



SADC GUIDELINES ON GENDER RESPONSIVE BUDGETING

JUNE 2014



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ACRONYMS

AIDS	Acquired immuno deficiency syndrome
CBO	Community-based organization
CSO	Civil Society Organisation
DRC	Democratic Republic of Congo
GDP	Gross Domestic Product
GIZ	<i>Deutsche Gesellschaft fuer Internationale Zusammenarbeit</i>
GRB	Gender Responsive Budgeting
HIV	Human immunodeficiency virus
MDGs	Millennium Development Goals
MoFEA	Ministry of Finance and Economic Affairs
MTEF	Medium –Term Expenditure Framework
NGO	Non Governmental Organization
NPA	National Plan of Action
SADC	Southern African Development Community
PEP	Post exposure prophylaxis
PETS	Public Expenditure Tracking Survey
PRSP	Poverty Reduction Strategy Paper
PMTCT	Prevention of mother to child transmission
RISDP	Regional Indicative Strategic Development Paper
TGNP	Tanzania Gender Networking Programme
ToT	Training of Trainers
UNICTACUS	United Nations International Classification for Time Use Statistics
UNDP	United Nations Development Programme
ZWRCN	Zimbabwe Women’s Resource Centre and Network

ACKNOWLEDGEMENTS

The SADC Secretariat would like to wholeheartedly show its gratitude to the Deutsche Gesellschaft fuer Internationale Zusammenarbeit (GIZ), for the generous financial assistance offered for the development and printing of the SADC Guidelines on Gender Responsive Budgeting. This financial contribution demonstrates GIZ's commitment towards gender equality and women's empowerment in the SADC region and will go along way in strengthening and solidifying this collaborative partnership between SADC and GIZ. Our great appreciation also goes to the Swedish International Development Agency (Sida) for providing the funds for the translation of these guidelines into all SADC working languages of Portuguese and French.

The Secretariat would also like to thank all the SADC Member States and the International Cooperating Partners for their cooperation and valuable contribution towards the drafting and finalization of the Guidelines through their active and lively participation in the discussions and presentation during the workshop that discussed the draft Guidelines. Your timely submission of inputs to the final draft is much appreciated.

The development of the Gender Responsive Budgeting Guidelines was realised with the technical expertise of a renounced and well-known Gender Responsive Budgeting Expert Katrin Schneider who was assisted by Tinyade Kachika. The combination of the two expertise, with their international and regional experiences in addressing Gender Responsive Budgeting culminated into very rich resources that SADC as a region was able to tap in.

It's the Gender Unit's hope and wish that these guidelines will be utilised optimally to strengthen the capacity of all relevant officers dealing with budgeting to be able to use the tools and the step-by-step approach outlined herein; to ensure that all our SADC Member States; budgeting processes are gender sensitive.



PREFACE



Following a decision of Ministers Responsible for Gender and Women's Affairs at their meeting held in Windhoek, Namibia on the 2nd June 2010, that directed Secretariat to facilitate the development of SADC Gender Responsive Budgeting Guidelines, a SADC meeting was convened by Secretariat to discuss the first draft of the gender responsive budgeting guidelines on the 21st – 23rd November 2012 in Johannesburg, South Africa. The workshop oriented delegates on the draft guidelines, provided space for sharing regional and international good practices as well as challenges on the implementation of Gender Responsive Budgeting. This information, together with the specific feedback that delegates gave on the draft guidelines, informed the development of a second and final draft of the Guidelines. Gender budgeting initiatives involve both an analysis of allocations between sectors (such as defence versus social allocations) and within sectors to determine their impact on men, women, boys and girls. The process provides a breakdown of the government's budget in order to see how it responds to the differentiated needs of/ and impacts on women, men, girls and boys. The purpose and objective of Gender Budgeting Initiatives distinguish two stages of a long-term process i.e. gender-sensitive budget analysis and the formulation of gender-sensitive budgets.

The ultimate objective of Gender Budgeting Guidelines is to enhance SADC Member States efforts in realising gender responsive budgeting. The Guidelines endorse the need for regional guidance to fortify on going gender responsive budgeting initiatives in many SADC Member States. These initiatives are rooted in the realisation that the quest to improve national economies is intimately linked to the concrete attainment of gender equality through the allocation of adequate budgetary resources. These Guidelines are meant to systematically



direct Member States' efforts to develop national frameworks suitable to their specific country contexts. Although most Gender Budgeting initiatives are still in early stages, they have scored important successes, ranging from actual expenditure re-allocations to opening up of traditionally secretive budget processes, thus allowing greater transparency and accountability.

A national budget is an estimation of the revenue and expenses (income and expenditure) for a specified period of time and like any other policy instrument, budgets are not neutral as they reflect the priorities of a nation or institution, and often of the people making the decisions. Budgets are a good measure or barometer of the extent to which gender has been mainstreamed into policies and programmes, as most often the discrepancies hide behind numbers that mask resource allocations which at worst perpetuate gender inequalities. To address these discrepancies, gender responsive budgeting initiative has been devised, as a mechanism of mainstreaming gender in the budgetary process. Gender budgeting means a gender-based assessment of budgets, aimed at incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality. These gender responsive budgeting guidelines ("GRB Guidelines") are designed to be a common reference framework for SADC Member States that can facilitate the development of good public finance management practice that ensures that national budgets are practically addressing gender equality priorities and commitments.

I therefore have no doubt, considering that our Member States are at different stages of implementing gender budgeting initiatives, that these guidelines will assist all SADC Member States in their quest for gender responsive national budgets that will respond to the needs of and have a greater impact on the wellbeing of men, women, boys and girls in our Member States.

Dr. Stergomena Lawrence Tax
SADC Executive Secretary



PART 1: PRELIMINARY

1.1 BACKGROUND

The Southern African Development Community (SADC), which was established on August 17th, 1992, considers gender equality and women's empowerment as a fundamental human right and an important factor in regional development. A range of SADC instruments and other regional and international commitments attest to the aspiration by SADC to use all available weapons to ensure that female and male citizens of the region are equal participants in, and beneficiaries of development. The SADC Gender Unit was established to coordinate and oversee the integration of gender issues in all SADC activities implemented at Secretariat and member state levels. It is within this mandate that following recommendations by SADC ministers responsible for gender in June 2011, the SADC Gender Unit has spearheaded the development of these Guidelines on Gender Responsive Budgeting for use by SADC Member States.

The Guidelines endorse the need for regional guidance to fortify gender responsive budgeting initiatives that are already taking place in many SADC countries. These initiatives are rooted in the realisation that the quest to improve national economies is intimately linked to the concrete attainment of gender equality through the allocation of adequate budgetary resources. Therefore, though they are not binding, the Guidelines are meant to motivate Member States to develop home grown frameworks suitable to their specific country contexts. Currently, SADC is constituted by fifteen Member States— Angola, Botswana, Democratic Republic of Congo (DRC), Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Swaziland, United Republic of Tanzania, Zambia and Zimbabwe.

1.2 PURPOSE OF THE GUIDELINES

These gender responsive budgeting guidelines (“GRB Guidelines”) are designed to be a common reference framework for SADC Member States that can facilitate the development of good public finance management practice that ensures that national budgets are practically addressing gender equality priorities and commitments.

1.3 SPECIFIC OBJECTIVES OF THE GUIDELINES

1.3.1 To provide detailed entry points and procedures on how different key players in national budget processes within the SADC region can support the development of gender sensitive budgets.

1.3.2 To illustrate good practices in gender responsive budgeting that can provide inspiration to SADC Member States in various country contexts.

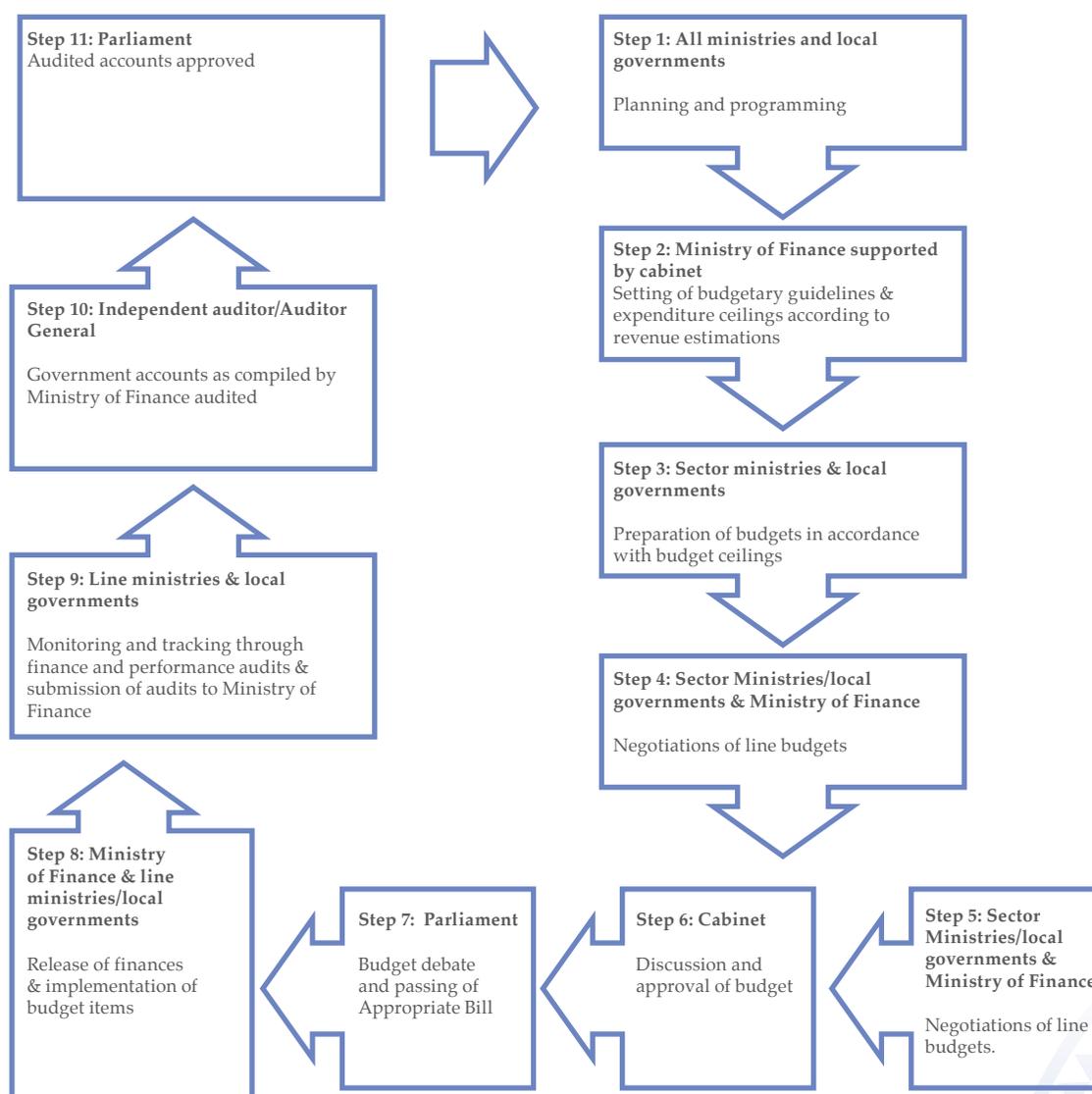
1.3.3 To recommend minimum standards in gender responsive budgeting

that can facilitate the reduction of gaps between regional and international commitments, and the amount of public spending towards reducing gender inequalities within SADC Member States.

1.3.4 To ensure that the practical realisation of gender equality across all sectors is central to the goals of reducing poverty, enhancing economic efficiency, achieving good governance and strengthening accountability and transparency within SADC countries.

1.4 FRAMEWORK FOR THE GUIDELINES

These GRB guidelines are based on the budget cycle, which in most of the SADC countries contain the following steps:





The guidelines have taken a deliberate approach to outline specific GRB entry points for typical actors in gender budgeting processes like ministries responsible for finance, ministries responsible for gender, sectoral ministries, local governments, parliament and civil society. This is in recognition of the need by SADC Member States for clearer and more systematic guidelines that can aid the various actors in playing a meaningful role in GRB.

Therefore, from Part 4 to Part 8, the guidelines regarding recommended entry points for different actors in the budgeting process provide ideas for SADC Member States to design practical GRB activities that suit their country situations—whether it is strengthening existing or introducing new GRB interventions. Pursuant to this spirit, most entry points are linked to relevant steps of the budget cycle, and are supported by concrete methods which specific actors can apply in order to ensure entrenchment of GRB in their countries. For more explanation on the significance of the various actors to GRB interventions, reference should be made to Annexure 1.

Not all guidelines need to be applied at once, and Member States can make incremental gains. Governments should provide needed political leadership and financial resources to enable implementation of these guidelines.

1.5 METHODOLOGY FOR DEVELOPING THE GUIDELINES

The development of the Guidelines was led by the SADC Gender Unit who commissioned the work to one international and one regional consultant. The consultants first developed an outline that was approved by the SADC Gender Unit. The consultants then produced a first draft of the guidelines, which was used to develop materials for a GRB workshop that was convened for SADC Member States. The consultants facilitated this workshop that took place from November 21st to 23rd 2012 in Johannesburg, and which was attended by all SADC Member States except Angola. The workshop oriented delegates on the draft guidelines, as well as provided space for sharing regional and international good practices as well as challenges on GRB implementation. This information, together with the specific feedback that delegates gave on the draft guidelines, informed the development of a second draft of the Guidelines, which was again commented on by SADC Gender Unit. The final draft was circulated to and SADC Member States for further inputs for finalisation.

1.6 USERS OF THE GUIDELINES

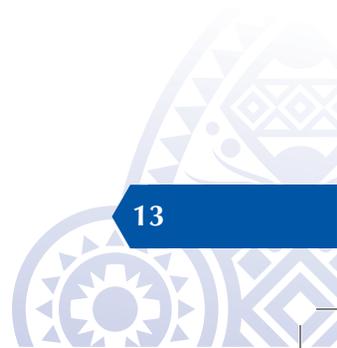
These Guidelines are primarily developed for government officials and other key stakeholders within SADC, who are playing the important role in supporting the governments in various GRB initiatives.



1.7 STRUCTURE OF THE GUIDELINES

The GRB Guidelines are structured as follows:

- Part 1:** Introduction.
- Part 2:** Analyses the concept of gender responsive budgeting related activities within SADC.
- Part 3:** Provides an overview of GRB commitments of SADC, and gender inequalities within SADC Member States that justify the promotion of gender responsive budgeting.
- Part 4:** Contains guidelines relating to GRB entry points for ministries responsible for finance.
- Part 5:** Focuses on guidelines regarding GRB entry points for ministries responsible for gender or their equivalent.
- Part 6:** Discusses guidelines in respect to recommended GRB entry points for sector ministries, departments, agencies and local governments.
- Part 7:** Articulates guidelines for GRB entry points for Parliaments and civil society.
- Part 8:** Concerns guidelines relating to the monitoring and tracking of GRB interventions.
- Part 9:** Concludes with a summary of general key steps that should be taken into account by all actors that are involved in GRB.



PART 2: GENDER RESPONSIVE BUDGETING IN SADC CONTEXT

This part unpacks the concept of gender responsive budgeting (GRB), and reveals GRB activities within SADC. It also discusses the developmental advantages that can accrue to Member States that adopt GRB.

2.1 DEFINITION OF GENDER RESPONSIVE BUDGETING

GRB recognises that the budget is the most important policy statement of the government, because no policy can work without money. The budget provides a comprehensive list of a nation's priorities and outlines a government's program for spending and raising revenue. Therefore, if gender equality related considerations are not clearly presented in a budget, a country can hardly attain its gender equality goals regardless of whatever great commitments and policies may exist on paper. Gender responsive budget work is about ensuring that government budgets and the policies and programs that underlie them address the needs and interests of women and men of all different social groups.

Gender responsive budgeting:

- Is about allocating money for activities that eliminate gender barriers to public services and private sector investments.
- Aims at mainstreaming gender into public finance and economic policy, so that a country has general budgets that include a gender equality perspective. Therefore, gender responsive budgeting does NOT mean separate women's budgets.
- Is the analysis of the impact of any form of public expenditure or method of raising revenues on women and girls as compared to men and boys. It also takes into account further categories of inequality such as age, religious or ethnic affiliation, marital status, wealth, or the place of residence (urban/rural, different provinces) etc.
- Is NOT about whether an equal amount is spent on women and men, but whether the spending is adequate to women's and men's needs.
- Comprises reprioritising expenditures and revenues, taking into account the different needs and priorities of women and men.
- Is NOT just about developing gender responsive budgets, but also tracking the implementation and impact of the various budgetary allocations that were meant to address the different needs of women and men, and assessing their impact on gender equality.

- Acknowledges the relevance of unpaid work, especially care work that is usually disregarded in national accounting systems and the Gross Domestic Product (GDP).
- Does NOT only focus on the content of budgets and related policy, but also on the underlying budgetary (policy) processes. Therefore, it analyses the degree of inclusiveness, openness of policy-making and budgetary translation. It encourages the involvement of actors both inside and outside government.

So while the primary focus is on biases that can arise because a person is male or female, GRB work also considers disadvantages that females and males suffer as a result of ethnicity, caste, class or poverty status, disability, location and age.

Annexure 2 contains definitions of key concepts associated with gender responsive budgeting that appear regularly in these Guidelines.

2.2 GENDER RESPONSIVE BUDGETING ACTIVITIES OF SADC

SADC GRB activities fall at two levels: (a) the SADC regional level, and (b) at country levels.

2.2.1 Gender responsive budgeting activities at regional level

SADC has undertaken a workshop on the costing of gender action plans by SADC Member States. SADC Ministers responsible for gender also made the recommendation regarding the formulation of these GRB Guidelines.

(a) Workshop on costing of SADC countries gender action plans

In February 2011, the SADC Gender Unit collaborated with the SADC Alliance on the SADC Protocol on Gender and Development and UN women to convene a meeting of regional experts in order to discuss the costing and implementation of the 28 targets of the SADC Protocol on Gender and Development. The experts agreed on a process for aligning national gender policy/action plans to the Protocol; identified key gaps and action points for meeting the 2015 targets and devised an overarching plan that identifies actions, and costed implications within certain timeframes^[2].

(b) Ministerial recommendation to develop gender responsive budgeting guidelines for all SADC Member States

In June 2011, a meeting of SADC Ministers responsible for gender and women's affairs in Windhoek, Namibia, recommended that regional guidelines for gender budgeting be developed in order to address gender budgeting related needs and concerns within SADC Member States. They recognised that implementing commitments towards gender equality requires concrete

² SADC Gender Alliance, SADC 2012 Barometer



investment in addressing gender gaps. This means that countries should take intentional measures to incorporate a gender perspective in planning and budgeting frameworks.

