

2019

# GUIDELINES FOR MAINSTREAMING GENDER AND YOUTH IN BUDGET PROCESSES



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## **Abbreviations**

CCGD	- Collaboration Centre for Gender Development
FWCW	- Fourth World Convention on Women
GIZ	- German Agency for International Cooperation
GRB	- Gender Responsive Budgeting
ICPD	- International Conference on Population and Development
UNICEF	- United Nations Children's Fund
SDGs	- Short-term Development Goals
WSSD	- World Social Summit on Development

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## 1.0 Introduction

Since independence, Social equity and equitable access to public services have been one of the country's development agenda. To achieve overall development for the country, equity and inclusiveness is at the Centre of development for any prosperous country. The Constitution of Kenya in the Bill of Rights Articles 52-59 gives direction on the role of the government in addressing the needs of the vulnerable groups which include the youth, women, older persons, persons with disabilities and marginalised. It should be realised that the attainment of high quality life of a country's populace is greatly influenced by the extent to which a nation mainstreams issues on gender, youth, Children, Orphans, Elderly, PWDs and other Vulnerable members of the society in planning and budgeting process.

Budget is universally accepted as a powerful tool for the achievement of development objectives, and act as an indicator of commitment to the set government policies. Government budgets reflect how governments mobilize and allocate public resources, and how they aim to meet the social and economic needs of their people. Thus, the government budgetary policy plays a major role in achieving the objective of gender equality and youth issues.

Access to timely and comprehensive information is crucial if the wider public in Kenya is to meaningfully participate in government decision making. The constitution of Kenya and the 2012 Public Finance Management Act require each of Kenya's 47 counties to publish budget information during the formulation, approval, implementation, and audit stages of the budget cycle. This information allows the public to shape county budget priorities, discuss trade-offs with their representatives in the county assemblies, and track whether the budget is delivering on what was agreed during consultations between the public, executive, and assembly (IBP, 2019)

Emerging literature indicates that budgetary policies are likely to affect men and women differently, since they play different roles in the society and also demonstrate different consumer behavior. 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 (Barnett and Grown, 2004).



Young people constitute one quarter of the world's population, and one third of the population in developing nations. In Kenya, more than two thirds of the population is composed of the young, ages between 01-35 years. This signals a vibrant and hopeful resource for the world. But young people are more than numbers. The struggles for social justice and equality among the youth are increasingly visible. Despite the fact that the youth constitute more than half the population in the developing world, they have demonstrated their progressive vision for the world in multiple ways, be it as citizens, as voters or in organized youth movements. They have the greatest stake in equitable and sustainable development, and are also well positioned to contribute meaningfully to this. At the same time, we are witnessing global and national moves that work against young people's vision for themselves and the world. In the global north, young people are reported to be poorer than their parents. In the global south, while abject poverty has decreased, the dividends of economic growth has not reached poor young people whose actual numbers are increasing.

In a context of rising inequality and diminishing social support systems, young people form a large proportion of the world's unemployed, and they have challenges accessing affordable education and basic services. Therefore, mainstreaming youth interests and capabilities are becoming even more critical in this context.

It is from the above analysis of gender and youth issues that, gender and youth mainstreaming is a critical part of pursuing a vision for an egalitarian world. It helps embed gender and young people's aspirations into development planning and ensure equality between different gender, youth and adults. In its best form, it connects democracy initiatives to equitable development outcomes for young people and communities.

## **2.0 Why gender and youth mainstreaming**

### **2.1 Who is this mainstreaming for?**

These Guidelines are primarily developed for County government officials, women and men, youth as defined in these guidelines, Non-Governmental Organizations, donors, all development

partners and other key stakeholders within the County Budget processes, who play an important role in supporting the County governments in various gender and youth initiatives.

## **2.2 Why Gender mainstreaming in Budget processes?**

When we start the conversation of mainstreaming gender and the budget processes, we must look at the concept of ‘gender responsive budgeting’ (GRB) which is based on a number of critical premises including that, Government budgets are not just a technical compilation of incomes and expenditures. It is the most important policy statement made by the Executive in the course of the year; Budgets are the strongest expression of a government’s political priorities and commitment; they constitute a declaration of the government’s fiscal, financial and economic objectives and reflect its social and economic priorities.

The Government of Kenya recognizes that its expenditure will be used more effectively if a coherent and comprehensive framework for guiding gender mainstreaming within different sectors and ministries is implemented (The National Policy on Gender and Development, 2000 and the National youth policy, 2018).

