

What has gender got to do with public finance and budgeting in a Kenyan perspective?

Globally, it is agreed that gender inequalities are still immense as it was demonstrated by the World Economic Forum report that women will have to wait 217 years to achieve the gender pay gap in a report released in 2017. A report for Organisation for Economic Co-operation and Development (OECD) countries in 2017 established that in early days most public policies were designed without gender equality as a primary consideration. Evidently, today's disparities and inequalities between sexes are embedded in public policies and allocation of public resources. Consequently, gender blindness of policies has an effect on policy purviews such as labor markets, education, health outcomes as well as gender disparities in management and leadership.

The case of gender blindness in policy and budgetary influence and allocation is not different back home in Kenya. Kenya's constitution is ranked as one of the most progressive in the world, it establishes the Kenya National Human Rights and Equality Commission that oversees promotion of gender equality and equity as well as coordination and facilitation of gender mainstreaming in national development. That notwithstanding Kenya ascribes herself to the Sustainable Development Goals (SDGs) 2030. Goal five to be precise emphasizes on the need to of countries to promote gender equality and women and girls empowerment. Target 5.5 of goal 5 of the SDGs is geared towards ensuring women's full and effective participation at all levels of decision-making in the political, economic and social or public spheres. Contrary to the expectation the involvement of women in leadership and influential position has been quite low which might put the country off track in achieving SDG 5 by 2030.

Kenya's Economic Survey 2018 reports that the rank on participation of women in key decision making position to be quite low in 2017. For instance out of the total 22 Cabinet Secretaries in the country 6 are females representing 27%, out of the total 40 principal secretaries 8 are female representing 20%. In the National Assembly women represent 21.8% or 76 in number out of the total 349 parliamentarians both nominated and elected. In the Senate women represent 31.3% equivalent to 21 out of the total 67 total nominated and elected senators. At the county level women represent 6% or equivalent of 3 out of 47 governors, 14.9% or equivalent 7 out of 47 deputy governors are female, while 33.4% equivalent of 745 out of the total 2224 Members of County Assemblies are female. Have we really achieved gender equality at the decision making table?

The budget is the single most important tool or document produced yearly by government for public scrutiny on expenditure and revenue raising measures. It is a key document that informs on expenditure, revenue and policy decisions that will be considered in the budget in the medium term. The Public Finance Management Act, 2012 gives the national and county assemblies the mandate to enact budgets with or without amendments in the stipulated timeframe in accordance with the document tabled on the floor of the house. Notably, government policies, spending and taxing decisions impact the lives of women and men differently. Gender sensitive budgets looks at the realities of men and women and seeks to identify how the budget impacts

the lives of men and women positively or negatively. It is therefore of importance for sectors to look at how their budgets impact on the lives of men and women. It acknowledges that none of the sectors is gender neutral as tax and revenue, education, health, transport and infrastructure have gender issues that should be considered from a gender lens. Gender responsive budgets seek to first analyze issues both women and men, restructure the budget to achieve gender equality outcomes and embedding gender systematically within all the budget stages.

Gender responsive budgeting (GRB) actions should be included in the four key stages of the budget making process. So, how do you conduct a gender budget analysis in the Kenyan context? The Kenyan budget cycle takes four stages; formulation, approval, implementation and audit. During the formulation of the budget government ministries need to identify the needs of men and women and ensure they are incorporated in the budget documents produced, the needs are identified by the men and women through public participation fora, further conducting a gender impact assessment of the previous or the budget being implemented will help identify the indicators as well as measure the outcome of achievement of gender equality and finally the National Gender and Equality Commission and the Kenya National Human Rights and Equality Commission should provide guidance on how to bridge the gender inequality gap can be resolved through the budget sector by sector.

During the approval stage the national and county assemblies need to review gender responsive programmes and their impact on the lives of men and women before approval. At the implementation stage of the budget the executive needs to produce budget implementation reports for public scrutiny which will help identify if the budget is on course towards achieving gender equality through programmes and projects. Finally, during the audit stage one should look out for the auditor general's report on whether spending was in accordance with the law, there should be a gender audit of the budget that has already been implemented.

Finally, a gender responsive budget looks at both the strategic and practical needs of both men and women. Strategic gender needs considers the status and position of men and women being in control of their actions without putting in place some bias for either gender. Practical needs on the other hand look at the inadequacies in the living conditions and seeks practical solutions on the same for instance investing in clean drinking water to save women and girls on the time and intense labor they take to get water for the household as a women defined role in the Kenyan context. Notably, GRB should be much targeted on the impact of government programmes and policies promoting women empowerment but as well address the needs of everyone.

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