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## Gender Responsive Budgeting as an Accelerator to Women's Economic Empowerment

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### ***Abstract***

*Budgets are universally considered influential for achieving development objectives whether at the national or county level. Governments are dependent on budgets to distribute resources amongst its citizens for their daily needs. Repercussions of budget policies on men and women affect the two genders different ways due to the society expectation of the roles either gender should play. Most marginalized women are confronted by poverty and lack incomes to invest in their economic and social development. They also lack access to education, services, and non-monetary resources, all of which traps them in a vicious cycle of poverty. This paper seeks to demonstrate that GRB initiatives improve women's economic empowerment. It will use external desk research to demonstrate the role of GRB as a tool for women empowerment. The research design chosen for this paper widely avails statistical and document information related to the topic.*

*The theoretical framework of this study is based on the Human Development theory based on an all-inclusive statistical measure (Human Development Index) as an indicator of economic growth with human development. The HDI brought a paradigm shift as to how development was viewed. Other related theories empowering women include the Empowerment Theory which promotes the creation of a responsive community which is dependent on the help of the larger society and political environment and the Institutional Design Theory which focuses on the need to allow women to effectively take part in the politics of the country.*

**Key words:** Gender, Responsive, Budget, Accelerate, Empowerment.

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## **1.0 Introduction**

*“Women’s economic empowerment is the process of achieving women’s equal access to and control over economic resources and ensuring they can use them to exert increased control over other areas of their lives”* (Taylor & Pereznieto, 2014). This process transforms the lives of women and girls from limited power and economic access to economic advancement. Drawing on Rowlands’ typology (1997), VeneKlasen & Miller, (2002) report that when women and girls are transformed, their emancipation takes place in their manifesting power from within, where the knowledge, individual capabilities, sense of entitlement, self-esteem and self-belief to make changes in their lives manifests. Power to economic decision-making, power within areas regarded as men’s domain, power over access to and control over assets and income generation activities are also enhanced.

Poverty in inequalities in Africa has a female face. Even though women perform 66% of the world’s work, and produce 50% of the food, women earn only 10% of the income and own 1% of the property. According to Bill Clinton, (2009) improving education in the developing world, fighting climate change and other challenges we face are all key empowerment tools for women. *“A large number of women has entered in the labour force but not been treated as equals to men. They earn less than men and have less opportunity for growth”* (Goldin, C, 1990), a view supported by Duflo. E, (2011). However, according to Nallari & Griffith (2011) governments have majorly focused on expenditure, ignoring revenues. Cutbacks in expenditure continues to hurt important women services such as the Gender-Based Violence (GBV) programs The GRB, therefore, lacks effective advocates in the government thus the poor implementation. The number of budget documents made available to the public is very low. This also means transparency is low. With the budgeting timelines this study hopes to bring to the fore, there is hope for a more participatory budget making process in the future.

### **1.1. Factors Affecting Women’s Economic Empowerment**

A Women’s Economic Empowerment Report by Hunt & Emma, (2016) indicates that there are six hindrances which directly affect women’s financial development and ultimately impact their lives. These include education, skills development, and training; decent and reasonably remunerated job opportunities; reproductive roles; ownership of property and assets; support systems and leadership; and social protection and training, which ultimately dictates one’s educational level, marital choices, economic status, and child reproduction. The stated hindrances

are key to breaking some of the negative cultural cycles. A well remunerated woman has a higher chance of bettering her wellbeing and can venture into the economic spaces of the male dominated spheres.

*“The unpaid care and domestic work disproportionately carried out by women, plays a critical role in human well-being and maintaining the labour force, and therefore in economic growth,”* (Cook & Razavi, 2012). The two authors also maintain that reproductive roles are hardly rewarded in most budgets. Furthermore, unpaid work remains unrecognized in dominant economic and social approaches. On the other hand, Klugmanetal, (2014) stresses on the importance of equal distribution of resources traditionally considered as belonging to men as a booster to gender mainstreaming. Lack of team spirit can result to low labour production, unfavourable terms and conditions at work and inadequate welfare services which would not only lead to household developments but also increase a nation’s Gross Domestic Product (GDP).

