

# GENDER RESPONSIVE REVENUE ASSESSMENT TOOL



Prepared for Commission on Revenue Allocation (CRA)  
through the Technical Support of UN Women



This publication was supported by UN Women in conjunction with UNICEF and UNDP as part of the Joint Devolution Programme supported by Sweden, Finland, and Italy.

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# FOREWORD

One of the constitutional mandates of the Commission on Revenue Allocation (CRA) is to make recommendations to County Governments on how to enhance their Own-Sources Revenue (OSR) collection in a manner that promotes equity and efficiency. In fulfilling this mandate, the Commission partnered with UN Women and the United Nations Development Programme (UNDP) and developed a Gender Responsive Revenue Assessment Tool.

Cognizant of the fact that tax policies have different impacts on men and women, the tool will be used to assess the impact of tax policy and revenue administration on economic opportunities for both men and women using a gender lens. The outcomes will be used to formulate revenue administration frameworks that are gender responsive and that promote equity and efficiency.

The Commission has thus far undertaken revenue assessment for four counties namely Lamu, Isiolo, Turkana and Samburu. The next phase will scale up the assessment to cover three more counties. The Commission remains grateful for the support received from our partners UN Women and UNDP with whom we share the goal of promoting full gender equality in all spheres in life.

**Dr. Jane Kiringai**

Chairperson, CRA

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The development of the Gender Responsive Revenue Assessment Tool was a consultative and collaborative effort that was led jointly by the Commission on Revenue Allocation (CRA) and UN Women Kenya Office. A technical team was established comprising of staff from both CRA and UN Women to provide technical guidance and quality assurance through-out the process of developing this tool.

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# 1. INTRODUCTION

Kenya has invested significantly in counties, allocating over USD 15.8 billion cumulatively since the onset of devolution in 2013. County governments are largely dependent on national transfers as the main source of revenue and have constituted the main component of county revenues, accounting for over 80 percent of county total revenue, while own source revenue accounted for less than 15 percent. Own source revenue mobilization remains relatively low and below potential. Growth in county own source revenue (OSR) has decreased between the period 2016 and 2018 but recorded a moderate growth in FY2018/19. The National Treasury commissioned a study on own-source revenue potential and tax gap analysis for counties that found substantial unrealized county revenue potential ranging between Ksh.55 billion to Ksh.173 billion, compared to current collection of about Ksh.40 billion in FY2018/19.

Drawing from the findings of the study, county revenue raising guidelines have been approved by cabinet, providing guidance on introduction of new taxes, levies, fees, and waivers. Implementation of this policy will need support, even as counties strive to raise more of available revenue potential over-time. Fiscal space for public investment and service delivery is further constrained by relatively high wage bills in county governments, especially in densely populated counties.

To date, neither the tax literature nor public debates in Kenya have adequately addressed how gender differences in economic roles and behaviour affect equity outcomes, given that tax policies have different impacts on men and women. To sustain economic growth and poverty reduction, development efforts must ensure that policy interventions in revenue administration do not negatively affect the desired outcomes of a more equitable society. It is imperative that counties have the capacity to conduct gender analysis in planning and budgeting so that relevant interventions can be identified and considered in county revenue mapping and collection mechanisms, resource allocation and actual expenditure. Against this background, supporting the counties to gradually fund an increasing share of local services delivery from own source revenue, with a gender lens, remains critical.

UN Women in partnership with UNDP is supporting CRA to strengthen counties own source revenue (OSR) mechanisms towards equitable service delivery, effective public participation in the budgeting process through CBEFs and integrate gender dimensions in the devolution data portal. This work is being undertaken under the auspices of the UN Joint Devolution Programme. The Programme which was implemented in 2020, seeks to address the following key objectives:

1. Review and develop gender responsive revenue administration and enforcement framework for Samburu and Lamu Counties in partnership with KRA, UNCDF and UNDP
2. Support the implementation of the revenue administration and enforcement framework in Turkana and Isiolo
3. Mainstream gender in the CBEF training tools and support the strengthening of CBEFs in Samburu, Kilifi, Busia and Lamu counties to strengthen citizen participation for effective and equitable service delivery, transparent and accountable use of public funds
4. Provide technical assistance to integrate gender dimensions in the devolution data portal for CRA.