According to UNESCO (2010), GRB is generally important for the following reasons:

1. GRB creates understanding and illustrates the existence of inequality in budgetary impacts between men and women.
2. It increases accountability and accelerates the implementation of commitments to gender equality and human rights.
3. It increases the efficiency of government budgets by allowing better informed financial resource allocations. If gender inequalities in budgetary impacts are not recognized, this could lead to losses in terms of productivity, quality of the labour force, economic growth, and health.
4. GRB increases the effectiveness of both policies and programmes by assessing whether the stated objectives are achieved.
5. GRB leads to transparency, accountability, predictability and participation in budget making

The State and/or County through the relevant Ministry or Youth Department initiate the process of formulating a Youth policy. Noteworthy, formulation, implementation and monitoring of a

Youth policy should be a consultative, continuous, participatory and transparent process that ensures meaningful engagement of different actors including private sector, civil society organizations, development partners, academia, media, and Youth among other actors

### **2.3 Why youth mainstreaming in budget processes?**

#### **i) Young people need to feel engaged**

Young people constitute one quarter of the world's population, and one third of the population in developing nations. They have led drives for equality and justice through youth social movements throughout the world. They have been at the forefront of political action, as in the Middle East and Africa in the recent past, and in the anti-corruption movement in India. On the part of decision-makers, there is an increasing recognition of the importance of young people's place in development, and increasing efforts to bring young people to the table in development planning. Yet, despite their active participation in development, and meaningful efforts on the parts of governments, youth still have less access than adults to formal decision-making processes, and to influencing policy. Translating good intentions into practical action has often been hindered by capacity and political constraints. This has resulted in a poor reflection of young people's rights and interests in planning. Coupled with this is the intentional disengagement of young people from mainstream political and administrative processes, because of disillusionment with these processes. Young people's favoured modes of self-expression through youth social movements have often resulted in tensions between youth and policy-makers. Youth mainstreaming is partially about bridging this gap in engagement, and creating youth-friendly spaces within policy domains for their greater participation.

ii) Intergenerational equity and justice is lacking: Just as gender mainstreaming was built around a lobby for equal male–female relations, youth mainstreaming advocacy is built around equitable intergenerational relationships and the fostering of mutual respect between adults, young people and other age cohorts. There are no purely technocratic solutions for bridging generational gaps, but solutions that are built on positive attitudes towards, and respect for, young people that translate into policy domains. Intergenerational equity suggests addressing the multiple ways in which young people can be discriminated against by virtue of their age in both the private and public domains. Nondiscrimination policies often clearly prohibit discrimination based on age, and

the SDGs unequivocally call for an end to age-based discrimination. However, clear evidence of the manifestations of this discrimination within these domains is evident.

iii) Intergenerational inequities result in inequalities for youth: The intergenerational inequities discussed above in relation to social norms and service provision lead to tangible inequalities for youth in terms of inequitable income, unequal employment opportunities, unequal health outcomes, challenges to functioning as full citizens and inequality across generations. Reducing social inequalities is one of the core goals of the SDGs. Recent research indicating the extent of this inequity (62 individuals have the same wealth as 3.6 billion people).

iv) Youth interests are the interests of a just and prosperous society: Advocating for young people's interests means that we firmly situate youth rights and youth interests in democratic governance frameworks and their components, including broader participatory structures. Otherwise, we would merely be trying to right a wrong within the existing paradigms of power. The development frameworks we advocate need to identify non-discrimination, not just for young people but for everyone, and to ensure gender equality and be free from class, racial, ethnic, sexual, disability, caste and other biases. This involves challenging the current climate of global restructuring, and challenging the erosion of rights entitlements that have already been fought for and won. Continuing inequality for youth means entrenching broader poverty, debilitating social and economic growth, and creating social conflict, all of which work against reaching the SDGs.

#### **2.4 Budgets are not gender-neutral but gender-blind**

Budgets are among the most important policy tools available to a government. On the one hand they influence the overall level of income and employment of a country, and on the other they reflect its political priorities. Although the numbers and figures compiled in the budget documents may appear gender-neutral, empirical findings show that expenditure patterns and the way government raises revenue have a different impact on women and girls as compared to men and boys, often to the detriment of the former. This is due to the socially determined roles that women and men play in society, the gendered division of labour, different responsibilities and capabilities, and the different constraints that women and men face, all of which normally leaves women in an unequal position in relation to the men in their community, with less economic, social and political power.

## 2.5 No policy is neutral to young people

Every public policy can have an impact on young people, including defense, social, fiscal and economic policies. For example, policies that prioritize high defense spending may result in funds being displaced from education and health, affecting social development outcomes for youth. A comprehensive youth mainstreaming approach requires that nodal youth agencies and all sectors can scrutinize and review each global, regional, national and sub-national to local policy proposal, as relevant, for its potential impact on young people, and ensure that evaluations assess the actual impact

## 3.0 Guidelines for youth and gender mainstreaming in budget processes

### 3.1 Enabling conditions for youth and gender mainstreaming

Key elements to consider are:

**Preparation or an implementation plan:** set up a plan for the implementation of gender mainstreaming, define steps and milestones, assign tasks and responsibilities, formalize and communicate the plan.

**Resources:** sufficient resources need to be made available; effective gender and youth mainstreaming requires budget and time. Think about resources for awareness-raising and capacity-building initiatives. The use of special (external) expertise on Gender and youth issues should be considered and addressed.

**Stakeholder involvement:** close liaison with all policy stakeholders is essential throughout the policy cycle to take on board the concerns, expectations, and views of the target groups. It is recommended to cement opportunities and structures for stakeholder involvement and consultations into the policy process.

**Monitoring and evaluation/Accountability mechanisms:** set in place accountability mechanisms to ensure an adequate follow-up of implementation and progress. Foresee regular reporting and share results.

