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REIMAGINING GENDER RESPONSIVE BUDGETING FOR MORE INCLUSIVE COUNTY BUDGETS



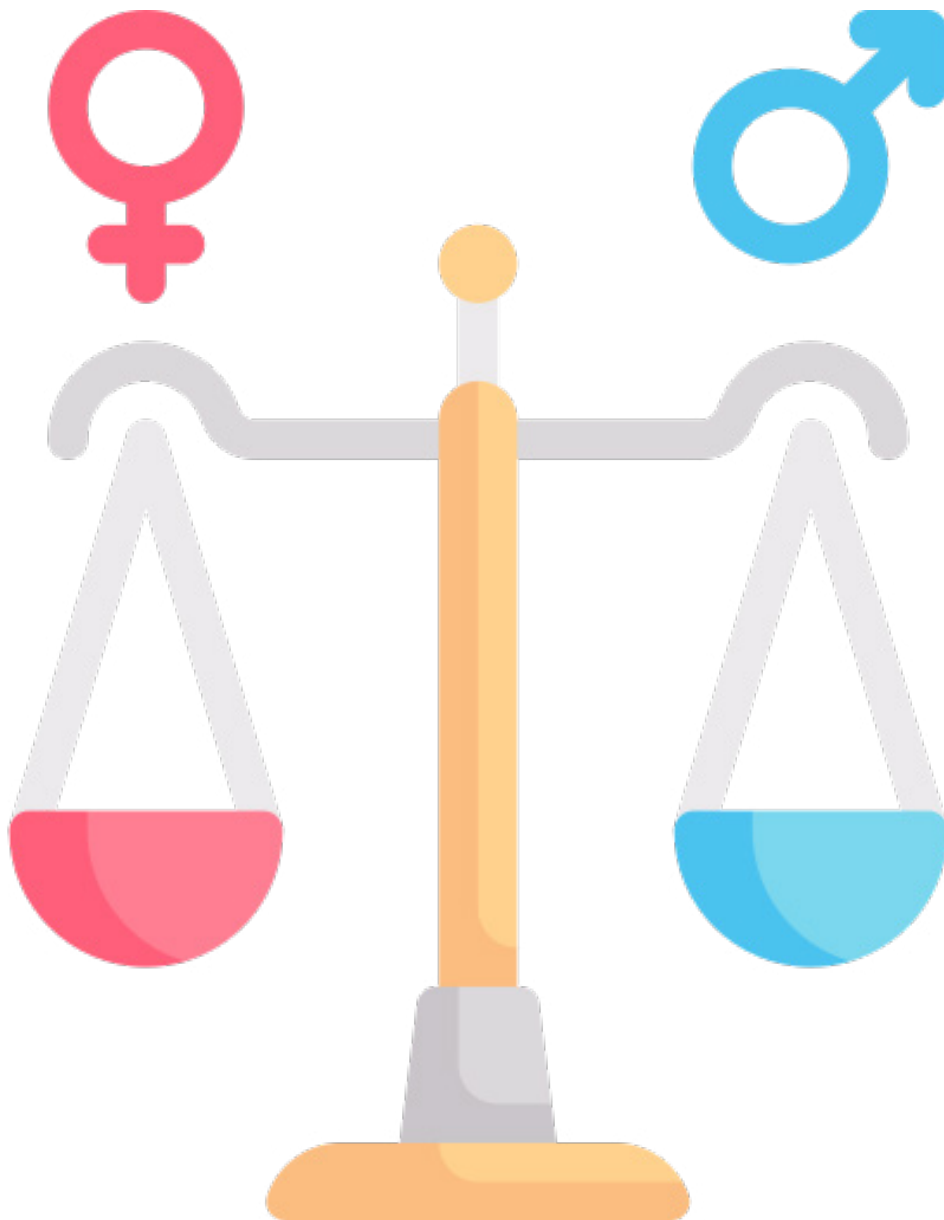


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RE-IMAGINING GENDER RESPONSIVE BUDGETING FOR MORE INCLUSIVE COUNTY BUDGETS

1.1 WHAT IS THE BRIEF ABOUT?

The brief presents a citizen’s assessment of the extent to which the county governments of Busia, Kisumu, Kitui, Machakos and Kwale have entrenched gender responsive budgeting (GRB). It highlights the good practices and challenges that counties are facing in implementing GRB. It also proposes solutions to these challenges, aiming to ensure that GRB is harnessed to achieve more inclusive budgets.