## 2 GENDER MAINSTREAMING IN REVENUE ADMINISTRATION

Gender can be defined as the social, behavioural and cultural attributes, expectations, and norms of being female or male. Gender tends to structure societies around the world since it is socially constructed and context specific. The biologically associated differences between males and females tend to be translated into socially construed differences, which affect every sphere of life, for example laws and regulations, economic, and social sectors, among others. Revenue administration and enforcement straddles various spheres, key among them is laws and regulations, social sectors as well as economic spheres. The promulgation of the Constitution of Kenya 2010 (GOK 2010) has ushered in the revenue raising responsibility of County Governments while ensuring the national value of gender equality is upheld.

In most cases, the link between revenue administration and gender equality seems to be unrelated, and not well understood. This therefore requires a strong conceptual framework to provide the linkages and guidance for policy action. This study seeks to bridge this gap by providing a framework that assesses if there exists a gender responsive revenue administration framework in Lamu and Samburu Counties. This tool forms part of the activities of collaboration between the Commission on Revenue Allocation (CRA), the United Nations Development Programme (UNDP) and UN Women. It is an outcome of the studies conducted to assess the revenue administration framework of Lamu and Samburu Counties from a gender perspective, identify challenges and opportunities for engendering revenue administration, in order to develop a gender responsive revenue assessment tool.

### 2.1 GENDER EQUALITY FRAMEWORK IN THE CONTEXT OF COUNTY REVENUE ADMINISTRATION

There are three critical interlinked dimensions that can be used to advance gender equality: human endowments, economic opportunities, voice and agency (World Bank 2012). These dimensions overlap and interact with each other, with impacts on and implications for gender equality outcomes.

- **Human endowments:** are health, education and physical assets, with intrinsic values that enable individuals to use those endowments to benefit from economic opportunities and be able to generate income.
- **Economic opportunities:** can be distinguished to include: labour market participation, entrepreneurship and access to and control over both financial and non-financial assets. These are opportunities for increased income and return to labour.

- **Voice and agency:** is the ability to make decisions about one's own life and transform the decisions into actions that enable one to achieve the desired outcomes.

The three dimensions of gender equality interact within the context of household decisions, formal laws, regulations and the unwritten social norms, which influence gender equality outcomes. (World Bank, 2012)<sup>1</sup> provides a detailed explanation of how choices affect gender outcomes.

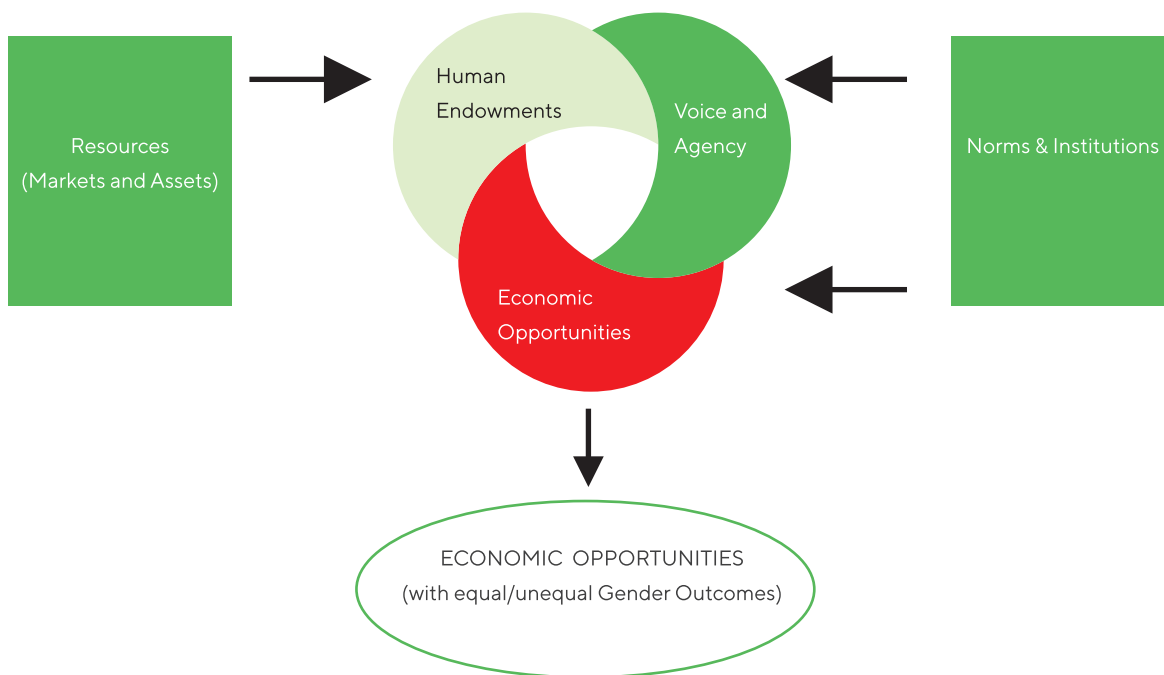
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<sup>1</sup> World Bank. (2012). Gender Equality and Development.