**Knowledge generation:** building up knowledge on gender equality and good practices in gender mainstreaming contributes to making the approach more effective. You can contribute to the institutional learning by collecting data and information on indicators, reporting on progress and facilitating experience exchange.

**Gender and Youth expertise:** this expertise should be internal, but the use of special external expertise might be considered as well

### **3.2 Introducing the Gender and Youth Mainstreaming Enablers Framework**

Gender and youth mainstreaming, in other words, occurs not in a vacuum, but within societal, institutional, policy and legal contexts that are relevant internationally, nationally and at local levels, county.

The enabling frameworks helps us approach gender and youth mainstreaming holistically in the context of societal (cultural norms), structural (formal/institutional) and organizational contexts. This discussion will help policymakers situate gender and youth mainstreaming in their respective contexts, including designing realistic plans for gender and youth mainstreaming.

### **3.3 Societal, structural and organizational enablers for gender and youth mainstreaming**

**Societal factors:** Social norms influence our engagement with gender and youth issues, including all subgroups. What is their status in society? Are they seen as equal partners in the private and public domains?

**Structural (macro) factors:** Global to sub national social and economic policy systems/enablers influence organizational ability to implement gender and youth mainstreaming effectively. This includes the way in which aspirational goals set by human rights conventions are translated (or not) into policy and programmes, or the broader way in which government and governance, including legislation and donor policy, are organized globally, nationally and locally.

**Structural (meso) factors:** This involves the more specific pre-planning political and investment commitments to gender and youth mainstreaming, in terms of the direction of political will and public/donor spending towards gender and youth mainstreaming, and a strong and facilitative

gender and youth sector. Organizational factors: Gender and youth-friendly, democratic organizational structures and processes are critical for effective gender and youth mainstreaming.

### **3.4 Strategies for mainstreaming gender and Youth issues in budget process**

The following methods or strategies can be used in mainstreaming gender and youth issues in the budget process:

- a) Organize workshops, consultative meetings and public forums where gender and youth issues in budget processes can be discussed
- b) Organize activities and stakeholder's forums that focus on gender and youth issues in budget processes, and bring together different actors including governments, gender and youth organizations, private sector, development partners and media among others
- c) Engage in schools and colleges on matters related to gender and youth issues and civic responsibilities
- d) Engage stakeholders through Local FM Radio stations (County FM, Syokimua FM, Thome FM, Musyi FM Athiani FM and Mbaitu FM) social media platforms or applications such as whatsapp groups, telegram, Facebook, on gender and youth issues in budgeting processes
- e) Use research/surveys and data collected on gender and youth issues conducted by the Council of Governors and UN Women both at the national and county levels
- f) Conduct gender and youth analysis of proposed county governments' budgets and produced report which should be shared with the relevant stakeholders
- g) Engage representatives and or members of Kitui County Assembly committee on gender and youth issues, director gender and youth ministry of Kitui County government in the formulation of policies on Gender and Youth issues
- h) Organize policy validation and accountability forums
- i) Use sex-disaggregated data analysis from the County data sheets report developed by the Council of Governors and UN-Women in conjunction with the approved county government's budget and produce a summary report

j) Undertake evaluation and impact assessment of the overall effect of each implemented county government budget. In Kitui County, this will be captured during the periodic assessment on the levels of resource allocation on Gender and Youth issues

k) Conduct gender and youth awareness campaigns, targeting the budgeting process in the county including campaign activities during marking of world youth and or women days through demonstrations, interactive section of local FM's radio stations among others

### **3.5 A practical guide to integrating the gender and youth perspective into a policy/programming cycle**

This guide involves a multi-stage cycle, including defining, planning, implementing and checking (monitoring and evaluating).

#### **3.5.1 Define**

This is the starting point when you define the precise policy needs to be addressed by the public intervention in a specific policy field. You have to assess in which way and to what extent the policy is gender and youth relevant and needs specific interventions to address gender gaps and differences. The first step is to gather any sex-disaggregated data and information that are useful to analyze the situation of women and men in the respective policy domain. Then, try to answer the following questions:

- In which ways does the policy affect the everyday lives of women, men and youth in general or specific groups of women, men and youth?
- Are there any gender and youth differences and/or gaps in the policy sector (with regard to rights, participation/representation, access to and use of resources, values and norms that affect gender-specific behaviour)?

Specific methods that can be used in this phase are gender and youth analysis and gender impact assessment. It might be pertinent to provide training to the staff who will conduct the analysis



### 3.5.2 Plan

Gender and youth plan refers to the process of planning the implementation phase of policies or programmes from a gender and youth perspective. It involves identifying gender and youth policy objectives and appropriate approaches and interventions to achieve them.

Plan specific actions to be conducted in order to achieve the goals and measures established in your policy or Programme.

In this phase, it is relevant to analyze budgets from a gender perspective. Gender budgeting is used to identify how budget allocations contribute to the promotion of gender equality. Gender and youth budgeting shows how much public money is spent for women, men and youth. It is a technique that can be used in the planning stage, but also to monitor on-going programmes and to review past expenditures. Gender and youth budgeting ensures that public funds are fairly distributed between women, men and youth. It also contributes to accountability and transparency about how public funds are being spent.

