

Assessing National Funding for Women's Economic Empowerment in Kenya

ABOUT THIS PROJECT

In October 2020, Publish What You Fund embarked on a multi-year project to improve the transparency of funding towards women's economic empowerment (WEE), women's financial inclusion (WFI), women's empowerment collectives (WECs), and gender integration (GI).

We are tracking national and international funding to WEE, WFI, and WECs as well as assessing which funders have a GI approach. We have three focus countries for this phase of the work: Bangladesh, Kenya, and Nigeria.

NAVIGATING THE REPORT SERIES

This report is part of the Tracking Funding to Women's Economic Empowerment in Kenya report series. This series includes the following reports:

- Tracking International Funding to Women's Economic Empowerment in Kenya: [Full report](#) and [summary](#)
- Tracking International Funding to Women's Financial Inclusion in Kenya: [Full report](#) and [summary](#)
- Tracking International Funding to Women's Empowerment Collectives in Kenya: [Full report](#) and [summary](#)
- Assessing National Funding for Women's Economic Empowerment in Kenya: [Full report](#)

Findings for Bangladesh and Nigeria are also available. To access our latest findings, please visit our project page.

ABOUT THIS REPORT

This report focuses on national funding to WEE, WFI, and WECs in Kenya. It was commissioned by Publish What You Fund. The report is based on research produced by the Institute for Public Finance Kenya who conducted the assessment of national funding to WEE, WFI, and WECs in Kenya. The findings and conclusions of this report are those of the Institute of Public Finance Kenya.

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Executive summary

The Government of Kenya has made great strides in developing policies to advance women's economic empowerment (WEE) and gender equality. However, further work is needed on both the implementation of these policies and mechanisms to track funding going towards these policies and other indicators of gender equality.

This paper analyses the Kenyan budget over the period 2015/16 to 2019/20, with a focus on mapping funding to WEE, WFI, and WECs. We first explored the extent to which existing gender responsive budgeting (GRB) guidelines can be used to assist this exercise. Kenya developed guidelines on GRB in 2014 as a strategy to promote gender equality and inclusion at both the national and county level. However, the adoption of the GRB guidelines during the budget process differs across ministries, departments, and counties, and GRB is not yet instituted in Kenya's public financial management.

As such, the programme-based budgets (PBBs) produced by the National Treasury were used as the main sources of data for this analysis. They were supplemented with sector working group (SWG) reports to determine the number of beneficiaries, target groups, and the impacts of the initiatives. Key observations include:

- Four of the 10 sectors included in the Kenyan budget were identified as having projects that indicated direct support for WEE, WFI, and WECs.
- Data gaps and limitations mean that a detailed analysis of trends in funding for WEE, WFI, and WECs is not possible. However, in aggregate terms, there is an upward trend in allocations to initiatives supporting these three areas.

- There has been an increase in the number of programmes aimed at enhancing women's skills, financial inclusion, agency, access to and control over resources, and bargaining power.

- We found that much progress has been made adopting the PBB as an approach to budgeting that is more outcome oriented. However, some PBBs do not align with policies and plans, making it difficult to match financial reports with outcome results.

- Our analysis of PBBs found a lack of clear financial and non-financial targets on gender equality.

- Using key search terms to review the budget documents, we focused on initiatives that impact women. In some cases, projects were identified in the SWG reports, but no matching budget allocation was found in the PBBs.

To address the data challenges encountered during this research, we have made a series of focused recommendations that target gender responsive budgeting and public finance management. To improve the transparency of government funding for WEE, WFI, and WECs, and enable the measurement of progress and results, we recommend that:

The State Department for Gender should:

- Ensure that national and county government treasuries follow the GRB guidelines, and make them a requirement for ministries, departments, and agencies (MDAs) in the budget process.
- Develop training for MDAs and counties to operationalise GRB guidelines and practices.
- Provide technical assistance to MDAs to ensure their respective policies and plans have gender equity and equality objectives and ensure that programmes to achieve these objectives are developed and allocated budgeted.
- Produce a comprehensive gender implementation report that indicates pro-

gress of implementation and achievement of results aligned to expenditure information.

The National Gender and Equality Commission should:

- Undertake regular medium-term gender situational analyses to provide a clear picture and data on the gender situation in the country covering all sectors.
- Monitor to ensure that gender equality objectives are in place in policies and plans and that MDAs develop budgeted programmes for their achievement.

The Monitoring and Evaluation Department should:

- Develop clear gender disaggregated indicators for each programme, to be included in programme plans, the SWG reports, and in the PBBs.

The National Treasury (in collaboration with the State Department for Gender) should

- Produce an annual statement on the gendered impact of revenue measures, based on the analysis of the finance bill every year.

Civil society organisations and advocacy groups should:

- Invest in training and campaigns on GRB to promote citizen participation in budget making processes and understand their role in holding the government to account on GRB initiatives.

Government sectors should:

- Provide disaggregated project level expenditure information in recurrent and development budgets.

Those producing the PBB and SWG reports should:

- Clearly indicate if a program is funded by the government or by overseas development assistance.
- Ensure the gender equity and equality programmes of the MDAs are included in the SWG reports.



ACRONYMS AND ABBREVIATIONS

ARUD	—	Agriculture, Rural and Urban Development
ASALs	—	Arid and Semi-Arid Lands
FY	—	Financial year
GECA	—	General Economic and Commercial Affairs
GJLO	—	Governance, Justice, Law & Order
GRB	—	Gender responsive budgeting
Ksh.	—	Kenya shilling
MDA	—	Ministries, departments and agencies
MSMEs	—	Micro, small and medium enterprises
NGEC	—	National Gender and Equality Commission
PAIR	—	Public Administration & International Relations
PBB	—	Programme based budget
PFM	—	Public finance management
SOCATTK	—	Society of Clerks at the Table in Kenya
SWG	—	Sector working group
UHC	—	Universal health coverage
WECs	—	Women's empowerment collectives
WEE	—	Women's economic empowerment
WEF	—	Women Enterprise Fund
WFI	—	Women's financial inclusion
WRA	—	Women of reproductive age
YEDF	—	Youth Enterprise Development Fund

1. Introduction

In 2021, 12.4% of women in Kenya were financially excluded.¹ WEE initiatives have gained attention worldwide with an aim of bridging the inequality in resource access and control as well as promoting gender equality and WFI.

Kenya's women's economic empowerment initiatives are pegged on the global, regional treaties to which the country is a signatory and contextual legal and policy plans as detailed in other studies.² Some of the treaties include, the UN Convention on the Elimination of All Forms of Discrimination against Women, the Fourth UN World Conference on Women of September 1995, UN sustainable development goals, International Labor Organ-

ization convention 100 on equal remuneration. Nationally the Kenyan government has a robust legal and policy framework, implemented through various initiatives. These include the Constitution of Kenya 2010, the Vision 2030, the National Policy on Gender and Development, which provide guidelines that enhance WEE, WFI as well as women's empowerment collectives (WECs).

1.1 Aims of this analysis

The aim of this public expenditure analysis is to review women's economic empowerment initiatives in the Kenyan budget over the period 2015/16 —2019/20, with a focus on mapping funding to WEE, WFI, and WECs.³ Our specific objectives are:

- 1: To provide an outline of the budget structure and formulation process in Kenya, including gender responsive budgeting (GRB).
- 2: To track budgetary allocations and

actual expenditure at the national level to WEE, WFI and WECs.