Overall, our findings show that counties are significantly lagging in implementing Gender Responsive Budgeting (GRB). Of the five counties assessed, only Kisumu has established a gender policy, while none have adequately tagged gender allocations in their budgets or facilitated meaningful public participation in the budgeting process.

1.1.1 BACKGROUND TO THE PROGRAM AND DATA COLLECTION

GRB is a planning and budgeting tool to close gender inequalities. However, its success is dependent upon the adequate integration of gender considerations across all policies and planning frameworks of the government, including all Ministries, Departments and Agencies (MDAs). This is because GRB can only address gender inequalities if governments’

objectives and policies are gender responsive across the board.¹

In Kenya, the government has made strides by providing the Gender Responsive Budgeting Guidelines, but these have not been fully embraced as MDAs still have a challenge in tagging their budget allocations as gender responsive and mainstreaming gender into their respective sectors. They also fail to show how the budget contributes to the government’s gender equality commitments.

Through the “Supporting Kenyan Women Leaders to Advance Health and Gender Priorities” Program, the Institute of Public Finance (IPF) in partnership with the Kenya Women Parliamentary Association (KEWOPA) aims at expanding networks of gender responsive budget champions with an emphasis on women leaders to work collaboratively to advocate for gender mainstreaming in county budgets. We have undertaken extensive engagement with GRB champions as well as with women parliamentarians in five counties of Busia, Kisumu, Kitui, Machakos and Kwale. Through this engagement we sought to establish the level of the county government’s commitment in implementing GRB and possible solutions. We identified various issues including the inadequacy of gender policies, inadequacy in tagging budgets as gender responsive thus making it difficult to track gender responsive allocations, and ineffective public participation.

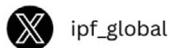


STRENGTHENING PARLIAMENTARY LEADERSHIP FOR TRANSFORMATIVE ACTION IN HEALTH AND GENDER OUTCOMES.



-Hon. Mary Emaase,
MP- Teso South

“The importance of sensitizing GRB champions on the budget process is to enable them to provide advice and recommendations to the State during budget formulation. Budget-making processes are crucial for a government to achieve its priorities, and citizens must be equipped with adequate knowledge on how budgets are created.”



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METHODOLOGY

The methodology for this policy brief is primarily qualitative, as it draws from a citizen survey on the perceptions of GRB champions regarding the implementation of GRB in their counties. The champions have been trained by IPF and represent different interest groups and civil societies actors. They have an interest in PFM processes and as a network, they collectively advance transparency, accountability and inclusivity in budget decision-making processes.

The program specifically engaged 35 GRB Champions comprising of women, men, youth and Persons with Disability (PWDs) in each of the five counties – Busia, Kisumu, Kwale, Kitui and Machakos- where IPF has established vibrant pools of budget champions.

Through our engagement, the GRB champions had a discussion on the county budget process as well as how to integrate gender responsive budgeting in each stage of the county budget process. Thereafter, through group discussions, the budget champions in each county were tasked in identifying issues that hinder the successful implementation of gender responsive budgeting within their counties. The data presented in this policy brief is derived from their perspectives on the extent to which counties are using GRB as a tool in their budgets.

Findings

From the discussions with the budget champions the following were identified as key challenges in the implementation of GRB within county budgets: inadequacies of gender policy; inadequate budget tagging for gender related programmes; and ineffective public

participation. Across counties:

- Only Kisumu County had an approved gender policy while the rest of the counties' gender policies were still being developed.
- All counties failed to tag gender-related programs across sectors.
- All counties failed to conduct effective public participation.

We discuss these findings in more detail below:

A. Inadequacies of Gender policy

Gender policies play a crucial role in identifying persistent gender gaps that need to be addressed. These policies help ensure that government resources are targeted towards reducing gender disparities and supporting sustainable and inclusive development for all individuals.