Key enabling factors for gender and youth budgeting includes:

- political will and political leadership;
- high-level commitment of public administrative institutions;
- improved technical capacity of civil servants;
- civil society involvement;
- Sex-disaggregated data.

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### 3.5.3 Act

In the implementation phase of a policy or Programme, ensure that all who are involved are sufficiently aware about the relevant gender objectives and plans. If this is not the case, set up briefings and capacity building initiatives according to the staff's needs. Gender equality training – as part of capacity building initiatives - to raise capacity on how to integrate a gender equality dimension in the sector will usually be needed for all actors who are expected to contribute: researchers, proposal evaluators, monitoring and evaluation experts, scientific officers, Programme

committee members, etc. It is also important that support measures are put in place, so that during implementation, difficulties can be overcome and further guidance is available. Support can take various forms, such as:

- Coaching by a gender expert;
- The existence of an appointed gender focal point in the department who can assist staff integrate a gender perspective in their work;
- Sharing experiences, lessons and good practices about gender in a certain policy area with colleagues. You may want to consider setting up an informal working/support group on the issue of gender equality in the policy sector;
- Offering the possibility to consult gender (mainstreaming) experts, for example through a helpdesk;
- Referring to National Gender and Equality Commission and National Youth Council for advice.

The promotion of gender competence will greatly contribute to a smooth implementation of your policy or Programme

Publications, communications, press releases might be issued during the implementation of your policy or Programme. Do not forget to give visibility to gender issues and avoid the use of sexist language and stereotypical or discriminatory images

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### **3.5.4 Check**

To follow up progress and remedy possible unforeseen difficulties, it is necessary to monitor on-going work. This is needed at the Programme level, but also at the project level. Indicators therefore have to be set and specific monitoring activities planned and implemented. You will need to collect data and information based on the indicators you have defined, in order to verify whether your goals and measures are being achieved.

Gender-sensitive monitoring allows gaps and difficulties to be identified and redressed as soon as possible, while changes that are necessary to accomplish what has been planned can still be

introduced. Consider conducting gender-specific monitoring, i.e. monitoring that has the approach towards realizing gender equality as its main focus.

According to the monitoring timeline you defined in the planning stage, follow up to ensure everything is taking place as planned. This exercise should take into account the indicators defined in the planning phase. Consider corrective actions in case obstacles, that can be immediately redressed, are identified in the process.

Ensure that the implementation of activities related to gender is followed up and reported upon. Reporting on monitoring results contributes to the learning on what works best, which is of paramount importance.

Monitoring of course also promotes accountability: hold those responsible for the implementation of actions accountable. Consider sanctions if needed.

In addition to monitoring, an evaluation should take place either on-going or ex post. It should take into account information and data collected and collated in the course of the policy or Programme, as well as other knowledge and sources. Gender-sensitive evaluation should rely on evaluators with gender expertise, who are able to identify and apply evaluation questions and methods which integrate a gender equality perspective. Do not forget to formalize these requirements in the evaluation's Terms of Reference.

Consider conducting a gender-specific evaluation, focusing on the approach towards realizing gender equality that has been followed. Such evaluation will significantly contribute to understanding what works well and where the difficulties are, allowing for the gender mainstreaming approach to be fine-tuned in future actions.

Make your evaluation publicly accessible and strategically disseminate its results to promote its learning potential. Keep in mind that this is a learning process. Your findings, the lessons learnt and recommendations from the evaluation will be very useful when redesigning the next framework of your policy or Programme, and may even feed into the work of other policy areas

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## Annexes

### 1.0 Important Terms Used and Concepts

#### 1.1 Sex and gender

All people are born as a woman or a man. The term *sex* refers to biological differences between females and males. For the vast majority of people the biological sex does not change over time. The term *gender* refers to the different social roles, responsibilities and identities of women and men and the power relations between women and men in a given society. Gender roles and relations differ across countries and cultures, and may even differ among different groups in one society. Gender roles and relations are not static, but subject to change

**A gender perspective** means recognizing that women stand at the crossroads between production and reproduction, between economic activity and the care of human beings, and therefore between economic growth and human development. They are workers in both spheres – those most responsible and therefore with most at stake, those who suffer most when the two spheres meet at

cross-purposes, and those most sensitive to the need for better integration between the two. (Gita Sen, 1995)

**The concept of gender mainstreaming** is clearly established in the Beijing Platform for Action is the main global strategy for promoting gender equality. It entails introducing a gender perspective in the process of assessing the implications for men and women of each and every planned action irrespective of the sector. It aims to ensure that gender considerations are not boxed into a specific sector or addressed in isolation. Gender mainstreaming is based on the recognition that the experiences and position of men and women affect their performance and outcomes in the development process and as such an analysis of their relative status including their roles, rights over resources, socio-economic position, opportunities and vulnerabilities amongst other criteria should guide each and every sector intervention.

**Therefore,** gender mainstreaming is a strategy for making women's and men's concerns an integral dimension of the design, implementation, monitoring and evaluation of all policies and programmes in political, social and economic spheres so that women and men benefit equally, and inequality is not perpetuated. Gender mainstreaming is a process, not a goal. Other activities and strategies such women empowerment aimed at correcting past gender equality are taken as complementary to gender mainstreaming.