2.2.2 Gender responsive budgeting activities at country levels

Most SADC Member States show recognition of the demand for gender responsive budgeting. Annexure 3 demonstrates as of November 2012, out of the current 14 SADC Member States, only three SADC countries (DRC, Lesotho and Seychelles) reported not to have any specific GRB activities. For the rest of the countries, though they have made varied and sometimes commendable progress, gender responsive budgeting is not yet a full and natural part of national and local budgeting processes. The following are some highlights from country GRB experiences:

(a) Involvement of Ministries of Finance

Ministries responsible for Finance were reported to be playing a more active role in gender responsive budgeting initiatives in Mozambique, South Africa, Tanzania, Zambia and Zimbabwe. In Mauritius and Namibia, apart from the lead roles played by Ministries responsible for gender or women, the involvement of Ministries of Finance was acknowledged. However, their role was still weak. In Malawi, where gender responsive budgeting efforts have been noted to be very fragmented, only the Ministry responsible for gender was noted to be engaged in gender responsive budgeting efforts. However, there had been [unsuccessful] efforts to draw in the Ministry of Finance. As this guideline will establish, the involvement and tight collaboration of both Ministries responsible for finance and gender is a prerequisite to the success of gender responsive budgeting initiatives at national level.

(b) Involvement of Parliamentarians

The only SADC Member State that has displayed the active participation of Parliamentary Committees in gender responsive budgeting initiatives is South Africa. The Women's Budget Initiative in South Africa, which comprises both NGOs and Parliamentarians, has analysed the votes of all ministries in terms of their impact on women and men.

(c) Collaboration between Government and NGOs

There is evidence that government has actively collaborated with NGOs in interventions related to gender responsive budgeting initiatives in Mozambique, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe. However, a very strong collaboration between lead government Ministries and NGOs was evident in Tanzania, where over the years, the Ministry of Finance has recruited the Tanzania Gender Networking Programme (TGNP) to provide it with technical backstopping support on gender responsive budgeting. Mozambique also showed remarkable collaboration, because the Ministry of Finance and Planning worked with Forum Mulher and Tanzania's TGNP in having the



capacity of its staff enhanced. In this regard, TGNP was contracted for delivery of workshops, seminars and provision of technical assistance to ministry staff, while Forum Mulher, providing logistical support and local contacts. To this extent, Mozambique was the only country that displayed serious efforts to learn from the gender budgeting model of another SADC country. In Zimbabwe, the government has mainly worked with the Zimbabwe Women's Resource Centre and Network (ZWRCN).

(d) Formulation of gender sensitive budget call circulars

Four countries acknowledged having mainstreamed gender in budget call circulars that the Ministries responsible for finance issues to line ministries in order to guide budgeting processes. GRB activities in Zimbabwe have included the Ministry of Finance's decision to issue circulars directing the application of gender responsive budgeting within Ministries, local government and councils. Similar circulars at ministry level have also been issued in Zambia and Mozambique. The Ministry of Finance in Mauritius has ever issued a gender sensitive budget circular, but this has not been consistent. However, in all countries, many line Ministries still encounter challenges in practically applying the engendered budget circulars. For instance, in Zimbabwe, despite the presence of government circulars, only 15.8% of Vote appropriations in 2012 had a line item under programmes for gender mainstreaming. And in all countries, there is still lack of strong monitoring systems to track the extent of compliance by sector ministries with gender sensitive budget call circulars.

(e) Development of costed gender action plans

By November 2012, Ministries responsible for gender in Namibia, Seychelles, Swaziland and Zambia had collaborated with NGOs and other stakeholders to develop draft costed gender plans of action. This is a positive path towards guiding the allocation of finances for purposes of achieving gender equality within different sectors. In fact, the plan of Action in Seychelles is fully planned around the 28 target areas of the SADC Protocol on Gender and Development.

(f) Integration of gender in major development frameworks and macroeconomic frameworks

A review of main development frameworks in Lesotho, Malawi, Mozambique and Namibia exposed that various priority/thematic/key result areas do not consistently adopt gender equality related strategies and action plans. Usually, gender is mentioned as a "cross cutting theme" in key areas of the economy like employment, trade, agriculture, mining etc.. This is positive to the extent that there is an intention that gender should be considered in all sectors. However, when thematic areas do not contain specific gender sensitive strategies in the first instance, there is a risk that the intent to apply gender as a cross cutting theme may not materialise at planning and budgeting stages, particularly when officers involved have little or no gender mainstreaming skills.



But positively, Annexure 3 illustrates that the respective development frameworks still offer some explicit or implied opportunities for gender related interventions, which is an opening for gender responsive budgeting when it comes to translating sectoral strategies into budgets. In Malawi, the 2011-2012 budget exhibited some awareness to gender, though only in respect of the education sector. One of the objectives of the budget was to ensure that gender issues are mainstreamed in education activities.

A review of selected institutions under the Namibian Medium Term and Expenditure Framework 2010/2012-2013 shows that planned programmes for the Police and the Ministry responsible for finance do not demonstrate gender sensitivity. Therefore, implementers would have to use their imagination if the expenditure is to directly benefit women and other disadvantaged groups. However, programmes for the National Assembly provide some opportunities for gender responsive budgeting, though advocacy may be required. The Ministry of Gender's programmes also specifically include gender responsive budgeting interventions.

2.3 ADVANTAGES FOR ADOPTING OR STRENGTHENING GENDER RESPONSIVE BUDGETING WITHIN SADC

Gender responsive budgeting ought to be comprehensively adopted by SADC Member States because its advantages complement governments' interests in the following ways:

2.3.1 Monitoring of the achievement of policy goals

GRB provides a tool for monitoring the extent to which the Millennium Development Goals and other policy objectives have been achieved in a gender-aware manner. Therefore, for those both inside and outside government, gender budget work provides information that allows for better decision-making on how policies and priorities should be revised—and the accompanying resources needed—to achieve the goal of gender equality under various development frameworks.

2.3.2 Alleviating poverty more effectively

Although the available statistical data on income poverty cannot provide incontrovertible evidence that women are always more affected by income/consumption poverty than men, it is widely acknowledged that women fare worse than men with respect to social indicators; that women and men experience poverty differently (and that women experience it more severely); and that both face different constraints to overcome poverty. If women's needs are not taken into account on equal terms through a purposeful allocation of resources, there is the risk that poverty reduction policies will fail.

2.3.3 Enhancing economic efficiency

Several studies have shown that there is a positive correlation between diminishing gender inequality and higher growth rates.

Evidence of economic benefits of investing in gender equality

Sub-Saharan Africa: Gender inequality in education and employment is estimated to have reduced per capita growth by 0.8% per year.

Kenya: Giving women farmers the same level of agricultural inputs and education as men could increase yields obtained by women by more than 20%. And eliminating gender-based inequalities in education and access to agricultural inputs could result in a one-off increase in output by as much as 4.3 percentage points of GDP, followed by a sustained year-on-year increase of 2.0 to 3.5 percentage points in GDP growth.

Zambia: If women enjoyed the same overall degree of capital investment in agricultural outputs, including land, as their male counterparts, output could increase by up to 15%.

Tanzania: Reducing time burdens of women could increase household cash incomes for smallholder coffee and banana growers by 10%, labour productivity by 15% and capital productivity by 44%.

Malawi: Maize yields could increase by 11 to 16 percent if women farmers were to have the same access as men to fertilizers and other inputs.

Ghana: Maize yields could increase by 17 percent if women farmers were to have the same access as men to fertilizers and other inputs.

Burkina Faso: Shifting existing resources between men's and women's plots within the same household could increase output by 10 to 20%.

Sources: Blackden, Mark C.; Bhanu Chitra (1999): Gender, Growth and Poverty Reduction, World Bank Technical Paper No. 428, Washington D.C; World Bank (2007) "Gender and Economic Growth in Kenya" for data in Kenya, World Development Report 2012 for data on Malawi and Ghana.

Women's productivity increases if their access to information, credit, extension services, inputs and markets is enhanced and if their time burden is reduced through, for example, investment in labour-saving infrastructure.

2.3.4 Achieving gender equity and equality

GRB may reveal that inadequate resources are allocated to achieving gender equality. In addition, gender-disaggregated analysis of the effects of overall expenditure and revenue-raising patterns may reveal that government (unintentionally) creates (an additional) gender bias. This will occur when government follows a 'gender-blind' policy, which does not recognise how differently males and females may be affected by the same policies due to their diverse needs, preferences and interests.



2.3.5 Advancement towards the realisation of women's rights

GRB seeks to measure the gaps between policy commitments with respect to human rights and women's rights instruments, the adequacy of resource allocation, and the outcomes of policies.

2.3.6 Achieving good governance

The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance. Good governance requires a participatory approach to the policymaking process, so that the different perspectives of different groups of citizens, including women, are represented.

2.3.7 Enhancing accountability and transparency

GRB is a powerful tool for highlighting gaps between international commitments and the amount of public spending earmarked for the achievement of gender-specific benchmarks and targets. It necessitates the availability of sex-disaggregated data and access to programme information. By tracking how allocated money is spent, gender responsive budgeting increases both accountability and transparency

PART 3: GENDER RESPONSIVE BUDGETING COMMITMENTS AND GENDER INEQUALITIES WITHIN SADC

This part addresses the legal and policy commitments to promote gender equality and women's rights of SADC Member States, including through gender responsive budgeting interventions. It justifies this obligation by exposing the various forms of gender inequalities that still persist in all Member States and at all levels of society.

3.1 REGIONAL AND INTERNATIONAL COMMITMENTS TOWARDS GENDER EQUALITY AND GRB

3.1.1 SADC gender equality commitments

At SADC level, the presence of a binding gender specific treaty, gender related consensus documents, and a broader development framework that pursues gender equality is evidence of the commitment of the regional body to promote gender equality and women's rights in Member States.

- The 1992 SADC treaty, which came into force in 1993, expressly proscribes discrimination of any person, including on grounds of gender². Therefore, commitment of SADC to advance gender equality has existed from the beginning.
- In 1998, SADC took a more deliberate step and adopted the SADC Declaration on Gender and Development and its Addendum on the Prevention of Violence Against Women and Children.
- The SADC Declaration on Gender and Development and its addendum set the stage for the development and adoption of the legally binding SADC Protocol on Gender and Development a decade later, in 2008. The Protocol came into force in November 2012 after South Africa deposited its instruments of ratification³. It has 28 targets set for 2015. It is therefore closely associated with the attainment of the Millennium Development Goals (MDGs).
- As a further signal of commitment towards ensuring that the gender equality targets do not phase away in the rhetoric, SADC has developed a Draft Plan of Action on the SADC Gender and Development Protocol (2011-2016). Annexure 4 contains a summary of the key areas of the Plan of Action.
- The SADC Council of Ministers also adopted the SADC Gender Policy

2 Article 6(2)

3 It has also been ratified by Angola, DRC, Lesotho, Mozambique, Mauritius, Namibia, Seychelles, Tanzania and Zimbabwe



in 2007. It expresses policy commitment to take specific action in twelve thematic areas, including the commitment to create an enabling environment, to establish appropriate institutional structures, to support gender mainstreaming processes and mechanisms, to effective policy monitoring and evaluation and to the allocation of appropriate resources.

- More recently in November 2011, SADC developed the Draft SADC Women's Economic Empowerment (WEEP) Strategy for purposes of facilitating strengthened coordination and implementation of the region's commitments on women's economic empowerment under the SADC Gender Policy and the SADC Protocol on Gender and Development.
- The 2012 SADC Regional Framework for Accelerating the Achievement of the 50% target of women representation in politics and decision making positions at all levels by 2015 is also an important governance related document.
- The Regional Indicative Strategic Development Plan (RISDP) 2003-2018 is a broader development framework of SADC that acknowledges that poverty reduction and economic growth goals of SADC will be achieved more effectively and efficiently if gender inequalities are reduced (Annexure 5).

3.1.2 SADC GRB commitments

- Three of the SADC instruments that directly address gender equality expressly mention issues related to gender responsive budgeting. The SADC Protocol on Gender and Development binds State parties to ensure gender sensitive budgets and planning, including the designation of necessary resources towards initiatives aimed at empowering women and girls. The RISDP mentions adopting women's economic empowerment policies and strategies in order to address inequalities in access to and control of resources, including developing specific programmes and putting in place gender responsive budgeting initiatives. On its part, the SADC Gender Policy recommends that Member States should integrate women's unpaid work into national accounts and budgeting processes.
- All SADC governments are States parties to the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). The CEDAW Committee has repeatedly issued Concluding Observations to State party reports regarding the necessity of fully implementing the provisions of the Convention through the allocation of adequate budgetary resources. And as early as 1991, General Recommendation No. 17 of the CEDAW Committee upheld that State parties should take regular steps to measure and quantify the unremunerated domestic activities of women, which contribute to development in each country. The State parties should then use such measurement as the basis of formulating further policies related to the advancement of women.

- The 1995 Fourth World Conference of Women held in Beijing helped to establish gender responsive budgeting within the human rights discourse by urging countries to integrate a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men^[4]. Further, it called upon governments to make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures^[5].
- Through the more recent 2008 Doha Declaration on Financing for Development, as a signal of reaffirmation of their commitment to eliminate gender-based discrimination in all its forms, UN Member States committed to effectively mainstream gender in law reforms, business support services and economic programmes, and give women full and equal access to economic resources. They expressly undertook to promote and reinforce capacity-building of State and other stakeholders in gender-responsive public financial management, including, but not limited to, gender budgeting^[6].

The obligation of SADC Member States that emanates from the various documents raises interest in the actual actions that have been undertaken within SADC around the issue of gender responsive budgeting.

3.2 THE STATE OF GENDER INEQUALITIES WITHIN SADC MEMBER STATES

The 28 targets of the SADC Protocol on Gender and Development are developed around nine themes. The same themes inform the Draft Plan of Action on the SADC Gender and Development Protocol (2011-2016). This analysis uses seven of the themes and their objectives to illustrate the main gender inequality issues underlying SADC countries, mainly as uncovered by the 2012 SADC Barometer. The Barometer is an independent civil society initiative that draws on country reports by researchers and experts from each SADC country.

3.2.1 Constitutional and legal rights

Objective: To facilitate constitutional and legal protection of women and men at all levels and promote an environment that guarantees gender equality and equity in access to human, legal and constitutional rights.

Except for Madagascar, Seychelles and Swaziland, the Constitutions in the rest of the SADC countries have clauses prohibiting discrimination on the basis of sex. Angola, DRC, Lesotho, Malawi, Mauritius, Mozambique, South Africa, Swaziland and Tanzania have provisions that not only proscribe sex based discrimination, but clearly explicitly guarantee the promotion of gender

4 Paragraph 345

5 Paragraph 346

6 Paragraph 19



equality under their Constitutions. Constitutional guarantees related to gender equality are diffused by provisions (within the same Constitutions) that permit discrimination in matters of inheritance, adoption, family (personal laws) in countries like Botswana, Lesotho, Swaziland, Zambia and Zimbabwe.

Legal issues of concern include various forms of discriminatory customary laws that perpetuate gender inequality, particularly in rural areas. Early marriage is also legally sanctioned in eight of the SADC countries. In Swaziland, Zambia and Zimbabwe, the legal age of marriage is 16 years. The legal age of marriage with parental consent in Angola and Malawi is at 15 years and 16 years in Mauritius. DRC and Tanzania have a lower age of marriage for girls compared to that of boys. Malawi and South Africa have special proposed Bills on Gender Equality. A review to establish the existence of discriminatory laws in the 2012 SADC Barometer found that out of the 11 countries that were reviewed, only Mauritius had no discriminatory legislation.

3.2.2 Governance

Objective: To increase the participation and representation of women at all levels of decision making in order for them to effectively and meaningfully contribute to and benefit from national and regional development programmes.

Since adopting the 50% target in 2005, SADC has only recorded a regional average of 3% increase in women's representation in Parliament—from 21% to 24%. It has been projected that unless efforts are redoubled, no SADC country will reach parity by 2012, although at least four (Angola, Mozambique, South Africa and Seychelles) will have over 40% women in parliament. In two SADC countries - Namibia and Tanzania - women's representation in Parliament decreased during their most recent elections (from 30.8% to around 26% in Namibia, and from 15.2% to a mere 11.5% in Zambia. However, Seychelles significantly increased women's representation to near parity (45%), thus taking first position within SADC, and fifth at the global level. DRC stagnated at 8% women's representation in its November 2011 elections. Drops in women's representation were also witnessed at local government levels in Lesotho (from 58% to 49%) and in South Africa (from 40% to 38%). Overall, women constitute less than 20% of Parliamentarians in Botswana, DRC, Madagascar, Mauritius, Zambia and Zimbabwe.

At cabinet level, the average representation of women in SADC cabinets rose from 22% to 24% in 2012. In terms of national figures, a cabinet reshuffle in Tanzania in May 2012 saw women's representation dropping by five percentage points to 23%. In Lesotho it increased from 23% to 26%. In Malawi, after President Joyce Banda ascended to office in April 2012 as SADC's first female president, the composition of women in cabinet did not necessarily change, only that the composition of female deputy Ministers was reduced as 3 more women were upgraded to assume positions of senior Minister (bringing the number to



6 from 3 in late Dr Bingu wa Mutharika's cabinet). Mauritius and Zimbabwe both have women deputy presidents. Zimbabwe is also the only SADC member state with a female Deputy Prime Minister. Women's representation in other positions of decision-making remains mixed, but generally below the 50% mark. For instance, in terms of female Permanent Secretaries, data between 2011 and 2012 shows that Lesotho had 44%, Namibia had 23%, and Seychelles had 48%. During the same period, female judges in Malawi and South Africa were about 15%, 30.5% in Mozambique, and 35% in Tanzania.

3.2.3 Education and training

Objective: To promote the participation of women, men, girls and boys in all education and training programmes and processes in order to strengthen their contribution to and benefit from regional and national educational development agendas.

The 2012 SADC Barometer shows that SADC countries are performing better in the area of education, though more efforts are still needed. Lesotho and Seychelles are the only countries where women have higher literacy levels than men. Lesotho has literacy levels of 95% for women, and 83% for men. For Seychelles literacy is at 92% for women and 91% for men. Zimbabwe's literacy rates are also high, at 96% for men and 94% for women. Seven countries — Mozambique, DRC, Angola, Zambia, Tanzania, Malawi, and Madagascar — still have serious gender gaps. In Madagascar, illiteracy is almost six times higher in rural areas than in urban areas. Female literacy in Malawi is only at 67%. Botswana, Malawi, Seychelles and Tanzania have reached gender parity. Madagascar, Mauritius, Namibia, South Africa, Zambia and Zimbabwe are only one percentage point away from parity. Young boys in Lesotho and Namibia tend to miss school because of cattle herding. Angola and DRC still have much lower proportions of girls than boys in primary and secondary school. Lesotho is the only SADC country with more girls than boys in primary schools. Namibia, Swaziland, Malawi, Tanzania and Zambia have laws and policies that make primary education free.