Among the five counties assessed, only one county, Kisumu, has an approved gender mainstreaming policy that explicitly outlines the county government's commitment to promoting gender equality.² In contrast, (four counties) Busia, Machakos, Kitui, and Kwale are still developing their gender policies and are yet to be approved. This presents a challenge in the implementation of GRB, as there is an inadequate framework for action, limited accountability and invisibility of gender priorities. The inadequacy of these gender policies at the county level then produces a ripple effect, where the specific county sectors fail to develop sectoral policies

for mainstreaming gender due to the absence of a binding overarching policy.

B. Inadequate Tagging of Budgets as Gender Responsive

According to the National Gender Equality Commission (NGEC) guidelines on Gender Responsive Budgeting, tagging budget documents is significant in showing the specific amounts targeted for various gender initiatives.³

Moreover, the Public Expenditure and Financial Accountability (PEFA)'s Gender Responsive Public Financial Management (GRPFM) Framework notes that tagging budgets (specific line items in budget allocations geared toward promoting gender initiatives), is a pivotal GRB tool. It promotes transparency and gives a clear understanding of expenditure targeting gender equality.⁴ However, it is important to emphasize that this cannot be effectively realized in the absence of plans that include gender-sensitive objectives.

Substantial evidence and experiences shared by the GRB champions indicated a significant challenge: counties do not tag their line item budgets for gender equality initiatives. This makes it difficult to assess the county government's commitment to gender mainstreaming.

In addition to tagging, counties should use clear Key Performance Indicators (KPIs) at the sub-programme level to track gender-related outputs or outcomes. However, an

analysis of the 2021/2022 – 2023/2024 financial years, based on the respective Annual Development Plans (ADPs) of the counties, shows that the assessed counties only include KPIs for at most two sectors: Gender and Health sector (covering reproductive health, maternal health and family planning). Yet, according to the NGEC guidelines, gender-responsive budgeting should be integrated across all sectors of county

governance.

C. Ineffective Public Participation in the Budget Making Process

To achieve effective gender-responsive budgeting in county budgets, meaningful public participation is essential. This engagement allows men, women, youth, and special interest groups to share their perspectives on the budgeting process, fostering inclusivity. Additionally, public participation ensures that the unique needs of different genders are voiced, enabling targeted programs and resource allocations to address specific gender issues.

Drawing from our experiences working with these counties, we have identified significant gaps in public participation. For example, GRB Champions noted that budget documents are often released late, complicating efforts to engage with the content and assess their gender responsiveness. Additionally, these documents are often inaccessible to Persons with Disability, particularly those who are visually impaired. Public participation is also frequently compromised by the county government's tendency to handpick preferred participants for budget discussions. This practice limits opportunities for citizens to express their concerns and needs regarding the budget, particularly concerning gender outcomes.

Further, the GRB champions in all assessed counties expressed concern that counties fail to provide adequate feedback on the public participation views and memorandums submitted. This absence of feedback leaves participants feeling that their views are insignificant as they are not informed on whether their opinions were incorporated or not. This presents a challenge to the core objective of GRB, which is to ensure that budgets are responsive to the needs of all genders.

Moreover, counties fail to consistently record and publish disaggregated data on the people who participated in public participation forums, such as the extent to which both genders and all special interest groups are included in the participation. This presents challenges in effectively determining the levels of gender participation in the budget processes and how their views were entrenched in the budget.



RECOMMENDATIONS

For GRB to be an effective tool in the achievement of inclusive county budgets we recommend the following.

A. Approve Gender Policies and Include Gender Responsive Budgeting as a Priority in the County Budget Process

The approval of gender policies to guide counties in promoting gender equality is crucial, as these policies will establish a framework for resource allocation to achieve this goal. However, an overarching gender policy alone is not enough. Each county sector must also develop sector-specific policies that outline how gender mainstreaming will be integrated into their respective areas. Moreover, these policies should include gender-responsive budgeting as a tool to enhance inclusivity in the budget process, ensuring that gender considerations are embedded across all sector budgets at the county level.

Despite various challenges, Kisumu County has an approved gender mainstreaming policy that mandates county departments and sectors to use gender responsive budgeting as a tool for inclusive budgets. Makueni County, though not part of our study, also has an approved gender policy through which the county sectors are mandated to ensure that they employ gender responsive budgeting as a tool for the realization of the policy objectives.

