ENTRY POINTS FOR DEEPENING GENDER-RESPONSIVE BUDGETING WITHIN PUBLIC FINANCE MANAGEMENT REFORMS

A SCOPING ANALYSIS
## CONTENTS

**FOREWORD**  
**ACKNOWLEDGEMENTS**

**EXECUTIVE SUMMARY**

1. **INTRODUCTION**
   1.1 Terms of Reference

2. **AN UNDERSTANDING OF GENDER-RESPONSIVE BUDGETING**

3. **THE STUDY APPROACH**

4. **A SCOPING OF GENDER-RESPONSIVE INITIATIVES IN KENYA**
   4.1 National Gender and Equality Commission  
   4.2 German Agency for International Cooperation  
   4.3 Society for International Development  
   4.4 Kenya Women Parliamentary Association  
   4.5 Collaborative Centre for Gender and Development  
   4.6 United States Agency for International Development  
   4.7 International Republican Institute  
   4.8 Parliamentary Budget Office  
   4.9 Other Stakeholders

5. **GENDER-RESPONSIVE BUDGETING: INTERNATIONAL EXPERIENCE AND GOOD PRACTICE**
   5.1 South Africa  
   5.2 Tanzania  
   5.3 Morocco  
   5.4 Australia  
   5.5 Sweden

6. **SYNTHESIS OF FINDINGS AND KEY RECOMMENDATIONS ON ENTRY POINTS**

**REFERENCES**  
**APPENDIX**
FOREWORD

Globally, UN Women has been leading efforts to increase financing for gender equality through building partnerships, providing tailored technical assistance and guidance, and building institutional capacity and knowledge. We have made progress in improving the quality of financing for women through building political support and transforming institutional practices.

In the past, UN Women in Kenya has provided support in gender-responsive budgeting (GRB) through state agencies such as the National Parliament (Parliamentary Budget Office), National Treasury, and National Gender Equality Commission to develop gender-responsive budgeting guidelines, monitor implementation, and build capacity for government officers. In addition, UN Women supported non-state actors to develop capacity in GRB, including that related to advocacy. Some analytical work on GRB has also been undertaken in the past, supported by UN Women and development partners such as the Canadian International Development Agency. However, systematically implementing the analysis and strategically positioning the discourse have remained challenges.

The Constitution of Kenya in Chapter 12, Article 201, lays out the principles that shall guide public finance:

- Openness and accountability, including public participation in financial matters
- The public finance system shall promote an equitable society, including by making special provision for marginalized groups and areas
- The burdens and benefits of the use of resources and public borrowing shall be shared equitably between present and future generations

The Public Finance Management Act 2012 further embeds strong principles of citizen participation and social accountability. It makes special provisions that support gender-responsive budgeting by providing that the principle of equity be adhered to in the budget-making process, at both national and county government levels. Further, the Sessional Paper on Gender Equality and Development provides a framework for the operationalization of gender mainstreaming in policy, planning, and programming in Kenya.

In view of the above, in 2015 the UN Women Kenya office, in partnership with the Office of the Controller of Budget, undertook a scoping analysis of gender-responsive budgeting interventions, lessons from past programming, and existing initiatives on making public finance management reform processes in Kenya gender responsive. The study analysed the current context (the period after the 2010 constitution), programmes, projects, key players, and funding. It mapped key stakeholders — including government, non-state actors, and development partners — that have been or are involved in GRB initiatives. Overall, the analysis provides entry points for deepening gender-responsive budgeting in Kenya.

We envision that the findings of this scoping analysis will build on the aforementioned efforts, address the challenges, generate evidence, and demonstrate opportunities and entry points to institutionalize GRB as a core value and principle in public finance management reform in Kenya. The analysis could also be applied towards the development of a comprehensive long-term programme that is technically sound and well positioned within key public finance management institutions.
ACKNOWLEDGEMENTS

The development of the scoping analysis was a consultative, participatory, and collaborative effort that was led jointly by the Office of the Controller of Budget and UN Women Kenya. A technical team was established to oversee the expected output, provide quality assurance, and give technical guidance on the assignment. The scoping analysis finalization would not have been possible without the technical input provided by the core team: Office of the Controller of Budget (Joshua Musyimi), UN Women Kenya (Dr. Robert Simiyu and Maureen Gitonga), National Treasury (Francis Muteti), Ministry of Devolution and Planning (Gender Directorate – William Komu), Parliamentary Budget Office (led by Phylis Makau), civil society organizations (especially International Budget Partnership and Institute of Economic Affairs), and Public Finance Management Donor Group, then under the leadership of the International Monetary Fund.

We wish to recognize and appreciate the leadership of the aforementioned ministries, agencies, and departments in driving the process forward, specifically National Treasury Principle Secretary Dr. Kamau Thugge and Controller of Budget Ms. Agnes Odhiambo. We appreciate the technical team members for their invaluable contribution and tireless efforts throughout the entire process towards the successful completion of the document. We also appreciate the technical input of Dr. Bernadette Wanjala and the review of Dr. Fatmata Sessay. Our great appreciation to all stakeholders that participated in the consultative and validation meetings.

Our special thanks to the UN Women Kenya team, in particular the Democratic Governance Unit led by Dr. Robert Simiyu (Team Leader) and facilitated by Maureen Gitonga (Programme Analyst – Governance and National Planning) in collaboration with their team members Lucy Mathenge, Angela Gichohi, and Merlin Ndolo, for their successful execution of the intervention. We appreciate the programme guidance of Deputy Country Director Karin Fueg and the overall leadership of Country Director Zebib Kavuma.

To all those who participated in one way or the other, we appreciate and thank you for making the development and completion of the scoping analysis a reality.
EXECUTIVE SUMMARY

For accelerated and inclusive economic growth, there is need for public resources to benefit all, especially vulnerable members of society. Of great relevance is the need to address gender inequalities, as reflected in the signing and ratification of various instruments, treaties, and international conventions and recognized in many government policy pronouncements and commitments. The need to incorporate gender into policy was highlighted in the National Policy on Gender and Development of 2000, with the realization that enormous resources would be misplaced if the government did not put in place a coherent and comprehensive framework for guiding gender mainstreaming within different sectors and ministries.

A variety of legislation supports this view, key among them the 2010 Constitution (especially Chapter 4 on the Bill of Rights) and the Public Finance Management Act (2012). Further, the Sessional Paper on Gender Equality and Development provides a framework for the operationalization of gender mainstreaming in policy, planning, and programming in Kenya. The Gender Mainstreaming Implementation Plan of Action (2008), which is anchored on the National Policy on Gender and Development (2000) and Sessional Paper No. 2 of 2006 on Gender Equality and Development cites the need (i) to put in place gender-responsive macroeconomic policy formulation systems, (ii) to conduct gender-responsive annual budget audits to highlight the gender expenditure patterns, and (iii) to conduct and disseminate national studies that review policy responsiveness to gender, as some of the key objectives. A monitoring and evaluation framework for gender mainstreaming (2009) is also in place.


The state has been implementing several affirmative action measures to redress disadvantages suffered by individuals or groups. These include the 30 percent procurement quota for women, youth, and persons with disabilities, the Women Enterprise Fund, and the Youth Enterprise Development Fund. However, these initiatives only account for a very small percentage of the total government budget; there is a need to enhance the focus on the overall government budget.

There have also been attempts to carry out gender-responsive budgeting in Kenya, both by the state and other non-state actors. One of the key players has been the National Gender and Equality Commission (NGEC). NGEC’s main gender-responsive budgeting (GRB) activities have been the following: the development of GRB guidelines for mainstreaming gender considerations into planning and budget formulation processes, as well as into the monitoring and evaluation of the implementation process; analysis of the budget from a gender perspective; and capacity building. The guidelines provide key GRB entry points: inclusion of GRB guidelines in the budget circular; incorporation of a gender dimension in the sectoral budget proposals; and submission of a gender budget statement together with the budget policy statement.

Another stakeholder was the German Agency for International Cooperation (GIZ), which supported the Government of Kenya through a bilateral project titled Support to Public Finance Management Reforms between 2009 and 2013. GIZ’s GRB activities were mainly geared towards research, the development of a GRB handbook, and capacity building. Other players were the Society for International Development (through research, development of a training manual, and capacity building on GRB), the Kenya Women Parliamentary Association (through development of GRB
guidelines for parliament and capacity building), the Collaborative Centre for Gender and Development (through GRB capacity building), the Parliamentary Budget Office (through gendered analysis of the budget), and the International Republican Institute (through support to civil society organizations and women’s groups to lobby for increased funding for specific activities).

In Kenya, progress on gender-responsive budgeting has been made, mainly in terms of raising awareness and pushing for government accountability, but there has not been much success in pushing for change in the budget-making process. An analysis of the 2014/2015 budget by the Parliamentary Budget Office reveals that the budget is still assumed to be gender neutral. This dismal performance has been attributed to several key factors: targeting of wrong entry points; low level of financing for GRB activities; lack of adequate gendered data to support the budget process; lack of political will; implementation of short-term GRB initiatives with no monitoring and evaluation; lack of coordination among the key players in the GRB process; and narrow GRB initiatives that have mainly focused on advocating for specific budgetary items as opposed to looking at the whole budget from a gender perspective.