Gender mainstreaming requires both integrating a gender perspective to the content of the different policies, and addressing the issue of representation of women and men in the given policy area

**Gender responsive budgeting (GRB)** is a means of integrating a gender perspective into all steps of the budget process — planning, drafting, implementing and evaluating — so as to ensure that budget policies take into consideration the gender issues in the society (UNESCO, 2010). GRB does not involve creating separate budgets for women/girls and men/boys but rather seeks to address persistent inequalities between women/girls and men/boys by equally serving their needs and priorities (Sharp, 2003; Budlender et al, 2002). 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 to bridge persistent inequalities between women and men, and facilitate development by integrating gender issues into macroeconomic policy and budgets. (ILO, 2006)

**Gender equity** is the concept that all human beings, both men and women, should be free to develop their personal capabilities and make choices without the limitations placed by stereotypes, gender roles, and prejudices. It does not mean that women and men are the same or have to become the same. Rather it means that the different behaviour, aspirations and needs of men and women should be considered and valued equally and should not affect their chances of achieving their desired outcomes and enjoying their rights, accessing public services or contributing in society.

**Gender-sensitive indicators**, as they measure gender-related changes in society over time, point out how far and in what ways development programmes and projects have met their gender objectives. Their usefulness lies in their ability to point to changes in the status and roles of women and men over time, and therefore to measure whether gender equity is being achieved. Indicators can be grouped as:

**Input indicators** monitor Programme - specific resources to be provided for each Programme item; usually used at or close to the start of the Programme. Examples of these include: Personnel, infrastructure amongst others.

**Output indicators/ deliverables** measure output for each Programme or component, such as improvements in relation to baseline test data; they determine whether Programme goals are being achieved; and are used close to the end of the Programme.

**Outcome and impact indicators** measure the medium and long term impacts produced by each of the outputs and the program.

**Gender analysis** refers to the diagnosis of the differences between men and women regarding their specific activities, conditions, needs, access and control over resources, and access to development benefits and decision-making. Gender analysis entails first and foremost collecting sex-disaggregated data and gender-sensitive information about the population concerned. It is a prerequisite for gender-sensitive planning.

**Youth** as per Article 260 of Kenya's Constitution is a person aged between eighteen (18) years and thirty four (34) years. The United Nations defines Youth as persons between the ages of 15 and 24 years. Under the African Youth Charter a Youth is a person between 15 and 35 years. This Youth policy guide will adopt the definition of Youth in the Constitution of Kenya, but also encourages consideration of young people between the ages of 15-17 years

The youth sector comprises all players whose central strategies are based around policies, programmes and research around youth empowerment

## 1.2 The concept of Youth mainstreaming:

Ensuring equity and justice for young people in global and national planning (as for any other group side lined in policymaking) is critical, and realizes a fundamental human right. This is an important ethical and moral imperative, but it is also a political priority considering the explicit articulation of national and global equality for all, including for all ages, in the Sustainable Development Goals (SDGs). Youth mainstreaming is a transformative process that is inclusive and consciously proactive, placing the capabilities and rights of young men and women alongside those of other marginalized community members in development planning. It is transformative because it radically improves young people's wellbeing and rights by translating co-created visions into youth-centric policies and programmes. Mainstreaming is based on a guiding vision of all social groups benefiting equally from the fruits of development, and participating in that development in accordance with their full human potential.

**Youth mainstreaming can be defined as:** *Strategies for intergenerational equity and justice that enable young people's capabilities, participation and human rights to be an integral dimension of the analysis, design, implementation and monitoring & evaluation of policies and programmes in inter-sectoral planning across all social, political and economic spheres. It enables young people and adults to benefit equally from, and contribute equally to, development outcomes.*

Youth mainstreaming, then, is a strategy to achieve the goal of equality. Therefore, mainstreaming is not an end in itself; social equality is. It links democracy initiatives to achieving equitable development for youth. It is important to keep in mind the end-goal of social equality for youth (the 'why?') as we review and reform our institutions for youth mainstreaming (the 'what?'). If we lose sight of this end-goal, our work will not be in the best interests of youth, and will not create equal opportunity and equal status for them. Creating equal opportunities for young people means not that they need the 'same' inputs as adults or other generational groups, but that they need specific inputs (for equity and justice) relevant to their unique and evolving stage in life (see Annex 1), that enable them, including marginalized youth subgroups/ age groups, to achieve equal social, political and economic status with adults. Measures for equity result in social equality for all, including youth.

### **1.3 Youth mainstreaming is about:**

- Ensuring youth-centric institutions and processes in development planning within and across all sectors to realize equitable development for youth and society;
- Ensuring youth participation in all spheres and levels of development planning, without which positive and equitable outcomes for youth are not possible;
- Acknowledging the implications of intergenerational relations among youth and adults, and young people's unique developmental rights and evolving capacities in conceiving and delivering policies and plans for them. I

**Youth empowerment** is defined in the Commonwealth as: Enhancing the status of young people, empowering them to build on their competencies and capabilities for life. It will enable them to contribute to, and benefit from, a politically stable, economically viable, and legally supportive environment, ensuring their full participation as active citizens in their countries

**Inequality** refers to the condition of being unequal, and can usually be expressed in numbers and percentages such as access to education, employment or freedom from poverty. Inequity, on the other hand, is related to injustice and unfairness. It is also often expressed in numbers, but is more often expressed in qualitative ways.