- 3: To assess the ease of access and usability of information on approved allocations and actual expenditure to government spending to these areas.

- 4: Provide recommendations for the improved transparency of information on government spending to gender equality, WEE, WFI and WECs.

1.2 The process of developing the national and sub-national budgets

Kenya's public financial management is anchored in the Constitution of Kenya, and is further elaborated in the Public Financial Management Act, 2012. These instruments provide for a single system of public financial management that operates at county

government and national government level. The county government budget making process is therefore a mirror image of the national government budget making process. At both national and county levels of government, the budget process has

1 - FinAccess. 2021. "FinAccess Survey, the 6th edition." [FinAccess-2021-Infographic.pdf \(fsdkenya.org\)](https://fsdkenya.org)

2 - Masinjila, Masheti. 2020 "Policy Mapping: Women's Economic Empowerment in Kenya." IDRC. <https://idl-bnc-idrc.dspace-direct.org/handle/10625/59664>

3 - Full definitions provided in Annex A

four key stages: formulation, approval, implementation and audit. The formulation process begins in August to May each year. Approvals are done in June and the implementation period runs from 1st July of the current year to 30th June of the following year (see Table 8). Central to the public financial management process is the principle of transparency, accountability and public participation. Therefore, it is a legal requirement that all budget documents are made publicly available on different government websites that include the National Treasury official website, County Executive and County Assembly websites (budget formulation and implementation documents), Office of the Controller of Budget website (budget implementation reports) and Office of the Auditor General (audit reports for both levels of government). The documents are published in either pdf, excel, word and machine-readable formats on the official websites.⁴ Further a process of public engagement takes place. The purpose of this engagement in principle is to inform the public, receive their views and review the budget proposals based on the feedback received. However, this is not what happens in practice. The budgeting process and documents provide very little room for any meaningful engagement by the public. Budget documents including the programme based budget (PBB), and implementation reports are written in a technical language which the public may not understand. The national treasury provides a citizen version which is easier to understand but does not have allocations for all sectors.

The budget is the most important document that demonstrates the policy priorities of the government. In an ideal situation, there should be a clear link between the government programme as outlined in its manifesto, sectoral policies, plans and budgets. For a PBB to be effective, the link with the policy objective needs to be clear. As such good programme based budgeting is built in stages, with the initial stages happening outside of the annual budget making process. A good PBB is as good as the plan and policy on which it is anchored. Where the plans are now well articulated

and disconnected from policy, the result is a disjointed PBB, that lacks coherence and follow-through across a medium-term framework. In the Kenya case, this link is not always obvious. Much progress has been made adopting the PBB as an approach to budgeting that is more outcome oriented rather than input oriented. The PBB approach presents budget allocation according to programmes and objectives, moving away from the previous line-item budget approach which presents budget according to inputs. Though PBBs have been produced for several years now, the effectiveness of the PBB approach has not been fully realised. PBBs are in some instances lacking coherence and alignment with plans and policies, and lack follow-through within a medium term.

The other aspect of the budget making process that is important to note, is that the government uses a three-year rolling medium term framework in determining budget estimates. As an approach, this is very well aligned to the PBB, because it is generally a practice that programme life cycles take at least three years to achieve their objectives. While the medium-term framework is clearly articulated in aggregate estimates, the picture is not always clear in the PBB. It is therefore sometimes not obvious how long a programme has been implemented and whether it is envisaged to continue in subsequent years. This sense of disjointedness points to an internal disconnect between the budget teams and the planning and programming teams even within ministries. This lack of internal coherence, plays out again in budget reporting. Where the teams writing the financial report, are siloed from the team writing the programme progress report. As a result it is very difficult to link the financial reports to outcome results.

The other feature that is worth noting in the budget process is the fact that budgets are negotiated and presented in sectors. The functions of the government are mapped into 10 sectors, namely: Agriculture, Rural and Urban Development (ARUD); energy, infrastructure and ICT; General Economic and Commercial Affairs

(GECA); health; education; governance, Justice, Law & Order (GJLO); Public Administration & International Relations (PAIR); national security; social protection, culture and recreation; and environmental. Whilst this is a very useful framework that lends itself well to focusing on outcome results within sectors, the functional practicality of it causes challenges that affect the budget making process and prioritisation. Functional teams sit within MDAs. They have MDA reporting lines and execution processes and teams do not see themselves as sectors. This layout only applies to the budget making process and thereafter everyone retreats to their silos to execute their programmes. Therefore, the sectoral

negotiations become more about competition between ministries on who will get the bigger share of the sectoral allocation, and less about the pragmatic prioritisation of sectoral priorities based on policy. As a result of this, the sectoral plans become a shopping list of individual MDA projects, that are not connected and lack any mutual coherence towards an overall sector strategy and objective.

Understanding this process and the issues is an imperative in being able to effectively unpack and analyse the budget estimates and the reports coming out of the budget process.

1.3 Kenya's gender responsive budgeting guidelines

GRB has emerged as a powerful tool for advancing gender equality in national development. At the heart of GRB is the recognition that public financial systems are critical in delivering the objectives of gender equality and unless gender considerations are integrated in public finance management (PFM) systems, then gender objectives will not be realised.

GRB does not necessarily mean creating separate budgets for men/women and boys/girls but rather looks to address existing inequalities between men/women and boys/girls.⁵ Strategic initiatives are adopted to enhance the role of budgets in promoting gender equality. GRB can facilitate development by addressing persistent gender inequalities through integration of gender issues into macroeconomic policies and budget (that is, in all processes of budgets that include: planning, formulation, implementation and evaluation).⁶ GRB is actually a complement to PFM reform. It ensures that resources allocation is aligned to the identified priorities, based

on the evidence. When resources and priorities are aligned, this is not just good for development effectiveness, but it also results in resource efficiency. GRB also aligns with the principles of transparency and accountability, because it ensures that there is a clear demonstration of how resources are being allocated and the results achieved.

In terms of commitment to GRB, Kenya ascribes to various international treaties and also has domestic instruments, among them the 2010 Constitution and Public Finance Management Act 2012 that makes specific provisions that support GRB by providing that the principle of equity be adhered to in the budget making process at the national and county level governments. Kenya developed guidelines on GRB in 2014, led by the National Gender and Equality Commission (NGEC). The GRB guidelines are important for promoting gender equality and inclusion at both the national and county level. The commission spearheaded development of GRB guide-

5 - Sharp, R. 2003. "Budgeting for equity: Gender budget initiatives within a framework of performance oriented budgeting." UNIFEM. <https://www.unwomen.org/sites/default/files/Headquarters/Media/Publications/UNIFEM/BudgetingForEquity1stHalf.pdf>

6 - Bureau for Gender Equality. 2006. "Overview of Gender-responsive budgeting initiatives: A discussion paper for ILO Staff on the relevance of gender responsive budget Initiatives in promoting gender equality in decent work Country Programmes. Bureau for Gender Equality." International Labour Organization. https://www.ilo.org/gender/Informationresources/Publications/WCMS_111403/lang-en/index.htm

lines in consultation with key national actors such as the National Treasury, the Ministry of Planning and Devolution and the county governments. The guidelines are intended to be adopted by all ministries during budgeting and are included in the budget calendar. The process of adoption at ministry and department level however differs from one department to another. NGEN has been working towards developing the capacities of policy and technical arms of government to implement the GRB guidelines.⁷ At the county level there is also the County Assembly Gender Responsive Budgeting Guide 2018 that was developed by the Society of Clerks at the Table in Kenya.⁸

Although there is progress in GRB initiatives especially in raising awareness and pushing for government accountability, not much has been achieved in pushing for change in the budget making process and ensuring adherence to GRB guidelines. In addition, other underlying challenges to GRB are still in existence such as inadequate levels of financing for GRB

initiatives, inadequate technical capacity to carry out GRB within ministries and departments, unavailability of gendered data to support the budget process, lack of coordination among the key players and inadequate political will.⁹ GRB is therefore not yet instituted in Kenya's public financial management.