Therefore, there is a need to re-engage and push the GRB agenda forward, focusing on how GRB programmes can be implemented to guarantee that they influence budget allocations to ensure gender equity and equality. Learning from the scoping survey and international experience, it is necessary to do the following:

- Target the right entry point
- Compile and analyse sex-disaggregated data to inform the GRB process
- Undertake awareness creation and advocacy on GRB
- Ensure adequate financing of GRB initiatives
- Institutionalize GRB through the incorporation of GRB guidelines in the budget circular
- Undertake continuous capacity building for all stakeholders
- Build strong oversight institutions for GRB
- Ensure long-term development of GRB initiatives with adequate financing

ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GIZ</td>
<td>German Agency for International Cooperation</td>
</tr>
<tr>
<td>GRB</td>
<td>gender-responsive budgeting</td>
</tr>
<tr>
<td>KEWOPA</td>
<td>Kenya Women Parliamentary Association</td>
</tr>
<tr>
<td>NGEC</td>
<td>National Gender and Equality Commission</td>
</tr>
<tr>
<td>NGO</td>
<td>non-governmental organization</td>
</tr>
</tbody>
</table>
1. INTRODUCTION

The Kenya Constitution 2010 (Chapter 12, Article 201) provides principles to guide public finance: openness and accountability, including public participation in financial matters; promotion of an equitable society, including by making special provision for marginalized groups and areas; equitable sharing of the burdens and benefits of the use of resources and public borrowing between present and future generations; responsible use of public money; and responsible financial management and clear fiscal reporting. Further, the Public Finance Management Act 2012 provides the framework for managing public resources in Kenya, with the overall purpose of providing for the effective management of public finances by the national government and county governments, the oversight role of parliament and county assemblies, and the different responsibilities of government entities and other bodies. The Public Finance Management Act establishes the budget process (from policy to planning, execution, audit, and reporting) and reinforces the principles of prudent fiscal management, participation, equality, equity, transparency, and accountability.

Kenya has been implementing public financial reforms, with the first public finance management reform strategy being implemented between 2006 and 2012, and the second one designed for the period 2013–2018. The second strategy outlines seven thematic areas:

1. Resource mobilization
2. Resource allocation
3. Budget execution, accounting, and reporting
4. Independent audit and oversight
5. Fiscal decentralization and intergovernmental fiscal relations
6. Legal and institutional framework
7. Integrated Financial Management Information System re-engineering

Kenya has made progress in public financial management, especially in terms of domestic resource mobilization, overall macroeconomic management, enactment of legislation, introduction of the Integrated Financial Management Information System, strengthening of audit and oversight institutions, and introduction of performance-based budgeting.

For accelerated and inclusive economic growth, it is necessary for public resources to benefit all, especially the vulnerable members of society. Of great relevance is the need to address gender inequalities, as reflected in the signing and ratification of various instruments, treaties, and international conventions and recognized in many government policy pronouncements and commitments. According to the National Policy on Gender and Development of 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 may continue to be misplaced. This view is supported by a variety of legislation, key among them the 2010 Constitution (especially Chapter 4 on the Bill of Rights) and the Public Finance Management Act (2012).

The principles of public finance in the constitution stipulate that the public finance system shall provide an equitable society and, in particular, that the burden of taxation is shared fairly, there is equitable sharing of revenue, and expenditure promotes equitable development, especially for marginalized groups and areas. The Public Finance Management Act (2012) makes special provisions that support gender-responsive budgeting by providing that the principle of equity be adhered to in the budget-making process, both at national and county-level governments. Further, the Sessional Paper on Gender Equality and Development provides a framework for the operationalization of gender mainstreaming in policy, planning, and programming in Kenya. It outlines strategies for implementing programmes in the macroeconomic framework, in law and administration of justice, and in education, health, agriculture, environment, and information and computing technology. The Gender Mainstreaming Implementation Plan of Action (2008), which is anchored in the National Policy on Gender and Development (2000) and Sessional Paper No. 2 of 2006 on Gender Equality and Development, and a Monitoring and Evaluation Framework for Gender Mainstreaming (2009) are also in place. Thus, there is sufficient policy mandate for the government to implement GRB, which should be accompanied by monitoring and evaluation and adequate oversight, especially by parliament.
Several development partners have been or are supporting public finance management reform in Kenya. A donor group and a sector working group on public finance management reform exist, with the African Development Bank, European Union, World Bank, Denmark, Sweden, United States Agency for International Development, GIZ, International Monetary Fund, and Department for International Development as active members. The donors are aligned to the Government of Kenya’s reform strategy and have shared leadership responsibilities.

In the past, UN Women has provided support in GRB. UN Women supported the national parliament and treasury to develop gender-responsive budgeting guidelines. They also supported oversight institutions such as the National Gender Equality Commission to monitor GRB. UN Women supported civil society organizations to develop capacity in GRB, including that related to advocacy. Some analytical work on GRB was also undertaken, supported by UN Women and development partners such as the Canadian International Development Agency. UN Women has a clear mandate, as well as the expertise and the experience, to partner with the government, development partners, and non-state actors to provide leadership on making the public finance management reform process gender responsive through deepening gender-responsive budgeting. Given that such reform is wide in scope, with several players and various past and current efforts, it is important that UN Women focuses its efforts on a few strategic entry points for GRB that will build on past lessons and complement the ongoing efforts of others. The purpose of this study, therefore, is to inform UN Women’s programming priorities for GRB.

### 1.1 Terms of Reference

This assignment has the following key tasks:

(a) Undertake a scoping analysis of the public finance management reform processes, programmes, players, and funding in Kenya, with a view to identifying entry points for UN Women work in Kenya on deepening GRB within public finance management reform

Undertake an analysis of lessons from past programming and existing initiatives on making public finance management reform processes in Kenya gender responsive, specifically GRB, the current context (especially the period after the 2010 constitution), programmes and projects, key players, and funding. The analysis should include opportunities and challenges for gender-responsive public finance management reform. It will also map key stakeholders (government, non-state actors, development partners, UN) that have been or are involved in GRB initiatives. The analysis should summarize the priorities of these stakeholders with regard to advancing gender equality through the public finance management reform process, in particular the GRB track. The analysis will help identify entry points for using GRB to mainstream gender into the process.

(b) Provide recommendations and entry points for deepening GRB within public finance management reform in Kenya

Based on the solid analysis, provide recommendations and entry points for deepening GRB in Kenya. The recommendations and entry points must be discussed and agreed upon by the Government of Kenya, non-state actor stakeholders, UN Women, other UN agencies, and potential donors, especially those in the Public Finance Management Reform Donor Group and the Gender Sector Donor Group. The recommendations and entry points for deepening GRB should be clear, practical, and detailed enough for UN Women and other stakeholders to use them as a basis for making decisions on how to engage in GRB.

The key deliverables are the following:
1. An inception report showing the interpretation of the terms of reference, methodology, workplan, and schedule (including a list of proposed interviewees/contributors)
2. A draft scoping report with draft recommendations and entry points for deepening GRB
3. Revised scoping report and recommendations and entry points for deepening GRB
4. Final printed recommendations and entry points for deepening GRB in Kenya
Budgets are universally accepted as a powerful tool for achieving development objectives; they act as an indicator of governments’ commitment to stated policy and how the governments respond to persistent development challenges such as gender inequality, poverty, exclusion, and economic injustice. Literature has shown that budgetary policies are likely to affect men and women differently, since they play different roles in society and demonstrate different consumer behaviours (Barnett and Grown 2004). For instance, there have been concerns 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).

One key approach for assessing the role of budgets in promoting gender equality is 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. Males and females have different needs, warranting differential allocations of expenditure. Thus, GRB involves collecting budget revenues and allocating expenditures that address persistent inequalities between women/girls and men/boys (Sharp 2003). The basic idea, therefore, is to ensure that spending serves the needs and priorities of both women and men, with the aim of reducing gender inequalities.

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, allocate resources accordingly, and track the impact of policy and budgets on gender equality (UNIFEM 2005). Gender analysis of the budget process entails asking whether gender concerns were incorporated into the entire budgeting process. Integrating a gender perspective into the budget process within each broad budget stage entails the following:

- During the budget preparation stage, it is 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 into the budget policy statement.
- 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.
- 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.

It is relatively easy to identify budget allocations specifically targeted at women and girls (e.g. funding for the provision of sanitary towels), for activities related to raising awareness about gender inequality, and for capacity building to address these inequalities (e.g. gender mainstreaming training workshops for public officials). But such activities account for only a small proportion of the total budget. 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. Sharp (2003) and Budlender and Hewitt (2003) propose classifying expenditures into three categories:

1. **Gender-specific expenditures (category one)**, i.e. allocations to programmes that specifically target issues affecting specific groups of women, men,
boys, or girls, such as women's health programmes, special education initiatives for girls, employment policy initiatives for women.

2. 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.

3. 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, men, boys, and girls, asking who the beneficiaries of education services, health services, etc. are.

GRB is important for various reasons. First, GRB provides an elaboration on the existence of inequality in budgetary impacts between men and women. Second, it is a tool for increasing accountability and accelerating the implementation of commitments to gender equality and human rights. Third, it is useful for increasing the efficiency of government budgets by allowing better informed financial resource allocations, given that inequalities undermine the efficiency of public spending. Fourth, GRB increases the effectiveness of both policies and programmes by assessing whether the stated objectives are achieved.
3. THE STUDY APPROACH

Given that there have been a lot of players in GRB in Kenya, it is important to assess their activities so as to learn from their experiences and also identify the gaps that can be filled by UN Women and other development partners. The main study approach was through discussions with key players in GRB in Kenya (both government and non-state actors) and a desk review of relevant literature on GRB (both local and international). More insights will be sought through a stakeholders’ workshop, which will be organized to discuss the first draft of the scoping report and draft recommendations. The study focused on three key areas:

1. A review of the scope of the previous GRB initiatives in Kenya. The review will seek to answer the following questions –
   - What were their main entry points?
   - Who were their recipients?
   - What were their outcomes?
   - What were the main challenges in the implementation of the GRB initiatives in Kenya?
   - What lessons can be derived from their past experience?

2. A synthesis of previous GRB experiences in Kenya and other cross-country best practices. For country experiences, we will use Tanzania, Morocco, Rwanda, and South Africa.

3. Identification of key entry points for UN Women in GRB in Kenya.

The list of the respondents is attached as an appendix.
4. A SCOPING OF GENDER-RESPONSIVE BUDGETING INITIATIVES IN KENYA

For Kenya, as earlier highlighted, the need to incorporate gender into policy was highlighted in the National Policy on Gender and Development (2000) through the realization that enormous resources would be misplaced if the government did not put in place a coherent and comprehensive overall framework for guiding gender mainstreaming within different sectors and ministries. The National Gender and Development Policy provided a framework for the state to reduce gender imbalance and inequality. The policy framework captures and reiterates Kenya’s commitment to the international treaties, which Kenya signed, for their potential as mutually supporting processes for the advancement of gender equality. The overall objective is to promote women’s empowerment and the mainstreaming of the needs of women, men, girls, and boys in all sectors of development in the country so that they can participate and benefit equally from development initiatives.