Though the gender gap in secondary school is generally narrowing within SADC, girls constitute only 36% of secondary school learners in the DRC; 44% in Tanzania, Mozambique, and Angola; and 45% in Malawi. Only Lesotho has a considerably higher proportion of girls than boys in secondary school (56% girls). Botswana, Namibia, Malawi and Zimbabwe have policies to accommodate pregnant girls or those who dropped out of school due to pregnancy to continue schooling. In tertiary education, there are more females than males in seven SADC countries, namely Mauritius, Seychelles, South Africa, Botswana, Zambia and Swaziland. Zimbabwe has special measures to increase female enrolment in tertiary institutions, teacher-training colleges, polytechnics and vocational colleges. Female enrolment at Teacher Training Colleges has reached 50% in the country, but is still at a little over 30% in technical and vocational institutions of



higher learning. Lesotho has the highest number out of school children (20%), and Madagascar the least (1%). Tanzania has less than 5%.

3.2.4 Productive resources and employment

Objective: To enhance economic empowerment initiatives to ensure equal benefit, opportunities and access to trade, employment, and other productive resources, and integrate women's unpaid work into national accounts as well as gender responsive budgeting processes.

Women's access to property and resources in SADC countries is undermined by poverty, powerlessness in decision making, limited access to land, capital credit or cash, fertiliser or manure, technological training, and non-farm labour markets, etc. When it comes to land, women have difficulties in controlling or owning land. For instance, the 2010-2011 Zimbabwe Demographic Health Survey found that 64% of women do not own land. Further, women's plots are generally smaller than those held by men.

In terms of economic decision making, though there has been improvement over the years, few women hold economic decision making positions (ministers and deputy ministers, permanent secretaries in finance, economic planning, trade and reserve bank governors), within SADC, meaning that there is slow progress towards achieving 50% of women's representation in this sector. For instance, according to 2012 data, only Namibia has a female Minister of Finance (7% of the regional figure). Only Angola has a female Minister responsible for economic development (14%). And female Central Bank Governors are present in three out of the 15 SADC countries—Botswana, Lesotho and South Africa (20%).

Generally, at 38%, Botswana has the highest number of women in economic decision-making followed by Lesotho (33%). The least performing countries are Zambia (9%, dropping from 20% in 2011) and Madagascar, which has maintained the number of women at 10% in 2011 and 2012. Angola, DRC Lesotho, Malawi, Mozambique, Tanzania and Zimbabwe have all recorded an increase of women in economic decision making when compared to 2011 figures.

The fact that women within SADC generally have less access to education, credit, land, market information and technology compared with men leads to their marginalisation in entrepreneurship and trade. Most SADC trade policies are gender blind, as they do not acknowledge the differential impact of trade policies on women and men. At least South Africa has concrete programmes to increase women's access to credit and business opportunities. Informal trade is a huge sector in SADC, and a domain for most women since opportunities for formal employment are severely limited for them. For instance, the Swaziland Integrated Labour Force Survey (2007-2008) established that women outnumber men in the informal sector at a ratio of 2:1.



In 2012, the SADC Barometer indicated that women continued to trail men in their labour force participation. In Mauritius, the gap is massive, with women's labour-force participation being 41% compared with 76% for men. The three top countries where women are participating satisfactorily in the labour force are Madagascar (84%), Botswana (72%) and DRC (70%). As for the rest of the countries, women in the labour force are as follows: Zambia (60%), Lesotho (59%), Swaziland (53%), Namibia (50%), South Africa (49%), Mauritius (41%) and Zimbabwe (37%). Data was not available for Malawi, Mozambique and Tanzania. With regards to unemployment, Zambia is the only SADC country where women's unemployment rate (11%) is lower than men's (14%). The highest rates of female unemployment are found in Namibia (58%) and Zimbabwe (57%).

In all SADC countries, female per capita income is lower than male per capita income. It is worst in Swaziland, where data from 2006 indicates that women only earn 34% of men's earnings. It is followed by Mauritius at 42% and South Africa at 45%. The highest female per capita income is in Mozambique, where women earn 81% of male earnings. Malawi's females earn 74% of male earnings, and in Tanzania they earn 72%. In the rest of the countries where data was available, the percentages of female earnings to those of males are: Angola (62%), Botswana (67%), DRC (51%), Lesotho (53%), Namibia (56%) and Zambia (54%)⁷. All SADC countries provide for maternity leave, but only six provide paternity leave. Maternity leave is lowest in Malawi and Mozambique (about 2 months). It is highest in South Africa (4 months).

3.2.5 Gender-based violence

Objective: To prevent and eliminate all forms of gender based violence in public and private spheres and to understand the causes of gender based violence to facilitate implementation of appropriate interventions.

Gender based violence is one of the biggest threats towards attaining gender equality in the SADC region. This is notwithstanding that according to the 2012 SADC Barometer, twelve of the fifteen SADC countries—Angola, Botswana, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Zambia, Zimbabwe and Swaziland—have laws on domestic violence. Tanzania has a Gender Based Violence Policy and Management Guidelines. Specific laws to address sexual assault exist in seven countries, namely DRC, Lesotho, Madagascar, Mozambique, Namibia, South Africa, and Swaziland. South Africa is the first country in the region to legislate on the provision of free post exposure prophylaxis (PEP) services to survivors of sexual violence. About thirteen SADC countries have a plan of action and two have a draft plan of action to address gender-based violence.

Eight countries (DRC, Lesotho, Madagascar, Mauritius, Mozambique, Swaziland, Tanzania, and Zambia) have laws against human trafficking. Only three

⁷ See: UNDP Human Development Indices: A Statistical Update, 2008.



countries (DRC, Madagascar, South Africa) have specific sexual harassment laws. Information on various gender-based violence related laws still eludes many women. Recent studies that were conducted in Botswana, Mauritius and South Africa showed that women's awareness levels of domestic violence legislation in their countries was 75% in Mauritius, 46% in Botswana, and 74% in Gauteng, 63% in Western Cape, and 35% in KwaZulu Natal (South Africa). The studies even showed that in the three countries, men have greater access to information on domestic violence compared to women. Apart from awareness, coherent and comprehensive implementation existing laws is also a grey area.

3.2.6 Health

Objective: To promote equality of access to and control over health care services in order to accord women as well as men their rights to physical, social and mental health.

Women's health indicators within SADC are generally weak. In the 2012 SADC Barometer, only five of the SADC countries (Mauritius, South Africa, Zimbabwe, Lesotho and Swaziland) have contraceptive prevalence rates (CPR) of more than 50%. Angola has one of the highest birth rates in the world, and with 6% the region's lowest rate of contraceptive prevalence. Abortion remains a widely controversial topic within many SADC countries. Only South Africa allows for termination of pregnancy on demand in the first trimester. In 2012, Mauritius passed an Amendment to the Bill for the Termination of Pregnancy to allow for abortion in certain circumstances. Zambia, Zimbabwe, Swaziland and Namibia also provide for legal abortion on more than one ground, with some countries being more limited than others. Malawi has a highly restrictive abortion law. Mozambique is working on a Bill but some access to legal abortion is available.

Out of an estimated 287 000 maternal deaths that occurred in 2010 worldwide, Sub Saharan Africa accounted for 56% of these deaths. It is projected that SADC as a region will not be able to meet the 2015 target of reducing the current maternal mortality ratio by three quarters, as well as the MDG target of 38 deaths per 100 000. However, dramatic country differences exist. Mauritius has the region's lowest maternal mortality with only 28 deaths per 100 000, compared to 960 per 100 000 in Lesotho, which is higher than the sub-Saharan Africa average of 820 per 100 000. Madagascar, Angola, Tanzania, Zambia and Mozambique have less than 60% of births attended by a skilled medical professional. Mauritius, Botswana, Seychelles and South Africa range between 100% to 91% births covered by skilled birth attendants. And universal sanitation coverage is yet to be achieved in many countries. Exceptions are Mauritius and Seychelles, which have (91%) and (100%) sanitation coverage respectively.

3.2.7 HIV and AIDS

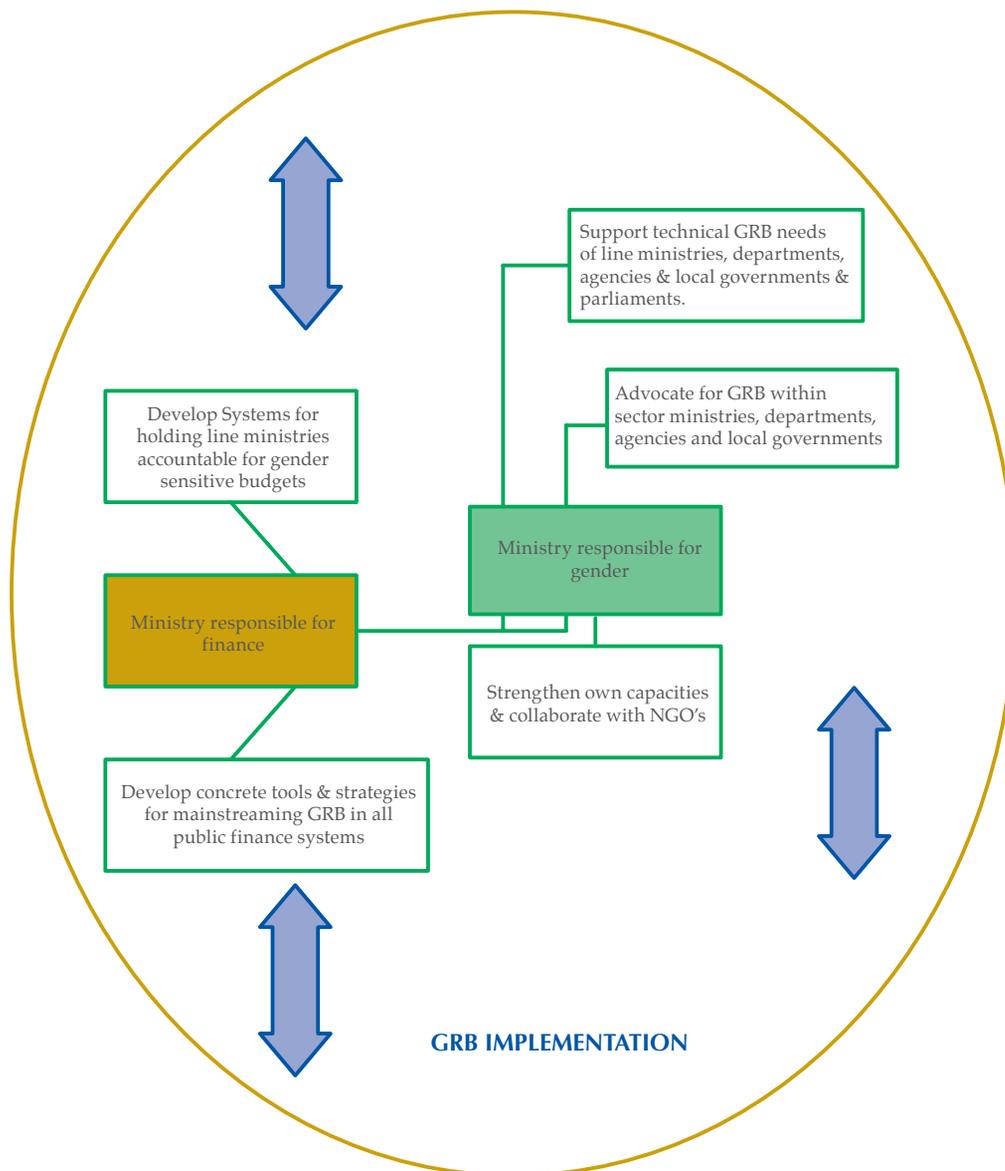
Objective: To reduce gender inequalities that continue to expose women and girls to HIV and implement gender responsive prevention, treatment, care, support and impact mitigation programmes.

The 2012 SADC Barometer reveals that four SADC countries—Botswana, Lesotho, South Africa and Swaziland—have HIV prevalence rates greater than 15%. The 2010 adult HIV prevalence rate in Swaziland was 25.9%, making it a country with the highest level of infection in the world. High numbers of women compared to men are infected with HIV in 13 of the SADC countries. Only in Seychelles and Mauritius are men most infected. However, in recent years, Botswana, Namibia, Zimbabwe and Zambia have witnessed a decline of the HIV incidence, especially among women. Angola, Mozambique and Madagascar have the widest gender discrepancy, because women account for more than 60% of those living with HIV. In the other countries, the trend is still worrying, because men's prevalence rates are in the low 40 percentile, while women's is in the high 50 percentile.

Women's lack of choice and power to control their sexual and reproductive health remains one of the leading contributing factors to women's high HIV rates. Harmful gender norms and high rates of sexual violence also play a part. In terms of policies, while the degree of gender mainstreaming into HIV policies varies from country to country, Mauritius has been isolated as one example of a country with a good gender sensitive HIV policy within SADC. While HIV knowledge gap is decreasing, women's knowledge levels in South Africa, Mozambique and Angola are below 30%. Only three of the 15 countries have women with more knowledge than men, while in 12 countries women have less knowledge.

In respect to prevention of mother to child transmission (PMTCT) of HIV, of the 15 SADC countries, only DRC and Madagascar do not have these programmes. While about 52% of pregnant women in the SADC region receive PMTCT, there are massive disparities across countries. For example, PMTCT coverage in Seychelles is 100%, but it is only 3% in Madagascar. Zimbabwe showed a significant increase from 43% of pregnant women with HIV receiving PMTCT in 2011 to 94% in 2012. While post exposure prophylaxis is generally provided for in policies, it is not easily accessible.

Figure 2: The GRB model in accordance with these guidelines



PART 4: GUIDELINES RELATED TO GRB ENTRY POINTS FOR MINISTRIES RESPONSIBLE FOR FINANCE

The fact that GRB is intended to promote gender mainstreaming in public finance management means that usually Ministries responsible for finance must play a lead role. The lead role of these Ministries is especially necessary if GRB is being implemented across a number of different line ministries, which is the ideal. In delivering on their leadership role, the Ministries of finance within SADC should be guided by the following entry points:

4.1 ENTRY POINT 1: PUTTING IN PLACE SYSTEMS TO ENSURE THAT GENDER RESPONSIVE BUDGETING IS WELL INSTITUTIONALIZED AT THE PLANNING AND PROGRAMMING STAGE

4.1.1 SADC Member States should have mechanisms that can ensure that gender considerations are comprehensively addressed during the planning of programmes within various ministries and agencies if countries are to reach a level where GRB is a natural part of the budgeting process. Though this intervention has direct relevance to Stage 1 of the budget cycle (planning and programming), it should be regarded as an on-going exercise.

4.1.2 While the stages of planning and programming that are discussed under Part 6.1 are of general application throughout the state machinery, for Ministries responsible for finance, their interest should also be to institutionalize GRB by coordinating with Ministries responsible for gender or women to ensure that all ministries have well guided structures with the mandate to serve as focal points in coordinating GRB activities both inside and across ministries.

4.1.3 Ministries responsible for finance should apply or adapt the following methods in institutionalizing GRB within planning and programming:

(a) Supporting the creation or strengthening gender budgeting teams that can be responsible for gender sensitive planning and programming

SADC Member States, through coordination between Ministries responsible for finance and Ministries responsible for gender or women, should review or reconstitute their gender focal points with the aim of highlighting GRB as a core function and widening institutional participation. This review should consider the need to institutionalize GRB in an organized manner through the establishment of gender budgeting teams or their equivalent within all line Ministries. Such teams should be sustainable and influential, and should therefore comprise senior and middle level officers.

- India has Gender Budget Cells, and this model can be instructive for SADC countries that are taking first GRB steps, or those that want to create more powerful GRB structures. Gender Budget Cells in India function as focal points for coordinating GRB initiatives both within and across Ministries. On 8 March 2007, the Department of Expenditure within the Ministry of Finance pronounced the composition and functions of the Gender Budget Cells through a Charter for Gender Budget Cells in India. The Charter is clear that the cells should be composed of a cohesive group of senior/middle level officers from the planning, policy, coordination, budget and accounts division of the Ministry or department concerned; and that they should be headed by an officer not below the rank of Joint Secretary. On its part, the Ministry responsible for women has actively pursued the creation of the Gender Budget Cells, trained them, and provided backstopping GRB technical support to individual Ministries or departments.
- Generally, the Ministry of Finance in a country needs to play a key role in implementing and institutionalizing GRB. In Tanzania, the Ministry of Finance and Economic Affairs (MoFEA) has been very open in view of the implementation of GRB compared to other countries. From the very beginning it cooperated with TGNP and shared budget related information. Staff participated in trainings on GRB, and GRB was also included in budget guidelines for several years by now. In addition, a specific budget line for GRB activities has been established, including the funding of trainings. With the support of UN Women, the MoFEA established and coordinates a Gender Responsive Budgeting Core Team (GRBCT) which consists of 21 members from pilot organizations (Ministry of Finance and Economic Affairs, Planning Commission (PC), Ministry of Community Development, Gender and Children, Ministry of Agriculture, Food Security and Cooperatives, Ministry of Labour, Employment and Youth Development, Temeke Municipal Council, Morogoro Municipal and District Council, PMO RALG).

Source: Ministry of Women and Child Development, Gender Budgeting Handbook for Government of India Ministries and Departments, 2007

(b) Developing a charter for gender budgeting teams

Ministries responsible for finance should ensure the efficiency and effectiveness of gender budgeting teams or their equivalent by developing a charter that specifies the mandate and expected result areas for the GRB structures, among other issues.

The 2007 Charter for Gender Budget Cells in India specifies the following functions for the cells:

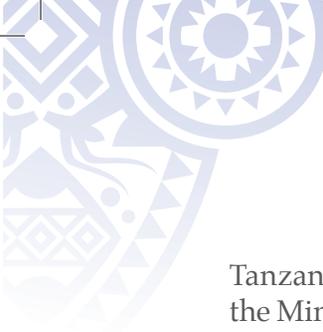
- Identification of between three to six largest programmes in terms of budget allocation implemented by a Ministry and major sub programmes.

- Conducting an analysis of the gender issues that are addressed by the sub-programmes (see Part 6.1 provides for tips on how to conduct such analysis). This should include identifying output indicators for measurement against performance in the coming year; and highlighting activities for improving the situation of men and women, analysis of adequacy of resources etc. The results of the analysis may be annexed to the Minister's performance budget of the year.
- Commissioning performance audits for reviewing actual physical/finance targets of the programme, constraints, if any in implementation, and the need for strengthening capacity.
- Organizing meetings and consultations with Gender Budget Cells of other departments within the Ministry and other stakeholders, including NGOs working in the sector for exchanging ideas and getting feedback on the efficacy of sectoral policies and programmes.
- Suggesting further policy interventions based on the feedback obtained above.
- Participating in and organising capacity building activities for officials involved in formulation and implementation of policies, programmes, budget and accounts.
- Conducting exercises to identify the possibility of undertaking special measures to improve access to services for women and other marginalized groups and their participation in decision making at all levels in sectors like defence, power, communications, transport, industry, mining etc.—where programmes are generally developed in a gender neutral manner.
- Document and disseminate best GRB practices within the Ministry.