“...The households make these choices on the basis of the preferences, incentives, and constraints of different family members, and in relation to their relative voice and bargaining power. Preferences are shaped by gender roles, social norms. Markets for labour, credit, land, and goods, which determine the returns to household decisions and investments, largely influence incentives. Constraints arise from the interplay of formal institutions (comprising all that pertain to the functioning of the state) and markets but also reflect the influence of informal institutions (societal norms). Voice and agency of household members are defined by a range of factors, including their ownership of and control over resources, their ability to leave the household (exit options), and social norms. In this way, household decision-making, markets, formal institutions, and informal institutions combine and interact to determine gender-related outcomes...” (Figure 1.)

The benefits of development resulting from the interaction of institutions, households and markets, may result in economic growth with greater or less gender equality.

Figure 1: Gender equality Framework



The institutional norms, largely affect the roles defined for both men and women, so that women tend to take up roles related to child and family care, while men are assumed to be providers for the family and are more active in the market-place. Men also take up more leadership roles. The same applies to the labour market, where women tend to take up care giving roles while men take up more leadership related roles. In terms of access to resources (financial and non-financial) more men have access and control over financial and non-financial assets due to societal norms of women not being allowed to own assets.

In the context of revenue administration and enforcement, there are several institutions that have been created under the Constitution of Kenya 2010. Article. 209(3) of the Constitution of Kenya 2010 stipulates that County Governments are explicitly assigned the power to impose property rates and entertainment taxes, furthermore, other taxes can be imposed with Parliament’s approval (GOK

2010). The Public Finance Management (PFM) Act 2012 has operationalized all sections related to public finance under the Constitution of Kenya 2010 that would ensure public service delivery.

The County revenue administration is guided by article 157 of the Public Finance Management Act, 2012 that requires each county, through its County Executive Committee (CEC) member for finance, to designate receivers and collectors of county government revenue. Each County Government is expected to put in place a County Revenue Administration Act, which seeks to provide for the general administration of revenue raising laws and other taxation laws. Some of the revenue laws to be administered include:

- i. The county revenue administration Act
- ii. The act providing for the annual county finances,
- iii. Act imposing entertainment tax and any other tax payable to the county government.

The specific revenue act gives the county tax administration framework, which includes the establishment of the Office of the County Revenue Collector and defines the roles and responsibilities of the County Revenue Collector. These include administration and enforcement of revenue laws, advising the County Government on revenue laws, assessment and collection of revenue, provision of periodic statements of accounts.

The county revenue administration and enforcement framework put in place will affect the economic opportunities for both men and women in different ways. For example, the decision for a county government to generate own source revenue by levying market fees will result in more women being affected if they constitute majority of market traders. The decision to levy a standard charge for agricultural cess, will affect farmers taking their produce to the markets in varied ways. If most of the subsistence farmers are men, then increasing agricultural cess will reduce their incomes. At the same time, increase in health fees on reproductive health services may reduce women's access to health care hence reducing the physical endowment opportunities.