In addition to the National Gender and Development Policy (2000), several key policy documents relating to gender have been developed and adopted: Sessional Paper No. 2 of 2006 on Gender Equality and Development; the Gender Mainstreaming Implementation Plan of Action (2007); and the Monitoring and Evaluation Framework for Gender Mainstreaming (2009). The sessional paper provides a framework for the operationalization of gender mainstreaming in policy, planning, and programming in Kenya. It outlines strategies for implementing programmes in the macroeconomic framework, in law and administration of justice, and in education, health, agriculture, environment, and information and computing technology.

The Gender Mainstreaming Implementation Plan of Action (2007) is anchored in the National Policy on Gender and Development (2000) and Sessional Paper No. 2 of 2006 on Gender Equality and Development. Some of the key objectives of gender mainstreaming highlighted in the action plan include: improving the responsiveness of the national budget to the needs of the poorest women; putting in place gender-responsive macroeconomic policy formulation systems for sustainable development; and conducting gender-responsive annual budget audits to highlight gender expenditure patterns. The Kenya Constitution (2010) also provides for gender equality in the Bill of Rights and also equitable sharing of government resources, as stipulated under the chapter on public finance.


In addition, the state has been implementing several affirmative action measures to redress disadvantages suffered by individuals or groups. These include the 30 percent procurement quota for women, youth, and persons with disabilities, the Women Enterprise Fund, and the Youth Enterprise Development Fund. Under the Women Enterprise Fund, about KES 7.083 billion cumulatively has been disbursed to 1,128,821 beneficiaries countrywide, with a repayment rate of 90 percent. In the 2014/2015 financial year, the fund disbursed loans worth KES 1.6 billion to 165,054 beneficiaries. However, these initiatives account for a very small percentage of the total government budget. For instance, with an estimated total expenditure of KES 1,924.9 billion in 2014/2015 (see Economic Survey 2015), the budgetary allocation to the Women Enterprise Fund represents only 0.4 percent of the total government expenditure. Regarding the implementation of the 30 percent government procurement quota for women, youth, and persons with disability, the fund financed procurement worth KES 10 million, of which women
accounted for KES 3.1 million, while youth and persons with disability accounted for KES 6.6 million and KES 155,640 respectively. The total value of procurement by women, youth, and persons with disability accounted for less than one percent of both total government spending and development expenditure. Given these small proportions, there is need to enhance the focus on the overall government budget, in addition to the affirmative action measures.

There have been attempts to carry out gender-responsive budgeting in Kenya, by both the state and non-state actors. We provide an overview of GRB initiatives in Kenya, with specific focus on the main GRB activities, their outcomes, and the challenges and lessons that can be drawn from the process. The review involves stakeholders who were interviewed during the process and have also had substantive GRB initiatives. The timelines of the initiatives were not clearly documented, and some of the organizations that implemented GRB are no longer in existence (e.g. Abantu). There was also no coordination among stakeholders. Having a clear chronological map of the GRB initiatives is therefore not possible. A review of the initiatives by stakeholder is provided below.

4.1 National Gender and Equality Commission

NGEC has the core mandate of promoting gender equality and freedom from discrimination among all Kenyans, with a special focus on women, children, the elderly, persons with disabilities, youth, and minority and marginalized groups and communities in all spheres of life. The commission is the principal state organ responsible for monitoring the government’s compliance with the international and regional treaties and conventions Kenya is signatory to. NGEC’s mandate also entails coordinating and facilitating the mainstreaming of gender issues, which includes ensuring that the concerns of women and men constitute an integral dimension in the design of policies, laws, administrative procedures, budgets, and budget implementation.

Regarding GRB, NGEC has had activities in three main areas. First, they developed national guidelines for gender-responsive budgeting (see http://www.ngec kenya.org/Downloads/NGEC-GRB-Guidelines-for-National-Govt-in-Kenya.pdf), with support from UNDP and UNFPA. The predecessor of NGEC, the National Commission on Gender and Development, conducted a study on GRB in 2009 (A Study on Gender Responsive Budgeting in Kenya) in which it proposed the development of gender-responsive budgeting tools and guidelines. This formed the basis for the development of the guidelines by NGEC (Guidelines for Gender Responsive Budgeting in Kenya, 2014). The guidelines were developed together with key stakeholders, including the National Treasury, the Office of the Controller of Budget, the Directorate of Gender, line ministries, and civil society organizations.

The guidelines are expected to guide the mainstreaming of gender considerations in the planning and budget formulation processes, as well as in the monitoring and evaluation of the implementation. They will also act as a guide for technical officers and the policy arm of the government in understanding the concept of “mainstreaming in planning”, as well as enabling them and stakeholders to track the outcomes. The ultimate goal of developing the GRB guidelines was to ensure that the budgeting process is responsive to the needs and priorities of women, men, girls, and boys, respectively. NGEC envisages that the development and application of these guidelines will accelerate the transformation and elimination of the structural inequalities that exist between the sexes.

The GRB guidelines basically provide key entry points and steps for GRB throughout the entire budgeting process, key among them being the following:

1. During development of the Medium-Term Expenditure Framework Budget Guidelines (Budget Call Circular) by the Budget Supply Department (the Treasury), where specific guidelines should be given to assess the gender situation in each sector (i.e. gender disparities impacting upon the sector’s performance and Kenya’s Vision 2030) and gender equality issues within the public sector (including capacity development). Further, the outcomes, strategic objectives, and specific measures (short, medium, and long term) for the medium-term expenditure framework period for addressing the respective gender inequalities and resource requirements should be clearly
A Scoping Analysis

articulated. Resources should be classified into three parts: resources to address the promotion of gender equality within employment in the public sector; resources towards capacity development for gender mainstreaming; and resources towards the gender-specific measures identified above. It is expected that gender officers within each line ministry will take the lead in articulating ministerial/sectoral gender concerns.

2. Updating of ministerial strategic plans, where a review should be carried out to assess whether the strategic plan explicitly shows ways of mainstreaming issues of gender and special interest groups and whether specific resources have been allocated to address gender inequalities and inclusivity of women and men and other special interest groups in the country's development agenda.

3. Undertaking of ministerial public expenditure reviews to assess whether ministerial expenditure has taken into consideration the gendered benefit incidence and highlights specific resources that are used in addressing inequalities.

4. Development of medium-term expenditure framework budget proposals by sector working groups, under the guidance of the National Treasury (Budget Supply Department) and the Ministry of Devolution and Planning. In line with the requirements within the budget circular, all sector reports should provide (a) gender-related strategic objectives and outcomes over the medium term; (b) Short-, medium-, and long-term measures that are meant to address sector-specific gender concerns; and (c) resource requirements for addressing specific gender concerns.

5. Submission of the Budget Policy Statement to parliament. The Budget Policy Statement should incorporate specific measures to address gender equality and inclusion issues. A corresponding Gender Budget Statement should be prepared by the National Treasury's Economic Affairs Department and the Ministry of Devolution and Planning’s Directorate of Gender, to specifically highlight: gender equality priorities for the given medium-term expenditure framework period; proposed objectives and strategies for addressing gender inequalities in the current plan period; resource allocations towards addressing gender inequalities; and a review of the performance of the previous plan with regard to addressing gender inequality.

6. Approval of Budget Policy Statement and the budget by parliament. At this stage, parliament plays an oversight role by checking whether specific gender concerns were addressed in the budget.

7. NGEC is expected to carry out scheduled “gender-responsive budget audits” at county and national levels and issue advisories to the respective ministries/departments and county governments. They have not yet carried out any GRB audits, and the audits are also not in their current workplan.

The guidelines were disseminated to government officers in charge of finance and planning, as well as other relevant government offices and civil society organizations. They were then used in the analysis of the National Budget 2015/2016. They were also used as a sample to create awareness among county officers in charge of gender and finance in Homa Bay, Kisii, Kakamega, Siaya, Busia, Vihiga, Trans Nzoia, Nyamira, Nandi, Bungoma, and Uasin Gishu Counties. This was done as part of the preparation of county guidelines on GRB, envisioned to be launched in 2016. This sensitization activity was supported by the Office of the Controller of Budget, county controller officers, the Transition Authority, the National Treasury, and the Ministry of Devolution and Planning. The activity was funded by UN Women.

The second NGEC activity in GRB has been the analysis of the budget from a gender perspective. They analysed the 2010/2011, 2011/2012, and 2012/2013 national budgets and the 2010/2011 and 2011/2012 health sector budgets, and are also in the process of analysing the 2015/2016 national budget. NGEC also conducted a pre-budget analysis (approved budget estimates for the “general economic” and “commercial affairs” sectors 2015/2016). The analysis concluded that the policies, laws, and structures put in place by the government continued to be impeded by inadequate funding.

They also conducted a post-budget analysis (analysis of the national budget 2015/2016, with focus on the trade and agriculture sectors). This analysis concluded that the implementation of various policies and legal documents on gender was weak, and that national commitments outlined in Kenya Vision 2030 were also
not comprehensively undertaken. They also concluded that public participation in the budget process was still weak. NGEC disseminates the reports to small forums of stakeholders. At the moment, it is not clear what effects these reports have had on the efforts to ensure that budgets are gender responsive.

The commission’s third activity was capacity building. NGEC has trained select counties, initially on a pilot basis, supported by UN Women. The training encompassed the analysis of county government budgets from a gender perspective with relevant county government staff. This has been carried out for two financial years. There has been sensitization of organizations on GRB, both in-house within NGEC and externally. In 2014, they carried out capacity building for County Executive Committees on equality and inclusion. NGEC developed a performance contracting toolkit that guides the public and private sectors on gender mainstreaming and GRB. They also developed and disseminated to county governments a handbook on integrating the principles of equality and inclusion in the county development programmes.