Source: Ministry of Women and Child Development, Gender Budgeting Handbook for Government of India Ministries and Departments, 2007

(c) Coaching by local consultants to strengthen the GRB roles of the Ministries responsible for finance through technical backstopping services

Recognising that taking full leadership in GRB may be a new ground for most SADC Ministries responsible for finance, the focus should be on gradually building the ministries' capacities to comprehensively institutionalize GRB through the foregoing or other approaches. Therefore, the Ministries responsible for finance should seek the technical support of local experts—individuals or NGOs—who can be regularly available to render technical support in all processes.



Tanzania is one SADC member state where this strategy has worked well for the Ministry of Finance. The Tanzania Gender Networking Programme (TGNP) was recruited as the primary consultant on gender-responsive budgeting by the Ministry of Finance. In this role it has trained budget officials on how to integrate gender into their MTEFs and budgets, and has conducted workshops for finance and planning officials on integrating gender into macroeconomic models. And in Mozambique, Forum Muhler has worked hand in hand with Tanzania's TGNP in building the capacity of Ministry of Finance and Planning.

The coaching role played by consultants should be complementary to the technical GRB support that is supposed to emanate from ministries responsible for gender as the official gender experts within state machineries.

4.2 ENTRY POINT 2: INTEGRATING GENDER IN MEDIUM TERM EXPENDITURE FRAMEWORKS (MTEFS) AND MACROECONOMIC MODELS

4.2.1 Ministries responsible for finance should be aware that mainstreaming gender into MTEFs and macroeconomic models is highly relevant to planning and programming (Step 1 of the budget cycle). This is because the identification of gender gaps in MTEFs or macroeconomic models can shape better future planning and programming by all sectors. It is also pertinent action for Step 2 of the budget cycle (setting of budget ceilings), because the budget ceilings that the ministries responsible for finance impose on sector ministries are usually guided by the sector priority areas under the MTEF or existing macroeconomic models⁸. Therefore, if these frameworks have fully taken into account gender dynamics, ministries responsible for finance are well guided in terms of the most realistic ceilings that they should set for various sectors.

4.2.2 Integrating gender into Medium Term Expenditure Frameworks and macroeconomic models demands that SADC Member States should acknowledge that the common characteristic of most macroeconomic frameworks is that they are normally “gender-blind.” This means that the frameworks work with aggregated variables, without a distinction between women and men. Therefore, through consultative processes led by ministries responsible for finance and/or economic planning, countries need to review their frameworks to ensure that gender is well incorporated.

4.2.3 Ministries responsible for finance should recognize the following as

8 In order to more closely link budget allocations with policy priorities and to make available resources more predictable to sector ministries, many countries have started to introduce so-called Medium Term Expenditure Frameworks (MTEFs). These normally cover a period of three years and consist of the estimation of the current and medium-term costs of existing policies. The exercise is rolling over each year which allows for changes in policy priorities. In most countries, MTEFs are based on macro-economic models that help to project macroeconomic aggregates such as growth, interest and inflation rates, to forecast the total resource envelope and to set sector-specific budget ceilings. The setting of ceilings (“top-down”) is complemented by a “bottom-up” costing of the sector-specific policies.



some helpful approaches for practically integrating gender in MTEFs and macroeconomic models:

(a) Using sex disaggregated variables

States should disaggregate by sex all variables in macroeconomic frameworks that generally refer to “people,” “rural populations,” “youth,” “people with disabilities” etc. This includes sex disaggregating issues of labour supply, wage rates, different consumption patterns, saving rates etc. These variables reflect differences in the economic behaviour of women and men. For example, it has been proven that in many cases, on average, women tend to be more risk averse and tend to spend a higher proportion of money that they control on education, health and nutrition of their children than men.

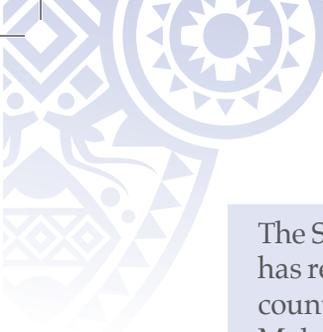
(b) Introducing new variables, i.e. to represent the unpaid care economy

GRB emphasizes that time that is spent on care related unpaid work in the home, usually by women, should be counted in policy analysis. Unpaid care work includes tasks such as cooking, shopping, odd jobs, gardening, housework, childcare, and care for others in the household etc. Counting this work allows the government to compare the cost of providing gender sensitive interventions (i.e. labour saving technologies) and the imputed cost of tasks like fetching firewood, water etc. The most common method for counting the unpaid care economy is through “time- use studies.”

When this perspective is incorporated into policy analysis through concrete variables, the result is that governments produce efficient programmes and budgets that show the connection between the ways that female and male citizens spend their time in relation to the absence and presence of certain services or interventions.

Time use studies are one way of collecting gender sensitive data. These studies are used to account for the time that is used by those in the unpaid (care economy), usually women.

This work is not covered by the System of National Accounts (SNA), which provides the rules for computing gross domestic product (GDP) and thus the statistics for macroeconomic policy decisions. Time use studies can reveal the impact of policy decisions on women who provide unpaid care work. For instance, they can show that decisions like closing down a primary health care centre (or alternatively raising fees for health care services) will not diminish illness. Instead, it will transfer the ‘needed care’ to the household, more specifically to mothers and elder daughters. The time they spend on care will increase (at the expense of time in paid employment, schooling, etc.) or the quality of care will diminish.



The Statistics Division of the UN Department of Economic and Social Affairs has reported that by 2011, time use surveys had been conducted in five SADC countries—Lesotho, Madagascar, Tanzania, South Africa and Mauritius. Malawi and Namibia have also conducted some sort of time use studies within the context of collecting other gender related data. The obligation to use time use studies for purposes of planning and budgeting springs from the requirement under the SADC Protocol on Gender and Development for Member States to conduct time-use studies, and adopt policy measures to ease the burden of the multiple roles played by women by 2015. And, as far back as 1991, the CEDAW Committee, through its General Recommendation No. 17, advised its Member States to use time use studies in order to measure and value unremunerated domestic activities of women, and ensure that these are incorporated in national accounts.

(c) Cooperating with advocacy organisations

Ministries responsible for finance should be open to advocacy efforts by other players, including civil society, because these can play a significant role to ensure the mainstreaming of gender in MTEFs. These players should be welcomed to conduct direct advocacy with both the ministries responsible for finance/economic planning, and other sectors and agencies whose priority areas are reflected in the MTEF.

The 2010/2012-2013 of Namibia broadly mentions the need for relevant training for staff in the Ministry of Finance, as well as the need for Parliamentarians to learn “best practices” region. Targeted advocacy can translate these broad strategies into spaces for integrating GRB. Apart from analysing opportunities, advocates should also be able to make proposals for solidly addressing gender in future revision processes of the frameworks.

This advocacy may even propose ways of capitalising on sector specific opportunities for mainstreaming of gender within existing MTEFs, particularly where strategies are gender neutral.

4.3 ENTRY POINT 3: DEVELOPING GENDER SENSITIVE BUDGET CALL CIRCULARS

4.3.1 Ministries responsible for finance should engender budget call circulars that are issued under Step 2 of the budget cycle as a mechanism for ensuring that the budgets that are prepared by sector Ministries or local governments (Step 3) are gender sensitive.

4.3.2 Ministries responsible for finance should ensure that there is concrete reference to GRB in national budget call circulars, so that the circular becomes the primary document for communicating to sector ministries the priority of gender equality, and for facilitating strong gender-responsive budget planning.



The need to integrate gender also extends to the budget call circular that is issued by the Ministries responsible for finance or the Ministries responsible for local government at the beginning of the fiscal year to local governments, with instructions about policy priorities and the formats that should be used for the submission of the local governments'⁹ budget.

4.3.3 Ministries responsible for finance should endeavor to effectively mainstreaming gender in budget call circulars by applying the following tactics:

(a) Developing unambiguous gender mainstreaming guidelines within budget call circulars

Annual budget call circulars in SADC Member States should include user friendly and concise guidance on how different sector Ministries and local entities can prioritise gender equality interventions. Some SADC countries like Mozambique, Tanzania, Zimbabwe and Zambia have commendably engendered their budget call circulars by recognising gender mainstreaming as one of the key considerations in the production of sector budgets. Zimbabwe has even issued gender sensitive budget call circulars for local governments, and for town clerks/ secretaries and chief executive officers at council level.

However, the challenge in all the countries has still been the failure by many sectors to adhere to the gender instructions. It is therefore recommended that SADC Member States need to go further to provide specific directions to planners and programmers, particularly those that may not have in-depth gender programming skills, on how exactly they can go about mainstreaming gender within their budgets.

- SADC Member States could learn from the drafting of the Rwanda budget call circular for 2009, which stressed on the obligation of sectors to ensure that needs or challenges of females and males are known in the first place, and that resources are provided to address them in each programme. To this extent, the circular instructed the sectoral ministries to carefully think on the following gender issues as they go through the exercise of allocating resources to various programmes:
- What is the situation of women and men, boys and girls for each programme of this budget agency?
- How can I address the needs of females and males in the activities, outputs and budgets of each programme and sub-programme?

⁹ Once the annual resource envelope has been projected and the ceilings for each sector - and in case that a country is advanced in the process of fiscal decentralization also for each local entity - are set by the Ministry of Finance, they have to be communicated to the different sector ministries and local entities. For this purpose the Ministry of Finance issues a so-called Budget Call Circular that contains information about the current Government's priorities and clear instructions how and in which format the sector or local budget needs to be prepared and submitted to the Ministry of Finance

- Is there sufficient money allocated to undertake strategic activities that address the described gender issues?
- What kind of indicators can be used to measure progress in implementing gender budgeting in terms of outputs, outcomes and impacts?
- How do I take into account implications on employment, revenues, access to credit and factors that influence obstacles and opportunities for men and women as economic and social actors^[10]?

Additionally, ministries responsible for finance should ensure that the national commitment to adopt GRB is expressed in the introductory sections of their budget call circulars.

(b) Preparing a gender budget statement format to aid GRB explains as part of sectoral budgets

At **Step 2**^[11] of the budget cycle, Ministries responsible for finance should incorporate in their budget call circulars (as an attachment) a standardised gender sensitive budget statement format in order to guide the engendering of sector or local government budgets at **Step 3** (budgeting). The budget statement format (see a Rwanda example under **Annexure 6**) should prompt sector ministries and local governments to logically address key components like gender situational analysis, and corresponding outputs, activities, indicators, and allocated budgets. The gender budget statement is significant because it informs the production of a reasoned gender sensitive budget speech by the Minister of finance (Guideline 4.4)

c) Review mainstream planning and budgeting Manuals

Manuals and handbooks developed by the Ministry of Finance to provide guidance to planning and budgeting officers how to develop the sector budget should be reviewed from a gender perspective. It may help to add a few paragraphs why the consideration of gender equality makes a difference in planning and budgeting and to provide some good examples how to do it. It has been shown that the integration of GRB approaches in mainstream manuals and handbooks is more effective than publishing separate GRB only manuals and handbooks (that may be produced as complements to the mainstream manuals and handbooks with more detailed explanations).

4.4 ENTRY POINT 4: PRODUCING AND MAKING GENDER SENSITIVE BUDGET SPEECHES

Ministers responsible for finance should produce and make budget speeches that clearly articulate that the promotion of gender equality and women's rights are amongst the priorities of the government in the next fiscal year and how the Government intends to achieve gender equality results. A gender sensitive

¹⁰ Rwanda: The budget call circular for 2009 budget preparation, p.6-7 paragraph 4.1

¹¹ Engendering budget call circulars

budget statement should be made at Step 7 of the budget cycle, when the budget is submitted to Parliament for approval.

In the SADC region, the 2008/2009 budget speech of the Minister of Finance in Mauritius tackled issues of gender equality by explaining how the budget would address:

Female unemployment through the Training Placement Programme, which would contribute 75% of the wages paid to women

Lack of access to credit by projects implemented by women by meeting 100% of the financing requirements of the projects implemented by women through the creation of a new macro-credit scheme

Lack of access to finances for entrepreneurs, predominantly women, who cannot get access to finance because of legal problems related to their marital status or changes in such status, through the setting up of a scheme to provide loans of up to Rs 100,000 without collateral to borrowers.

4.5 ENTRY POINT 5: INTEGRATING GENDER INTO PERFORMANCE CONTRACTS

4.5.1 At the budget implementation stage (Step 9 of the budget cycle) Ministries responsible for finance should contemplate entering into gender sensitive performance contracts with other Ministries, departments and agencies. Performance contracts are a mechanism for ensuring the efficient use of resources allocated through the national budget among other things, pronouncing key activities that a Ministry, department or agency will perform in a financial year.

In Kenya, the performance contract between the Ministry of Finance and the Public Procurement Advisory Body has a gender mainstreaming component that binds the agency to address gender in specific ways. This includes: collecting sex disaggregated data to guide the institution in planning and programming; identifying gender concerns, needs and priorities, and devising ways to address them; sensitizing employees in gender mainstreaming; and submitting quarterly progress reports to the National Commission on Gender and Development, etc. ^[12]

4.5.2 Ministries responsible for finance should seek the technical support of gender experts to ensure that the gender components of performance contracts are comprehensively formulated. This should be done with a view to also make the gender sensitive performance contracts a good monitoring tool in holding different sectors within SADC Member States accountable for their gender related commitments as specified in the contracts.

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PART 5: GUIDELINES RELATED TO GRB ENTRY POINTS FOR MINISTRIES OR DEPARTMENTS RESPONSIBLE FOR GENDER

Though most gender budget initiatives tend to be more influential when they are located within ministries responsible for finance, the ministries responsible for gender or their equivalent are an important catalyst for GRB to happen. Due to their gender expertise and mandate to advocate for gender mainstreaming in all policies, plans and programmes of the Government, these ministries play the role of internal advocates within government machineries. This increases the likelihood that Member States will effectively engage in gender budgeting work. The ministries may also be engaged in facilitating the implementation, as well as in the monitoring and evaluation of gender responsive budgeting processes and results. Where the ministries are small or weak, having a strong coordination with NGOs can be very valuable. The guidelines below propose some of the entry points for these ministries.

5.1 ENTRY POINT 1: DEVISING STRATEGIES TO INTEGRATE GRB AS PART OF THEIR MANDATE

5.1.1 Ministries responsible for gender or their equivalent should ensure that GRB is central to their mandate by reviewing their objectives, mission statements, as well as their planning and programming. This entry point is linked to Step 1 of the budget cycle, because it directly influences the extent to which GRB would be integrated into the planning and programming of the ministries' interventions. It is also connected to Step 9 of the budget cycle, since the gender analysis during planning and programming is crucial to tracking budgets.

5.1.2 Ministries responsible for gender or their equivalent should make GRB visible by using or adapting the following methods:

(a) Incorporating GRB into their institution's objectives or mission statements

Ministries responsible for gender should signal their commitment to take GRB to the forefront of the national development agenda by - among other strategies - adopting objectives or mission statements that specifically mention GRB. For example, 2004-2005, the ministry responsible for women in India adopted "Budgeting for gender equity" as its mission statement.

(b) Developing GRB strategies

Ministries responsible for finance should consider developing specific medium to long term GRB strategies that can systematically guide them to support gender mainstreaming within policies and budgets of other ministries, departments



and institutions. Such strategies should give full attention to the responsibilities for all the GRB actors that are suggested under these guidelines, and should be based on the needs assessment proposed under guideline 5.2.2 (a).

(c) Clarifying the GRB roles of ministries responsible for gender, compared to those of the ministries responsible for finance

In order for the ministries responsible for finance to fully adopt their gender mainstreaming roles at various points of the budget cycle as described under guideline 4.1, ministries responsible for gender within SADC countries should engage the ministries responsible for finance in dialogue, negotiations, and advocacy. The aim should be to ensure that there is clarity on how the GRB functions of the two ministries are separable and interlinked. In many SADC countries, lack of such clarity has led to weak GRB efforts, particularly when it results in lack of ownership in implementing GRB by the ministries responsible for finance. To ensure success, high-level personnel, including ministers, should be involved in the discussions. When agreed, the Terms of Reference for each ministry should be well documented as an official document.

5.2 ENTRY POINT 2: ENABLING MINISTRIES RESPONSIBLE FOR FINANCE AND OTHER SECTOR MINISTRIES, DEPARTMENTS AND AGENCIES TO IMPLEMENT GRB INITIATIVES

5.2.1 As the principal technicians in terms of gender competence within state machineries, ministries responsible for gender or their equivalent should adopt measures to ensure that the ministry responsible for finance and other sector ministries, departments and agencies gain adequate technical know-how in order for them to properly discharge their GRB roles as prescribed under these guidelines.

5.2.2 Ministries responsible for gender within SADC Member States should methodically support the entrenchment of a GRB culture across all sectors by providing on-going technical GRB support, including:

(a) Conducting needs assessments

Ministries responsible for gender or their equivalent should conduct needs assessments that cover all actors in the budgeting process (including themselves) in order to determine the level of existing GRB capacities and opportunities for implementing these guidelines. The capacity needs assessment should explicitly suggest relevant interventions to address the situation of each group of actors.

(b) Establishing and building the capacity of gender budgeting teams or their equivalent

Complementary to the role recommended for the ministries responsible for finance under guideline 4.1.3 (a & b), ministries responsible for gender within



SADC Member States should actively pursue the creation of gender budgeting teams or similar structures, where they do not exist. These structures, which should combine high and middle level officers that influence policies, programmes and budgets should be designated to be the focal points for coordinating GRB initiatives both within and across ministries. In India, while the function of setting up and building the capacity of such structures has been discharged by the ministry responsible for women, the Ministry of Finance has been responsible for determining their terms of reference.

(c) Building the GRB capacity of ministries responsible for finance, other sector ministries, departments and agencies

Ministries responsible for gender should recognize the importance of providing technical support at all steps of the budget cycle to ministries responsible for finance, other sector ministries, departments and agencies. For instance, the ministries could offer concrete support to ministries responsible for finance in all their recommended entry points, including in mainstreaming gender in MTEFs and macroeconomic models, engendering budget call circulars, developing GRB charters for sector specific gender budgeting teams, or in the formulation of gender sensitive budget statements.

The ministries responsible for gender or their equivalent should also be well equipped to provide capacity building trainings or other relevant support to all policy and decision makers that can influence GRB activities in all sector ministries, departments and agencies that are involved in GRB, particularly during the planning and programming of GRB activities (Step 1 of the budget cycle). Such capacity building should extend to other critical players in the budgeting process like Parliament (like Budget Committees, Portfolio Committees and Women's Caucuses etc.) and civil society.

(d) Formulating guiding tools

Ministries responsible for gender or their equivalent should develop checklists or handbooks in order to support ministries, departments and agencies in programming and planning from a gender perspective during the planning and programming phase of the budget cycle (Step 1). Such tools should assist various actors to integrate gender into both new and existing programmes/projects.

(e) Advocating for GRB within the sector budgets

Ministries responsible for gender or their equivalent should take vigorous action to advocate for GRB when line ministries are producing their budgets at Step 3 of the budget cycle. This can include offering hands-on technical support to sector ministries, including on how to comprehensively adhere to gender sensitive budget call circulars, where they exist. Another strategy can be to develop GRB handbooks in order to standardize approaches.