## **1.2 Some Benefits and Suitability of GRB as a Women’s Economic Accelerator**

For the achievement of the Sustainable Development Goals (SDGs) and sustainable development, women empowerment is a prerequisite. A 2012, 2013 World Bank Report indicates that women’s economic advancement has led to increased investments in children’s education and health, and reduced household poverty. *“Gender parity for all has the potential to boost global gross domestic product (GDP) by between \$12trillion and \$28trillion between now and 2025”* (Woetzel et al., 2015). Golla et al, (2011) explains how inequitable competition increases loss in economies and realization of full potential remains a mirage.

According to the Society for International Development, (2012), budgets are considered to be influential tools in the achievement of development objectives, whether at the national or county level. They act as the guideline the government must adhere to when distributing resources with the aim of achieving the nation’s objectives, according to the nation’s Constitution or laws. They are a blueprint to achieving government policies. UNESCO (2010) indicates that budgets should not only ensure affirmative action as a key consideration during resource allocation but should also act as indicators of commitment to the set policies. They should reflect how the governments mobilize and allocate public resources. They are, therefore, a strategy for supporting gender mainstreaming in development processes. A gender responsive budget seeks to ensure there is an adherence before, during and after the budgeting process by looking at critical areas such as gender mainstreaming in the implementation of all planned projects

in the budget. It also ensures there is a balance in goals that contribute to human well-being. A gender responsive budget is an important mechanism for ensuring greater consistency between economic goals and social commitments. Marginalization is a major concern during GRB. Barnett & Grown, (2004) suggest an all- inclusive process during budgeting to avoid gender exclusion and insensitivity as this objective ensures women's economic equality stands out.

The fourth chapter of the Constitution of Kenya, 2010 entails the Bill of Rights, which provides for equal rights and protection before the law. As this chapter forbids discrimination, the state is obligated to ensure that none is discriminated or victimized unfairly. Gender sensitivity calls for different and prioritized practical and strategic needs. According to SOCATT-K, (2018) more often than not, women's needs and priorities in public life are not adequately represented. Policies that appear gender neutral always work to the disadvantage of the women leading to gender disparities. For a long time, women were not entitled to state benefits and pensions as their reproductive roles did not allow them to work full time and they were casually employed in the informal sector.

The National Gender and Equality Commission (NGEC, 2014) asserts that women's reproductive roles, some of which are extremely relevant and contribute to the GDP are unaccounted for due to unavailability of data. This means, they are left out when crucial policy decisions are being made. The GRB budget analysts are guided by finding out whether budget estimates are gender responsive/sensitive thereby helping in the linking with adequate budget allocations. These budgets also link women empowerment policies to available budgets towards activities that empower women and, end gender-based violence ensuring participation of men and women during the budget making process. They monitor the impact of expenditure with a gender lens as well as prioritize activities such as construction of marketplaces with running water, construction of toilets, street lighting that improves security which benefits both women and men but addresses the vulnerability of women towards sexual abuses that may happen (bottom-up approach) according to SOCATT-K, (2018).

As per Article 21(3) of the Bill of Rights GOK, (2010), the government of Kenya has introduced the Department of Gender to ensure institutionalization of gender mainstreaming in the ministries, county governments and the private sector. It has also committed itself to the upscaling of gender policies, sex disaggregated data, SGBV programs and women socio-economic empowerment across the board to the advantage of women and other marginalized persons. The

government has also committed to monitor and evaluate the programs to ensure compliance.

### 1.3 Examples of Disparity in Budgeting and Leadership in Kenya

Table 1 shows that investment was primarily on matters related to closing the gender inequalities in Kenya. However, these resources are too little as compared to the gender gap to be closed.

*Table 1: Budget Allocations for FY2016/17-FY (Kshs, Millions)*

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

*Source: National Government PBB2018/19*

The Global Gender Gap Index 2018 ranks Kenya number 76 out of 144 countries while the economic empowerment and political representation of women were identified as the sectors with the highest gender gap to be closed and which would take more than 170 years to close. Most importantly, from the fiscal and program analysis of the State Department of Gender, it has been established that the Department has the opportunity to embrace new ideas of eliminating drivers of gender inequality not only through economic empowerment but also through other sectors-based empowerment such as social empowerment and greater investment in the demographic dividends presented by the youthful Kenyan Population.