In analysing the Kenya budget therefore, it is found that the budget does not have projects marked as women's economic empowerment. However, the allocations can be attributed to different departments and ministries. For example, some departments provide clear non-financial targets to promote gender equality but the financial targets are not clear.

The reporting by PBBs pose a challenge in the analysis of WEE, WFI and WECs. There is also lack of detail and project level information as should be expected within the GRB framework. Failure to incorporate clear financial and non-financial targets to gender equality shows non commitment to achieve gender equality in Kenya.

2. Methodology

For this analysis, the PBBs produced by the national treasury have been used as the main sources of data for allocations to WEE, WFI and WECs. In addition, sector working group, SWG reports for the period 2015/16- 2019/20 have been used to determine the number of beneficiaries, target groups and the positive impacts of the initiative. SGW reports are produced by respective ministries/sectors as negotiation documents to solicit funding from the National Treasury. The latter then publishes SWG reports. Data from the reports were used for triangulation purposes where they provided additional insight into the number of women beneficiaries for a similar programme that was missing in PBBs.

The only sectors that provided information in their SWG reports that explicitly indicates that they target women, as well as the number of women and budgetary allocations were social protection, culture and recreation, health, public administration and international relations, and general economic and commercial affairs.

Using key search terms to review the budget documents, our analysis focused on initiatives that impact women over the period 2015/16 to 2019/20.¹⁰ These terms include women, woman, girl(s), female(s), mother(s), motherhood, maternal, maternity, childbirth(s), daughter(s), wife, wives, and widows. Using the set project guide-

7 - Government of Kenya, May 2020. "The Seventh Presidential Address on the Coronavirus Pandemic the 8 Point Economic Stimulus Programme." <https://www.president.go.ke/2020/05/23/the-seventh-presidential-address-on-the-coronavirus-pandemic-the-8-point-economic-stimulus-programme-saturday-23rd-may-2020/>

8 - Government of Kenya, May 2020. "The Seventh Presidential Address on the Coronavirus Pandemic the 8 Point Economic Stimulus Programme." <https://www.president.go.ke/2020/05/23/the-seventh-presidential-address-on-the-coronavirus-pandemic-the-8-point-economic-stimulus-programme-saturday-23rd-may-2020/>

9 - Society for International Development. 2012. "Gender Responsive Budgeting in Kenya." http://sidint.net/docs/GenderResponsiveBudgeting_booklet.pdf

10 - Full definitions provided in Appendix A

lines, the projects were manually reviewed and classified as either WEE, WFI or WECs. Where information was obtained from Key Informant Interviews (KIIs), guidelines

were used to classify the programmes, if the informant could not explicitly define as WEE, WFI or WECs. This is illustrated in table 1 below.

Table 1: Data sources and search terms

Objective	Key data source	Search terms	Programmes classification	Supplementary data source(s)
Tracking allocations and expenditure	Program based budgets	women, girl(s), female(s), mother(s), motherhood, maternal, maternity, childbirth(s), daughter(s), wife, wives, and widows	WEE, WEC, WFI	<ul style="list-style-type: none"> · Sector working group reports · Key informant interview with the National Treasury manager (We interviewed one respondent from the National Treasury). · We wrote to the Department of Social Protection but no response came through.

A key challenge of this study was the lack of expenditure data in the PBB format for projects classified under WEE, WFI and WECs. Our analysis therefore focused exclusively on allocation data. It is impossible to use expenditure data because it is missing in the format presented in PBBs, and the expenditure data in SWG reports in some instances does not tally with the information in the previous years' PBB.

Again, in examining allocation data there is a clear mismatch of data provided in the programmes reported in PBBs and SWG reports. Within these reports, data is aggregated, while in some financial years there

is missing data on actual expenditure and the number of women beneficiaries is not stated. This limits our ability to accurately and comprehensively track funding to WEE, WFI and WECs.

Using PBBs as our primary source of data and supplementing with SWG reports, we have presented below the funding allocated towards WEE, WFI and WECs programmes that we were able to identify. The findings demonstrate not only the types of initiatives funded by the Kenyan government over the last five years, but also the data gaps within these initiatives. These gaps are explained below in the findings.

3. Findings: Assessment of allocations to WEE, WFI and WECS

In general, 10 sectors are presented in the Kenyan budget and reported in the PBB documents.¹¹ Out of the 10 sectors, through our key search terms listed in Table 1, this analysis identified four sectors with projects that indicated direct support for women's economic empowerment,

women's financial inclusion and women's empowerment collectives. These were the social protection, culture and recreation sector; health sector, Public Administration and International Relations (PAIR) Sector and General Economic and Commercial Affairs sector (GECA).

¹¹ - These sectors include agriculture, education, public administration and international relations, general economic and commercial affairs, health sector, social protection, culture and recreation, energy, infrastructure and ICT, environment protection, water and natural resources, government justice law and order (GJLO), and national security.

3.1 Social protection, culture and recreation sector

This sector comprises six sub-sectors namely: development of the arid and semi-arid lands (ASALs), sports, culture and heritage, labour, social protection and gender. According to the sector working group report, the vision of the sector is a globally competitive workforce, a sports, culture and recreation industry, and a resilient equitable and informed society. This sector is responsible for the country's transformation and social-economic development. It plays this role by implementing the following:

- Special programmes for the development of ASALs
- Promotion of sustainable employment
- Harmonious industrial relations
- Promoting productive workforce
- Promotion of gender equity and equality
- Empowerment of communities and vulnerable groups
- Safeguarding children's rights
- Advancement of diverse cultures, arts and sports to enhance cohesiveness and Kenya's regional and international com-

petitiveness.¹²

Each of these objective areas have varied gender dynamics. In addition to varied dynamics, only few programmes in the PBB have made explicit allocations to WEE, WFI or WECs. Scanty and/or missing narrations to WEE, WFI or WECs allocations is another gap identified.

This section continues with a review of allocations reported in PBBs for programmes targeting women.¹³ In some programs, such as the Youth Empowerment and Enterprises Fund and the Uwezo Fund, women are included among the target beneficiaries as youth or as women, youth, and persons with disabilities respectively.⁸

Table 2 has a summary of programmes over the period 2015/16 to 2019/20 and justifications/criteria used to classify each program under WEE, WFI and WECs.