(f) Advocating for GRB within the budget at cabinet level

Ministers responsible for gender or their equivalent should take advantage of budget discussions that happen at cabinet level (Step 6 of the budget cycle) and advocate for GRB. This can also include advocacy for gender sensitive budget statements to be issued by the Ministers responsible for finance.

(g) Supporting other ministries, departments and agencies to develop sectoral gender policies

Ministries responsible for gender or their equivalent should recognize that the development of sector specific gender policies that are properly costed is a crucial step towards gender sensitive planning and programming (Step 1 of the budget cycle).

Within SADC, the Ministry responsible for women in Mauritius has since 2009 played a remarkable role of steadily facilitating the development of gender policies in various sectors. The target is that gradually, each ministry should have a gender policy. By the end of 2011, about 15 ministries had adopted sectoral gender policies. In 2012, 4 more ministries formulated their draft gender policies.

The ministries responsible should ensure that such exercises are not just theoretical, and should conduct periodic evaluations of their implementation.

(h) Developing costed national gender policies or action plans

Ministries responsible for gender or their equivalent should take a lead role in ensuring that national gender policies and action plans are developed (where they don't exist) and are well costed with a view to underlining gender specific responsibilities and costs for all sectors of the economy.

By November 2012, Namibia, Seychelles, Swaziland and Zambia had developed draft costed national gender action plans within the SADC region. Since these action plans are supposed to drive members states towards meeting the 28 targets of the SADC Protocol on Gender and Development, it is important that they finalized and are adopted urgently; and that the rest of SADC Member States take speedy action to cost their gender policies too.

SADC Member States should regard costed national gender policies or action plans as useful tools for refocusing the budgeting of gender specific activities in line with sector priorities under Step 3 of the budget cycle. Further, the instruments could inspire the gender sensitive planning and programming of sector activities (Step1).



5.3 ENTRY POINT 3: USING STATE PARTY REPORTING AS A MECHANISM FOR MEASURING HOW BUDGET IMPLEMENTATION IS COMPLYING WITH RELEVANT WOMEN'S RIGHTS TREATIES

5.3.1 Ministries responsible for gender or their equivalent should recognise state party reporting as one strong mechanism for strengthening GRB within their countries, especially programming (Step 1 of the budget cycle), implementation (Step 8) and monitoring (Step 9). Usually, state party reports sweepingly mention the mere presence or absence of gender responsive budgeting initiatives. However, they need to go beyond this, and provide a holistic picture of how GRB interventions within their countries are being implemented, if at all, and what has been achieved in terms of gender equality and the protection of women's rights.

5.3.2 Ministries responsible for gender or their equivalent should develop strategies that should facilitate the practical strengthening of GRB through state party reporting, and these may include:

(a) Developing a GRB related checklist for use by reporting personnel

Ministries responsible for gender or their equivalent should develop a comprehensive checklist comprising questions on how national budgets are complying with relevant women's rights instruments that can help those who are documenting state party reports to provide a comprehensive situation of the progress of GRB initiatives within SADC Member States.

When reporting on Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), Professor Diane Elson has recommended the following questions, and these that can be adapted when reporting on other like-minded instruments beyond CEDAW:

- What kind of gender budgeting initiative is planned or is operative in the country?
- What are the roles of different organs of government, parliament, and civil society?
- What is the role of the Ministry of Finance and the Office of the Budget?
- Is the gender budgeting initiative institutionalised through on-going, regular, transparent procedures?
- Do women enjoy equal participation in budget decision-making?

- 
- In what ways has the existing gender budgeting initiative made women and girls visible in the budget?
 - What impact is the gender budgeting initiative expected to have, or has had, on women’s substantive enjoyment of equality?
 - What benchmarks or standards are used to assess the budget?
 - How do the results of gender budget analysis influence the formulation and implementation of budgets? ^[13]

Such checklist should be applied when producing state party reports on: the SADC Protocol on Gender and Development, the Protocol to the African Charter on Human and People’s Rights the Rights on Women in Africa, and the CEDAW.

(b) Ensuring the implementation of GRB related concluding comments by treaty monitoring bodies

Ministries responsible for gender or their equivalent within SADC Member States should diligently pay attention on any GRB concerns of the treaty monitoring bodies, which are usually issued through Concluding Observations. The Ministries should take up the primary role of disseminating all relevant Concluding Observations to concerned sectors, and following up on how these are implemented.

¹³ Diane Elson, Monitoring government budgets for compliance with CEDAW. Report Highlights and Key Conclusions. Presented at the Commission on the Status of Women side panel organized by UNIFEM entitled, “Government Accountability to Gender Equality through Budgets,” 7 March 2005.

PART 6: GUIDELINES RELATED TO GRB ENTRY POINTS FOR SECTORAL MINISTRIES, DEPARTMENTS, AGENCIES & LOCAL GOVERNMENTS

Ministries responsible for finance and gender (and their departments) should also pay attention to this part, as most of the proposed entry points are generally useful in the creation of vibrant gender responsive budgeting processes at all levels. Local governments also have an additional entry point (2b) due to unique nature of their operations.

6.1 ENTRY POINT 1: MAINSTREAMING GENDER INTO POLICIES, PROGRAMMES AND PLANS

6.1.1 All state (and even non-state) actors within the SADC region should understand that gender responsive budgeting is not exclusively about the budget. To this extent, they should ensure that the process of gender responsive budgeting should first start with mainstreaming gender equality in all policies, programmes and plans that inform budget decisions. Even the Ministries responsible for gender or finance should also have regard to the recommended tools for gender sensitive planning and programming discussed below:

6.1.2 Methods that ministries, departments, agencies and local governments should employ in order to achieve gender sensitive planning and programming include:

(a) Applying the five step approach

A useful five-step approach that is in line with a results-oriented way of budgeting (programme-based budgeting) has been developed by the South African Women's Budget Initiative. The five steps are relevant to countries that are both embarking on GRB for the first time, and those seeking to strengthen their GRB initiatives.

The steps involve: an analysis of the situation of women, men, girls and boys in a given sector (step 1); assessment of activities, i.e. the extent to which policies address the gendered situation (step 2); assessment of inputs, i.e. whether budget allocations are adequate, in order to implement gender-responsive policies (step 3); assessment of outputs, i.e. short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented (step 4); and assessment of outcomes, i.e. the long-term outcomes or impact expenditures might have (step 5)^[14].

The five step approach to gender sensitive planning and programming is described in detail under Annexure 7.

¹⁴ Source: Budlender, D.; Hewitt, G.: Engendering Budgets, 2003, p. 90.

(b) Developing gender sensitive indicators

Planning officers within government ministries, departments and agencies should account for gender differences and define gender-sensitive indicators that would help to monitor and evaluate the extent to which the outputs of a program or project have been realized, and the intended outcomes achieved. A gender-sensitive indicator is a measurement of gender-related change over time (e.g., female-male gaps in literacy, income, access to employment, access to social transfers etc).

6.2 ENTRY POINT 2A: ENSURING THAT GENDER EQUALITY IS TAKEN INTO ACCOUNT WHEN PREPARING BUDGETS

6.2.1 Whether or not gender sensitive budget call circulars exist, the planning and budgeting departments of sector ministries, departments and agencies, including local governments, should identify the gender related priorities that are in line with their sector policies, and develop budgets that meet these priorities when implementing the budget call circular within the confines of sector budget ceilings. This should happen at Step 4 of the budget cycle (development of sector budgets).

Most SADC Member States have introduced programme-based budgeting, and they should therefore ensure that programmes, sub-programmes and projects of the sector/local entity are planned and costed by systematically taking into account gender considerations.

6.2.2 Sector ministries, departments, agencies and local governments should factor gender equality into their budgets by:

(a) Reprioritising and reallocating resources

Because the budget ceilings that are imposed by Ministries of finance (Step 2 of the budget cycle) are usually rigid, there should be recognition that the issue is not about having “enough” or “extra” money for GRB. Rather, sector ministries, departments, agencies and local governments should target at reprioritising and reallocating available resources to ensure that the interventions that can be afforded address the pressing priorities and needs for disadvantaged females and males, and, thereby, become more efficient and effective.

(b) Applying principles of gender sensitive programme-based budgeting

A gender sensitive programme-based budgeting should generally follow four steps: gender analysis, defining objectives, identifying outputs, and calculating costs.

Step 1: Start with a gender analysis of the situation in the sector/sub-sector in order to properly plan the programme.



Step 2: Define the objective (outcome) of the programme based on the situation analysis. This process should also take into account possible gender gaps, and be in line with the national development strategies and sector policies.

Step 3: Identify the specific outputs that would be needed to achieve the objective (outcome). This should also include identifying the different activities that are necessary to realize each output. For example, the overall objective of a programme may be to increase literacy rates. One of the necessary outcomes could be “to increase enrolment rates for both boys and girls (others would be to decrease drop-out rates, improve performance of both male and female students etc.)” From a gender perspective, planners need to ensure that the outcome is achieved for both women and men equally. Findings from Kenya showed that girls in poor areas often miss school while they have their menstruation because their families cannot afford to buy sanitary pads. Therefore, the provision of sanitary pads was identified as a necessary output in the relevant programme budget of the Ministry of Education that allocated a certain amount of money for sanitary pads. This example shows that a little additional money can have a high impact on girls’ attendance and performance in school.

Step 4: Calculate the costs (financial inputs) once all outcomes, outputs and activities are defined. This is discussed further in the next guideline.

(c) Applying thorough gender lenses to cost calculation

SADC Member States should ensure the mainstreaming of gender into costs calculation by distinguishing between: expenditures targeted at either women or men only; expenditures for gender mainstreaming interventions in the sector; and expenditures that would be necessary to reduce existing gender gaps in accessing public services or infrastructure provided by the sector.

The UN Millennium Development Task Force on Gender Equality and Education observed several facets of costs relating to the achievement of MDG 3 (on gender equality), and the gender dimensions of the other seven MDGs:

- i. Costs specifically related to MDG 3 should explicitly aim to reduce gender inequalities and to promote women’s empowerment. Therefore, interventions to achieve this MDG could relate to the following seven (7) priority areas:

- 
- ii. Strengthening opportunities for post primary education for girls while simultaneously meeting commitments to universal primary education.
 - iii. Guaranteeing sexual and reproductive health and rights.
 - iv. Investing in infrastructure to reduce women's and girls' time burdens.
 - v. Guaranteeing women's and girls' property and inheritance rights.
 - vi. Eliminating gender inequality in employment.
 - vii. Increasing women's share of seats in national parliaments and local government bodies.
 - viii. Combating violence against girls and women.

MDG 3 specific interventions based on the 7 strategic priorities could be: to conduct awareness campaigns, provide education on sexual and reproductive health and rights through mass media and community-based programs, provide comprehensive sexuality education within schools and community programs, or providing training to female elected representatives at the local, regional and national levels.

- Then there may be costs that are necessary to mainstream a gender equality perspective in the different MDG sectors, and to ensure that women and girls have access to services provided by these sectors. This could be, for instance, costs for the recruitment of additional female extension service workers that could help to ensure that female farmers have equal access to agricultural extensions services, or the costs for gender focal points or gender trainings.
- Another category of costs refers to those expenditures that are not explicitly targeted at the achievement of the MDG 3 or at gender mainstreaming interventions in other MDG sectors, but would be necessary to reduce the existing gender gaps in terms of access to services in the MDG sectors. For example, if in one country enrollment rates for boys would be 80% and for girls only 52%, the costs that would be necessary to increase girls enrollment rates up to 80% would need to be calculated under this category.



Step 4 of the budget cycle (line Ministry budgeting) is the point where sectoral Ministries have to be most conscience about the need of meticulously conducting gender sensitive cost calculations. However, this strategy is also relevant at planning and programming stage of the budget cycle (Step 1).

6.3 ENTRY POINT 2B: ENSURING THAT LOCAL PLANS, BUDGETS AND EXPENDITURE ARE GENDER SENSITIVE AND WELL ALIGNED

6.3.1 Local governments within SADC Member States should recognize that because of their unique situation to directly impact on the welfare of populations at grassroots level, they have the responsibility to produce participatory budgets and to ensure that their budgets produce equitable benefits to women, men, boys and girls. This is appropriate at Step 4 of the budget cycle (sector/local government budgeting). The Ministry of Finance in Zimbabwe has developed specific gender sensitive budget call circulars for the local government.

6.3.2 Local governments should consider engendering local budgets by adopting or adapting the following practical methodologies:

(a) Pre budget consultations with all population groups at local level

Devolution and decentralization has opened up spaces for more participation of the local population, with the potential to better consider the most pressing needs and priorities of local citizens of various social groupings. Local government authorities should consult citizens, particularly women, to guarantee that gender equality is taken into account when local budgets are prepared. The need to encourage women's participation in participatory planning processes is very important at the local level. This is because it is the responsibility of the lower administrative tiers to provide basic services and infrastructure such as primary education, basic health, water and sanitation or feeder roads. Often, women have other priorities and needs when it comes to these basic services that have the potential to make an immediate real difference in (poor) peoples' lives and contribute most to the achievement of the MDGs and a life in dignity.

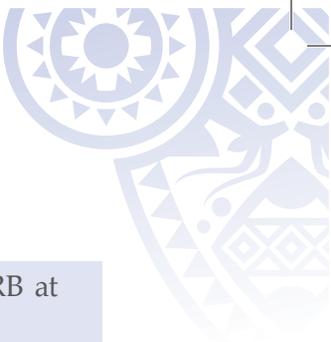
(b) Addressing GRB related gaps and opportunities through well guided analysis

Local governments within the SADC region should conduct an honest assessment of their level of gender mainstreaming, and take targeted action in order to establish or sharpen gender responsive budgeting strategies.

Based on the experiences of the Gender Equitable Local Development (GELD) Programme, which in 2012 was being implemented in two SADC countries (Tanzania and Mozambique)^[15] by the UN Capital Development Fund (UN CDF) and UN Women^[16] some of the important questions that

15 In total, it was being implemented in five African countries including Rwanda, Senegal and Sierra Leone

16 The goal of the GELD programme is to strengthen local authorities' institutional capacity to undertake gender responsive planning and budgeting in order to increase public service delivery and women's effective participation and access to productive resources for improved outcomes in Local Development.



could be asked for assessing the possibilities to institutionalize GRB at local government levels are:

- How are the human rights, particularly of women, being promoted and protected within the devolved tiers of government within the framework of decentralisation?
- Is local government interested in and committed to achieving/facilitating gender equality and the empowerment of women as a global development principle? If not, how is this affecting overall social and economic development in the area?
- Do local governments have the requisite capacity to deliver on national government commitments on gender equality? If not, what are the capacity gaps and how can these be effectively addressed?
- What conditions enhance/obstruct the achievement of gender equitable local development?
- In what practical ways can local government, through the decentralization policy and framework, activate the implementation of macroeconomic policy for efficient and effective service delivery to and improved livelihood of the populations they serve?
- What are the entry points for gender equitable local development?
- How can Local Government become better placed/more proactive in investing in pro-poor populations, particularly marginalised women or men, to accelerate the achievement and localisation of the MDGs?
- How can local government become an important player and mechanism for addressing inequality in local development?
- At what level/scope should development actors intervene and with what strategies and resources?^[17]

SADC Member States should make such assessments (targeted at both men and women in communities and local government institutions) at different steps of the budget cycle, i.e. when programming (Step 1), when budgeting (Step 3) and when performing review and monitoring exercises in respect of local government interventions (Step 9).

Even the ministries responsible for finance or local government could be guided by the same questions in developing customised gender sensitive budget call circulars for local governments (Step 2 of the budget cycle).

¹⁷ Mary Okumu: Gender Equitable Local Development (GELD) Programme, Towards A Global Approach to Gender Mainstreaming into LDFF. Presentation Made At A SADC GRB Workshop Held From 21-23 November 2012 In Johannesburg.



6.4 ENTRY POINT 3: PRODUCING GENDER BUDGET STATEMENTS

Sector ministries, departments, agencies and local governments should take seriously the important part that gender budget statements play in engendering national budgets, including the budget speech at Step 7 of the budget cycle. Therefore, they should routinely produce these statements and submit them to ministries responsible for finance as part of their budgeting exercise under Steps 3 and 4 of the budget cycle. The guiding gender budget statement should ideally be issued by ministries responsible for finance under guideline 4.3.4 (b), relevant ministries and agencies should ensure that gender budget statements clearly highlight a gender situational analysis and comparable outputs, activities, indicators, and allocated budgets (refer to Rwandan template under Annexure 6).

6.5 ENTRY POINT 4: SIGNING AND ADHERING WITH GENDER SENSITIVE PERFORMANCE AGREEMENTS

Sector ministries, departments, agencies and local governments should be willing to enter into, and fully comply with gender sensitive performance contracts with the ministries responsible for finance at Step 8 of the budget cycle (implementation). Guideline 4.5 has recognised that through an example of a performance contract in Kenya, gender sensitive performance contracts are central to committing sectoral ministries or local governments to use budgetary allocations for the delivery of specific gender targets at institutional level, as well as with regards to the public services that they offer.

6.6 ENTRY POINT 4: PROMOTING GENDER EQUALITY IN PROCUREMENT PROCESSES WITHIN ALL MINISTRIES, DEPARTMENTS, AGENCIES AND LOCAL GOVERNMENTS

6.6.1 As a step towards gender sensitive budget implementation (Step 8 of the budget cycle), SADC Member States should acknowledge that since a high percentage of the national and local budget is contracted out through public tenders, procurement offers an important opportunity to promote gender equality and women's empowerment. The systematic incorporation of a gender equality perspective in public procurement procedures and regulations may potentially have a very high impact on women's lives, as it may contribute to new employment and income opportunities for women.

Engendering procurement increases the likelihood that women's concerns and priorities will be more accounted for in the definition of quality standards of works, goods and services. The SADC Protocol on Gender and Development clearly prescribes that "States Parties shall, by 2015, and with regard to the affirmative action provisions in Article 5, introduce measures to ensure that women benefit equally from economic opportunities, including those created through public procurement processes."^[18]

¹⁸ (Art 17, 3)



6.6.2 Sector ministries, departments, agencies and local governments should promote gender equality in procurement by taking measures that include:

(a) Introducing gender focused systems and procedures

Gender sensitive procurement procedures within SADC Member States can be attained through the following ways:

- Gender sensitive communication channels: Women's access to tender information may be increased through a careful selection of the means of communication through which tender information is made public by taking into account that often women and men use different communication channels.
- Providing support to female entrepreneurs: Female entrepreneurs may need to be encouraged to bid for public tenders. As they generally are disproportionately represented among very small, small and medium sized enterprises, SADC Member States should consider creating a service unit within Ministries of trade or departments of procurement that could support female entrepreneurs with the preparation and compilation of tender documents and other services. In South Africa, the Department of Trade and Industry has a strong programme that utilises different strategies in order to address difficulties that hinder female entrepreneurs from competing in businesses at the same level with men.
- Setting gender sensitive standards for public works: When planning a procurement project, the commissioning entity should take gender equality into account in the definition of quality standards of works, goods and services. Some of the standards may include: a requirement for each school to have separate toilets for boys and girls or for each hospital to have child care facilities, or for each public structure to have disability friendly structures.
- Ensuring the gender sensitivity of contractors: Tender documents could include minimum standards in terms of gender equality and the promotion of women's rights that each contracting party would need to fulfill. This could be the existence of an equal opportunity/equal pay policy, a sexual harassment policy or gender-balanced teams.
- Disqualification: Tenderers with a discriminatory track record could be excluded from public procurement procedures. However, this requires a strong gender sensitive monitoring system for following up on public contractors.