The budget analysis and the context analysis undertaken here point out a number of limitations. For example, there is neither policy, nor legal framework to guide gender responsive budgeting in Kenya. The National Gender Responsive guidelines of 2014 have not been elevated to the level of a binding policy, which will ensure mandatory implementation of budgets that are gender

responsive. The Kenya National Bureau of Statistics (KNBS) has not offered adequate guidance on what data and how to collect gender disaggregated data for use in budgeting and making other development related decisions. The approaches to budgeting did not have gender equality as a primary consideration to budget estimation and allocations.

Gender mainstreaming is not acknowledged and enforced as a key consideration on programming in Kenya even during the budget making processes. Budget practitioners do not have comprehensive understanding of GRB. Even through Kenya has GRB guidelines for use at county and national levels, these are neither known nor utilized. While public participation in the budget making process often considers gender issues, there is a lack of adequate skills among budget practitioners to include gender dimensions in the actual budgets. The officers lack checklists and guidelines to follow when making budgets to ascertain that gender inequality is progressively addressed.

The Kenya Constitution, 2010 provides for equality in all spheres. However, affirmative action remains unimplemented. There is no demonstrable evidence that the government commits to the implementation of the gender principle. This may explain why budgets are not gender responsive. County governments tend to allocate resources towards catalytic women empowerment and girls stand-alone projects without creating opportunities within budgets of the ministries to respond to the defined needs of women and men. There is an opportunity to ensure all county budgets practically integrate GRB principles to allow financing gender equality initiatives within all ministries and departments. The county governments’ practitioners lack the skills to implement gender responsive budgets. The stakeholders doubt the extent to which their participation in budget making is meaningful. The gender equality needs identified during public participation are not included in the program-based budgets approved estimates. Gender Framework tools such as gender law, gender policy, and gender strategy are not available to programmers for guidance.

*Table 2: Gender analysis of the 2017 Kenya General Elections*

<i>Table 1: General Election Results, 2017</i>						
<i>By gender</i>						
<b>Position</b>	<b><i>Elected</i></b>		<b><i>Nominated</i></b>		<b><i>Total</i></b>	<b><i>% Women (Elect+Nom.)</i></b>
	<b><i>Men</i></b>	<b><i>Women</i></b>	<b><i>Men</i></b>	<b><i>Women</i></b>		
<b>President</b>	<i>1</i>	<i>0</i>	<i>--</i>	<i>--</i>	<b><i>1</i></b>	<i>0%</i>

<b>Deputy President</b>	<i>1</i>	<i>0</i>	--	--	<b>1</b>	<i>0%</i>
<b>Senator</b>	<i>44</i>	<i>3</i>	<i>2</i>	<i>18</i>	<b>67</b>	<i>31%</i>
<b>MNA</b>	<i>267</i>	<i>23</i>	<i>7</i>	<i>5</i>	<b>302</b>	<i>9%</i>
<b>WMNA</b>	<i>0</i>	<i>47</i>	--	--	<b>47</b>	<i>100%</i>
<b>Governor</b>	<i>44</i>	<i>3</i>	--	--	<b>47</b>	<i>6%</i>
<b>Deputy Governor</b>	<i>40</i>	<i>7</i>	--	--	<b>47</b>	<i>15%</i>
<b>MCA</b>	<i>1334</i>	<i>96</i>	<i>97</i>	<i>650</i>	<b>2177</b>	<i>34%</i>
<b>TOTAL</b>	<b>1731</b>	<b>179</b>	<b>106</b>	<b>673</b>	<b>2689</b>	<b>32%</b>

Table source: *The National Democratic Institute (NDI) and the Federation of Women Lawyers (FIDA Kenya) February 2018 in Gender analysis of the 2017 Kenya General Elections*<sup>1</sup>

According to the *Independent Electoral and Boundaries Commission (IEBC)*, a total of 1,862 persons were lawfully elected in the 2017 general elections, out of which 172 (9%) were women. The Table 2 indicates that only 23 women were elected as members of the National Assembly, compared to 267 men. The number of men elected as MCA was almost 14 times that of women elected for the same position. These results were, however, an improvement on the ones of 2002 and 2013 when only 4 and 16 women respectively were elected Members of Parliament. With effective voter education, these numbers are likely to rise in the coming years.