Table 2: Allocations to WEE, WFI and WECs programmes in the social protection, culture and recreation sector

FY	Project/ Programme	Justification	Category	Budget Allocation (Ksh)
2015/16	Gender & socio-economic empowerment	321,488 Women supported financially, 140,000 women trained, and three campaigns	WEE	359,203,345
2016/17	Gender mainstreaming	Produce one Status of Women Report (SWR)	WEE	1,051,280,266
	Women Enterprise Fund	KSh.2.5 billion disbursed to women entrepreneurs through loan products	WFI/ WECs	2,500,000,000
2017/18	Gender empowerment/ State Department for Gender	The project seeks to empower disadvantaged women socially through training on entrepreneurship skills and disbursements of funds to women groups	WFI	2,146,895,501
	Community development/ State Department for Gender	Socio- economic empowerment of the women groups	WEE/ WECs	2,130,000,000

¹² - Republic of Kenya. 2021. "Social Protection, Culture And Recreation Sector Report 2022/23 – 2024/25." <https://www.treasury.go.ke/wp-content/uploads/2021/10/SOCIAL-PROTECTION-CULTURE-AND-RECREATION-SECTOR-REPORT.pdf>

FY	Project/ Programme	Justification	Category	Budget Allocation (Ksh)
2018/19	State Department for Gender: Affirmative Action Social Development Fund	9000 groups supported through grants in women's economic empowerment	WEE/ WECs	Not stated
	Youth Employment and Enterprise (UWEZO FUND)	Disbursed to 12,000 youth, women and persons with disabilities groups through UWEZO Fund	WFI/ WECs	473,777,500
	Women Enterprise Fund	135,450 women trained on entrepreneurship skills	WFI	648,222,500
	Women Enterprise Fund	2500 women trained on SACCO formation	WECs	Not Stated
2019/20	Gender Affairs	Amount disbursed to women	WEE	2,700,000,000
	Youth Enterprise and Development Fund, and UWEZO Fund	Women, Youth, and persons with disabilities accessing funds under the affirmative action programme	WFI/ WECs	500,000,000

Source: Program based budget (2015/16 -2019/20)

i. Women's economic empowerment

The data in Table 2 shows that in 2015/16, the gender empowerment program supported 321,488 women, trained 140,000 women and carried out three campaigns on gender empowerment. These initiatives aimed to promote both women's financial inclusion and economic empowerment. The total allocation for the program amounted to Ksh. 359 million. In 2016/17, Ksh. 1.05 billion was allocated towards gender mainstreaming. In 2017/18, there was a community development programme whose goal was to promote social economic empowerment of women. Its allocation was Ksh. 2.13 billion.

ii. Women's financial inclusion

The women enterprise fund (WEF) programme had an initiative of disbursing Ksh. 2.5 billion to women entrepreneurs through loan products but the allocation under the WEF program was not provided. The 2016/17 initiatives of the WEF, were aimed at promoting women's financial inclusion. In 2017/18, two programmes had

allocations which promoted women's financial inclusion. These programmes included; general administration, planning and support services under State Department for Labor which aimed to benefit women from tenders given under access to government procurement opportunities. These initiatives promoted both WFI and WECs and it had an allocation of Ksh. 561 million. The second initiative was under the State Department for Gender with an aim of promoting women through training on entrepreneurship skills and disbursements of funds to their groups. This initiative promoted both WEE and WFI and its allocation amounted to Ksh. 2.15 billion. In 2018/19, youth employment and enterprise and women enterprise fund programmes had allocations of Ksh. 473 million and 648 million respectively to enhance WFI. Despite the fact that the programme based budget provided allocations and narratives for the different initiatives, the beneficiaries and how much was allocated per initiative was not available.

Another intervention that has been empowering women is the Uwezo Fund. This fund was established through legal notice 21 of the PFM Act 2014 with an aim of expanding access to finances for the youth, women and persons with disabilities at constituency level. In the PBB allocation to Uwezo Fund is aggregated as it seeks to ensure that women, youth and people living with disability are able to gain self-employment. Although the actual number of

women beneficiaries is not reported, the financial impact to women informs the decision of our review to categorise it under WFI. In the FY 2018/19, Ksh. 473.7 million was allocated to the fund and the allocation was increased to Ksh.500 million in the FY 2019/20. In the year 2021, the government amalgamated youth fund, women enterprise fund and Uwezo Fund to create the Biashara Fund.

3.2 Health sector

Kenya has been in the process of advancing progress toward universal health coverage, UHC.¹⁴ The SWG¹⁵ states that the vision of the health sector is a healthy, productive and globally competitive nation. The principles that guide the vision include equity, efficiency, people-centred and a multi-sectoral approach. The government introduced financing mechanisms within the country to reduce the financial burden for the poor and vulnerable communities. For this reason, programmes that take away the financial burden from women seeking medical attention have been classified below as WEE initiatives.

Some of the interventions include, abolishing user fees, free maternity, managed equipment and implementation of the Health Insurance Subsidy Program. While

counties are mandated to budget for their health care system, the health ministry at the national level intervenes by providing an enabling environment through policy development and management of national level referral facilities. As stipulated in the fourth schedule of the constitution of Kenya this role affects how the national level budget is determined. The budget allocations for the relevant programmes in the health sector have been listed in Table 3. In some years, the budget allocation for these programmes have not been stated. This makes it difficult to compare the proportion of funding for WEE and track expenditure across the years. Further, the actual number of women beneficiaries is missing except for 2018/19 where those targeted in cervical cancer screening is indicated.

Table 3: Allocation to programmes benefiting women in the health sector

FY	Project/ Programme	Justification	Category	Budget Allocation (Ksh)
2015/16	"Preventive, Promotive & RMNCAH, Reproductive, maternal, newborn, child and adolescent health"	80% of pregnant women attending four antenatal clinic visits	WEE	1,239,910,176
2016/17	Family Planning Services	45% of women of reproductive age reclining family planning commodities i.e. family planning services	WEE	120,000,000
2017/18	Preventive, Promotive & RMNCAH/ Ministry of Health	Women of reproductive age (WRA) receive reclining family planning commodities	WEE	8,699,846,057

¹⁴ - The National Treasury. 2021. "Programme Based Budget". <https://www.treasury.go.ke/wp-content/uploads/2021/05/FY2019-20-Programme-Based-Budget.pdf>

¹⁵ - Health Sector. 2021 "Medium Term Expenditure Framework (Mtef) for the Period 2022/23-2024/25". Sector Working Group Report. <https://www.treasury.go.ke/wp-content/uploads/2021/10/HEALTH-SECTOR-REPORT.pdf>

FY	Project/ Programme	Justification	Category	Budget Allocation (Ksh)
	Preventive, Promotive & RMNCAH/ Ministry of Health	No. of WRA screened for cervical cancer	WEE	8,699,846,057
	Health Policy, Standards and Regulations	Pregnant women attending at least four antenatal clinic visits	WEE	not stated
	Health Policy, Standards and Regulations	Births attended by skilled health personnel	WEE	not stated
	Health Policy, Standards and Regulations	Women between the ages of 15-49 years currently using a modern family planning method	WEE	not stated
2018/19	Preventive, Promotive & RMNCAH	400,000 WRA screened for cervical cancer	WEE	not stated
2019/20	Free Maternity Program	Facilitates access to free maternity services at public hospitals to encourage women to give birth at hospital facilities	WEE	4,098,000,000
	Preventive, Promotive & RMNCAH	425,000 WRA screened for cervical cancer	WEE	not stated
	Procurement of Family Planning & Reproductive Health Commodities	Enables women to better plan their life through access to family planning services	WEE	245,000,000