(b) Formulating gender sensitive guidelines or checklists for public procurement committees

SADC Member States should, through a consultative process led by their Ministries responsible for gender, and trade or procurement, develop guidelines or checklists on how procurement committees within different ministries, sectors or agencies can apply gender sensitive procurement procedures. The mechanisms for integrating gender into procurement procedures described under 6.62 (a) above could be adapted to form part of these tools.

PART 7: GUIDELINES RELATED TO GRB ENTRY POINTS FOR PARLIAMENT & CIVIL SOCIETY

Parliamentarians have to approve the budget after it is tabled in the Parliament. With enough capacity, they can scrutinize the proposed budget from a gender equality perspective and propose amendments. However, the scope to demand amendments differs from country to country. Apart from deliberating on budgets, Parliament can play important roles during pre-budgeting and post budgeting phases. For civil society, their advocacy role in GRB matters can be performed independently or in close collaboration with Parliament, government ministries, local governments and other actors.

7.1 ENTRY POINTS FOR PARLIAMENT

7.1.1 Entry point 1: Pre budget phase

Parliamentarians^[19] within SADC Member States should recognise that their mandate is not limited to the deliberation of budgets, at which point they may not have much influence over budgetary allocations. Parliamentarians have the authority to influence gender mainstreaming in budgets before they are presented in Parliament by:

- Requesting that when Ministers of finance are presenting annual budgets, they should make a gender aware budget speech.
- Reviewing past audit reports in order to assess the extent to which GRB has been reflected, and making appropriate recommendations.
- Discussing the extent to which gender issues have been considered in the budgets of line ministries at the stage when the ministries were formulating their budgets.
- Engaging in GRB related activities like research and trainings, and using these experiences to influence budgets.

South Africa is a good example of the proactive role that Parliamentarians can play in gender responsive budgeting initiatives. Working jointly with NGOs, the Parliamentarians are part of the Women Budget Initiative that, since 1995, has analysed all votes of the national and local budgets in terms of their impact of sectoral budgets on women and men.

In Uganda, the Forum for Women in Democracy (FOWODE), which was set up by women Members of Parliament, has been a key player in GRB work. Since 1997, it has done budget related work in various Ministries and districts. FOWODE has used the GRB research to train women elected as local councilors and local government officials in its target districts.

¹⁹ Depending on country context, these roles can be performed by Budget Committees, Portfolio Committees, Women's Caucuses or the Committee responsible for social affairs or development.

- Assessing the cost of gender-sensitive components of new or existing laws, especially those with a high gender content (such as gender based violence), and lobbying for suitable budget allocations. This includes reviewing the extent to which previous budgets committed resources towards the implementation of existing gender related laws.

7.1.2 Entry point 2: Budget approval phase

Parliamentary sessions for budget approval (Step 7 of the budget cycle) should demonstrate the commitment by SADC Member States towards GRB by:

- Ensuring that the ministers responsible for finance produce budget speeches that clearly articulate how different sectors will undertake interventions related to addressing various forms of gender inequality in the next fiscal year.
- Engaging the budget from a gender perspective during deliberations. In this regard, the Budget Committee or its equivalent, with the support of any interested Parliamentary Committee or group of MPs, should utilise its role as the oversight body that is mandated to evaluate budgetary policies and programmes^[20] by scrutinizing the efficiency and effectiveness of the budget from a gender perspective. For the Parliamentarians, this implies analysing how women and men, including those from marginalised population groups, would benefit from or be disadvantaged by expenditure and revenue raising measures.

The following examples can provide insight into how Parliamentarians can examine issues of expenditures or revenue generation from a gender perspective:

- It has been observed in many countries that spending cuts have their price, which is usually paid by women. For instance, cuts in spending on social services or the introduction of user fees typically have a negative impact on women and girls in general, and on poor women and girls in particular. When education becomes more costly for families, girls are often the first to be withdrawn from school. After education fees were introduced in the early 1990s in Zambia, for example, school drop-out rates increased, mostly for girls. Similarly, in Kenya girls were found to be twice as likely to be pulled out of school as boys when families found they could no longer afford school fees.

²⁰ The exact tasks of the Budget Committee in each country are defined in Standing Orders or other regulations..

- And while the introduction of user fees in public health facilities in order to generate more revenue may not prevent illnesses, it certainly increases women’s care work. Women are most likely to be the ones to provide home nursing to patients who cannot afford to access the health care. This may include the time the women may spend on sourcing traditional forms of medicine for their sick relatives.
- Further, changes in public service provision as a result of cost cutting measures may increase women’s time burden. For example, hospital health service programmes that increase efficiency by using performance indicators such as “a reduction in the cost per patient treated” have incentives to reduce the provision of ancillary services such as the laundry; and to discharge patients earlier by sending them for “home based care.” As a result, women dedicate more time to doing laundry for hospitalised relatives and to taking care of sick family members. Therefore, much-praised efficiency gains in the health sector therefore often conceal a shift of costs onto women in private households.
- In some SADC countries, very high tax on goods that women exclusively need and use, i.e. cosmetics, tampons etc., have the impact of unfairly penalising women. Further, while some taxes may seem to be gender-neutral as they are attached to products and services, they can have significant gender implications, given that women and men tend to consume different goods and services, and also based on the way in which household income and expenditure is managed and distributed.

Source: Millennium Project Task Force on Gender Equality: Taking action: achieving gender equality and empowering women, 2005.^[21]

7.1.3 Entry point 3: Post budget phase

Public Accounts Committees or their equivalent within SADC Member States should perform a gender sensitive monitoring role by insisting on both performance and financial audits. Most Member States currently focus on financial audits. However, performance audits, which also measure concrete beneficiaries or casualties of budgets, would help Public Accounts Committees in:

- Assessing whether or not public resources were allocated and spent in a gender equitable manner, i.e. in accordance with government gender equality policies and international commitments. This involves analysing not only expenditures explicitly targeted at women, but also relevant sectoral expenditures and their impact on gender equality.

²¹ <http://www.unmillenniumproject.org/documents/Gender-complete.pdf>

- Comparing original and revised budgets, in order to assess gaps and improvements related to GRB.

7.2 ENTRY POINTS FOR CIVIL SOCIETY AND OTHER ACTORS

Usually, NGOs collaborate with researchers and academicians in their GRB activities so that they are equipped with valid evidence and skills. Civil society can therefore contribute significantly to GRB through several approaches.

7.2.1 Entry point 1: Establishing a good working relationship with ministries responsible for gender and those responsible for finance

Civil society organisations within SADC Member States should take active steps to support governments in GRB initiatives in a non-competitive manner. SADC Member States should admit that one of the factors that contribute to patchy GRB initiatives in most countries is that there is little or no coordination between civil society and government in GRB initiatives. These two usually work in isolation because they regard each other with suspicion. Yet, they can benefit from each other, particularly because the civil society usually has the technical skills that government needs; and government is in the indomitable position to directly impact on people's welfare through the budget. The country experiences under Annexure 3 display that within SADC, Mozambique, Zimbabwe, and Tanzania have records of good cooperation between government and NGOs.

7.2.2 Generating research based evidence for GRB advocacy

Civil society organizations should be aware that it is hard evidence that can best convince SADC Member States (or their sectors) that have not yet adopted GRB to change course. Civil society organizations should therefore consistently generate qualitative and quantitative data to demonstrate the differential impacts of budgets on women and men of different population groups. The GRB monitoring methods covered in Part 8 should therefore be of interest to civil society organizations as well. In South Africa, NGOs have worked hand in hand with Parliament in producing different pieces of research to provide evidence that would support GRB.

7.2.3 Technically supporting key ministries in GRB

Civil society organizations can be most relevant if they work with ministries responsible for gender and finance in pursuing GRB. Their support to these ministries should include capacity building, providing coaching services as local consultants, and facilitating the setting up or strengthening of proper GRB mechanisms within the government machinery. NGOs should even consider raising their own funds in order to support government's GRB work, including through advocacy and lobbying. This approach has been successful in Zimbabwe and Tanzania (Annexure 3).



7.2.3 Pursuing GRB as an on-going agenda

Civil society should refrain from “reactive” GRB interventions that only occur when the budget session of Parliament is taking place (Step 7). Such interventions are usually ineffective because it is often too late to influence changes to the budget. Additionally, they are superficial as they ignore the rest of the steps of the budget cycle that matter if GRB is to be rooted within the government machinery. It is therefore more productive when civil society interventions are pro-active, and are conducted as part of an on-going and specific GRB programme or project. Governments should also ensure all stakeholders including civil society and the private sector are included in the consultation processes of developing budgets.

PART 8: GUIDELINES RELATING TO THE MONITORING AND EVALUATION OF GENDER RESPONSIVE BUDGETS

SADC Member States should ensure that sectoral ministries, local governments, Parliaments and civil society organisations are complementing each other in GRB monitoring and evaluation. GRB initiatives and their impact can be tracked in several ways, and though some of these are suggested below, SADC Member States should only choose methods that are relevant to their own contexts. Further, Member States are at liberty to apply other appropriate quantitative and qualitative tools than those listed.

Regardless of which specific tool is applied, it is important that a gender perspective should be incorporated by ensuring that:

Data is collected and analysed separately for women and men, or girls and boys, respectively

Women and men are involved in the design of the tool, its application (e.g. as interviewers) and the analysis and interpretation of data

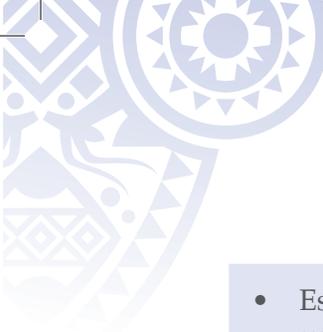
Relevant gender-specific issues are addressed.

METHODS FOR TRACKING IMPLEMENTATION OF GRB

8.1 SEX-DISAGGREGATED PUBLIC EXPENDITURE INCIDENCE ANALYSIS

A public expenditure incidence analysis (also called benefit incidence analysis) is a standard tool that aims at estimating the distribution of benefits from public spending in a certain sector among different groups of a population. It is common to distinguish between different income quintiles and/or between rural and urban areas, but differences between women and men are rarely considered. A sex-disaggregated public expenditure incidence analysis explicitly analyses the distribution of benefits between women and men.

- The following three steps are necessary for the calculation of a sex-disaggregated public expenditure incidence analysis:

- 
- Estimation of the net unit cost of providing a particular service. The unit costs are calculated by the total amount of officially reported public spending on the service in question (costs that are covered by private households, e.g. user fees have to be subtracted) divided by the total number of units provided.
 - Unit costs are imputed to households that are identified as users of the service (e.g. through household income or expenditure surveys, Living Standards Measurement Surveys) and multiplied by the number of units consumed by the household.
 - Aggregated estimates of benefit incidence are obtained in groups ordered by different variables, such as income quintiles, rural and urban areas, and women and men.

Benefit incidence analyses can only be applied on sectors where individual users can be identified, but not on sectors providing public goods (e.g. security, large scale infrastructure, street lighting). Most benefit incidence studies focus on education, health services, and water and sanitation. Others focus on direct income transfers, social security benefits, public employment or agricultural services. It is estimated that around 1/3 of the total budget can be analyzed by benefit incidence analyses.

8.2 GENDER AWARE BENEFICIARY ASSESSMENT

A gender aware beneficiary assessment is a tool to further scrutinize the demand side in terms of peoples' behaviour and opinions in view of public services and infrastructure. Beneficiary assessments can apply both quantitative and qualitative methods to collect information on the perceptions and experiences of users and potential users of services and infrastructure funded through the budget. They provide information as to whether money is spent in line with people's needs and priorities and if users of services and infrastructure are satisfied with their quality.

Qualitative methods encompass one-to-one conversational interviews around key topics or interview themes, focus group discussions or participant observations. Qualitative methods are especially suitable for revealing hidden causes of behaviour, e.g. the refusal to use provided services. In many cultural settings men do not have access to women that are not members of their families. Therefore, if face-to-face interviews are used, female informants should be interviewed by someone of the same sex to make sure that women's voices are heard. In general, the skills and competences of the interviewers are very important for getting meaningful results.



Because women and men often have different priorities and needs due to their social roles and responsibilities in society, they might have different perceptions of what is useful. It is therefore important that their voices are heard equally and that their priorities and concerns are considered on equal terms.

8.3 GENDER SENSITIVE PUBLIC EXPENDITURE TRACKING SURVEYS

Therefore, budget allocations are not always good predictors of real service delivery in terms of both quantity and quality. A tool that helps to examine if funds that are earmarked in the budget for a special purpose reach the intended service facility (e.g. a health centre or a school) is a public expenditure tracking survey (PETS). A PETS is useful in sectors in which money (and sometimes goods) must pass through several levels of government and bureaucracy before reaching the final service delivery point. It typically consists of different questionnaires for interviewing facility managers and users of a given public service. As some respondents may have incentives to misreport (e.g. to hide corruption or inefficiencies), information obtained from different sources helps to cross-check data. In addition, data sheets are used to collect quantitative data from facility records, and from local, regional, and national governmental institutions.

In many countries one can observe differences between the amount of money that is allocated for a certain service in the budget book and the amount of money that is actually spent on this service, e.g. on education or agricultural extension. This may be due to different causes:

- Executing agencies may not have sufficient capacities to implement projects and activities which is demonstrated by low spending rates.
- Administrative procedures such as procurement may be very long and time consuming.
- Money may fail to reach the frontline service providers as it may trickle away while flowing from stage to stage in the administrative hierarchy.

8.4 GENDER-AWARE CITIZEN REPORT CARDS

Another tool that helps to provide feedback on user perceptions of the quality, adequacy and efficiency of public services are citizen report cards. They use participatory surveys as a method and intend to hold service providers accountable. Results are often publicly discussed and covered by the media. Again, as women and men often have different perceptions and priorities because of their differing roles and responsibilities, it is important to make sure that women are interviewed and involved in the feedback surveys to the same extent as men.



8.5 GENDER-RESPONSIVE PUBLIC EXPENDITURE REVIEWS (NATIONAL AND SECTORAL)

Public expenditure reviews (PERs) are comprehensive reports that are published regularly by the Ministry of Finance and/or specific sector Ministries – often with the support of development partners – to provide an overview of budget performance over a given period of time. Different aspects such as executing rates and results of public expenditures are analyzed in detail, based on findings that are generated through the application of the different tools introduced above (benefit incidence analysis, citizen report cards, PETS etc.).

The focus of PERs lies mostly on the efficiency and efficacy of resource allocations. From a GRB perspective, it would be important to also look at gender equality results. The basic question to start with could be “what are the key gender gaps of the country that constrain effective poverty reduction, economic growth and inclusive development?” Once these have been identified and analysed, one could ask how the benefit of public expenditures is distributed between women and men, and how public expenditures could best contribute to a reduction of gender gaps in a specific sector.

8.6 GENDER BUDGET STATEMENTS OR GENDER REPORTS

Gender budget statements or gender reports have been proposed as a reporting tool of gender responsive budgeting at the very beginning of the international discussion on gender and public finance.^[22] A gender budget statement or gender report is a tool of the government through which it gives accountability towards civil society, parliamentarians and the broad public in general. It provides a summary of gender-relevant information, indicates what the government has achieved in the field of gender equality in the last and what it intends to achieve in the next fiscal year. To be meaningful, a gender budget statement should be published every year so that positive or negative developments in terms of gender (in)equality in specific sectors can be analysed over time. In principle, there are two different ways of preparing a gender budget statement: either a column on gender issues is added to the normal budget statement format or a separate report on gender issues is published. Each country has to decide which format is most suitable.

22 Elson, Diane: Gender Budget Initiative – Background Papers, Commonwealth Secretariat, London, 1999.



The advantage of using the normal budget statement format and adding a “gender column” to it is that it is more likely that people who are not specifically interested in gender issues but use budget documents for their work will take note of those. On the other hand, the space for gender information is limited, and the gender budget statement may not be read by gender advocates or civil society members who are not familiar with budget documents. The advantage of separate reports is that more information on gender (in)equalities in each sector can be included and it can be written in a more narrative style that may be easier to understand for civil society and parliamentarians. It may also be easier to tackle multi-sectorial issues such as gender-based violence. However, separate reports on gender equality may not be read by economists or public finance experts.

In countries that have started to publish gender budget statements, it is the Ministry of Finance (or in some countries the Ministry of Planning) that takes the lead, approves the format for gender budget statements, communicates it to the sector ministries/local governments, and coordinates the publication of the gender budget statement. However, the gender budget statements for the different sectors or local entities are compiled by planners and budget officials in the respective ministries or local entity.

PART 9: CONCLUSION: OVERALL KEY STEPS IN INSTITUTIONALISING GENDER RESPONSIVE BUDGETING

In summary, SADC Member States should bear in mind that the institutionalization of GRB is a medium- to long-term process that should be resiliently pursued. It needs commitment of adequate resources to facilitate the achievement of the following general steps:

9.1 SENSITIZATION OF DECISION MAKERS

Numerous evaluations of successes and constraints of gender mainstreaming processes have concluded that the top managements' commitment is necessary if the process is to be successful and sustainable. Many economists in general, and public finance specialists in particular do not realize that gender relations and public finance have manifold inter-linkages. It is therefore necessary to raise the awareness among decision-makers that gender matters in terms of policies and budgeting and that there are clear prescriptions for SADC Member States in this regard.

9.2 SENSITIZATION OF TECHNICIANS IN THE MINISTRY OF FINANCE AND THE BUDGET DEPARTMENTS OF LINE MINISTRIES

In addition to the political decision makers, those technicians that work in the planning and budgeting departments of the Ministry of Finance and sector ministries also need to be sensitized that the work they are doing may have a differential impact on women and men. Sensitization activities need to be designed carefully in order to address resistances that may occur once officers realize that they are supposed to change their routines and should introduce new ways of analyzing problems. Subject to the given socio-cultural context, there may also be opposition to the gender approach which may necessitate culturally sensitive approaches and lines of argument aimed at changing people's attitudes and mindsets.

9.3 TRAINING AND CAPACITY BUILDING

Once decision-makers and technicians are sensitized and open to start GRB, they need to be trained in "how to do it." The different actors involved need to acquire skills and capacities subject to their different roles in the GRB implementation process. Experience has shown that training workshops are a good starting point for capacity building but should be complemented by on-the-job training and a close mentoring and coaching. This is where close technical backstopping support by Ministries responsible for gender and local consultants is essential. Learning exchange visits across and beyond SADC Member States is also crucial.