**Equity and justice measures**, in this sense, may be seen as mechanisms and processes which attempt to address this inequality. To take our example, this could mean comprehensive youth employment strategies that address youth specific challenges in gaining employment. Equality is relative, never absolute, and much work needs to be done to maintain the gains that are achieved.



## 2.0 Relating budget making to youth and gender mainstreaming issues – county budget cycle (key steps and ministries/departments and opportunities for engagement)

### 2.1 Key steps of the County Budget Cycle in narrative summary

1. **August 30:** The County Executive Member for Finance at the county levels issues a circular which among other issues has to highlight the public participation opportunities throughout the budget process for the next financial year.
2. **September 1.** Counties must prepare and table the annual county development plan in the County Assembly by this date. The plan must be made public within 7 days. Possible public input after September 7 at the County Assembly level. However, the public can still participate before the plan is tabled at the County Budget and Economic Forum has to ensure there is public input on all plans and budgets.
3. **September 1 to February 15.** During this time, the National Treasury and the various ministries and agencies should undertake some type of consultation with the public and other stakeholders. This can include sector hearings as in the past, or visits by Treasury to counties to solicit views. Views from the public should feed into the formulation of the Budget Policy Statement. A similar process should occur at county level under the direction of the County Treasury. The Budget Policy Statement (BPS) is tabled at the national assembly by February 15 and citizens have a short period to read and influence it before the approval deadline of Feb 28
4. **February 28.** Deadline for the County Fiscal Strategy Paper to be tabled at the County Assembly. The CFSP has to be made public 7 days after tabling. There is a narrow window to influence it before the approval deadline on March 14th.

5. Many counties have been holding public forums when formulating the budget, a process almost similar to the sector hearings at the national level. The forums are held before the estimates were tabled at the end of April.

**AMENDMENT AND APPROVAL**

6. **April 30.** County Budget Proposals submitted to County Assemblies. (The Citizens Budget should be made available around the same time as the Budget Proposal/Estimates).

7. **May.** This is likely when the county Budget Committees will begin to hold public hearings on the budget.

8. **June 30.** End of the financial year. National Appropriation Bill approved by Parliament. Approval of County Appropriation Bills by County Assembly

**IMPLEMENTATION**

9. **October 31.** The public can review and provide inputs on quarterly implementation reports produced by the Controller of Budget and the counties with the CBEF, or assemblies.

10. **The 1st quarter** county implementation report should be produced by October 31. The other reports are to be produced as below:

11. **January 31.** Counties publish 2nd quarter implementation reports.

12. **April 30.** Counties publish 3rd quarter implementation reports.

13. **July 31.** Counties publish 4th quarter implementation reports.

**2.2 Outline of key stages of county budget cycle and the role of public/public participation**

Table 1: key stages of County Government Budget Cycle

Statutory time schedule	Key budget documents/processes	Public role
August, 30	County Treasury circular identifies “key policy areas and issues that are to be taken into consideration when preparing the budget”	No input from the public. The circular should contain calendar for the year including participation opportunities for the public

September, 1	Annual Development Plan (every year including the first year or a new election term) the plan must be made public within 7 days	Public input after September 7 to the County Assembly
September, 1 to February 28.	County Treasury and the various ministries/departments and agencies undertake some consultation with the public and other stakeholders (Sector hearings)	Public input September 1 to February 28
October 21	County Budget Review and Outlook Paper (submitted to county Assembly by the County Treasury after approval of the County Executive Committee)	Public review after 7 days of tabling in the County Assembly. County Budget and Economic Forum to review the CBROP
February 28	County Fiscal Strategy Papers to be tabled in the County Assembly. (The CFSP has to be made public within 7 days after tabling)	Public input between Feb 28 and March 14 at the County level and Economic Forum to review the CFSP.
March 14	County Fiscal Strategy Papers approval	
<b>Stage two: AMENDMENT AND APPROVAL</b>		
April 30	County budget proposals (estimates) submitted to the County Assemblies	The citizens budget should be made available around the same time as the budget proposals/estimates
May	County budget and Appropriation Committee hold public hearings on the budget and the committee table a report with recommendations to County Assemblies	Public input between April 30 and June 30, primarily in May
<b>Stage Three: IMPLEMENTATION</b>		
October 31	Counties publish 1 <sup>st</sup> quarter budget implementation report	Keep track of the executive and give feedback to the County Assembly