#### **1.4 Key Processes and Dates for Women Participation in Budget Making in Kenya**

Women must be involved in the budget making process at both national and county budgeting level. They should interact with documents that guide their county budgeting process and thereafter participate in the processes. A 2021 Report from *the Institute for Social Accountability (TISA) (Case of Nairobi City Council)* provides the names of the important documents, guidelines on key processes and the key priority areas for women participation in budget making as:

**(i) Documents**

These should include the County Integrated Development Plan (CIDP), the Annual Development Plan (ADP), the County Fiscal Strategic Paper (CFSP),

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[https://www.ndi.org/sites/default/files/Gender%20Analysis%20of%202017%20GeneralElections%20FINA%20High%20Res%20for%20Printer%20-%20NEW%20COVER\\_small.pdf](https://www.ndi.org/sites/default/files/Gender%20Analysis%20of%202017%20GeneralElections%20FINA%20High%20Res%20for%20Printer%20-%20NEW%20COVER_small.pdf) Accessed on 9/5/22



the County Budget Review and Outlook Paper (CBROP), the Budget circular, Budget estimates and Finance Bill. The Budget Circular is a guideline on processes and procedures on the budget preparation (Timetable for each step in the budget process, highlighting key priority areas).

**(ii) Key Processes and Priority Areas**

The key processes include:

- County Budget and Economic Forum: Give citizens an opportunity to make their views known during the preparation of all county plans e.g., integrated development plan and budget documents
- County Budget Process: Women presentation of views and participating in public hearings. They can also ensure they have access to the Annual Report given to the County Assemblies by the governors;
- Budget planning process: National and county budget committees allow women to give their views on the budget amendments at the County Assembly. They can manipulate the final budget before it is approved.

**(iii) Key Dates and Activities**

Table 3 tabulates a schedule for the key dates and activities to ensure the budget making process runs smoothly and on time.

*Table 3: Key Dates and Activities*

DATE	ACTIVITY
30/8	Start of budget processing
1/9	Tabling of County Development Plan
1/9-15/2	Prepare and give views on (CBROP)
1/1	Monitor and Submit (CRA), recommend on division of revenue
28/2	Table (CFSP) and participate
16/3	Prepare and submit budget estimates to the County assembly. Change budget proposal, lobby for funds accommodated.
May	Public hearings by budget & appropriation committee
30/6	Last day for passing County Appropriations Bill. Women can participate in public hearings by the Budget and Appropriation committee

Source: *A Popular Guide to County Planning and Budgeting (Case of Nairobi City Council)-The Institute for Social Accountability (TISA), 2013<sup>2</sup>*

<sup>2</sup> [https://www.tisa.or.ke/images/uploads/A\\_Popular\\_Guide\\_to\\_County\\_Planning\\_and\\_Budgeting.pdf](https://www.tisa.or.ke/images/uploads/A_Popular_Guide_to_County_Planning_and_Budgeting.pdf). Accessed on 1/11/21



Kenyan women should also avail themselves for participation during supplementary budgets. Common venues for budget meetings take place in all acceptable meeting places such as churches, mosques, temples and public barazas. National and vernacular radio broadcasting stations can provide crucial information on budget making processes when tasked to. The SDG Kenya Forum in its book *Baseline Assessment on Gender-Responsive Budgeting in Kenya*, (2020) states other affirmative funds women can benefit from such as, Women Enterprise Fund (WEF) that provides micro-finance credit and other financial support for women; The Youth Enterprise Development Fund (YEDF) that provides credit for young men and women to enable them establish businesses to earn a living with the objective of reducing unemployment; The Uwezo fund (Kiswahili word for Ability) that empowers women, persons with disabilities and youth by giving seed money of up to US\$ 5000 to special interest groups as start-up capital for business; The Social Protection Fund which is given as credit, and cash transfers to older members of a Society (of 65 members and above) and people with severe disability; 30% procurement reservation affirmative action to Special Interest Groups (SIG) that include women, persons with disabilities and the youth. Women also have access to 30 % of the value of all-public procurement tenders. The National Government Affirmative Action Fund, established in 2015 is administered through female members of Parliament to run programs targeting socio-empowerment of women, youth, persons with disabilities, children, and elderly persons.