9.4 COLLECTION OF SEX-DISAGGREGATED, GENDER-SENSITIVE AND TIME USE DATA

Gender responsive planning and budgeting necessitates the availability of reliable sex-disaggregated and time use data. In some countries, questionnaires or data collection methods need to be changed in line with international and regional standards, while in others available sex-disaggregated data need to be processed, analysed and disseminated more thoroughly.

9.5 MAKING GRB PART OF THE MAINSTREAM PUBLIC FINANCIAL MANAGEMENT SYSTEM

In order to avoid establishing GRB as a process that is separate from mainstream public finance management systems, a gender perspective should be included in standard budget guidelines such as the annual budget call circular, reporting forms and budget manuals, as well as in public procurement procedures. In addition, gender equality targets should become part of the performance contracts between the Ministry of Finance and sector ministries/local governments.

9.6 PERFORMING REGULAR ANALYSIS OF THE GENDERED IMPACT OF EXISTING REVENUE AND EXPENDITURES

The impacts of public spending and revenue raising patterns on gender equality should be regularly analysed (see Part 8 for appropriate tools). Differential impacts on women and men are normally not intended but come along as a result of gender-blind macroeconomic policies. Empirical evidence may help to improve the targeting of fiscal policies on the one hand, and to formulate more effective policies to reduce gender inequalities on the other hand.

9.7 INCREASING THE NUMBER OF WOMEN IN BUDGET DECISION-MAKING PROCESSES

Women and men often have different priorities and needs in terms of public service delivery and investments because of their different social roles and responsibilities. The SADC Protocol on Gender and Development has set a target of 50% female representation in decision-making positions in the public and private sectors by 2015.^[23] Meanwhile, many African countries have started to introduce political quotas for women. However, current statistics show that in many countries severe gaps remain to be closed in this regard.^[24] Often, legal quota prescriptions are not known at local level and need to be disseminated more widely. Sometimes, they are simply ignored by institutions that are meant to implement them.

²³ Article 12

²⁴ See 3.2.2



9.8 REPORTING REGULARLY ON GENDER EQUALITY RESULTS

At the end of each fiscal year, the Ministry of Finance and/or Sector Ministries report about the results of public spending, and possible weaknesses and inefficiencies in the public financial management system. Two possibilities exist to improve reporting about gender equality results: either one incorporates a gender perspective in regular reports (e.g. public expenditure reviews or budget statements) or one publishes reports that explicitly focus on gender equality (e.g. gender budget statements, gender reports). Additionally, international treaty monitoring mechanisms give an opportunity for the Ministries responsible for gender to comprehensively report on GRB in state party reports relevant to women.

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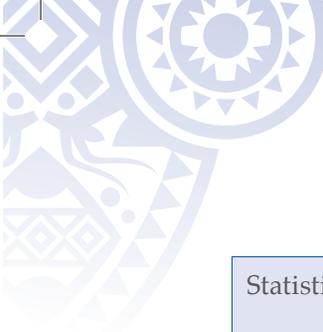
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ANNEXURE 1: ACTORS TO BE INVOLVED IN THE IMPLEMENTATION OF GENDER RESPONSIVE BUDGETING

The nature of stakeholders that will be involved in gender budgeting processes will depend on country contexts. Frequently, the stakeholders that are involved will normally shape the nature of GRB initiatives and activities that are undertaken. Within SADC countries, key actors in gender budgeting processes include:

Actor	Relevance
The Ministry of Finance	<p>In line with the gender mainstreaming approach, GRB should be initiated by or strongly involve the Ministry of Finance. This Ministry is very central because to be effective, gender responsive budgeting has to be implemented in the context of the medium term and annual budget cycle. Therefore, inside government, GRB initiatives have to focus on this Ministry as it is in the position to make changes in the budget call circular, check the line ministries' submissions against the prescriptions of the budget call circular, approve the format for gender budget statements, and publish gender budget statements. The Ministry of Finance has the political influence to easily mobilise support for GRB if it so desires, especially when compared to the Ministry responsible for gender, which usually has limited influence and resources.</p> <p>For the Ministry of Finance to play a meaningful role in GRB initiatives, there has to be strong support at a high level within the Ministry. It is recognised that GRB initiatives may get frustrated because the average Finance Ministry usually views gender as peripheral to its work. However, a genuine appreciation of the various advantages of GRB, as well as carefully crafted methods to create cooperation, can change this mindset.</p>
The Ministry responsible for gender or women's affairs	<p>In most SADC countries, this Ministry has the mandate to lobby for mainstreaming of gender in all policies, projects and programmes of the government. In GRB matters, it is important that the Ministry responsible for gender work closely with the Ministry of Finance, and provides technical backstopping support on GRB initiatives within the Ministry of Finance and other sectors. However, to deliver this role efficiently, the Ministry responsible for gender requires strengthened capacity, adequate resources and sound coordination mechanisms etc.</p>

<p>Sector Ministries</p>	<p>Sector Ministries are very significant because the success of GRB activities depends on the extent to which they have mainstreamed gender and allocated adequate finances to ensure that women and men benefit equally from the services or infrastructure that is provided by the respective ministry. Specific programmes that are addressing gender equality and women's rights in a sector may also be needed and sufficient budget allocations need to be planned for their implementation. For GRB initiatives to work, it requires understanding that within the sector ministries, there are variations in terms of who is responsible for budgets, just as there are different responsibilities relating to compiling figures, developing programmes, and making decisions. Therefore, apart from focusing on middle-level technicians such as planners and budget officials, gender responsive budgeting interventions also have to fully involve more senior officials that make the real decisions.</p>
<p>Civil society organisations</p>	<p>Since they work outside government, civil society organisations can play the important roles of advocates, think tanks and technical advisors to the government. Within SADC, TGNP is a good example of how GRB initiatives in Tanzania have been strengthened by the fact that the Ministry of Finance has regularly utilised the expertise of TGNP as local consultants. This experience provides the lesson that collaboration between government and civil society in GRB initiatives is likely to be smooth and efficient if: there is mutual understanding and concern on the need for advancing gender equality between government and civil society; there is acceptance of their different roles and rights; and if there is trust between civil society and government that even if civil society remains independent, they can both jointly work towards the common good. Further, Women Budgeting Initiative experiences in South Africa affirm that gender responsive budgeting initiatives are more successful when groups outside the government are involved as a strong pressure group.</p>
<p>Researchers</p>	<p>These can carry out post-budget impact analysis or prepare pre-budget scenarios by applying different tools of gender responsive budgeting. However, the research findings should be widely disseminated and used for lobbying and advocacy.</p>

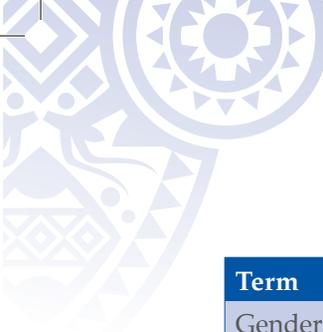


<p>Statisticians</p>	<p>Statisticians are crucial as good gender budget analyses and gender-sensitive planning and budgeting are dependent on the availability of reliable sex disaggregated data and other gender-relevant statistics. Their role may include the reformulation of existing questionnaires in order to collect appropriate data, or the design of new surveys, i.e. time use surveys for the collection of time use data. In Lesotho, the Bureau of Statistics launched a gender booklet as a step towards gender disaggregated data for analysis and planning. However, to be relevant, the usage of such tools has to become customary across all sectors.</p>
<p>Parliamentarians</p>	<p>Parliamentarians have to approve the budget after it is tabled in the parliament. With enough capacity, they can scrutinize the proposed budget from a gender equality perspective and propose amendments. However, the scope to demand amendments differs from country to country. Apart from deliberating on budgets, South Africa is a good example of a more proactive role that Parliamentarians can play in gender responsive budgeting initiatives. Working jointly with NGOs, the Parliamentarians are part of the Women Budget Initiative that, since 1995, has analysed and published on various portfolios of the national budget, as well as tracking the impact of sectoral budgets on a range of issues, including employment creation.</p>

ANNEXURE 2: DEFINITIONS OF KEY CONCEPTS ASSOCIATED WITH GENDER RESPONSIVE BUDGETING

The following definitions are relevant to these Guidelines:

Term	Definition
Discrimination	any distinction, exclusion or restriction which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise, by any person of human rights, and fundamental freedoms in the political, economic, social, cultural, civil or any other field.
Equality	state of being equal in terms of enjoyment of rights, treatment, quantity or value, access to opportunities and outcomes, including resources.
Gender	the roles, duties and responsibilities which are culturally or socially ascribed to women, men, girls and boys.
Gender equality	the equal enjoyment of rights and the access to opportunities and outcomes, including resources, by women, men, girls and boys.
Gender equity	the just and fair distribution of benefits, rewards and opportunities between women, men, girls and boys.
Gender gap	the gap in any area between women and men in terms of their levels of participation, access, rights, remuneration or benefits.
Gender analysis	is the process of analyzing information in order to ensure development benefits and resources are effectively and equitably targeted to both women and men.
Gender mainstreaming	is the process of identifying gender gaps and making women's, men's, girls' and boys' concerns and experiences integral to the design, implementation, monitoring and evaluation of policies and programmes in all spheres so that they benefit equally.
Gender budget initiatives	these break down the government's budget in order to see how it responds to the differentiated needs of and impacts on women, men, girls and boys. The purpose and objective of GBIs distinguish two stages of a long-term process: gender-sensitive budget analysis and the formulation of gender-sensitive budgets. The ultimate objective of GBIs should be the latter, i.e. to push for and support the achievement of a gender-sensitive allocation of resources.
Gender blind	ignoring/ failing to address the gender dimension (as opposed to gender sensitive or gender neutral).



Term	Definition
Gender neutral	having no differential positive or negative impact for gender relations or equality between women and men.
Gender sensitive	acknowledging and taking into account the specific gender needs of both men and women at all levels of planning, implementation, monitoring and evaluation.
Sex	the biological differences between females and males.
Sex-disaggregated statistics	is the collection and separation of data and statistical information by sex to enable comparative analysis, sometimes referred to as gender disaggregated statistics.

Sources: definitions most of which are borrowed from the SADC Protocol on Gender and Development, EC Toolkit on Mainstreaming Gender Equality in EC Development Cooperation, Hofbauer, 2003

ANNEXURE 3: GRB INITIATIVES IN SADC MEMBER STATES

1. Angola

No GRB information available

2. Botswana

Botswana's GRB agenda is not very pronounced. However, the opportunities described below signify that there is strong potential for the adoption of GRB, since they indicate that the Government of Botswana is committed to promoting gender equality and the empowerment of women.

Opportunities and limitations

The National HIV/AIDS response has integrated a gender perspective which has resulted in better targeted resources for PMTCT programme. The Women's Affairs Department has also developed a costed National Operational Plan for the National AIDS Council Women Sector Strategic Plan. This department has further developed a costed draft national operational plan for the Gender and Development Policy. The Government of Botswana, is currently facilitating the establishment of a Gender Based violence referral system.

The Government of Botswana has adopted affirmative action for women empowerment in the development sectors through provision of both financial and technical support for the women empowerment projects in several areas. In 2011, the State President, committed 5% of the National Alcohol Levy to Women Economic Empowerment Programme.

The Government recognises the need for deliberate efforts to bring the National Gender Machinery to the recognisable level in the public sector in order to enable it to adequately execute its mandate and better coordinate sectoral efforts to mainstream gender; as well as to hold government ministries/departments/agencies, parastatal and private sector organizations, as well as civil society accountable for ensuring a gender perspective permeates their policies, programmes and activities.

3. Democratic Republic of Congo

By November 2012, did not have a specific GRB initiative.



4. Lesotho

By November 2012, had not yet embarked on specific GRB initiatives.

5. Malawi

Commencement, actors and activities

Training in GRB was first conducted in 2003, targeting Directors of Planning & Budgeting officers, and civil society. In 2004, the Ministry responsible for gender, in collaboration with the Ministry of Finance, developed guidelines on public sector gender responsive budgeting. These guidelines were handed over to the Ministry of Finance so that they could apply them in guiding different sectors in budget formulation processes. However, the Ministry of Finance has hardly utilised the guidelines to encourage sectors to integrate gender in their budgets.

Around 2010, the Ministry responsible for gender was supported by UNDP and UNFPA in the dissemination of the guidelines to all district council key officers and Gender Focal Points in selected key Ministries. The Ministry has future plans to conduct gender responsive budgeting orientations for Parliamentary Committees on Finance, Community and Social Affairs and the Women's Caucus. It also intends to fully engage the Ministries of Finance and Economic Planning and Development to understand and support gender responsive budgeting; and is planning to engender the medium term expenditure framework (MTEF), the Chart of Accounts, and the Public Accounts Act. Scaling up on capacity building at all levels is also of interest.

Opportunities and limitations

The initiatives in Malawi have been very fragmented. Challenges include inadequate financial and technical resources, and the lack of commitment towards gender mainstreaming within key central ministries. The recent efforts to resuscitate gender-responsive budgeting are welcomed, but need to be more strategic and comprehensive. It is advantageous that the Malawi Growth and Development Strategy (MGDS) II 2011-2016, has mainstreamed gender in selected priority areas; apart from it being a cross cutting theme. It is also encouraging that 2011-2012 budget exhibited some awareness to gender, though only in respect of the education sector. One of the objectives of the budget was to ensure that gender issues are mainstreamed in education activities.

6. Mauritius

Commencement, activities, and actors

The first GRB activities in Mauritius took place in 2001 through a two – day national consultative workshop on “Engendering the Budget” by the Ministry responsible for gender equality in collaboration with the United Nations Development Programme (UNDP). This workshop resulted in the development of a 3-year Action Plan on GRB. In 2002, a high level task force on GRB was set up. In August 2003, the Action Plan on GRB was discussed by government, and was approved by Cabinet three months later in November 2003. Mauritius conducted its first time use survey in 2005. However, for several years, GRB initiatives were dormant due to: lack of technical expertise at the level of the Ministry of Gender Equality, and the lack of consensus on the Ministry that would drive the process (Ministry of Finance or Ministry of Gender Equality).

Fortunately, the efforts were revamped in 2008 with a high level symposium for Heads of Ministries and Technical cadres. In the same year, the National Gender Policy Framework was adopted in line with programme based budgeting reforms by Cabinet. The policy called upon sectoral Ministries to formulate their respective gender policies in line with the programme based budgeting approach. This resulted in the mainstreaming of gender related guidelines into the 2008 Budget Circular Note. Since 2009 to date, the Gender Equality and Women’s Empowerment Programme of the Ministry responsible for gender, supported by UNDP, has facilitated the development of sectoral gender policies within various Ministries. By 2012, 12 Ministries had their sectoral gender policies in place, while 4 had draft policies as follows:

- **2009:** Youth and Sports, Labour, Industrial Relations and Employment, Education and Human Resources, and Gender Equality, Child Development and Family Welfare
- **2010:** Health and Quality of Life, Industry and Commerce, Public Infrastructure, National Development Unit, Land Transport and Shipping, and Agro Industry and Food Security
- **2011:** Civil Service and Administrative Reforms, Local Government and Outer Islands; Energy and Public Utilities; and Finance and Economic Development.
- **2012:** four draft policies were produced by four Ministries of Business, Enterprises and Cooperatives; Social Integration and Economic Development; Environment and Sustainable Development and Tourism and Leisure

And in 2011, a workshop convened by UN Women/UNDP Mauritius resulted in the development of a National Action Plan for the institutionalization of GRB in Mauritius.



Actors in GRB in the country have included the Ministry of Gender Equality, Child Development and Family Welfare, Ministry of Finance and Economic Development, UNDP, Gender Cells of all Ministries, private sector, and civil society.

Opportunities and limitations

Generally, Mauritius has had high level commitment, including the support of the National Steering Committee on Gender Mainstreaming and Gender Cells of sectoral Ministries. Even at budget cycle level, the Circular Note has in some years been engendered with the support of the Ministry of Finance and Economic Development (MoFED), but this has not been consistent. In 2012 Ministries were requested to work out gender budget statements as part of their 3 year programme based budget (PBB) strategy plan, but this has not been achieved in practice. Sector support team of the PBB that works with sector ministries has low capacity. Mauritius has more GRB activities planned for 2013 onwards. These include: completing the on-going process of formulating sectoral gender policies with remaining Ministries, conducting a capacity building workshops on GRB and gender concepts; and engendering the existing Monitoring Framework at the level of Ministry responsible for Finance. However, it is acknowledged that one of the significant gaps is that the Ministry responsible for Finance is yet to own the process of implementing GRB in Mauritius.

7. Mozambique

Commencement, activities, and actors

GRB was first implemented in 1998 when the Ministry of Finance defined gender indicators within the public budget. Training was conducted on Planning and Budgeting Gender in Optics (GRB) for planners and gender focal points of the sectors at central and provincial levels. With the support from UNIFEM (now UN Women), Forum Muhler worked hand in hand with Tanzania's TGNP in building the capacity of the Ministry responsible for Finance. Methodological guidelines for different sectors to implement Mozambique's Social Economic Plan (PES) with a gender perspective were issued by the Ministry of Planning and Development (MPD) between 2009 and 2010. Mozambique's Ministry of Finance has set benchmarks in terms of which sectors can specify expenditure by sex in the budget of human resources and investment. Sectors that have made progress in mainstreaming gender in their budgets include education, health and social work.

The budget call circular letter of 2006 was the first one to mention 'gender'. The 2008 call circular letter for preparation of 2009 sector budgets added a reference to "activities that empower women's capacity" in activities supporting rural populations in the areas of job creation, income generation and food production. In guidance to social sectors, the 2008 letter made specific mentioning of gender



equality in organizational and institutional activities. For the first time, the letter stated that “the cross-cutting issue of gender merits specific attention, as inequalities and women’s limited participation in decision-making impede progress in relation to HIV/AIDS, food security, environment and rural development.” Since then, gender mainstreaming has regularly appeared in Budget Call Circulars.

In Mozambique, the UN Capital Development Fund (UN CDF) has also been supporting local governments to implement GRB through the Gender Equitable Local Development (GELD).

Opportunities and limitations

Since 2002, Mozambique has adopted a system of programme planning and budgeting. The PARP (2011-2014) and the Economic and Social Plan led to the creation of three gender related programs in the sectors of Social Action (Women), health and employment.^[25] The Government of Mozambique, through the Ministry of Planning and Development, developed a simplified matrix to support sectors in mainstreaming gender and other cross-cutting issues in planning and budgeting. This simplified matrix is part of the methodology for development of Economic and Social Plan, and sectors are mandated to apply it. It is updated annually. Sectors are expected to mainstream gender issues in the matrix by having regard to sector commitments under the national plan for the advancement of women, the gender policy implementation strategy, guidelines of the strategic five-year government program, and PARP. Efforts have been made to build the capacities of decision makers like Permanent Secretaries, District Administrators and Planning Technicians.

Limitations include outstanding needs to: analyse the gender responsiveness of budgets, develop solid monitoring tools that can capture GRB related achievements and gaps in all sectors, and continue strengthening the technical capacity to apply gender at all levels.