The NGEC efforts on GRB indicated that it was difficult to highlight tangible examples of clear successes, especially given that the budget is still not gender responsive. However, there have been some local-level successes: after the training, Busia and Nyeri Counties made deliberate efforts to allocate expenditure towards gender-specific needs. Busia and Nyeri Counties can therefore be used as a good pilot case studies.

NGEC is also implementing several GRB-related activities in 2105/2016, which include:

1. Development of county level-guidelines on GRB, funded by UN Women
2. Capacity building of national public officers (in finance, planning, and devolution) on equality and inclusion in the budget-making process
3. County-level analysis of budgets from a gender perspective, with the aim of drawing recommendations, especially on capacity building

Challenges

NGEC has encountered several challenges when implementing GRB programmes, including the following:

1. A monitoring and evaluation framework has been lacking, with no systematic way of measuring impact and following up on specific interventions. This has made it difficult for NGEC to know how much they have influenced GRB processes through their efforts.
2. The use of the word “gender” has met with a lot of resistance. To circumvent this problem, NGEC has proposed the use of “equal and inclusive budgeting”, as opposed to gender-responsive budgeting. The argument is that GRB has been mainly associated with women; since women already have separate funds (such as the Women Enterprise Fund), there is no need to allocate more resources to them.
3. NGEC came up with a reporting tool for gender mainstreaming as part of the performance contracting requirements. However, most organizations only report the small budgetary allocations that are spent on sensitization workshops rather than looking at gender mainstreaming and GRB as they relate to the entire budget. There is also a lack of understanding of gender mainstreaming and GRB. Because of lack of funds, NGEC was able to organize only one workshop with 40 participants. There is a need for financial resources to enable more capacity building.
4. Most funds, especially from donors, have specific pre-conceived activities that are supposed to be implemented within a specified time frame. It is therefore difficult to drive an independent GRB agenda that is longer term.

Lessons

There are several lessons that can be drawn from the NGEC experience:

1. The success of GRB initiatives highly depends on the level of stakeholder buy-in. At the national level, a lot has been done, but there was not adequate buy-in by the National Treasury.
2. There is a need for proper monitoring and evaluation mechanisms for follow-ups to ensure the successful implementation of initiatives.
3. There is need to take a sector/county approach and then use the sector or county as a case study. The programme should be long term to ensure that the objectives are met and sustained.
4.2 German Agency for International Cooperation

The initial GRB efforts between 1997 and 2002 by civil society organizations and the government were largely supported by GIZ (then German Technical Cooperation/GTZ). The key outcome of these efforts was the gender analysis of the agriculture sector, which led to the implementation of more gender-sensitive extension services.

GIZ also contributed to the implementation of GRB in Kenya through the bilateral Support to Public Finance Management Reforms project in Kenya between 2009 and 2013. Under the project, GIZ supported the Kenyan Ministry of Finance in the implementation of its Public Finance Management Reform Programme with a specific programme on GRB (see Schneider, undated).

Several activities were undertaken in support of GRB. First, research was carried out to provide evidence on the distribution impacts of public spending for education and health sectors (see L. Demery and I. Gaddis, Social Spending and Kenya’s Poor: A Benefit Incidence Analysis, 2009). The results revealed gendered differences in both education and health. The findings were meant to sensitize decision makers on the distributional effects of public spending and enable them to design spending policies that are more equitable (both by gender and level of income). There was also a benefit incidence analysis of public spending for the agriculture sector in 2012 (see L. Demery and I. Gaddis, Public Spending and Farming in Kenya, 2012).

Second, there was capacity building aimed at the development of analytical skills in gender-responsive budgeting. The support focused on key budget officers in the Ministry of Finance, the Ministry of Planning, the Ministry of Gender, and select sector ministries. Two GRB training workshops were organized in August and November 2009, emphasizing gender issues in the agricultural and health sectors, both among the priority areas of German–Kenyan development cooperation. Beyond introducing training participants to the main GRB concepts and tools, participants also analysed select programmes from a gender perspective, with the recommendations from the analysis being published in two discussion papers (i. Gender Analysis of the 2009/2010 Budget in the Agricultural Sector in Kenya, edited by Monica Aoko and Katrin Schneider and ii. Gender Analysis of the 2009/2010 Budget in the Health Sector in Kenya, edited by Betty Maina and Katrin Schneider).

Third, to institutionalize GRB and increase the sustainability of GRB activities, GIZ supported the establishment of a GRB network composed of the training workshops participants (who were expected to continue networking). It was hoped that this group would be instrumental in spearheading the incorporation of a gender perspective in programme-based budgeting, which was being introduced by GIZ. However, this network never became operational.

Lastly, GIZ supported the development of a handbook on GRB, which was targeted at budget officers in the relevant ministries (see K. Schneider, Manual for Training on Gender Responsive Budgeting, 2006). It was intended to be a practical guide for gender mainstreaming in budgets. The manual contains the following:

- An introduction to main concepts (gender, gender equality, gender mainstreaming, GRB, etc.)
- An overview of gender-responsive budgeting initiatives (good practices and lessons learned)
- Stakeholders and steps of implementation of GRB
- An overview of GRB tools

In addition to the manual, GIZ also prepared factsheets in 2010 that sought to explain why GRB was important and how it could be integrated into the budget process (see K. Schneider, Reforming the Public Financial Management System in Kenya – Why Gender Relations Matter, and K. Schneider, How Does GTZ Support Gender-responsive Public Financial Management in Kenya?, 2010, both from the Support to Public Finance Management Reforms project).

Challenges

The main challenge in the GIZ experience with GRB was the programme’s short period of implementation. GRB
Entry Points for Deepening Gender-responsive Budgeting within Public Finance Management Reforms

is not a component of the current Support to Public Finance Management Reforms project, so some of the activities, which had not been completed in the previous year, were left hanging. As a result, there were no follow-ups after the end of the previous project. This affects the sustainability of the GRB efforts that had been initiated. Further, despite involving a broad range of stakeholders, the budget is still largely not gender responsive.

Lessons

GIZ recognized that international experience has shown that successful GRB initiatives entailed cooperation between key government departments (such as the Ministry of Gender and the Ministry of Finance) and a strong civil society and/or parliamentarians for a strong oversight role. They incorporated non-governmental research institutes such as the Institute of Economic Analysis and the National Taxpayers Association as well as parliamentarians and representatives of these NGOs and the Kenyan Women Parliamentary Association into the training workshop events.

GIZ also noted that GRB is not only about the gender-responsive analysis of budgets, but eventually aims to change budget allocations and the design of programmes in order to ensure that both women and men benefit from public expenditures more equitably. Hence, GRB not only has a technical aspect, but also a political one. There is need for broad-based buy-in of the GRB process.

GIZ also noted that the best starting points would be at the sector level (especially those that have been targeted before – agriculture, education, health, and water), scaling up after successful implementation of GRB in these sectors. A situational analysis for each sector is a very important starting point, as it gives an overview of gender dimensions for each sector (which would also provide the rationale for GRB at the sectoral level). At the local level, it is necessary to work with a model county, and then use the county to scale up the initiatives. Lastly, the initiative should start with the implementers (who should be involved at all stages), then involve oversight institutions for accountability.
4.3 Society for International Development

The Society for International Development has supported gender-responsive work in Kenya through its gender programme, which is a core programme. The work was done between 2013 and 2014 within a broader project titled Institutionalization of Equity and Equality in Public Financial Management under the New Constitution of Kenya, which was funded by the Canadian International Development Agency, now the Department for Foreign Trade and Development.

Key engagements around GRB include the following:

- Situation analysis of GRB work in Kenya, including identifying the key players and their interventions, successes, and challenges. This yielded a report on GRB in Kenya that can be accessed online, and a policy brief on the same –
  - http://www.sidint.net/docs/GenderResponsiveBudgeting_booklet.pdf
- Development of a GRB training manual that can be used to build the capacity of institutions/individuals over a five-day period. The manual was distributed to key institutions that train leaders, including the Centre for Parliamentary Studies and Training and the Kenya School of Government.
- Support for the Kenya Women Parliamentary Association in the development and printing of the GRB guidelines for parliament, which provide a quick reference for the parliamentarians during the budget review process. The guidelines are an important tool for the gender-budgeting review process.
- Two training programmes on gender-responsive budgeting with stakeholders identified from the situation analysis. The training programmes used the GRB training manual. The first (three-day) training was for the executive arm and select civil society organizations. The key participants were mostly finance, budget, and gender officers from line ministries. There was representation of both male and female officers. Notable institutions included NGEC, Office of the Auditor General, Ministry of Planning, and Ministry of Gender. During the training for gender officers and NGEC, the team came up with concrete proposals for moving the GRB agenda forward, which entailed the formation of a technical team with membership from all represented organizations (e.g. NGEC, Parliamentary Budget Office, Kenya Institute for Public Policy Research and Analysis, line ministries). NGEC was to spearhead the process and develop specific proposals to move the agenda forward, such as “gender circulars” to be prepared by the National Treasury. The second training was organized jointly with the now defunct Transition Authority and Kenya Women Parliamentary Association to train the newly elected women representatives. The training programme involved steps in the budget process, ways to ensure gender responsiveness, review of budget reports, and skills to ensure effective negotiation for gender-responsive policies. The trainees included 36 out of the 47 elected women representatives.
- Public dialogues on gender budgeting. The Society for International Development also conducted public dialogues on gender-responsive budgeting in six counties – Nairobi, Machakos, Kisumu, Kakamega, Mombasa, and Kajiado. The meetings were held jointly with local non-state actors such as citizen forums, as well as representatives of county governments.

The public dialogues on GRB resulted in enhanced capacity building for Members of County Assemblies and non-state actors during dissemination forums held in Kisumu, Kakamega, Kajiado, Machakos, and Mombasa Counties. Notable partners included Kenya Female Advisory Organization, Kajiado Civil Society Forum, National Taxpayers Association, and others.

The Centre for Parliamentary Studies and Training has also used the GRB manual developed by the Society for International Development for the induction programme for new Members of National and County Assemblies in Kenya.