### **1.5 Obstacles to GRB Implementation**

Lack of data classification by sex, age or location, limits women ownership of the GRB process. Other obstacles are discriminatory social norms, unskilled technical capacity persons who carry out GRB in ministries, lack of adequate gendered data to support the budget empowerment processes, lack of political will and lack of sharing of experience and challenges among the key players in the GRB process. Participation has been manipulated by most politicians and persons of interest. This is because there is no clear definition of what constitutes citizens. It is a word that has been used to validate pre-determined results during the budget making process. *“A single consultation meeting of hundreds of people in award does not constitute participation neither does it inspire confidence in the citizens,”* (KLGRP, 2012). Citizens either intentionally or not, fail to participate in the budget making process as provided for in the Constitution thus losing the opportunity to influence budget allocation and decision making. Other

obstacles can be attributed to lack of civic education, disputes over different interests from citizens, mischief from those in charge of the process e.g. shifting dates meant for public participation, failure to maximize the use of ICT, sometimes deliberately, to pass information to citizens, failure to disclose budget related information to citizens for effective participation and ignoring gender concerns as well as the vulnerable and marginalized groups when planning for the budgeting process.

## 2.0 Literature Review

### 2.1 Theoretical Literature Review

The necessity to have a GRB approach to budgeting came about after a realization that governments did not consider budgeting for specific gender roles but, instead, planned for its citizen as a block. Barnett and Grown (2004) state that,

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*Emerging literature indicates that budgetary policies are likely to affect men and women differently, since they play different roles in the society and demonstrate different consume behaviour. There have been concerns worldwide that tax policy is biased against women because it tends to increase the incidence of taxation of the poorest women while failing to generate enough revenue to fund the programmes needed to improve these women's lives.*

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This seriously negatively impacted its citizens in various ways. On the other hand, ILO (2006) notes,

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*These gender responsive budget (GRB) initiatives have been adopted as a strategic approach to the assessment of the role of budgets in promoting gender equality. They can help bridge persistent inequalities between women and men and facilitate development by integrating gender issues into macro policy and budgets.*

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Narayan 2002 describes empowerment as enhanced power and control over resources and decision making that ultimately determines how people live their lives. According to Wallerstein (1992) the power acquired is mainly for the people to liberate themselves from injustices in society and therefore meets their needs. According to Sushama (1998), when women are given the opportunity to

participate fully in social, political, and economic spheres of life, they are deemed as empowered. They become self-reliant, able to generate income from projects and fight poverty. A study by the United Kingdom Department for International Development (2010), *Agenda 2010 - The Turning Point on Poverty: Background Paper on Gender* indicates that women economic empowerment increases their pays and decision-making powers. This improves investments, health and nutrition which ultimately leads to economic growth. It raises the GDP of a country as well as the agricultural outputs. It is also likely that there will be an increase in assets and service access for women. With the growth of female owned businesses, jobs are created which leads to poverty reduction.

GRB has developed over time. Severally developing countries have introduced GBV as a tool to measure growth. Australia was the first country

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*GRB seeks to create a direct linkage between social and economic policies through the use of a gender analysis lense on the formulation and implementation of government budgets. It ensures integrating a gender perspective into all steps of the budget process – planning, drafting, implementing, and evaluating – so as to guarantee that budget policies take into consideration the gender issues in the society (UNESCO, 2010)*

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to introduce GBV in 1984. India, Bangladesh, and Rwanda followed suit in the early 2000s. It is therefore a strategy for supporting gender mainstreaming in the development processes. Tangible development requires that there is a balance that exists between male and female which is what an authentic gender sensitive and inclusive budget should seek to address.