January 31	Counties publish 2 <sup>st</sup> quarter budget implementation report	Keep track of the executive and give feedback to the County Assembly
April 30	Counties publish 3 <sup>st</sup> quarter budget implementation report	Keep track of the executive and give feedback to the County Assembly
July 31	Counties publish 4 <sup>st</sup> quarter budget implementation report	Keep track of the executive and give feedback to the County Assembly
<b>AUDIT AND EVALUATION</b>		
October 21	County Budget Review and Outlook Paper (submitted to County Assembly by the County Treasury after approval of the cabinet)	7 days of tabling in the County Assembly; County Budget and Economic Forum to review the CBROP
December 31 (Next FY)	Auditor produces a report on the previous financial year (tabled in the County Assembly) The Public Accounts Committee (PAC) receives the audit report and makes recommendations to the County Assembly	The Auditor General can receive complains from the public throughout the year  The public should follow up on the recommendations given by the AG as well as the PAC to see if they are being implemented

**Table 2: County Civic Participation Calendar**

<b>Date of Budget Activity</b>	<b>Budget Cycle Activity</b>	<b>Opportunities for Public Participation</b>	<b>Public Actions</b>
<b>31<sup>st</sup> July</b>	Counties publish 4 <sup>th</sup> Quarter budget implementation report	-Public to keep track of the executive and feedback to the assembly	-use published implementation report to undertake social accountability e.g.

			physically monitor county government projects
30 <sup>th</sup> August	<b>Budget circular kicks off the budget formulation process</b> -It Identifies key policy areas and issues to be considered in the budget preparation	-Citizens can track opportunities for participation	-Public to get the circulars from the county treasury and look at the areas and issues of interest affecting Men, Women and Youth
1 <sup>st</sup> September-28 <sup>th</sup> February	<b>County Annual Development Plans(ADP) tabled in the Assembly</b> -County Treasury and various ministries/departments and agencies undertake consultation with the public through sector hearings	-After 7 <sup>th</sup> September, the public can give input on the ADP to the County assembly and also to sector priorities through these consultations	- The Civil society can assist the public to make submissions to the budget committees of the County Assembly -the public can use forums held by village, ward and sub-county administrators in their jurisdiction to give their inputs into the ADP and sector priorities on areas and issues affecting men, women and youth
31 <sup>st</sup> October	County treasury submits the county budget review outlook paper(CBROP) to the assembly after approval by the County executive committee -Counties publish the first quarter budget implementation report	-the public can review and provide inputs on the quarterly implementation reports produced by the controller of budget and the counties with CBEF. -They can also use implementation reports to monitor county government expenditure and service delivery	-through the county budget and economic forum, the public can review the tabled CBROP 7 days after it has been tabled
November	Budget preparation ongoing		

31 <sup>st</sup> December	The Auditor general produces the Audit report of the previous financial year and this tabled in the county assembly	-The auditor general can receive complaints from the public throughout the year	-The public can use the auditor general's report for their social accountability
31 <sup>st</sup> January	Counties publish 2 <sup>nd</sup> quarter budget implementation report	Public to keep track of the executive and feedback to the assembly	-The public can use published implementation report to undertake social accountability e.g. physically monitor county government projects
28 <sup>th</sup> February	County executive approves and submits the County Fiscal Strategic Paper (CFSP) to the County Assembly for approval by 28 <sup>th</sup> February	-Public can make contributions at the pre-budget public consultative forums -CBEF must provide an opportunity for the public to participate in the formulation of the CFSP	-the public can use forums held by village, ward and sub-county administrators in their jurisdiction to give their inputs into the fiscal strategy paper and to the budget process
14 <sup>th</sup> March	County Fiscal Strategic Paper is approved by the County Assembly	-Through the MCAs forums the public can engage with the CFSP before it is approved by the County Assembly	-The Civil society can assist the public to make submissions to the budget committees of the County Assembly
30 <sup>th</sup> April	County Budget proposal ( estimates) submitted to the County assembly -Counties publish 3 <sup>rd</sup> Quarter Budget Implementation Report	-The citizens can lobby for a citizen budget to be made available at the same time ,to enable them engage with Government proposals	-The public can lobby through the department of Public participation and Civic engagement for the availability of funds -The public can use the published implementation report to undertake social accountability e.g. physically monitor county government projects
30 <sup>th</sup> may-30 <sup>th</sup> June	County budget and appropriation committees table	The public can input through the public hearings by the budget	The public can input through the public hearings by the budget

	report with recommendations to the County Assembly	and appropriation committee of the County Assembly	and appropriation committee of the County Assembly
30 <sup>th</sup> June	County Appropriations Act enacted by County Assembly -The County Finance bill is introduced in the assembly, debated and approved. The Finance bill should be approved within 90days from	Between 30 <sup>th</sup> April and 30th June, the public can input into the budget proposal through the public hearings by the budget and appropriation committee of the County Assembly	Between 30 <sup>th</sup> April and 30th June, the public can input into the budget proposal through the public hearings by the budget and appropriation committee of the County Assembly

There are four stages of the budget process led by different actors and in which key budget documents must be produced as shown in the table below:

Table 3: Document to produce during budget cycle

Budget stage	In charge	Key budget documents
Formulation	County Executive	i)The Annual Development Plan (ADP) ii)County Budget Review and Outlook Paper (CBROP) iii)County Fiscal Strategy Paper (CFSP)
Approval	County Assembly	Enacted Budget/Appropriation Act
Implementation	County Executive and County Assembly	Quarterly implementation reports
Audit and Evaluation	Auditor General	Audit reports County Budget Review and Outlook Paper (CBROP)

### 2.3 Key ministries

The key ministries for the purposes of these guidelines are:

- i) The Presidency -Ministry of Devolution and Planning;
- ii) The National Treasury
- iii) County Treasury

iv) Office of Controller of Budget

### **2.3.1 The Presidency -Ministry of Devolution and Planning**

The mandate of the ministry of Devolution and Planning is outlined in Executive Order No. 2 of May 2013 as including:

- i) Office of Management and Budget;
- ii) Efficiency and monitoring;
- iii) National development planning;
- iv) National development planning promotion of equitable social economic development between men and women; and,
- v) Gender mainstreaming and policy management.