### 3 STEPS IN UNDERTAKING A GENDER RESPONSIVE REVENUE ASSESSMENT

#### 3.1 STEP 1: SITUATION ANALYSIS TO ESTABLISH ALL OWN SOURCES REVENUE STREAMS IN A COUNTY

Table 1 provides the broad own sources revenue streams that the Commission on Revenue Allocation has provided for classification of the various revenue streams. The second column further provides the sectors under which these revenues are collected. The sector may vary from county to county.

**Table 1: Broad Categories of Revenue Streams as Provided by Commission on Revenue Allocation**

Revenue Stream	Sector
1. Hospital Fees and Public Health Services	Health
2. Single Business Permits	Trade
3. Property Rates	Land
4. Receipts From Administrative Fees and Charges	Economic Planning
5. Parking Fees	Roads and infrastructure
6. Game Park Fees	Environment/Wildlife
7. Cess Revenue	Agriculture
8. Technical Services	Economic Planning/Finance
9. Market Trade Centre Fees	Trade
10. Environment and Conservancy Administration	Environment
11. Housing Rent	Land
12. External Services	Economic Planning/Finance
13. Advertising and Sign Boards	Economic Planning/Finance
14. Natural Resources Exploitation	Environment
15. Liquor Licenses	Health
16. Building Plan Approvals	Public Works
17. Fines, Penalties and Forfeitures	Economic Planning/Finance
18. Others	Any sector

#### 3.2 STEP 2: SITUATIONAL ANALYSIS OF THE POLICY, LEGAL AND INSTITUTIONAL FRAMEWORK GOVERNING OWN SOURCES REVENUE STREAMS IN A COUNTY

Establish the laws and institutions that govern revenue administration and enforcement as provided by CRA. There are several model laws that are related to revenue administration and enforcement, these include:

- i. County Revenue Administration Bill
- ii. County Rating Bill (for property rates)
- iii. County Trade Licensing Bill
- iv. County Agricultural Produce Cess Bill (for some county governments)

- v. County Public Participation Bill
- vi. Model County Finance Bill
- vii. County Tariff Policy

Counties will have different names for the legislations; however, they will be addressing the same revenue streams. For example, Lamu County has the *Trade Licencing Act* while Samburu County refers to the same act as the *Trade Act*.

### 3.3 STEP 3: REVIEW THE GENDER DIMENSIONS OF THE REVENUE LAWS USING THREE GENDER DIMENSIONS.

Using the dimensions developed, establish whether the legislations in place cater for the population in general or specific needs of males and females. This can be done through:

1. Voice and agency: largely focuses on the ability to make decisions or take part in the decision-making process of setting up charges and user fees. Public participation is the consultative process through which men/women can present their needs, opportunities and challenges that affect revenue administration. During such processes, do both men/women participate in revenue administration public participation process? Is there collaboration with County Budget Economic Forum (CBEF) in articulating gender responsive revenue administration issues?
2. Economic/employment/entrepreneurial opportunities: some of the questions to be asked include: is there gender balance in recruitment of men and women e.g in the finance department or the revenue administration system? Increasing/subsidizing agricultural cess is likely to affect more men if they are largely involved in agriculture; Increasing single business permit fee can prohibit business development because of high charges. The reverse is also true.
3. Effect of revenue raising measures on human capital: increasing health care charges affects more women compared to men as they (women) tend to access more reproductive health care services; increasing charges on early childhood education for revenue raising purposes is likely to affect the enrolment rate for young children and may lock out children from poor families. A similar effect can be experienced with the youth when fees for vocational training centres are increased.

Table 2 provides a checklist that can be used for a gender responsive assessment.