Today, many more countries have introduced GRB. They include Tanzania, Nigeria, Nepal, Rwanda, Morocco, and the list continues to grow. In the stated countries, GRB has enhanced improved resource allocation to narrow gender disparities. From 2014, Ghana for example, other than partnering with Oxfam to train domestic workers and women parliamentarians on GRB, the two entities have also collaborated to make all-inclusive gender friendly budgets. Bolivia has built a network of women organizations and strived to work together towards achieving goals deemed likely to benefit them. Moreover, since 2017 Oxfam and partners have embarked on a course towards GRB in Vietnam under UNIFEM. They confront cases touching on inequalities and gender gaps in social, political, and economic opportunities.

Kenya is one of the few countries in Africa that recognizes GRB as a powerful planning and budgeting tool, with the aim of reducing the gender inequalities and accelerating equitable development. Though Kenya has done well in raising awareness and pushing for the government's accountability, it has failed to achieve tangible success in pushing for change in the budget making process. Kenya is lagging behind in most of the gender equality indicators and measurements as compared to Rwanda, South Sudan, Namibia, Tanzania, and Uganda, among other countries in the region, yet GRB was first extensively recognized in the state in 2014. The country is yet to demonstrate robust application of the GRB tools or the impact they may have had in sectors where GRB has been fully utilized. Twelve out of the 17 SDGs have direct gender targets and hence the urgency of the need to be gender responsive in the implementation of the 2030 Agenda.

Attempts have been made at the national level to introduce GRB but the same has not been institutionalized in Kenya. Both at the national and the county government level, gender responsiveness is not at the centre of the budgeting process. While budgets at the national and county levels have some gender indications, they are not entirely gender responsive. Despite the existence of a very progressive human rights based constitutional framework that promotes gender equality and other enabling legislative frameworks, GRB has remained at the periphery of the development agenda in Kenya. The most obvious outcome of gender budget initiatives is improving women's economic equality,

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*GRB initiatives seek to improve the results of budgets in general, and gender equality and women's empowerment in particular. They focus on key economic and social matters that are often overlooked or obscured in conventional budget and policy analysis, and decision making (Sharp & Elson, 2012)*

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It is a strategy for supporting gender mainstreaming in development processes. It has been established that economic gains manifest in increased output and escalation of people's capacities. With GRB this can greatly be enhanced. Linking GRB to budgetary allocations ensures that policies put in place alleviate gender disparities and translates them into outputs. The top-down approach which has been traditionally used may not adequately address the needs of the various gender interest groups in society. Despite this critical need and realization, having an all-inclusive group has not been fully embraced in the past.

The GRB approach is synonymous to bottom-up approach which provides and strongly advocates for incorporation of the citizens' views and inputs of the diverse stakeholders at the critical stage, planning. It is demand-led. Without adequate resources, development remains a mirage.

Budgets are, therefore, crucial in framing policies in as much as the resources are limited. It, therefore, calls for the prioritization of the available resources. Women's empowerment is increasingly being embraced and appreciated, especially over the past couple of years as a crucial factor for any country's sustainable development. Governments are increasingly accommodating empowerment programs. Consistency between economic goals and social commitments are achievable by using GRB.

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*A gender budget initiative always involves a gender analysis of some dimension of the raising and use of public money. However, there is no single way of doing this and a number of analytical tools can be used (Elson, 1998; Budlender & Sharp, 1998)*

*The impact of government budgets on the most disadvantaged groups of women is a focus of special attention (IDRC, 2001)*

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## **2.2 Empirical Literature Review**

For many years in the past, governments, NGOs, and civil societies have, with little success, used different approaches while budgeting in an effort to promote gender equality. Budlender (2005) attributes the low success rate to the fact that focus tends to be on allocation to women and girls which is usually a minimal proportion of national budgets. Several gaps are at play in the slow implementation of the success of GRB and WEE at large. The *National Gender and Equality Commission (NGEC, 2019) Guide for County Government Leadership* indicates that gender and age disaggregated data, which provides information on men's and women's as well as other special interest groups' situations and needs, is missing in most government structures. A study by Sohela & Nora (2018) also shows that GRB is normally implemented from the top. Most GRB actors are at the national level and have very little to show at the local levels due to the lack of political will. Governments have not provided adequate technical training and capacity building on data and knowledge management, thereby affecting the uptake of GRB practices. A Gender Financing in Kenya (GFK, 2021) study indicates that County governments have not adopted the