Through partnerships with non-state actors who were like-minded, the society was able to increase awareness and promote gender budgeting work in Kenya.
Lessons

From the Society for International Development experience, one key lesson is that creation of local-level partnerships is important for pushing the GRB agenda at county/local levels. Secondly, during the end-term evaluation of the project, stakeholders revealed that there was a need to allocate more time for training and workshops. Further, there was a need for follow-up meetings to review the extent of implementation of GRB in the county budgeting processes, beyond the trainings and sensitization workshops. The lack of a comprehensive monitoring and evaluation framework was mainly because of the short-term nature of the contract that the Society for International Development had with the Canadian International Development Agency. Successful GRB initiatives require longer-term project periods that not only include the implementation of the project objectives, but also incorporate a component of longer-term support to the recipients of the training. This is to support both implementation at institutional levels and monitoring and evaluation to gauge the progress.

One stakeholder interviewed during the end-term evaluation also emphasized the need to involve GRB players in the entire budgeting process, so that the whole process mainstreams equity and equality.

4.4 Kenya Women Parliamentary Association

The Kenya Women Parliamentary Association (KEWOPA) is a membership association of all women parliamentarians (drawn from all political parties, both elected and nominated) in the Senate and National Assembly. Their main role is to strengthen the members’ capacity for the development of gender-responsive legislation and advance equality values and principles in their oversight role.

KEWOPA's key output with regard to GRB has been the development of the GRB guidelines for parliament, in collaboration with the Parliamentary Budget Office and with financial and technical support from State University of New York (Kenya Parliamentary Strengthening Programme) and the Society for International Development. These guidelines were necessary to equip Members of Parliament and National Assembly technical staff with the skills and knowledge needed to contribute to the development of a gender-responsive budget and bring gender equality perspectives to the fore of legislation, public policies, and programmes. This was upon the realization that GRB was an effective tool which could be used to hold governments accountable for their commitment to the achievement of gender equality. Overall, the guide was supposed to support parliament to mainstream gender as it exercises its legislative authority in determining allocation of revenue, appropriation of funds for expenditure, and oversight, as provided for in the Constitution of Kenya.

The guidelines provide key questions that can be asked at each stage of the budgeting process. The budget process is summarized into five key sections:

1. Policy setting and targeting. The main objective is to analyse policies and programmes in the budget from a gender perspective.
2. Formulation of detailed estimates and submission to parliament. The objective is to assess the level of resources that have been allocated towards the promotion of gender equity and equality.
3. Approval of revenue measures by parliament. The objective is to ensure that the revenue measures promote gender equity and equality.
4. Budget execution. The objective is to ensure that resources are used to meet the intended objectives.
5. Submission of audited accounts. The objective is to assess how well programmes were implemented.

KEWOPA further notes that the creation of an enabling environment for GRB requires both capacity building for parliament and research.

The guidelines have been used to develop the capacity of 35 county governments. The outcome has been a successful increase in allocation of resources to specific sectors such as health. Some civil society organizations such as the Federation of Women Lawyers–Kenya and Uraia have also used the GRB guidelines for their trainings. The federation is using the guidelines to develop the capacity of Members of County Assemblies.
Challenges

Implementing GRB has been difficult mainly because some Members of Parliament are not able to follow budget proceedings. At the county level, KEWOPA has been unable to include County Executive Committees in their trainings and have mostly worked with Members of County Assemblies. The fact that new Members of Parliament are elected after five years makes it challenging to sustain GRB capacity-building efforts. Trainings at the county level have also been short due to budgetary constraints. They therefore do not manage to analyse the entire budget, but rather target a few sectors. Successes of the GRB efforts are also sector specific.

KEWOPA has not been able to carry out an evaluation of the GRB initiatives, which has mainly been attributed to lack of funds. Lastly, GRB is still fairly new for both national and county governments; the focus is on more traditional gender issues, as opposed to looking at the budget in its entirety.

Lessons

First, KEWOPA notes that collaboration among civil society organizations, government, and all relevant stakeholders is required for the integration of GRB into the budget process (KEWOPA 2012). Second, successful implementation of GRB requires up-to-date sex-disaggregated data at the sector level. Third, there is need for political will and commitment and also broad-based participation by all (executive, legislature, and civil society) for GRB to succeed. Fourth, there is need to appreciate that GRB also has a political dimension that calls for accountability on issues of gender equality. This can be achieved through ensuring that every policy proposal, and in particular the budget, is scrutinized from a gender perspective by gender experts. Currently, parliament only focuses on the numbers. Fifth, there is need for stronger oversight by parliament, given that the constitution grants them the mandate to influence the budget and amend it.

4.5 Collaborative Centre for Gender and Development

The Collaborative Centre for Gender and Development was among the first institutions in Kenya to undertake GRB. They first analysed the budget from a gender perspective (around the year 2000), with focus on the defence and education budgets. They tried to partner with the Ministry of Finance, but their efforts were not successful because the ministry was quite closed at that time. They got grants from the Canadian International Development Agency and UN Women (then UNIFEM) to carry out capacity building on GRB both within government and outside. Since then, the Collaborative Centre for Gender and Development has largely focused on capacity building on GRB and development of training materials. An example of GRB publications by the centre is *National Budgeting Tools for Gender Aware Budgeting* by Wanjiku Kabira and Titus Kalembu, published in 2001.

In 2009, the centre trained Members of County Assemblies on GRB at the Centre for Parliamentary Studies and Training. They have also trained gender officers within government and in non-governmental organizations. In addition, they trained women’s organizations on GRB so that they can use the knowledge to demand better service delivery. They also recently trained Uraia, an organization that offers civic education through partnerships between civil society and donors.

Challenges

The buy-in for GRB has been difficult, especially because some people do not understand the role of women in budgeting. There is a lot of interest in GRB at the county level, but there are no funds for training.

Lessons

GRB can only succeed if the government has the necessary political will and fully embraces the GRB process. There is need for monitoring and evaluation of GRB initiatives, which has been lacking.
While there have been a lot of trainings on GRB, the Collaborative Centre for Gender and Development notes that the budget is largely gender insensitive, which they attribute to the following:

- Lack of political will and commitment by government, a situation that highlights the need to institutionalize GRB.
- Those who received training did not impart the knowledge to their colleagues, meaning that training-related synergy was limited.

4.6 United States Agency for International Development

United States Agency for International Development (known as USAID) has not had a particular focus on GRB but has collaborated with partners to implement specific GRB programmes. They supported KEWOPA in the Kenya Parliamentary Strengthening Programme and also supported them in the development of the GRB guidelines. They had a project with the International Republican Institute on approaches to women’s leadership; it included a component on GRB, as it was seen as a good entry point for activities that enable women to interact with decision makers.

4.7 International Republican Institute

The International Republican Institute was founded in 1983 as a non-profit, non-partisan organization dedicated to advancing freedom and democracy worldwide by developing political parties, civic institutions, open elections, democratic governance, and the rule of law. In Kenya, the institute implemented a USAID project from April 2013 with the objective of enhancing the participation of citizens in decision making, as provided for in the Public Finance Management Act 2012. This was done by empowering women to engage in devolved governance through participation in the budget process and advocating for gender-responsive development at the county level.

The International Republican Institute’s programme was implemented in eight counties: Mombasa, Baringo, Kisumu, Isiolo, Homa Bay, Nairobi, Nyeri, and Bungoma. It conducted training workshops for county leaders on gender-responsive budgeting, citizen participation, and social auditing. Similar trainings were also held for civil society organizations, which were then followed by stakeholder forums in which these organizations and county leaders were brought together to discuss gender-focused priorities for inclusion in the county budget. The institute also conducted civic sensitization forums, during which the trained civil society organizations empowered women at the grassroots to advocate for gender-responsive county budgets, either through the implementation of specific projects or through enhancement of specific budgetary allocations. Through this programme, citizens’ understanding of the budgeting process was greatly enhanced, and this led to them successfully lobbying for the integration of gender-focused priorities in the county budget. For instance, in Homa Bay County, civil society organizations successfully lobbied for increased funding to health and education.

The International Republican Institute also partnered with some county governments to collect citizen priorities through budget forums and the institute’s SMS platform “Toa Maoni”. Access to information was also a key aspect of the programme – the institute enabled improved gender-focused budget analysis by citizens through the provision of advance budget information/county budget estimates prior to the budget hearings. The programme had a number of overall successes: establishment of a positive working relationship between county government officials and civil society; provision of a platform through which women could articulate gender-focused priority issues; and, to ensure sustainability, formation of empowered civil society networks. The networks are active to date; one example is Isiolo County Gender Watch, which currently empowers citizens to advocate for gender-responsive budgets through local radio shows and community forums.

Challenges

There was lack of political will from county governments. Consequently, the International Republican Institute did not succeed in incorporating county executives into their activities. Second, their trainings
initially targeted only women. There was a need to include men in the trainings to counter the impression that it is purely a women’s affair. Third, civil society organizations are seen as competitors in some counties. This makes it difficult for them to actively participate in the budget-making process. Fourth, the institute’s activities had limited impact with regard to GRB because their narrow approach only focused on lobbying for increases in specific budgetary allocations, as opposed to looking at the budget in its entirety. Fifth, there was no situational analysis on gender for most counties, yet it is a crucial GRB input. Last, the activities were short term, which was mainly due to the time frame of the grant.

Lessons

The International Republican Institute noted that successful GRB initiatives require participation by all stakeholders (including the executive, the legislature, and civil society organizations). Second, it is necessary to first pilot the GRB initiatives in some counties before scaling up. Third, GRB initiatives should be long term, with adequate monitoring and evaluation. Fourth, there is need to simplify manuals and guidelines and also build the capacity of stakeholders. Lastly, GRB efforts should be initiated at the beginning of the budget cycle, as opposed to the end of the cycle (as the institute did).

4.8 Parliamentary Budget Office

The Parliamentary Budget Office has not had major GRB activities, but they collaborated with KEWOPA in the development of the GRB guidelines for parliament. They also carried out a gendered analysis of the 2014/2015 national government estimates of both recurrent and development expenditure. The analysis was an attempt to provide a critical appraisal of whether the needs and interests of males and females were addressed in the public expenditure choices that the government was proposing for the 2014/2015 financial year.