**Table 2: Criteria for Gender Revenue Administration Assessment**

Criteria for Assessment	Description	General	Male	Female
Institutions	<ul style="list-style-type: none"> <li>• Laws and regulations governing revenue administration and enforcement</li> </ul>			
Voice and Agency	<ul style="list-style-type: none"> <li>• Public participation in setting up fees and charges</li> </ul>			
Economic Opportunities	<ul style="list-style-type: none"> <li>• How does user fee/charges differentiate and/or promote entrepreneurship and labour market participation?</li> </ul>			
Human Endowments	<ul style="list-style-type: none"> <li>• How does user fee differentiate and promote access to education and health service?</li> </ul>			

### 3.4 STEP 4: DEVELOP A GENDER RESPONSIVE OWN SOURCE REVENUE (OSR) ACTION PLAN

Based on the findings of the assessment, develop a gender responsive action plan, which ensures all actions taken cater for the different needs of males and females where possible. Some examples are:

- Develop or review relevant primary legislation for OSR streams to ensure gender-responsiveness
- Develop gender-responsive municipal by-laws to enhance revenue collection
- County to legislate on issues of exemptions for people with disabilities

## 4 CASE STUDY: SAMBURU COUNTY GENDER RESPONSIVE REVENUE ADMINISTRATION ASSESSMENT.

### 4.1 SITUATIONAL ANALYSIS

The Samburu County Government has 15 revenue streams according to the County Fiscal Strategy Paper 2020. Some of the legislations that govern these revenue streams are: Finance Act 2019; Livestock Sales Yard Act 2018; Agricultural Machinery Services Act (2014) and the Trade Act 2018. For example, the Trade Act 2018 stipulates the regulations relating to business operations, compliance and enforcement. The Finance Act 2019 provides for the fees schedule for the various businesses and the market fees charged for the various markets are included in this schedule. There is however no distinction between male and female traders falling within these categories and there is no distinction in the fees, levy and taxes charged.

Revenue enforcement is centralized within the Urban Development Department, there are no officers seconded to the treasury who can then strictly administer revenue laws. Secondly, there are municipal boards that have been assigned as revenue receivers. According to the PFM Act Article 157, a revenue collector can be assigned in any sector; this is likely to present an overlap between the revenue department and the various municipal boards already created under the Kenya Urban Support Programme of the World Bank.

While the revenue department has over 14 revenue officers, only 12 have revenue streams for collection. According to the discussions with the revenue department, there are more men retiring from the revenue department compared to women, thus increasing the number of female revenue officers. The female revenue officers are very reliable in collection of fees, taxes and any other charges as compared to the men. Even though the male revenue officers are more skilled, they face social issues challenges. The Revenue department has procedures for enforcement of revenue laws especially in cases of non-payment, default or illegal business operations. For instance, in recognition of the care-giving role, female business-persons, when faced with arrest, must ensure that their children are left in safe custody, secure their business premises (eg turning off lights or cooking fire) and will generally require more time to close their businesses.

Public participation in revenue administration is a key component of the budget making process. Key stakeholders are consulted from all the 15 wards. From each ward, 24 stakeholders are drawn, and discussion on revenue streams is held in the market where the traders conduct their businesses. The village administrators make effort to ensure there is inclusive participation. The main challenge in public participation is getting the right participants to effectively provide input. There are more men participating in the public consultation process in Samburu County compared to the women.

Table 3 presents a checklist of the criteria used to assess gender revenue administration for Samburu County. The County has enacted several laws that generally deal with revenue but they are not responsive to the varied needs of men and women.

**Table 3: Gender Responsive Revenue Administration Assessment for Samburu Checklist**

Criteria for Assessment	Description	General	Male	Female
Institutions	Laws and regulations governing revenue administration and enforcement			
	o Trade Act, 2018	✓	⊗	⊗
	o County Rating and Valuation Act	⊗	⊗	⊗
	o Livestock Sales Yard Act 2018	✓	⊗	⊗
	o Agricultural Machinery Services Act (2014)	✓	⊗	⊗
	o Finance Act 2019	✓	⊗	⊗
	o Procedures for revenue enforcement	✓	⊗	⊗
Voice and Agency	Public participation in setting up fees and charges			
	o Samburu County Public Participation Bill 2015	✓	⊗	⊗
Economic Opportunities	How does user fee/charges differentiate and/or promote entrepreneurship and labour market participation?			
	o Livestock Sales Yard Act 2018- for livestock fees	✓	⊗	⊗
	o Trade Act, 2018- regulations for businesses, compliance and enforcement	✓	⊗	⊗
	o Agricultural Machinery Services Act (2014)- for provision of agricultural services	✓	⊗	⊗
	o County Rating and Valuation Act	⊗	⊗	⊗
	o Finance Act 2019- various fees for businesses	✓	⊗	⊗
	o Procedures for revenue enforcement	✓	⊗	⊗
Human Endowments	How does user fee differentiate and promote access to education and health service?			
	o Finance Act 2019- various fees for education and health	✓	⊗	⊗
	o Trade Act, 2018- regulations, compliance and enforcement	✓	⊗	⊗