National Gender Equality Commission's *Integration of Gender Inclusion in County Government Guidelines*. Neither are budgets tagged nor is the performance of budget implementation measured. Most governments leave out gender advocates in the planning and discussion around collection analysis and publication of gender financing data. With good will and a well-structured system, GRB can yield great benefits.

### **3.0 Methodological Approach**

External desk research was used to demonstrate the role GRB plays in enhancing women empowerment. This was informed by the fact that the approach provides a lot of information on the subject which is easily accessible as opposed to using primary data collection methods. Among the literature used was Chapter four of the Kenyan Constitution 2010 on the Bill of Rights and funds dedicated to women, persons with disabilities and the youth for development programs. Articles 10, 27 (1, 3, 4, 6 & 8) are on equality and equity in all spheres. The Kenya Vision 2030 social pillar blueprint was a reference point to the introduction of the Women Entrepreneur Fund. Relevant Issue papers and journals on Women's Economic Empowerment and GRB have also been used. Reports documented by The Global Gender Gap Report (2018) and a 2018 baseline survey by Development Initiatives, which conducted a study to assess the extent to which the national budget and the budgets for the period 2016 to 2019 of six counties (Kitui, Kajiado, Kisumu, Nakuru, Kilifi, and Bomet) were based on GRB principles were also key in this study. This research method also saves on time and cost. The research method has been used by eminent scientists such as Durkheim and Max Weber. In this research relevant information was used from trusted websites by looking for specific information on GRB. Data published by the government of Kenya and related information from other governments was also used. Information and data from The National Democratic Institute (NDI) and the Federation of Women Lawyers (FIDA Kenya) February 2018 was also used to show gender disparities in national and county governments.

### **4.0 Findings and Discussions**

From the findings of this study, it can be said that the majority of GRB programs are vague due to a lack of clear guidelines on what gender programmes should the budget provide for, and low understanding of the concept of gender. These concepts are neither fully nor clearly addressed. Organizations and governments only address specific budgetary allocations for financing such as provision of

sanitary towels for schoolgirls as was the case in the 2011/2012 financial year budget in Kenya. It is also clear that gender-responsive budgeting has been mixed (Nallari & Griffith 2011).

There is some evidence of positive impact, and some evidence of limited or no impact. In the Development Initiatives studies of Kitui, Kajiado, Kisumu, Nakuru, Kilifi, and Bomet, the respondents were able to identify projects within their counties that they proposed or advocated for. Challenges, however, included lack of gender audits, inadequate budget allocations and lack of coordination by the government, among others. Notably, there is no evidence of negative impact as the objective of gender responsive budgeting is inclusivity and accountability rather than separate budgets for females and males. Overall, Elson & Sharp (2010) argue that gender-responsive budgeting is unique in its ability to go beyond new laws and policies to focus on resources necessary for their implementation. Budlender (2009) suggests that gender-responsive budgeting should be used to assist, alongside other interventions, in promoting gender equality, and mitigating 'policy evaporation'. OECD (2010) argues that even if a GRB initiative does not meet its objective of changing budget allocations, it may '*succeed without success*' by initiating a process on gender equality, triggering engagement in budgetary transparency, and establishing that gender inequality does not make good economic sense. Elson & Sharp (2010,) note that an interesting aspect of gender-responsive budgeting is its frequent focus on poverty as well as on gender equality.

Regarding gender economic disparities and information related to it, the results indicate that GRB addresses GDP gender gaps through resource allocation. GRB also combines two sources of information which have been kept separate, knowledge of gender inequality and knowledge of public finance and public sector programs. GRB exposes and illustrates the existence of inequality in budgetary allocations to women as compared to men. GRB not only increases accountability of commitments to gender equality and human rights but also accelerates the implementation of the same. Governments can work more efficiently by including informed GRB savvy personnel during budgetary allocations. GRB application is likely to ensure transparency, accountability, and participation in the budget making process, which in turn, increases the effectiveness of both policies and programs.