Source: National Treasury, PBB (2015/16 -2019/20)

To further understand the allocations in the health sector, an analysis of the SWG reports was undertaken. The SWG reports disaggregate interventions and report them at sub-programme level while PBB reports the broad programmes. The SWG shows for instance, a sub-programme stated as non-communicable disease prevention and control that targets women of reproductive age (WRA) for cervical cancer screening. This sub-programme falls under preventive, promotive and RMNCAH. An upward trend is observed in the number

of women of reproductive age targeted for cervical cancer screening from 200,000 in 2015/16 to 425,000 in 2019/20. There is also another sub-programme titled the Linda Mama sub-programme. Linda mama is a free maternity programme that is publicly funded after its launch in 2016 under the National Health Insurance Fund. The number of women targeted to receive free maternity services has increased from 1,200,000 in 2017/18 to 1,263,211 in 2019/20. Table 4 below shows a breakdown of these sub-programmes.

Table 4: Health sector WEE promoting initiatives, by sub-programmes

FY	Sub-programme	Justification	No. of women targeted	Source
2015/16	Non communicable disease prevention & control	WRA screened for cervical cancer	200,000	SWG 2017/18-2019/20
2016/17	Non communicable disease prevention & control	WRA screened for cervical cancer	325,000	SWG 2018/19 - 2020/21

FY	Sub-programme	Justification	No. of women targeted	Source
2017/18	Non communicable disease prevention & control	WRA screened for cervical cancer	350,000	SWG 2018/19 - 2020/21
2018/19	Non communicable disease prevention & control	WRA screened for cervical cancer	400,000	SWG 2018/19-2020/21
2019/20	Non communicable disease prevention & control	WRA screened for cervical cancer	425,000	SWG 2018/19-2020/21
2017/18	Linda Mama	Free maternity	1,200,000	SWG 2018/19-2020/21
2018/19	Linda Mama	Free maternity	1,231,200	SWG 2018/19-2020/21
2019/20	Linda Mama	Free maternity	1,263,211	SWG 2018/19-2020/21

Since the number of women targeted for cervical cancer screening and free maternity services is increasing over time, it im-

plies budgetary allocations need to be increasing in a similar proportion.

3.3 Public administration and international relations sector

This sector comprises 16 sub-sectors including: The Executive Office of the President, State Department of Devolution, State Department for Planning, Ministry of Foreign Affairs, The National Treasury, State Department for Public Service, State Department for Youth Affairs, Parliamentary Service Commission, The National Assembly, Parliamentary Joint Services, Commission on Revenue Allocation, Public Service Commission, Auditor General, Controller of Budget and Commission on Administrative Justice. The mandate of the SWG includes spearheading youth development, empowerment and mainstreaming in all aspects of national development.

The programmes listed in the PBB under public administration and international relations sector that have WEE, WFI or WECs focus include: the office of the first lady, office of the spouse of deputy president, gender and gender services development, youth services development, state department for devolution, capacity building and civic education, The National Treasury (Directorate of Procurement Services), and the Kenya Hunger Safety Net Program.

Table 5: Allocations to programmes targeting women in the public administration and international relations sector

FY	Project/ Programme	Justification	Category	Budget Allocation (Ksh)
2015/16	1011002500 Office of the first lady	"Number of campaigns on HIV/AIDS control, maternal and child health. At least one campaign quarterly"	WEE	Not allocated
2015/16	1011002600 Office of the spouse to the deputy president	Socio economic empowerment of women 3,000 women per county trained on table banking, 500 women per county per quarter trained on public procurement, 1000 women trained on entrepreneurship	WEE, WECs	Not allocated
2015/16	1031012500 Gender and Gender Services Development	No. of women supported financially- 321,488, no. of women trained- 150,000, no of campaigns- four, no. of women supported financially- 321,488, no. of officers trained- 120, no. of reports on compliance level- four	WFI	Not allocated
2015/16	1031012500 Gender and Gender Services Development	No of women supported financially- 321,488, no of women trained-150,000, no of campaigns- four	WFI	Not allocated
2016/27	State Department for Devolution	250 women entrepreneurs trained on 30% access to government procurement	WFI	Not allocated
2016/17	Office of the spouse to the deputy president	4500 women trained on table banking, livelihood projects, markets access and entrepreneurship	WFI/ WECs	Not allocated
2017/18	Cabinet Affairs/ The Presidency	The fund seeks to empower people living with disabilities socially and economically. People living with disabilities include men, women, boys and girls	WFI	Not allocated

A critical review of the data presented in the PBB under PAIR, shows that though the office of the first lady has been on the frontline in campaigns on HIV/AIDS control, maternal and child health, there is no actual expenditure information and neither are there statistics on the number of women beneficiaries on a quarterly or annual basis. Also, some of the youth and youth services development programmes fail to report the number of girls or women in that bracket who benefited from those pro-

grammes. Other state departments that fail to report the number of women beneficiaries in programmes that directly impact on women include capacity building and civic education, The National Treasury (Directorate of Procurement Services), and the Kenya Hunger Safety Net Program. Some of the programmes have no records for the budgetary allocations and expenditure related to the respective women-targeted programmes.

3.4 General economics and commercial affairs sector

GECA is a key sector with numerous projects that address WEE and WFI. Over the review period, allocations and expenditure data for GECA is not available from the PBBs. For this reason, the data for this section has been extracted from the SWG reports.

GECA sector is responsible for employment and wealth creation; promotion of industrial investments, trade and tourism, basin-based development and regional integration in a sustainable clean environment. The sector is made up of six departments; State Departments for Industrialization, Co-operatives, Trade, East African Community, Regional and Northern Corridor Development and Tourism.

In Table 6 below, programmes related to WEE and WFI are summarised. These include increasing market access to women and creating awareness of the opportunities that exist in the east African community (EAC) for Kenyan businesses. The sector intends to empower women especially those in pastoral areas with skills that would increase their income. Further, it seeks to provide access to credit facilities to the operators of micro, small and medium enterprises (MSMEs) in the country. These efforts towards WFI will help achieve WEE as the access to credit facilities helps unlock the potential of women to achieve economic independence. However, as the analysis below reveals, the number of women benefitting from the credit facilities is not stated in the budget reports.