B. Tag Gender Responsive Initiatives Within the County Budgets

After developing both county and sectoral policies, it is recommended that county

governments start tagging their line-item budgets to facilitate easier tracking of gender related programs. However, for this to be realized, the national government should first incorporate a gender segment or object code into the Integrated Financial Management Information System (IFMIS) and the Standard Chart of Accounts (SCOA).⁵ The methodology for coding is not definite and may differ from one country to another depending on their judgement of gender equality. For a start, this could be a single tag, such as “promoting gender equality.”

Counties then need to decide how to apply this tag through their policies, either within the overall gender mainstreaming county policy or within their respective sectoral gender policies. Subsequently, counties should then implement these codes and produce analysis, using codes at various stages of the budget year, at least at the start and end of the financial year. This would allow budget users to know how much was targeted toward gender-related initiatives, and how much was spent.

In addition to tagging, counties, through their Program-Based Budgets (PBBs) need to set clear KPIs at the sub-programme level for all sectors to track the output of investments towards promoting gender equality. Those sub-programs that impact gender should produce gender-related KPIs at the sub-programme level. For example, in the Agriculture Sector, a sub-programme aimed at achieving gender impact such as training women farmers on new farming methods or supporting their economic activity, should include output KPI's such as

“number of women trained on new farming methods.” If the sub-programme targets both male and female farmers, KPI’s should capture not only the total number of farmers trained but also provide a breakdown of the number of men and women who received the training.

For instance, in a review of the 2021/2022 budget performance within the Annual Development Plan (ADP) 2023/2024, Busia County attempted to highlight through the Agricultural Training and Extension Services the number of trainings held, and the number of farmers trained, (women, men and Persons with Disability (PWD)). However, a more detailed gender disaggregated KPI would be needful to track further the outputs of investment, such as the actual number of women and men trained.

Fig 1: An Excerpt of Busia County Annual Development Plan for Financial Year 2023/2024

		KPI		Target	
Agricultural Training and extension services	Farmers Trained	No of Trainings held	14	15	Target achieved in collaboration with KCSAP and ASDP
		No. of farmers trained (men, women, PWD)	1,770	2432	Target achieved due to support from partners
	New ATC hostel completed and equipped	Completed Hostel.	1	0	Structural construction and roofing complete.

C. Conduct Effective and Meaningful Public Participation

County governments must prioritise effective public participation in the budget process as the achievement of gender-responsive budgeting and gender equality outcomes require the involvement of all stakeholders. County governments should ensure that budget documents are made available in a timely manner, are accessible to persons with disability, avoid gatekeeping in public participation meetings, and maintain consistency regarding the venues for these engagements. Furthermore, to enhance gender responsive budgeting, counties should be deliberate about providing disaggregated data of how many

males and females participated in the public participation, their contribution and the extent to which such contribution was considered in the final document. This data and feedback are needed to track the level of gender inclusive participation in budgeting.

Though not one of our study counties, Makueni County has established a comprehensive framework for conducting public participation, starting from the grassroots village level up to the sub-ward, ward, and county level. Its approach goes beyond merely engaging the public in the participation process; it also incorporates civic education to ensure that the public understands the content of the documents being discussed. The responsibility for public participation and civic education lies with the Department of Devolution and Public Service, which has decentralized its operations to the sub-county and ward levels.



CONCLUSION

In conclusion, re-imagining gender responsive budgeting for more inclusive county budgets will take more than just tagging budgets and defining KPIs regarding various initiatives in county governments geared towards promoting gender equality. Counties must ensure that they develop gender mainstreaming policies which detail the key gender considerations and priorities. Moreover, county sectors must have sectoral gender policies that guide sectors on how to promote and advance gender equality.

However, despite all these, GRB cannot ultimately realize gender equality initiatives without effective citizen engagement. Counties must therefore facilitate genuine and effective citizen engagement in county budget processes, ensuring that the perspectives of all genders are actively integrated into budget formulation.



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This policy brief was authored by Daniel Murakaru and Victoria Wausi, with guidance from Daniel Ndirangu. Special thanks to our Senior Technical Advisor, Jason Lakin, PhD, for his invaluable input. Immense gratitude to James Muraguri for his leadership. Special thanks to the Kenya Women Parliamentary Association (KEWOPA) as well as IPF Budget Champions in Busia,



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