Effective monitoring and evaluation will ensure stated objectives are achieved. Findings from a UNESCO (2010) study indicate that GRB continues to illustrate and create understanding of existing inequalities in budgetary impacts



between men and women. Creating awareness on GRB will increase accountability and accelerate the implementation of commitments to gender equality and human rights. Using personnel who are well informed on financial resource allocation will increase the efficiency of government budgets. Ignoring gender inequalities in budgetary allocations negatively affects the country in terms of productivity, quality of the labour force, economic growth, and health.

GRB can effectively be used by governments as a gender mainstreaming tool thus ensuring sustainable equity. Every gender sensitive government should have GRB in place as a policy. This will enhance transparency, accountability, predictability, and participation in the budget making process.

## **5.0 Policy Recommendations**

Enhancement of more civic engagement with women by reaching out to them and asking them what challenges they face that prevent them from getting involved in public affairs will accelerate women's economic empowerment and ensure its sustainability. The women in the community must, therefore, demand access to knowledge, awareness and budget related information from the national and county governments, NGOs and other stakeholders involved in the budgeting process (community-centred approach). Information can be passed to them through holding workshops, barazas, religious gatherings, print and electronic media among other ways. All stakeholders should solicit the opinions of women on how they can work with the local government to assess community priorities and better resource allocation. There is also need to provide women with tools, knowledge, and resources necessary for them to effectively engage their government, allow them the freedom to mobilize their peers, and air their collective views according to their preferences directly during the budget allocation processes. County Governments should avail information on current existing women participation opportunities and cultivate gender equality commitments as per the Constitution and the international and regional instruments ratified by Kenya. This can be done by revising their social priorities as well as social justice. If the national government demonstrates its commitment to gender equality (political good will), this will influence the formulation of gender friendly policies, laws and procedures that will trickle down to the county governments, with budgeting process being key. This will generate increased trust between the government and the citizens.

Not only should the government include the marginalized in the gender mainstreaming plans, but it should also implement the policies concerning them. This will be an effective structured guide in the reduction of inequalities. The policies should aim at creating an enabling environment towards empowering women and overcoming gender stereotypes. NGEC needs to work with the government to ensure gender disparities are significantly reduced through emancipation of women. This will most likely lead to economic growth. The Government, the COGs Departments of Gender and other stakeholders need to work on reducing inequality between men and women for the achievement of SDG 5. According to Oxaal, & Baden, (1997) policy action and government responsibility have to be compulsory as this will most likely enhance gender equality, thereby starting a virtuous cycle ultimately increasing the power of women.

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*To increase opportunities for women in economy, they must have access to better jobs, a business environment that supports them in doing business, access to financial sector that meets their needs, and job security in times of crises. Economic empowerment helps women in providing access to resources and opportunities in the economy (DAC Network on Gender Equality, 2011)*

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GRB is a key tool in achieving this.

## **6.0 Conclusion**

The analysis above shows that the process of budget making requires adequate expertise in gender analysis and project formulation for effective and efficient engagement of all stakeholders. It is a fact that societies that embrace women's potentials in their socio economic, cultural, and political power thrive, while those that ignore fail. This paper has revealed that there is a lot of ignorance regarding GRB issues which calls for sensitization and training in the same in order to bridge inequalities. There is need of sensitization of grassroots women champions on GRB principles and consideration for their meaningful participation in the county budget making processes to increase their bargaining power. Gender mainstreaming funds need to be increased as they are currently underfunded. This will help reduce gender inequalities. It is necessary for GRB to be enshrined in law or policy frameworks in order to allocate resources that will facilitate gender responsive programming. This study was unable to establish why most grass root

women still seem to be ignorant on GRB related matters despite the budget calendar providing for their participation in the budget making process to canvas for their issues. This is an area that will need more studies. So far, GRB has not yet yielded meaningful tangible results that impact on women. This calls for a thorough analysis of the budget using a gender lens.

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