Table 6: Allocations to programmes towards WEE and WFI in the general economics and commercial affairs sector

FY	Sector	Project/ Programme	Justification	Category	No. of women, youth and persons with disabilities targeted	Budget Allocation (Ksh)
2015/16	General Economics and Commercial Affairs	Entrepreneurship and Management Training	No. of women, youth and persons with disabilities trained on entrepreneurship	WFI /WEC	199	Not stated
	General Economics and Commercial Affairs	Entrepreneurial and Management Training	Number of MSME operators, women, youth, persons with disabilities and other interest groups trained	WFI /WEC	3500	Not stated
	General Economics and Commercial Affairs	Exports Market Development	Facilitate potential and existing enterprises including youth and women in export business to increase exports	WEE	20	Not stated
2016/17	General Economics and Commercial Affairs	Entrepreneurial and Management Training	Number of MSME operators, women, youth, persons with disabilities and other interest groups trained	WFI /WEC	3700	Not stated
	General Economics and Commercial Affairs	Exports Market Development	Facilitate potential and existing enterprises including youth and women in export business to increase exports through loan products	WEE	20	Not stated

FY	Sector	Project/ Programme	Justification	Category	No. of women, youth and persons with disabilities targeted	Budget Allocation (Ksh)
2018/19	General Economics and Commercial Affairs	Entrepreneurial and Management Training	Number of MSME operators, women, youth, persons with disabilities and other interest groups trained	WFI / WEC	3800	Not stated
	General Economics and Commercial Affairs	Exports Market	Facilitate potential and existing enterprises including youth and women in export business to increase exports	WEE	20	Not stated
2019/20	General Economics and Commercial Affairs	Entrepreneurial and Management Training	Number of MSME operators, women, youth, persons with disabilities and other interest groups trained	WFI / WEC	5000	Not stated
	General Economics and Commercial Affairs	Exports Market	Facilitate potential and existing enterprises including youth and women in export business to increase exports	WEE	20	Not stated

Source: Sector Working Group reports 2015/16 – 2019/20

3.5 Trend analysis in overall allocations

This trend analysis is incomplete because of the absence of data. However, it provides an aggregate impression of the direction of funding for WEE, WFI and WECs in the respective sectors. In aggregate terms, there is an upward trend in allocations to initiatives supporting WEE, WFI and WECs as shown in Table 7. While it is not possible to state the actual amounts, the figures extracted from the PBBs over 2015/16 – 2019/20 show a significant rise in Social Protection, Culture and Recreation from Ksh. 359 million in 2015/16 to Ksh. 3.2 billion in 2019/20. The health sector also has had allocations increasing from Ksh. 1.24 billion in 2015/16 to Ksh. 4.34 billion in 2019/20.

What was observed mostly in the budget data was that though there were WEE, WFI or WECs objectives and projects stated in the SWGs, these were not reflected in the PBBs. Statement of measures aimed at promoting WEE, WFI and WECs without budgetary allocations raises an issue of great concern over government's commitment towards these measures. Glaring omissions are reflected in GECA and PAIR despite these sectors having many interventions stated. It is worth noting that such a massive data gap poses a big challenge for analysis by each initiative.

Table 7: Allocations to WEE, WFI and WECs 2015/16–2019/20

Sector	FY	WEE Allocation (Ksh)	WFI Allocation (Ksh)	WECs Allocation (Ksh)	Total Allocation (Ksh)
SPCR	2015/16	359,203,345	-	-	359,203,345
	2016/17	1,051,280,266	2,500,000,000	-	3,551,280,266
	2017/18	-	2,146,895,501	2,130,000,000	4,276,895,501
	2018/19	xxx	648,222,500	473,777,500	1,122,000,000
	2019/20	2,700,000,000	500,000,000	-	3,200,000,000
Health	2015/16	1,239,910,176	-	-	1,239,910,176
	2016/17	120,000,000	-	-	120,000,000
	2017/18	8,699,846,057	-	-	8,699,846,057
	2018/19	Xxx-	-	-	xxx
	2019/20	4,343,000,000	-	-	4,343,000,000
PAIR	2015/16	xxx	xxx	xxx	xxx
	2016/17	-	xxx	xxx	xxx
	2017/18	-	2,353,449,651	-	2,353,449,651
	2018/19	-	-	-	-
	2019/20	-	-	-	-
GECA	2015/16	xxx	xxx	xxx	xxx
	2016/17	xxx	xxx	xxx	xxx
	2017/18	xxx	xxx	xxx	xxx
	2018/19	xxx	xxx	xxx	xxx
	2019/20	xxx	xxx	xxx	xxx

Note: a - means the initiative is not identified and xxx means the initiative is stated in the PBBs but no allocation has been stated.

3.6 Impact of COVID-19 measures on WEE, WFI and WECs budgetary priorities

Covid-19 was first reported in Kenya in March 2020 when the budget for the financial year had already been approved by the national assembly in June 2019. Therefore, budgetary revisions were inevitable to move resources to the health sector. For instance, in Supplementary Budget II of 2019/20 the National Treasury made adjustments to the allocation to the Ministry of Health and allocated an additional Ksh.3.9 billion, which comprised of Ksh. 1 billion for recruitment of health workers, Ksh.300 million for operations and Ksh. 2.6 billion for development. Further, in the Supplementary Budget III of 2019/20 there was an allocation of Ksh. 9.35 billion up from 3 billion under the Kenya COVID-19 Emergency Response (Page 45).¹⁷ For the development vote, Ksh. 5.35 billion was al-

located to Kenya COVID-19 Emergency Response Project, Ksh. 140 million allocated towards the conversion of a daycare centre to a ward for COVID-19 patients – Kenyatta National Hospital and Ksh. 526.5 million allocated to operate a 300 bed capacity for COVID-19 cases – Kenyatta University, Teaching, Referral & Research Hospital (Page 28).¹⁸

Women are among the groups that were disproportionately affected by the Covid-19 pandemic. Drastic containment measures that were taken by the Kenyan government including travel bans, total lock down, and introduction of curfews among others further compromised the economic status of women.

¹⁷ - Kenya National Treasury. April 2020. "Supplementary Estimates II-Programme Based Budget." <https://www.treasury.go.ke/wp-content/uploads/2021/05/FY-2019-20-Supplementary-II-Programme-Based-Budget.pdf>.

¹⁸ - National Treasury. June 2020 "Supplementary Estimates III (Recurrent Expenditure)." <https://www.treasury.go.ke/wp-content/uploads/2021/05/FY2019-20-Recurrent-Supplementary-III-Votes-1011-2121.pdf>.

However, according to the budget policy statement, the government in FY 2021/22 came up with economic recovery stimulus programmes. The objective of rolling out the Covid-19 Economic Recovery Strategy was to mitigate the adverse impacts of the pandemic on the economy and further re-position the economy on a steady and sustainable growth trajectory. Some programmes aimed at empowering youth and women for employment creation include: Kenya Youth Empowerment and Opportunities Project, National Youth Service, Youth Enterprise Development Fund, the Women Enterprise Fund, Uwezo Fund and Youth Empowerment Centers which have been consolidated to enhance efficiency. However, the number of women expected to benefit and the allocation to Women Enterprise Fund is not explicitly stated. This lack of data on the number of women beneficiaries impedes any analysis on the impact of these programmes in restoring the economic status of women and in promoting women's financial inclusion in the economic recovery plan.