## CHALLENGES AND OPPORTUNITIES

Public participation of women in the revenue administration consultation processes remains very low, due to their gender roles eg, tending to their homes, caring for children and other family members, fetching water, accessing health services such as pre and postnatal care. Due to the vast nature of the county, accessing health-care services takes a lot of time and coupled with their care-giving role, women are often facing time constraints and do not effectively participate in the market, either as employees or entrepreneurs.

The law on revenue administration has not been enacted, furthermore, the revenue administration officers lack understanding of the linkage between gender and revenue administration. While the revenue officers have received trainings on revenue administration, gender concerns have not been mainstreamed within the training curriculum. The revenue department has a database of taxpayers and entrepreneurs who need to pay various fees and licences, however, it is not possible to disaggregate the data based on sex, which is an important step in establishing target population for any tax incentives that enhances economic opportunities or physical endowments.

There are several opportunities for Samburu County:

- i. The recruitment of a full revenue department presents the opportunity of providing technical assistance to the County on the linkage between gender and revenue administration and enforcement.
- ii. With several revenue stream administration laws required, there is an opportunity to provide clauses that deal with specific needs of both male and female entrepreneurs or individuals.
- iii. A strong gender sensitization component that can be included under the public participation process that ensures the County Government stakeholders have a common understanding on gender issues and how they relate to revenue administration and enforcement.
- iv. Establishment and maintenance of records of taxpayers, either individual or enterprise owners by gender for each of the revenue streams, as the respective revenue administration and enforcement laws are prepared.
- v. The automation of revenue administration systems presents the opportunity to ensure that tax/fee/charges payers are identified in the automated system by gender. This would ensure that revenue streams can be analysed by gender and to establish the likely impact of any incentives provided by the government.

## EXCERPTS OF A SAMBURU COUNTY ACTION PLAN

RECOMMENDATION	ACTIVITIES TO BE UNDERTAKEN	RESOURCES REQUIRED (INPUTS)	RESPONSIBILITY (ACTION TO)
<ul style="list-style-type: none"> <li>Fast-track enactment of the relevant revenue legislation</li> <li>Enact the Finance Bill, 2020 that guide on revenue collection and administration</li> <li>Update valuation roll and fast-track enactment of valuation and rating Act.</li> <li>Develop municipal by-laws to enhance revenue collection</li> <li>Other Primary Legislation to be enacted: - Zoning and Parking Bill; Revenue Administration Act; Bill on the management of Samburu Game Reserves</li> <li>Review the law on the provision</li> <li>exemptions of taxes, fees and charges for the people with disability</li> </ul>	<ul style="list-style-type: none"> <li>Finance Bill 2020 – approved by Assembly</li> <li>Develop an updated valuation roll (Lobby for approval of supplementary budget; Initiate the process of procurement of valuation services; Collaborate with relevant stakeholders to begin the process)</li> <li>Develop gender-responsive relevant primary legislation for OSR streams</li> <li>Develop gender-responsive municipal by-laws to enhance revenue collection</li> <li>County to legislate on issues of exemptions for people with disability</li> </ul>	<ul style="list-style-type: none"> <li>Budget</li> <li>Technical assistance</li> </ul>	<ul style="list-style-type: none"> <li>CECM Finance</li> <li>Director Legal</li> <li>CECM Lands</li> <li>CO Finance</li> <li>County Assembly</li> </ul>

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