ministries. A key input into this process is collection and analysis of gender disaggregated data (for instance, through a baseline survey), which is necessary for identification of gender gaps and design of outcome indicators and performance targets within each sector. So far, the Ministry of Agriculture can be lauded for initiating the process of data collection through a baseline survey to inform the budget process within the
2013/14 financial year, with the main aim of mainstreaming gender within the process. Further implementation across other ministries requires sensitization and training in gender responsive budgeting.

Lastly, other stakeholders in the budget process, especially Parliament, civil society and the citizenry can play an important role in pushing for mainstreaming of gender in the budget process. This requires sensitization and training in gender responsive budgeting, with emphasis on the importance of gender responsive budgeting in bridging gender inequalities in Kenya.
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