There were other measures that were announced by the president in the FY 2020/21. These measures are gender neutral but have an impact on women. They include:

- An additional Ksh. 10 billion to the elderly, orphans and other vulnerable members of society through cash transfers by the Ministry of Labor and Social Protection.
- Effective 1st April 2020, adverse listings in the credit reference for MMSMEs and corporate entities where loans fell overdue had to be suspended temporarily.
- Government ministries and departments were directed to pay at least Ksh. 13 billion of the supplier debt within three weeks of 25 March 2020, which also applied for the private sector.
- VAT refunds amounting to Ksh. 10 billion to be expedited by the Kenya Revenue Authority for all verified claims.
- Ksh. 1 billion to be appropriated from the Universal Health Coverage fund to recruit additional personnel in health services.
- A reduction by 80% of the salaries of the president and his deputy, 30% for cabinet secretaries and chief admin¹⁹

4. Challenges and limitations of this study

There were many challenges in undertaking this study that greatly impacted the ability to draw conclusive analysis especially with regards to trends of financing and beneficiaries from the various programmes. Some of the specific issues are elaborated below:

- PBBs which are the key budget documents, provide allocations and narratives for the different initiatives, but the number of women targeted to benefit in each program is missing in most cases. This is because there is a disconnect between the policy, plans and budget. It is very difficult to draw a link between the sectoral policies, sectoral plans and

sectoral budgets.

- Analysis by expenditure is not possible because this data is not available in PBBs for the WEE related programs identified in this review. There is also lack of a clear connection between programme narrative, progress reports and financial reports.
- Allocations, expenditure, and the number of women beneficiaries cannot be traced from SWG reports to PBBs because the documents do not complement each other. There is a huge mismatch between programmes used to negotiate for allocations in the SWG

¹⁹ - President of Kenya. May 2020. "The Seventh Presidential Address On The Coronavirus Pandemic: The 8-Point Economic Stimulus Programme." <https://www.president.go.ke/2020/05/23/the-seventh-presidential-address-on-the-coronavirus-pandemic-the-8-point-economic-stimulus-programme-saturday-23rd-may-2020/>

reports and allocations to programmes in PBBs.

- GECA sector has no allocations stated in PBBs despite the sector having many WEE focused programmes.

- The criteria used in the allocation of funds to various sectors is not clear. It is also not possible to identify the parameters considered, hence posing a challenge to determine whether a given sector of the economy was allocated enough resources to cater for the needs of women.

- It is not possible to determine whether the allocations made are based on the realistic macroeconomic framework meant to realise various macroeconomic variables such as, full employment, reduced inflation and accelerated economic growth.

- It is not possible to determine the extent to which budget estimates are based on sound revenue projections. It is not clear how these estimates are made and by whom they are made. It is therefore difficult to assess women's contribution to this initiative.

- Although agriculture sector is a key driver of the Kenyan economy with large participation of women, PBBs have no specific measures and budgetary allocations for WEE, WFI and WECs over the review period.

- Apart from data availability challenges, budget documents apply technical language that can be difficult for non-experts to comprehend and PBB does not have a citizen version for ease of its usability.

5. Conclusion

Kenya's women's economic empowerment initiatives are built on the global and regional treaties that the country is a signatory to, as well as contextual legal and policy plans. Mindful of the requirements and commitment to these treaties, Kenya developed guidelines on gender responsive budgeting in 2014 under the auspices of the National Gender and Equality Commission as a strategy to promote gender equality and inclusion at both the national and county level. Generally, over the years reviewed, there has been an increase in budgetary allocations and the number of programs aimed at enhancing women's skills, financial inclusion, agency, access to and control over resources, and bargaining power. Allocations reported in PBBs for Preventive, Promotive and RMNCAH have been increasing significantly, for instance from Ksh. 1.23 billion in FY2015/16 to Ksh. 8.69 billion in FY2017/18. Missing allocations and inconsistency in reporting make it impossible to do trend analysis for other programmes such as health policy, standards and regulations, free maternity programmes, family planning, and vaccines and immunisations. The social protection

sector has also been increasing allocations to WEE-related programmes. For instance, in 2015/16, Ksh. 3.59 billion was allocated to support 321,488 women financially and train 140,000 women. Allocations to women enterprise fund are only reported for FY2018/19 but other years are not stated. Again, this makes trend analysis impossible. PAIR sector has only an allocation of Ksh.2.35 billion reported for FY2017/18 to empower people living with disabilities socially and economically. People living with disabilities include men, women, boys and girls. The GECA sector has programs intended to improve WEE only in the SWG reports.

Although great milestones have been achieved, there is still more that needs to be done to increase the inclusion and empowerment of women. This could be achieved by addressing the challenges highlighted as having limited the scope of this research paper. It is with an aim to resolve the realised gaps that the following recommendations are made to improve transparency of information on government spending to WEE, WFI and WECs.

6. Recommendations

Gender responsive budgeting recommendations

- The National Gender and Equality Commission should undertake regular gender situational analyses to provide a clear picture and data on the gender situation in the country covering all the sectors. This medium-term situation analysis which should ideally follow a medium-term planning calendar would become the basis of developing sectoral policies and plans that address the gender issues identified.
- The State Department for Gender should collaborate with the national and county government treasuries to ensure that they follow the GRB guidelines and make them a requirement for MDAs in the budget preparation process.
- The State Department for Gender should develop a training curriculum, that will be used to train MDAs and counties to operationalise GRB guidelines and practices. The National Gender and Equality Commission should play a monitoring role in the implementation of these GRB guidelines.
- The State Department for Gender should provide technical assistance to MDAs to ensure their respective policies and plans have gender equity and equality objectives. They should also ensure that programmes for the realisation of these objectives should be developed and budgeted for. The National Gender and Equality Commission should monitor to ensure that these gender equality objectives are in place in policies and plans and that MDAs develop budgeted programmes for their achievement.
- Gender is a cross-cutting issue and the government has committed to a gender mainstreaming approach. Every SWG should ensure that the gender equity and equality programmes from the respective MDAs are provided for in the sector programmes. The National Gender and Equality Commission should monitor that these programmes are included in the SWG reports.
- The Monitoring and Evaluation Department using the gender situation analysis suggested above, and working with the respective MDAs should develop clear gender disaggregated indicators for each programme. These gender disaggregated indicators should be included in programme plans, the SWG reports and in the PBBs. This will be the basis upon which progress and results will be measured.
- The National Treasury in collaboration with the State Department for Gender should produce an annual statement on the gendered impact of revenue measures, based on the analysis of the finance Bill every year. This is in line with the constitutional requirement that the public finance management system should ensure that the burden of taxation is shared equitably. This statement should be presented to the National Gender and Equality Commission as part of its oversight role.
- The State Department for Gender working through the gender officers in every MDA and at the county government level, should produce a comprehensive gender implementation report that indicates progress of implementation and achievement of results aligned to expenditure information. This will create a clear picture of the status of implementing gender programmes and the results achieved. This will address the current disconnect between programme progress reports and financial reports.
- There is a need for civil society organisations and advocacy groups to invest in trainings and sensitisation campaigns on GRB to promote citizen participation in budget making processes and un-

derstand their role in holding the government to account on GRB initiatives. This can push for change in the budget making process and ensure adherence to GRB guidelines.

The GRB recommendations provided above will not result in effective budgeting, implementation and reporting on gender programmes. But it could provide a valuable test case for a broader public finance management reform agenda.

Public finance management recommendations

- We note that public finance management has a process wide issue with the reporting of expenditure information. Each government sector should provide disaggregated project level expenditure information in both recurrent and development budgets. Without this, monitoring of budget utilisation at a project level is impossible.
- The PBB and the SWG reports should clearly indicate if a program is funded by the government or by overseas development assistance for accountability and transparency.