They found that the 2014/2015 budget consisted of only one programme (the Maternal and Child Health Programme) with specifically targeted expenditures that were intended to meet women’s needs. However, there were other programmes under general budget expenditure that had gendered implications, key among them preventive and curative programmes under the
Ministry of Health and women and youth empowerment activities under the Ministry of Devolution and Planning. Overall, the 2014/2015 budget can be seen as not gender responsive.

The Parliamentary Budget Office underscored the need for sex-disaggregated data to enable gendered budget analysis and also support monitoring and evaluation. They recommended that the Public Finance Management Act 2012 should be amended to include a requirement for the inclusion of gender-disaggregated indicators in the programme-based budgeting. This would provide a watertight legal framework for the mandatory implementation of GRB. They also noted that, since substantial services and resources have been devolved to counties, there is a need to build the capacity of counties on GRB.

4.9 Other Stakeholders

This study also looked at other stakeholders who did not have major GRB projects. These include the following:

1. **The African Development Bank.** The bank has not had a public finance management programme over the past five years, but they carried out a gender country assessment in 2006. They are planning to do another assessment. Their views on the GRB experience in Kenya were, first, that carrying out previous GRB initiatives at the end of the budget cycle was a major shortcoming. Future initiatives should be implemented at the beginning of the cycle. Second, there is need for wide stakeholder buy-in and participation; efforts should also encompass all key players, rather than being initiated by a single institution. Third, a successful gender-responsive budget should be supported by relevant and timely scientific research and good statistics. Fourth, there is need for strong participation by civil society. Fifth, there is a need to identify a champion for gendered policy decision making. Sixth, for GRB to be successful, it must first be included in policy.

2. **International Rescue Committee.** In about nine counties (Trans Nzoia, Uasin Gishu, Nandi, Kisumu, Kisii, Migori, Taita Taveta, Mombasa, and Kwale), this NGO has been running a programme called Peace Initiative Kenya, which is funded by the United States Agency for International Development. Their main focus is on gender-based violence, but they also seek to influence the budget by supporting women’s groups to advocate for increased funding towards gender-based violence and related expenditures. They have worked closely with gender technical working groups, especially in Kisumu and Migori.

3. **The Institute of Economic Affairs.** This institute has carried out some work related to GRB, with a focus on (i) gender analysis of the 2004/2005 budget, (ii) research on the challenges of mainstreaming gender into the budget process, (iii) profile of women’s socio-economic status in Kenya, (iv) research on gender and tax, and (v) GRB training for government economists in 2004.

Other stakeholders were contacted (e.g. the Department for International Development, United Nations Development Programme, The Institute for Social Accountability, International Budget Partnership, and the Danish Embassy), but they indicated that they did not have any programmes on GRB.
5. GENDER-RESPONSIVE BUDGETING: INTERNATIONAL EXPERIENCE AND GOOD PRACTICE

The world’s first gender-responsive budgeting initiative 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.

To learn from good practices by other African countries, this study looked at the experiences of South Africa, Tanzania, and Morocco. These nations have been seen as the best case studies for Africa.

5.1 South Africa

One of the best documented GRB initiatives was established in South Africa in 1995 after the end of apartheid, under the Women’s Budget Initiative. The initiative was launched through the collaborative efforts of parliamentarians (the Joint Standing Committee on Finance, later replaced by the Committee on the Status and Quality of Life of Women) and two non-governmental organizations – the Institute for Democracy in South Africa and the Community Agency for Social Enquiry (World Bank 2003). Researchers were selected from various non-governmental organizations and academic institutions, and were supported by a reference group consisting of select parliamentarians, government officials, and members of NGOs. In the first year, the initiative was supported by the core funding of one of the NGOs, sourced from the United States Agency for International Development and the Ford Foundation. In subsequent years, the initiative received support from the Netherlands Embassy, the Commonwealth Secretariat, the Ford Foundation, UN Women (then UNIFEM), the Charles Stewart Mott Foundation, Oxfam-Canada, the Novib Gender and Development Fund, and the German Agency for International Cooperation’s (then GTZ) Pilot Gender Project.

In 1996/1997, following the launch of the GRB report by the Women’s Budget Initiative, specific highlights from the report were directly incorporated into 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 the (i) development of a statistical database that provided 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.

From 1996 to 2000, a “women’s budget” was prepared annually. The idea behind the budget exercise was to analyse any form of public expenditure or method of raising revenue in the context of the benefits that would accrue to women and girls in relation to men and boys. The first phase of the initiative focused on four sectors – welfare, education, housing, and the Reconstruction and Development Programme – as well as on the cross-cutting themes of taxation and public sector employment. The second phase, launched in early 1997, included areas such as health, justice, safety and security, correctional services, transport, home and foreign affairs, agriculture, land affairs, and energy. The analysis of public expenditures was in three categories: amounts allocated to women-specific projects to determine the level of gender-specific expenditures; affirmative action and other policy initiatives in government employment that promote the development of female staff members; and funds allocated to all other government policies and programmes and the
effect of these expenditures on women relative to men in the aggregate and on different groups of women. Generally, the GRB process followed a number of steps, which included:

1. A sectoral analysis and evaluation of the existing position of women, men, girls, and boys in terms of issues such as education, health, and safety
2. An assessment of the current policy to determine whether it correctly addressed the requirements of the situation
3. An assessment to determine whether adequate resources were allocated to implement the gender-sensitive policy
4. An attempt to find out whether the resources allocated were used effectively to achieve the intended goals

However, the success of the GRB initiatives was not sustained. This was due to the departure of key people who spearheaded the process, which exposed the key weakness of many GRB initiatives — the linkage of the programmes to few motivated persons. A recent review of the South African 2012/2013 budget by the Motsepe Foundation revealed that departmental budgets were not gender responsive, as their policies were generally assumed to be gender blind and they also lacked gender-disaggregated data to enable gendered analysis. Thus, the gains made by the Women’s Budget Initiative were not sustained. The foundation proposed reinvigorating a multi-stakeholder gender-responsive budget analysis in the South African context by assessing from a gender perspective the budgets and policy frameworks of four departments: Health, Trade and Industry, Agriculture, Forestry and Fisheries, and Energy.

• GRB should encompass all the steps — from a situational analysis to a review of budgetary allocations and expenditure — rather than taking the narrow approach of advocating for increases in specific budgetary items. This was one of the key strengths of the South African GRB experience.
• It is important to have adequate sex-disaggregated data to enable the implementation of GRB programmes.
• There is need for a broader participatory base in order to reduce the level of dependency on a few political leaders or motivated individuals. This undermined the sustainability of the Women’s Budget Initiative.
• The impact of GRB initiatives is only felt in the medium to long term. Thus, policy changes and implementation should be gradual, and plans should be made for longer-term GRB interventions.

5.2 Tanzania

Tanzania is considered to be a frontrunner of GRB in Africa. GRB work in Tanzania was started in 1997 by the Tanzania Gender Networking Programme, in partnership with civil society organizations of the Feminist Activist Alliance. The inception of GRB work coincided with the introduction of the first medium-term expenditure framework and the move towards performance-based budgeting. Their strategy focused on lobbying policymakers, economists, statisticians, and researchers to adopt more progressive and gender-equitable approaches to development.

The main objective of the ensuing Gender Budgeting Initiative was to strengthen consensus building, collective action, and advocacy skills for women’s and human rights groups regarding gender equity and equality in policy and the budgeting process. The Gender Budgeting Initiative sought to examine the national budgeting process by assessing how public resources are allocated and how the allocation impacts women and groups such as youth and poor men. The second phase entailed popular campaigns focusing on educating Tanzanians on how macroeconomic issues and policies, budget processes, and resource allocation and implementation affect them.
Some of the Tanzanian achievements (see Mhina 2007) with regard to GRB include the following:

1. The Tanzania Gender Networking Programme was successful in raising awareness about and increasing acceptance of GRB, both within government and civil society.

2. The GRB programme was successful in influencing budgetary allocations. For example, the water sector allocation increased from 3 percent to 6 percent of the national budget, while the health sector budget increased to 15 percent. These two sectors are seen as benefiting more women and men.

3. Pilot sectors were created for institutionalizing gender mainstreaming and budgeting interventions in health, education, agriculture, water, community development, and local government.


5. Recognition of government commitment has been regularly reflected in budget speeches (for example, the President’s Office and the Ministry of Planning and Privatization, which initiated gender mainstreaming in planning and budget processes).

6. The Tanzania Gender Networking Programme has successfully managed to influence the budget guidelines to incorporate gender issues since 1999. 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 Ministries of Community Development; Women Affairs and Children; Education and Culture; Health; Water, Energy, and Minerals; and 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; and (v) setting gender monitoring indicators.
The Ministry of Water has, to a large extent, institutionalized GRB into its work, and several ministries have specific budget lines for gender activities or GRB training.

7. 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.

**Challenges**

The extensive awareness of GRB was not always matched with consistent implementation. Some of the challenges were due to skill gaps at different levels, the mandate and ability of gender actors, and poor coordination between the different development partners and government-led groups.

**5.3 Morocco**

In Morocco (see M. Chafiki and Z. Touimi-Benjelloun 2007), the GRB project was set up in two phases: the first phase (2003–2004) enabled the sensitization of ministries and the elaboration of tools as articulated in the practical guide and GRB handbook. The handbook was prepared for capacity building of budget and planning managers in every line ministry. It was meant to serve as a normative framework for the implementation of results-oriented budget reform and for the identification of entry points for the integration of gender concerns within the planning and programming budget process.

To initiate the GRB process, the Prime Minister sent a policy letter to all ministerial departments instructing them to take gender into account in preparing the 2007, 2008, and 2009 budgetary forecasts and government estimates and to make use of results-oriented gender-sensitive indicators (UNECA 2009). On 8 March 2007, he issued a circular calling for gender mainstreaming in the development programmes and policies of all ministerial departments.