Its role within the government as it relates to youth and Gender is:

- i) To spearhead the integration of gender equity and equality issues in all aspects of national development planning i.e. formulation, monitoring and evaluation;
- ii) To improve the co-ordination of policy formulation, development planning, budgeting and budget implementation.

### **2.3.2 The National Treasury**

The mandate of the National Treasury as derived from the Constitution of Kenya and section 12 of the Public Financial Management Act (2012) include to:

- i) Formulate, implement and monitor macro-economic policies involving expenditure and revenue;
- ii) Formulate, evaluate and promote economic and financial policies that facilitate social and economic development in conjunction with other national government entities;
- iii) Promote transparency, effective management and accountability with regard to public finances in the national government;
- iv) Co-ordinate the preparation of annual appropriation accounts and other statutory financial reports by the national government and its entities;
- v) Prepare annual estimates of revenue of the national government, and co-ordinate the preparation of the budget of the national government.

Its roles as they relate to youth and Gender are:



- i) To spearhead the integration of youth and gender equity and equality issues in all aspects of the budget formulation, monitoring and evaluation;
- ii) To improve the co-ordination of macro-economic and financial policy formulation, development planning, budgeting and budget implementation.

### **2.3.3 Economic Affairs Department**

- i) This department is responsible for:
- ii) Policy analysis on fiscal and monetary policies;
- iii) Financial sector reforms;
  - a) Coordination of the preparation and monitoring of the national budget;
  - b) Monitoring and analysis of macro-economic performance, especially relating to fiscal and monetary policies;
  - c) Analysis and formulation of tax policies.
- d) The department also collaborates with the Budget Supplies Department in being responsible for short-and medium-term projection of revenues, and expenditures. Also in collaboration with other departments and agencies it prepares the MTEF of such budgetary documents as the BROP and the BPS

### **2.3.4 Budget Supplies Department:**

Key functions of the department which are relevant to youth and gender issues are:

- a) Coordination of the preparation and presentation to Parliament of MTEF and Annual Estimates of expenditures;
- b) Development of broad priorities for allocation of public expenditures and implementing ministerial ceiling systems;
- c) Enforcing proper management control, monitoring and evaluation for efficiency utilization of budgetary resource to realize value for money;
- d) Setting up systems for budget processes;
- e) Ensuring the allocation of resources is consistent with government priorities.

### **2.3.5 The County Treasury**

This is an entity of county government responsible for development and implementation of financial and economic policies in the county, preparation of annual budgets for the county, coordinate the implementation of the budget, manage the county public debt and other financial obligations, consolidate annual appropriations' accounts, Act as custodian of county governments' assets, and maintain proper account of records for audit and other statutory disclosures. In respect to GRB, the county treasury in collaboration with various ministries and departments responsible for finance treasury and economic planning should take leadership in ensuring equity and inclusion principles are integrated in all aspects of the budget formulation, monitoring and evaluation.

### **2.3.6 Office of Controller of Budget**

The office of controller of budget plays as significant role in ensuring national and county level governments have gender responsive budget. The Constitution of Kenya 2010 provides the office of the controller of budget an oversight role. This involves overseeing the implementation of the budgets of both national and county governments. The Controller of Budget monitors the use of public funds in-year and reports to Parliament on how the funds have been utilized. The office authorizes withdrawals from public funds as per the law. In addition the office of controller of budget is mandated under Article 206 (4) of the Constitution of Kenya to ensure that the consolidated fund is utilized in accordance with the law. The office also has the sole mandate and/or power to approve any withdrawal from a Revenue Fund.

The Office of the Controller of Budget is expected to investigate the matter the financial performance of a State organ or entity after which prepare and present a report on the matter to Parliament which will be used to approve or renew the decision to stop transfer of funds to a State organ or public entity as provided for under Article 225 (7) of the Constitution. The Controller of Budget also gives advice to government entities on improving budget implementation e.g. low absorption of funds by Ministries, Departments and Agencies and County entity. This therefore promotes accountability in the use of public financial resources.

In terms of specific gender responsive budgeting initiatives, the Kenyan experience shows that progress has been achieved mainly in terms of raising awareness and pushing for the government's accountability, but there has not been much success in pushing for change in the budget making

process. Key actors have mainly included civil society organizations (such as Abantu for Development and the Collaborative Centre for Gender and Development (CCGD)), donors (such as United Nations Children's Fund (UNICEF) and UN Women) and independent researchers, with major focus on research, advocacy and trainings in GRB (especially by the German Agency for International Cooperation - GIZ)