Annexes

Annex A: Definitions of key terms

Gender: According to the United Nations Entity for Equality and Empowerment of Women, gender refers to “the social attributes and opportunities associated with being male and female and the relationships between women and men and girls and boys, as well as the relations between women and those between men. These attributes, opportunities and relationships are socially constructed and are learned through socialization processes.” From the Kenya Law Report, Act No. 12 of 2012, gender “means the social definition of women and men among different communities and cultures, classes, ages and during different periods in history”

Gender Responsive Planning: This refers to the process of applying gender analysis in order to bridge the inequality gaps between men and women in the planning process. It also involves inclusion of the marginalised groups and bringing them to a state of equality with other members of the society. The outcome of gender responsive planning is an equal opportunity for men and women, boys and girls it helps avert gender blindness in the planning process.

Women's Economic Empowerment: WEE is central to realising women's rights and gender equality. It is both a process and outcome of enhancing women's skills, agency, access to and control over resources, and bargaining power. These qualities enable women to contribute to economic activity and have the necessary resources to support their livelihoods. When women are economically empowered, they benefit from equal access to and opportunities within markets and are not constrained by structural factors within and outside of market activity, which prevent gender-equitable economic outcomes. WEE is therefore an outcome but also a process of creating enabling environments from the household to the institutional level, including ensuring equitable social provisioning of resources outside of market activity.

When women are economically empowered, they benefit from equal access to and opportunities within markets and are not constrained by structural factors within and outside of market activity, which prevent gender-equitable economic outcomes. WEE is therefore an outcome but also a process of creating enabling environments from the household to the institutional level, including ensuring equitable social provisioning of resources outside of market activity. WEE entails a rights-based approach, which recognises and addresses the impact of discriminatory laws and gender norms, the disparities in the distribution of unpaid care work with the household and within gendered labour markets.

Women's Financial Inclusion: is meaningful access to, use of and control over financial services which create economic and social benefits critical to realising economic rights, gender equality and WEE. For women, meaningful participation in the financial sector goes beyond formal and informal types of banking services for individual, household or business use. WFI accounts for the range of ways women's economic and social lives may benefit from financial services, particularly when such services embed women's unique needs. Financial services which contribute to WFI account for demand and supply side constraints that may limit women's uptake and use of services whilst also considering how these services can transform women's lives by breaking down gender norms, increasing financial capability, and providing women with decision-making power and autonomy.

Women's Empowerment Collectives: this involves working with institutions that build women's human, social and financial capital through provision of programmes aimed at women's economic empowerment. The avenues include traditional savings groups, livelihoods programming and other comprehensive models that address economic and political empowerment of women.

Annex B: Budget formulation process

Table 8: Documents and timelines in budget formulation

Budget Formulation Key players here are the national and county treasuries, civil society organisations, members of the public, organised interests groups, donors, Commission on Revenue Allocation, Office of the Controller of Budget, academia, the community, marginalised and sector working groups	
County/sub national level	National
August 30th – Budget Circular The budget circular is produced not later than the 30th August of each year by the County Executive Committee member for finance in compliance to Section 128 (1) of the PFM Act 2012. The circular sets out guidelines to be followed by all county government's entities in the budget process.	August 30 – Budget Circular Section 36. (1) of the PFM, Act 2012 indicates that the Cabinet Secretary shall manage the budget process at the national level. (2) Not later than the 30th August in each year, the Cabinet Secretary shall issue to all national government entities a circular setting out guidelines on the budget process to be followed by them.
September 1– Annual Development Plan Section 126 of the PFM, Act 2012 indicates that the county government shall prepare a development plan in accordance with Article 220(2) of the Constitution.	
County Budget Review and Outlook Paper– September 30 Section 118. of the PFM, Act 2012 obliges the County Treasury to prepare a County Budget Review and Outlook Paper in respect of the county for each financial year (Starting July to June) and submit the paper to the County Executive Committee by the 30th September of that year. This paper should be laid in the county assembly for approval within seven days after cabinet approval.	County Budget Review and Outlook Paper– September 30 Section 26. (1) of the PFM, Act 2012 the National Treasury shall prepare and submit to Cabinet for approval, by the 30th September in each financial year, a Budget Review and Outlook Paper.
County Fiscal Strategy Paper–February 28th Section 117. (1) of the PFM, Act 2012 indicates that the County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly by the 28th February of each year.	County Fiscal Strategy Paper–February 28th Section 25 of the PFM, Act 2012 indicates that the National Treasury shall prepare and submit to Cabinet the Budget Policy Statement for approval. The National Treasury shall also submit the Budget Policy Statement approved in terms of subsection (1) to Parliament, by the 15th February in each year.
BUDGET APPROVALS AND AMENDMENTS Key players include the national and county assemblies (budget and appropriation committees), Senate, public, civil society organisations, organised interests groups the community, marginalised and sector working groups.	
April 30: Budget Estimates Section 129 of the PFM, Act 2012 mandates the County Executive Committee Member for Finance to submit to the county assembly the budget estimates and its supporting documents by April 30 except the Finance Bill. The estimates should be presented in a programme based format showcasing all entities receiving the allocations from the national and county level own source revenue. The County Assembly conducts public participation in the month of May and by June 30th the assembly adopts the estimates with or without amendments.	April 30: Budget Estimates Section 37. (2) of the PFM, Act 2012 mandates the Cabinet Secretary to submit to the National Assembly by the 30th April the budget estimates and its supporting document for public scrutiny and parliamentary approvals. The judiciary and parliament also submit their budgets in similar timelines for review by parliament. The estimates should provide a list of all entities that are to receive funding by the government in a programme based format. Public participation and amendments of the budget take place in the month of May and approval of the budget should ideally be done before June 30th. The CS Treasury is then mandated to prepare and submit an appropriation bill of the approved estimates to the National Assembly for enactment.
BUDGET IMPLEMENTATION Key players: Office of the Controller of Budget, ministries, departments and agencies at the national level, county departments, county treasury, CSOs, public, the community, marginalised and sector working groups.	
Section 166. (1) of the PFM, Act 2012 mandates the accounting officer for a county government entity to prepare a report for each quarter of the financial year in respect of the entity. The following are the key dates for publishing quarterly reports. - October 31 counties publish 1st quarter reports - January 31 counties publish their 2nd quarter implementation reports - April 30 counties publish their 3rd quarter reports - July 31 counties publish their 4th quarter or annual implementation reports	Section 83. (1) of the PFM, Act 2012 mandates the accounting officer for a national government entity to prepare a report for each quarter of the financial year in respect of the entity - November 15 1st quarter reports published - February 15 2nd quarter implementation reports published - May 15 3rd quarter implementation reports published - August 15 of the next financial year- 4th quarter or annual implementation reports published
AUDIT Office of the Auditor General, county and national accounting officers, members of the public, CSOs, the community, marginalised, sector working groups	
Section 68. (2) (k) of the PFM, Act 2012: The accounting officer to prepare annual financial statements for each financial year within three months after the end of the financial year and submit them to the Controller of Budget and the Auditor-General for audit, and in the case of a national government entity, forward a copy to the National Treasury.	Section 149. (1) of the PFM, Act 2012: An accounting officer is accountable to the county assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is— (a)lawful and authorised; and (b)effective, efficient, economical and transparent.