The second phase (2005–2008) entailed the institutionalization of the Gender Report, which accompanied the Finance Bill. The 2006 budgetary forecast and government estimates institutionalized the annual Gender Report as part of the national economic and financial report to ensure that the budget was gender responsive and that there was progressive appropriation of GRB by ministerial departments and non-governmental organizations (UNECA 2009). An increasing number of ministerial departments (11 in 2006 and 21 in 2008) were contributing to the development of the annual Gender Report. The report analyses the gender dimensions of public policies and budgets and their impacts on the population, and also reinforces the accountability of the Moroccan government and its commitment to gender equality and human development. It also identifies the policies’ successes and gaps 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, involving 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 the community level for the establishment of a community-based monitoring system and an estimation of the costs of achieving the Millennium Development Goals in a gender-responsive manner. There was also support from NGOs, especially through the organization of training sessions and research.

Implementation of GRB in Morocco took the following steps (UNECA 2009). First, to launch the process of gender-sensitive budgeting, the Budget Department of the Ministry of Finance, with the support of the World Bank, initiated in 2002 the Preliminary Study on the Methodological Feasibility of Gender and Childhood Budgetary Accounts in Morocco. The study concluded that a “gender approach” would: help to boost the efforts made in the fight against disparities; ensure an appropriate level of expenditure on the empowerment of children and women; increase the effectiveness of spending; increase the capabilities of ministerial departments and provide them with instruments for gender-based analysis; and clarify the degree to which policy responds to men’s, women’s, and children’s needs.

Second, there was capacity building for gender mainstreaming in the elaboration and analysis of sectoral
A Scoping Analysis

budgets from 2003 by the Ministry of Finance, in partnership with UNIFEM. More than 15 technical workshops on GRB training and awareness creation were organized by the Ministry of Finance in partnership with UNIFEM. The tools for the capacity building and training of trainers included the production of a practical guide on results-oriented gender mainstreaming budgetary reform and the drafting of a training manual on GRB.

Third, gender-responsive targets and gender-sensitive indicators were developed through the drafting of the 2005 national report on the Millennium Development Goals from a gender perspective. Data on the differentiated needs of men and women at the local level was also collected.

Fourth, there was institutionalization of GRB through the inclusion of specific requirements in the budget circular (as explained above) and also institutionalization of the Gender Report.

Fifth, two ministries were selected for support for effective gender mainstreaming in budgetary planning and programming in 2007 (vocational training and literacy) and three additional departments in 2008 (health, employment, and finance), which were already allocating budgets in a gender-responsive way and were expected to serve as models for other ministries.

Lastly, a knowledge management system and communication strategy was developed, which incorporated a website (www.finances.gov.ma/genre), a special issue of the Ministry of Finance quarterly review Al Maliya devoted to GRB, and a video documentary on the gender approach in the budgetary process. Further, a GRB “centre of excellence” was established in February 2013 within the Directorate of Studies and Financial Forecasts. The initiative was a collaboration between UN Women and the Ministry of Economy and Finance, and it was aimed at linking various GRB stakeholders at regional, national, and global levels.

The Moroccan experience with GRB (UNIFEM 2007; UNECA 2009) can be cited as one of the most 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 GRB initiatives in Morocco succeeded because of the following:

1. The issues of gender equality were well grounded and situated within the broader frame of policy implementation. The reduction of gender inequality was among the government’s main strategies, as stated in the National Human Development Initiative, which was to be achieved with a national budget that took into account women’s and men’s differentiated needs.

2. There was political support at the highest level. The influence of such high-level political will on all others was essential for both buy-in and sustainability.

3. Finding and investing in the right entry point is vital. A critical success factor in Morocco was the ownership that the Ministry Finance took and the time they spent building the capacity of ministry 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.

4. Ensuring broad involvement and ownership over the long term is critical.

5. Honing in on high-leverage sectoral priorities for achieving gender equality is crucial. While integrating the GRB initiative in the overall budget process is important, concrete results can more quickly be achieved 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.

5.4 Australia

Australia has a 30-year history of gender-responsive budgeting and has greatly influenced GRB efforts worldwide. Australia pioneered the development of a national women’s policy machinery in the 1970s, which inspired the United Nation’s approach to gender mainstreaming. A defining characteristic of the Australian GRB initiative has been the publication of gender budget statements (with summarized versions), which sought to outline the impact of the annual budget on
gender equality (Sharp and Broomhill 2013). This was initiated through a pilot of 13 departments, which resulted in a Women’s Budget Statement as part of the 1984/1985 budget documents. The efforts were largely initiated and supported by the Prime Minister, who indicated in his foreword to the budget statement that, within the overall economic objectives of the government, important budgetary decisions would be made with the full knowledge of their impact on women. The concept of developing a budget that was responsive to the needs of women and girls was initiated by senior feminist bureaucrats who headed women’s policy offices. The publication of the women’s budget statement has evolved over time, from simply a formal reporting mechanism in the 1980s to a more rigorous informative women’s budget process in the recent past.

The key achievements of the GRB efforts in Australia are as follows (Sharp and Broomhill 2013):

- Raising awareness among government bureaucrats on the potential impacts of the government budget on women and gender equality
- Highlighting the small budgetary allocations for programmes targeted at men and women as compared to general government expenditure
- Quantifying the impact of budgets and policies on women
- Contributing to the transparency and accountability of the government’s commitment to gender equality

Several lessons can also be drawn from the Australian experience: the need to nest the women’s budget statements in both technical and political strategies to ultimately change policies and increase funding to promote gender equality; the need for high-level political commitment and will; the dependence of the women’s budget statements on a well-resourced and high-capacity women’s machinery; and availability of sex-disaggregated data.

5.5 Sweden

Sweden is considered one of the frontrunners in terms of gender equality. This has been attributed to the strong commitment by both the government and society (National Commission for the Promotion of Equality 2009). Sweden initiated GRB efforts in 2003 through three pilot projects that were targeted at the transport, regional development, and social sectors, with the overall aim of undertaking a gender equality analysis of all policy areas. The review focused on a number of key areas: equal distribution of power and influence between men and women; the same opportunities for women and men to achieve economic independence; equal conditions and opportunities in employment; equal access to education and training; shared responsibility for children and domestic chores; and freedom from gender-related violence. To achieve these objectives, a National Action Plan for Gender Equality was presented to parliament in June 2003, which outlined a road map for the implementation of gender mainstreaming between 2004 and 2009. Further, indicators were developed to support the measurement of annual progress. External evaluation was also undertaken on an annual basis.

Further, a gender equality unit was set up and gender equality coordinators appointed and trained to support the implementation of the projects. There was also continuous training and support for all officials involved in the work of gender analysis. To ensure political responsibility, each minister was given the responsibility of gender equality within their respective policy areas even though they received support from the gender equality unit. Overall coordination was carried out by the Ministry of Integration and Gender Equality.

The process of change had three key steps. First was the executive decision by senior management to mainstream gender in the budgeting process. An initial
situational analysis was carried out (spearheaded by senior management) to inform the process. Second, the outcomes were translated into policy, which reflected the current situation, what needs to be done, and the desired outcomes. Third was the implementation, monitoring, and review stage.

The process of implementation entailed (i) collection and analysis of gendered statistics (gender impact assessment), (ii) capacity building and skill development in terms of gender analysis and formulation of gender reports, and (iii) development of a support structure through directives by line ministries and clear procedures for follow-up and feedback. There were mechanisms for ensuring that every budgetary proposal was preceded by a gender impact assessment that included a clear action plan.

Even though there are no recent reviews of Sweden’s GRB efforts, the Government of Sweden is still at the forefront of gender equality. This is evidenced by the Swedish Prime Minister’s leadership role in the HeForShe solidarity movement.
6. SYNTHESIS OF FINDINGS AND KEY RECOMMENDATIONS ON ENTRY POINTS

The Kenyan experience in gender-responsive budgeting shows that progress has been made mainly in terms of raising awareness and pushing for government accountability, but there has not been much success in pushing for change in the budget-making process. Key actors have included civil society organizations, donors, and independent researchers, with a major focus on research, advocacy, and training in GRB (especially by GIZ).

An analysis of the 2014/2015 budget by the Parliamentary Budget Office reveals that the budget is still assumed to be gender neutral. In addition, the performance indicators in sector reports and the Budget Policy Statement are gender neutral. For example, under hospital health services, the indicator is “number of patients” receiving treatment, rather than “number of men, women, children, persons with disability, etc.”. Without gender information in the indicators, it is not possible to assess who benefits from the public spending and, similarly, it is not possible to indicate whether the budget is gender responsive. The dismal performance has been attributed to a number of key factors:

1. Most GRB activities targeted the wrong entry points, e.g. emphasizing the oversight role of players such as civil society and parliament rather than implementers (especially the National Treasury and respective line ministries).

2. There has been a low level of financing for GRB activities.

3. There has been a lack of adequate gender-disaggregated data to support GRB. For GRB, adequate gendered analysis is necessary to enable the gendered analysis of policies and also to support monitoring and evaluation.

4. There was lack of political will, which was largely due to the inability by the National Treasury to kick-start the GRB process, despite close collaboration with key players such as GIZ under the public finance management reforms. Thus, the skills obtained through the various capacity-building programmes were not put to use.

5. Implementation of GRB initiatives has been short term, with no monitoring and evaluation. Most programmes were between one and three years, yet GRB requires longer-term initiatives to be able to generate tangible gains.

6. There was lack of coordination among the key players in the GRB process. Even though it is evident that several players undertook GRB initiatives, each player had their own programmes, without reference to previous or ongoing GRB efforts by other stakeholders.

7. Most GRB initiatives have been narrow, mainly focusing on advocating for specific budgetary items, as opposed to looking at the whole budget from a gendered perspective.

The gender-related budgetary items (such as the Women Enterprise Fund) only account for a small proportion of total government spending. Having a gender-responsive budget would entail the incorporation of gender dimensions into the entire budgeting process, from policy to planning, implementation, and execution. For Kenya, there is a need to re-engage and push the GRB agenda forward, with a focus on how GRB programmes can be implemented so that they influence budget allocations and ensure gender equity and equality.

Several recommendations arise from our scoping survey and review of country experiences. These are presented below.
Key Institutions for Gender-responsive Budgeting
Entry Points

It is important to target the right entry point, and most often there are simultaneous entry points. Both the National Treasury and the Ministry of Devolution and Planning can play crucial roles in the initiation of the GRB process. The Directorate of Gender should be instrumental in spearheading the GRB process and providing empirical evidence on the relevance of GRB through compiling sex-disaggregated data and through research and analysis, especially on gendered budgetary implications. The treasury can support the process by incorporating GRB guidelines into the budget circulars to ensure that the preparation of sector reports takes gender issues into consideration.

Sex-disaggregated Data, Research, and Gendered Analysis

A key component of any GRB programme in Kenya should therefore be the collection and analysis of sex-disaggregated data and the carrying out of research on budgetary implications for men and women. These form the basis for evidenced-based awareness creation and advocacy to ensure broad-based participation and buy-in.

There is a need for general budget analysis, in addition to sector analyses where sectors can be used as pilots for scaling up GRB (Budlender 2009). The analysis of sectoral programmes requires additional engagement, with detailed sector-specific policies, budgets, and monitoring, which is more important when seeking to address concrete gender issues. Further, even though social sectors (education and health) have mostly been the sectors of focus due to the size of their budgets, it is necessary to look beyond these sectors. There is also a need to engage both national and county governments, and a model county can be used to scale up GRB initiatives at the county level.

Legal Provisions and Policy

The Constitution of Kenya (2010) and the Public Finance Management Act (2012) make adequate provisions for the principle of equity (which forms the basis of GRB) in budgeting. In addition to the legal provisions, there
is a need to institutionalize gender-responsive budgeting by integrating it into the general budget process to ensure sustainability. This has been done in other countries through the incorporation of a gender dimension into budget circulars/guidelines. This can also be done by having a powerful gender directorate that has adequate budgetary allocation and also has the authority to influence the budget (GTZ 2009). Further, the use of programme-based budgeting is an important opportunity for the implementation of GRB, as has been the experience of other countries such as Tanzania and Rwanda.

**Oversight**

Strong oversight is necessary to hold the government accountable. Oversight institutions such as parliament and the Office of the Controller of Budget can hold the government accountable to achieving gender equity through the budgetary process. These institutions should be provided with specific GRB-monitoring tools and the capacity to be able to meet their oversight responsibility. NGEC is also mandated to carry out GRB audits at both national and county government levels, which would also ensure accountability. In addition to the key state organs, civil society, academia, and the public can play an oversight role through their participation in the budgeting process, as mandated by the constitution and Public Finance Management Act (2012).

There is a need for pressure from outside government (from lobbies, academics, civil society groups, or the media), as this can play a significant role in changing policy formulation and implementation. This should happen in concurrence with capacity-building interventions and be consistent with securing political will. This will generally depend on the ability of the respective gender ministry to generate public interest, which can be through research and dissemination of gendered incidence studies. Intensive pressure can lead to more dialogue between the finance and gender ministries and even facilitate changes to the legal framework (Gombaz 2013).

**Capacity Building**

Further, beyond institutionalizing GRB, there is a need to build capacity throughout all aspects and stages of gender-responsive budgeting to ensure that officers have the requisite gender analysis skills. This can be implemented through the development of a GRB curriculum at the Kenya School of Government and in colleges and universities. NGOs and academia should also be involved in capacity building to establish the necessary expertise for a sustainable dialogue among key actors. As shown by the South African experience, it is necessary to ensure that several key bodies have the requisite technical skills, so that the programme does not collapse following the exit of technical staff.

**Financing**

Inadequate financing has been cited as one of the key challenges to the implementation of GRB initiatives across countries. It is therefore important to ensure adequate budgetary allocations towards GRB initiatives, especially funding for key agencies such as NGEC and the Directorate of Gender.

**Sustainability of GRB Initiatives**

Gender-responsive budgeting needs to be sustained through strong political recognition and commitment, including at the governmental level through the participation of key ministries (the National Treasury, the Ministry of Devolution and Planning) and in collaboration with departments/directorates (e.g. the Directorate of Gender).

GRB activities need to have a long-term perspective and therefore cannot be a one-off activity. Some initiatives were found to be pegged to short donor-funded programmes that end when the funding ends, even without monitoring and evaluation. A good example that has not been mentioned before is the Rwandan case, where GRB was a two-year programme funded by the Department for International Development. Even though the approach that was adopted was intended to encourage institutionalization by incorporating gender budget statements into the medium-term expenditure framework, this was not possible given that the framework itself was under development and also because such reforms need a longer period of time for advocacy. This experience also partly explains the Kenyan GRB case.

Finally, longer-term GRB programmes should be built with the expectation/agreement that government will “take over” the implementation of the initiative by way...
A Scoping Analysis

of budgeting for GRB activities in sectoral and national budgets. This will both underscore the true sense of national ownership and ensure sustainability of the initiatives beyond the intervention of a few donors/partners.

Implementation Steps

In terms of an implementable way forward, we can borrow from the international case studies (which provide a clear and elaborate structure), with adaptation to and contextualization for Kenya as summarized in the figure presented farther down:

1. Develop a GRB programme that has a longer-term perspective and adequate financing and mechanisms for stakeholder coordination. This should be done before the beginning of the budget cycle, preferably before January.

2. Collect sex-disaggregated data, develop analytical tools, and initiate research on gender inequalities and the impact of budgets on gender inequalities. Situational analysis should also be carried out for each sector to identify gender gaps that should be addressed through the budget. There is also a need to carry out budget analysis from a gender perspective. There should be wide stakeholder participation in the process (i.e. research teams should include policymakers, civil society, academics, etc.). The teams, with leadership from the gender directorate, can form a working group on gender that will spearhead the GRB process. The National Treasury and the Ministry of Devolution and Planning should play a big role in initiating the process. Oversight institutions (parliament, NGEC, Office of the Controller of Budget) should also be involved to ensure that they hold the government accountable. This step should be done before the start of the budget cycle – for example, between January and April for a budget cycle commencing in August.

3. Develop gender-responsive targets and indicators to be used in the GRB process, and institutionalize GRB (for instance, through the inclusion of requirements for GRB within the budget guidelines). Development of the gender-responsive indicators should be done before the issuance of the budget circular at the end of August.

4. Develop capacity for GRB implementation at all levels. This should be done before August of every year before the preparation of the sector reports. The respective teams should also receive continuous support during implementation of GRB.

5. Use the research findings to create awareness and advocate for broad-based buy-in of GRB at both national and county levels. This should also be done before the start of the budget cycle – for instance, between May and July. Further, amendments to the Public Finance Management Act can be sought to provide for the submission of a gender report as part of the annual budget statement. This could be pursued during the first year, but implemented during the second year.

6. Identify pilot sectors and counties for implementing GRB. This should be determined by (i) the severity of gender inequalities in the sector and (ii) whether there were any past initiatives in the sector. Based on past initiatives, the pilot sectors could include health, agriculture, and education.

7. Support pilot sectors and counties to implement GRB in their sector reports and budgets. Once successful, gradually roll out to other sectors/counties. This will be carried out between October and January of every fiscal year.

8. Support oversight institutions to ensure that budgets are gender sensitive. This can be done at two levels. First, civil society and the public can make their contributions during the public sector hearings, which are usually between January and March. Second, parliament can also push for GRB during the presentation of the Budget Policy Statement to parliament in February and during the presentation of budget estimates in April.

9. If provided for in the Public Finance Management Act, include in the presentation of the budget to parliament in April and June a gender statement that highlights specific budgetary measures that have been taken to address gender inequalities.

10. Develop monitoring and evaluation tools that will enable the tracking of implementation progress. This should be done during the budget execution. NGEC and the Office of the Controller of Budget can be instrumental in monitoring the implementation progress.
Aligning Gender-responsive Budgeting to the Budget Process

**BUDGET PROCESS**

- National Treasury releases a circular to all government agencies (August 30)
- Preparation of sector reports by ministries (September to February)
- Budget public hearings (September to February)
- Submission of Budget Policy Statement to parliament (February) and approval
- Presentation of budget statement to parliament (June)
- Presentation of Budget Review and Outlook Paper to parliament (November)

**ENTRY POINTS FOR GENDER-RESPONSIVE BUDGETING**

- Situational analysis, data collection, gendered analysis, and development of gendered indicators
- Dissemination of GRB outputs, capacity building on GRB, and awareness creation among key stakeholders
- Inclusion of GRB guidelines in budget circular
- Select pilot sectors and develop their capacity for implementing GRB
- Civil society organizations and the public to lobby for GRB during public hearings
- Parliament (led by KEWOPA) to lobby for GRB during public hearings
- For subsequent years, the budget statement should include a gender statement
- For subsequent years, the Budget Review and Outlook Paper should include a gender statement
REFERENCES


APPENDIX

List of respondents:

1. Jackline Nekesa, National Gender and Equality Commission
2. Martin Masinde, Parliamentary Budget Office
3. Edith Imunde, Kenya Women Parliamentary Association
4. Sylvia Awuor Aluoch, German Agency for International Cooperation
5. Opimbi Osore, German Agency for International Cooperation
6. Walter Odero, African Development Bank
7. Strahan Spencer, Department for International Development
8. Hanna Ferguson, United Nations Development Programme
9. Jebiwot Sumbeiywo, International Rescue Committee
10. Joyce Muchena, International Rescue Committee
11. Hellen Nyawira Muchunu, International Republican Institute
12. Joyce Wangare, International Republican Institute
13. Keziah Waweru, International Republican Institute
14. Charles Odera, International Republican Institute
15. Betty Mugo, United States Agency for International Development
16. Marie Gro Svenstrup, Danish Embassy
17. Mary Muyonga, Society for International Development
18. Rosemary Irungu, The Institute for Social Accountability
19. Masheti Masinjila, Collaborative Centre for Gender and Development
20. Jason Lakin, International Budget Project
Entry Points for Deepening Gender-responsive Budgeting within Public Finance Management Reforms