8. Namibia

Commencement, actors and activities

Unlike many countries’ experiences where enormous prior advocacy was necessary, Namibia’s effort started on a smooth note with its maiden gender responsive budget (GRB) initiative of 1998 starting with the Ministry of Finance

²⁵ In the Social Action sector, the objective of the programme is to promote gender equity by raising women’s status and their participation in political, economic and social development. The objective of the health related programme is to promote equality in access to health care by focusing on the health of women and children and other vulnerable groups. And under the employment sector, the programme aims at improving the quantity and quality in training, aimed at increasing the employability of citizens and the promotion of job opportunities and employment in rural areas, with special attention to young people, women, disabled, and people affected by HIV and AIDS.



(MoF) cooperating with the support of Swedish Government, United Nations Women's Fund (UNIFEM), the Commonwealth Secretariat (CWS) and the International Development Research Centre (IDRC). Other efforts included training of GRB national trainers and champions in 1999 from ministries responsible for finance and gender, GRB awareness training in 2001 by MGECW with support from the CWS; more GRB training in 2005 by the ministry responsible for gender with support from the United Nations Development Programme (UNDP) and training of trainers (TOT) as well as the establishment of a Gender Budgeting Task Force consisting of Focal Point Persons (FPPs) from key government institutions and civil society. The aim of the Task Force was to mainstream gender into national budgets to ensure fair and equitable distribution of resources.

Other major efforts were in 2011, when the ministry responsible for gender with support of the Millennium Development Goals Achievement Fund (MDGF) through UNDP commissioned gender budget analysis of selected sectors namely education, health and agriculture. Various stakeholders including staff members within the ministry responsible for gender and Members of Parliament were trained in GRB. In addition, a Training Manual on GRB with a module for Higher Institutions of Learning (IHL) was developed. In 2011, Namibia costed its Gender Plan of Action by identifying budget lines across line ministries' votes that could be used to implement various gender equality activities.

Opportunities and limitations

Despite these steps, GRB in Namibia is yet to be realised fully. While assessment in Agriculture, Health and Education sectors have shown some degree of addressing gender in programming, government budgeting does not integrate gender. The budget call circular as well as the budget statements take no cognisance of gender issues pertaining in Namibia. Through various consultations, workshops and meetings, a number of obstacles have been raised among which are: limited in-country gender budget capacity on the GRB process, inadequate awareness and skills in offices, ministries and agencies on gender budgeting; one-off type of activities with limited follow-up and a civil society that has not engaged government rigorously on this issue.

The Namibian government's Programme of Action, 2008 to 2013, remains gender neutral in terms of the relevant budgetary allocations. It is clear that more efforts to ensure broad-based training and capacity building on gender responsive budgeting are required. There is need for more capacity building on the concept of gender, gender analysis, gender mainstreaming as well as gender responsive budgeting. This situation is compounded by lack of designation of Gender Focal Points in government, civil society and private sector institutions. There is also lack of institutional memory due to staff turnover within respective institutions.



Based on Namibian experience with GRB and a range of consultations including outcomes of two recent workshops convened by the ministry responsible for gender and held in July and September 2012, it is clear from the views of various actors from government, civil society and academia that a systematic gender budget initiative for the country is imperative so that Namibia can “walk the talk” of gender equality as propagated in national laws and policies by committing resources to gender programmes across the board. Among others, the proposed initiative should raise awareness on GRB, strengthen the coordination mechanism and create a critical mass of actors in the country to carry forward gender budgeting sustainably, so that gender equality and women’s empowerment are strengthened in the country.

The opportunity in Namibia exists through the comprehensive Medium Term Expenditure Framework 2010/2012-2013, which has been presented to hold the government accountable on how it is allocating and spending public money. A review of selected planned programmes, expenditure and envisaged impact in several key institutions shows that there are both opportunities and challenges for gender responsive budgeting. The Ministry of Finance has not included GRB training in its own capacity needs, but there is a broader interest by the ministry to equip its staff members to better support other state institutions in generating budgets ‘that meet development priorities.’ Budgetary allocations for the National Assembly are to contribute towards strengthening the Parliamentary oversight role and enhancing its legislative capacity, including through exposure to ‘best practices.’ Arguably, advocacy efforts could ensure that trainings or learning visits are dedicated towards GRB as a best practice. Positively, the National Assembly’s programme of work eyes the strengthening of women’s capacity to compete effectively for positions in Parliament. The MGEWCW’s programmes include GRB related activities. The development of a costed Gender Plan of Action is also another opportunity to guide the mainstreaming of gender equality allocations within different sectors.

9. Seychelles

Though Seychelles has not yet implemented specific GRB interventions, it is in the process of finalising its costed national gender plan of action, which it intends to launch in 2013. The draft plan of action has been labelled as a “regional model,” since it traces all the 28 targets of the SADC Protocol on Gender and Development. It also consists of provisions for GRB activities, and a costing for the implementation of the activities. Actors that have been involved in this process include government Ministries, agencies and entities; NGOs, and the public.



10. South Africa

GRB-related activities have continued to date in South Africa although the intensity and scope of activities has diminished over time. South Africa has had two GRB initiatives—one led by the Ministry of Finance (government initiative) and the other led by non-governmental organisations (NGOs) and parliamentarians (Women’s Budget Initiative).

The Women’s Budget Initiative

Commencement, actors and activities

South Africa’s GRB activities started in 1995, with the launch of the Women’s Budget Initiative (WBI). It involved two NGOs (The Institute for Democratic Alternatives (Idasa) and Community Agency for Social Enquiry (CASE)) and parliamentarians. The strategy was that two NGOs and their partners would provide the parliamentarians with evidence that they could use from their position of power in Parliament.

The NGO - Parliament initiative has been stronger and more sustained than the government one. Within the first three years, the initiative published three books that examined all 27 portfolios in the national budget. The books also included information on public sector employment, taxation and economic theory. Later analysis looked at donor funding to government, local government budgets, the impact of sectoral budgets on employment creation, non-tax revenue and a range of others issues.

Opportunities and limitations

Because the WBI exercise covered only a small number of sectors, researchers were asked to confine their reprioritisation proposals mainly to re- allocations within particular votes, rather than re-allocations between votes. They were also asked to suggest reprioritisation, rather than simply to ask for “more money.” This “conservative” stance was adopted both in recognition of the very real resource constraints facing the new government, and because suggestions for reprioritisation were more likely to be taken seriously than calls for “more money.”

Parliamentary budget powers in South Africa changed in 2009 with the passing of the Money Bills Amendment Procedures and Related Matters Act 2009 (Act No. 9 of 2009). This provided national parliament with the power to change budget numbers. To date, however, parliament has not taken advantage of this option whether in respect of gender or in other respects. Both national and provincial parliaments have also not taken advantage of the amount of information provided in South Africa’s budget books. South Africa was ranked first of the 94 countries included in the International Budget Partnership’s 2010 Open Budget Index. This means that compared to other countries, South Africa is more likely to produce all the basic documents and to include needed information.

The Government Initiative

Commencement, actors and activities

In 1998, another GRB initiative commenced, led by the then national Department of Finance (now National Treasury). This initiative was part of a broader Commonwealth Secretariat initiative that involved one country in each region – Sri Lanka in Asia, Fiji in the Pacific, and South Africa in Africa. It only lasted during the lifetime of the Commonwealth project (1998 and 1999). The overall aim of the initiative was to “engender” government budget publications. This was done through inserts in the budget documents tabled on budget day which followed the style of the publications at that time. Inclusion of the “gender text” in these documents, rather than production of a separate document, was seen as a way of mainstreaming and highlighting gender issues for all readers.

The initiative was located within the within the then Department of Finance, and apart from one local consultant, all the participants were civil servants. The introduction of the initiative was greeted by high political will. When leading GRB experts^[26] held first meetings with government, the meetings were treated seriously and attended by a high level representation.^[27]

Results of Government Initiative

The then Deputy Minister of Finance, in particular, motivated for inclusion of the “gender material” in the mainstream budget documents rather than as separate products. She argued that unless this was done, it was highly unlikely that any people not specifically interested in gender would read the material. The down-side was that very few “gender people” would have read the mainstream documents. Nevertheless, the decision to include in the mainstream publication was, overall, the correct one in according the gender material the needed importance. In the two budget years of the initiative, the standard publications tabled on budget day included discussion of gender issues. At that point, the main publications were the Estimates of National Expenditure, which consisted almost entirely of budget tables, and the Budget Review, which provided the narrative. The latter included “boxes” on key topics. The GRB material was introduced in the form of additional boxes for the Review.

26 International consultants Diane Elson from the United Kingdom and Rhonda Sharp from Australia; and local consultant Debbie Budlender

27 Essop Pahad (Minister in the President’s Office), Gill Marcus (by now Deputy Minister of Finance), Geraldine Fraser (Deputy Minister of Welfare and Population Development), and Manto Tshabalala (Deputy Minister of Justice)



11. Swaziland

Commencement, actors and activities

GRB is yet to get rooted in Swaziland, but some first steps are being taken. In 2011, the Deputy Minister's Office, which is responsible for gender and family issues, initiated a study on Gender Impact Analysis of the infrastructure projects (Mliba/Msahweni and Komati Downstream Development Project - KDPP). The study sought to evaluate the gender impact analysis of selected capital projects that Swaziland has undertaken as part of development. The main objective of the study was to determine how the national budget in these areas had benefited women and men in the past, and how the concept of gender responsive budgeting could best be mainstreamed into the national budget process. In an effort to implement the findings of the study, government conducted a gender mainstreaming training workshop for gender stakeholders with the civil society and private sector. The aim was to introduce the concept of gender mainstreaming with the ultimate aim of introducing the concept of Gender Responsive Budgeting. On its part, civil society, in particular the Gender Consortium has led in conducting consultations within various networks on gender-responsive budgeting. The Consortium has organized gender budgeting workshops for its membership of 15 organisations, though some have failed to attend.

Opportunities and limitations

The government's Programme of Action, 2008 to 2013, remains gender neutral in terms of the relevant budgetary allocations. It is clear that more efforts are needed to ensure broad-based training and capacity building on gender responsive budgeting, gender analysis and gender mainstreaming. This situation is compounded by lack of designation of Gender Focal Points in government. There is also lack of institutional memory due to staff turnover within respective institutions.

12. Tanzania

Commencement, activities, and actors

The first GRB initiatives started in 1997, and were spearheaded by NGOs, particularly the Tanzania Gender Networking Programme (TGNP). In 1999, GRB was institutionalized in the government Medium Term Expenditure Framework (MTEF). The Ministry of Finance has worked closely with TGNP by recruiting it as the primary consultant on gender-responsive budgeting. In this role, TGNP has trained budget officials on how to integrate gender into their MTEFs and budgets, and has conducted workshops for finance and planning officials on integrating gender into macroeconomic models. TGNP is also a



regular participant in meetings around the annual public expenditure reviews and monitoring of the PRSP. Further GRB activities in Tanzania have included: efforts to mainstream gender into policies, plans, strategies and budgets at all levels; building the capacities of the Gender Focal Persons; and conducting sensitization on GRB to ministries, departments and agencies; Local Government Authorities and other institutions through Gender Focal Persons.

Two tangible successes of the GRB activities in Tanzania have been the incorporation of gender within the national budget guidelines in order to guide sectors in the preparation of MTEFs; and the establishment of Tanzania Women Bank, which was allocated USD 1,250,000 earmarked for women's businesses. Future planned activities include GRB trainings of all Permanent Secretaries, Members of Parliament, Directors of policy and planning and budget officers in all MDAs and LGAs. Main actors in GRB activities in Tanzania have included the Ministry of Community Development, Gender and Children (MCDGC), the Ministry of Finance, The President's Office—Planning Commission, development partners and CSOs.

In Tanzania, the UN Capital Development Fund (UNCDF) and UN Women has also been supporting local governments to implement GRB through the Gender Equitable Local Development (GELD).

Opportunities and Limitations

Tanzania has high level political commitment towards GRB activities. However, implementation is still more at national level, and capacity challenges of many decision makers to fully implement GRB remains. The country is yet to develop proper tracking mechanism of GRB activities in different sectors. Further, Gender Focal Persons are not at the decision making level so as to influence GRB in their respective institutions. There is also heavy donor dependence on issues of gender mainstreaming.

13. Zambia

The Ministry of Finance and National Planning, Budget and Economic Affairs Division in Zambia has been engendering the Budget Call Circular. For instance, the 2010 circular expressed the government's commitment to the promotion of gender equality, equity and empowerment of women. It stressed that gender sensitive budgets will be considered an important criterion during budget hearings at the Treasury, and as such, Ministries, Provinces and Spending Agencies were advised to: address the sector-specific gender concerns in their 2011-2013 MEFT budgets; and take into account gender concerns in recruitment and deployment processes in the medium term. However, the practical and widespread mainstreaming of gender in sectoral budgets remains a struggle, especially due to capacity challenges. Sex disaggregated data at national level



is also scanty and there is need for a proper gender data base. But to its further advantage, in November 2012, Zambia produced a draft costed gender action plan.

It is reported that some civil society organisations are involved in gender screening of the national budget to see how much is allocated to specific ministries on gender issues every year, how it is spent, who the beneficiaries are and whether the money makes an impact on gender issues. The findings of studies by CSOs indicate that in certain instances, money meant for gender activities is usually diverted to other issues considered to be 'more important or more pressing.'

14. Zimbabwe

Commencement, activities, and actors

GRB activities by the government of Zimbabwe have started gaining force in the past five years, though civil society initiatives have been implemented for over a decade. The Government of Zimbabwe embarked on a gender budgeting programme in 2007, although the Zimbabwe Women's Resource Centre and Network (ZWRCN) had been conducting lobbying and advocacy on GRB since 1999. The purpose of the programme is to ensure the operationalization of the National gender policy through targeted resource allocation. It is being coordinated by the Ministry of Women Affairs, Gender and Community Development in collaboration with the Ministry of Finance. ZWRCN is providing technical and financial support to the programme.

The specific objectives of the gender budgeting programme in Zimbabwe are:

- To address the critical gender concerns that drastically hinder national development through public policy interventions aimed at promoting the formulation and implementation of National policies and budgets that are pro – poor and sensitive to the needs and priorities of women and other marginalized groups.
- To contribute towards the realization of objectives in the International and Regional instruments (adopted and ratified by government of Zimbabwe, such as Beijing Platform of Action, Convention on the Elimination of all forms of Discrimination against Women (CEDAW), The Paris Declaration on AID Effectiveness and SADC Protocol on Gender and Development.

The following actions and processes have been taken by the Government of Zimbabwe to implement gender responsive budgeting:

- Reconstitution of focal points: The government reconstituted Gender Focal Points in all Ministries from the level of Deputy Director and above, since these



are policy makers within every Ministry. Focal persons play an important role in the implementation of gender budgeting and gender mainstreaming, and also act as liaison officers between the gender machinery and the Implementation Agencies (line Ministries). All the Gender Focal Persons are required to submit quarterly reports to the Ministry of Women Affairs, Gender and Community Development. This process ensures that Gender Budgeting is well co-ordinated and assistance is provided effectively to all levels of the civil service.

- **Trainings in GRB:** All Directors of Finance in Government, Gender Focal Persons in all Ministries and Budget Review Officers of the Ministry of Finance were trained. The Budget Review Officers are responsible for appraising budget proposals from line Ministries. Therefore, their role in gender budgeting is critical. The impact of this training is already being witnessed as certain budget lines are already targeting gender specific issues. Further stakeholders that were sensitized in GRB include Permanent Secretaries and the Parliamentary Caucus for women.
- **Engendering Budget Call Circular:** In 2007, a government core circular was issued, directing government Ministries to use gender-responsive budgeting to develop their sector budgets each year in preparation for the country's national budget. The circular was expanded in 2008 to develop gender-responsive budgets at the level of local government. In 2011, another circular guided town clerks/ secretaries and chief executive officers to prepare the councils' annual budgets in line with "gender budgeting and the Millennium Development Goals. A gender budgeting training manual, tool and guide was developed for technocrats to be used by the government officials when engendering policies, programmes and budgets. The call Circular is addressed to all Ministries, and they are making efforts to adhere to the requirements. It has now become government policy that when Ministries come up with their bids, they should ensure that they are gender responsive. The engendering of the Call Circulars has been a significant step in providing legitimacy and momentum for government and Ministry of Finance to officially take on gender as an important dimension of development.
- **Producing guiding instruments:** A Gender Budgeting Training Manual and Tool and Guide for technocrats have been developed. The two documents are meant to be used by the government officials when engendering their policies, programmes and budgets.
- **Partnering with CSOs:** The Ministry responsible for gender has partnered with non-governmental organizations, especially the Zimbabwe Women Resource Centre and Network, to assist in lobbying for gender responsive budgets.



Opportunities and limitations

The Government of Zimbabwe is implementing Results Based Management (RBM), which creates a favourable environment for gender budgeting as both RBM and GRB emphasize on cost effectiveness into allocation and utilization of financial resources. Significant progress has been made in preparing ground work for GRB in Zimbabwe, especially through raising of awareness of key stakeholders, attainment of political support at the highest level of government (the Presidency, Ministry of Finance, and Public Service Commission), and engendering the Budget Call Circular. However, challenges that are yet to be resolved include low capacity to practically apply GRB, which necessitates more trainings for key Government officials, since comprehensive training is necessary for gender budgeting to be well understood, appreciated and implemented correctly. This training should also target especially Heads of Departments (the chief planners) in Ministries, so that there will be full institutionalization of gender budgeting in Zimbabwe.

Currently, institutionalisation of gender responsive budgeting is slow. In 2012, out of the 38 vote appropriations in the national budget, only six Ministries included a line item under programmes for gender mainstreaming. However, it was not clear on how these funds are used. These facts generally demonstrate that it is still unclear how 'gender-responsive budgeting' is interpreted by the Ministries. Also, budget tracking and monitoring are areas that still need to be integrated into Zimbabwe's gender-responsive budgeting programme.

The non-availability of sex disaggregated data in Ministries has also affected the integration of gender issues into the budget. A lot of progress has been made by women in terms of property ownership, businesses and decision making in the private sector, but this is not captured in national statistics. Further, there isn't very strong participation of the Ministry of Finance as a leader in implementing gender budgeting.

The fact that Zimbabwe is currently receiving only humanitarian assistance and not transformative developmental assistance similarly weakens the financial resources for the GRB programme. Also, the Gender Machinery receives limited funding, compared to other Ministries. This has impacted negatively on the effectiveness of the Ministry in discharging its mandate. Generally, adequate resources are needed to increase capacity for gender budgeting among stakeholders.

ANNEXURE 4: DRAFT SADC PLAN OF ACTION ON THE SADC GENDER AND DEVELOPMENT PROTOCOL (2011-2016)

Goal

To facilitate the achievement of the commitments and targets set out in the Protocol in order to attain gender equality, equity and empowerment of women.

Objectives:

To strengthen the co-ordination of the implementation of the Protocol by SADC Member States at both national and regional levels.

- To serve as an advocacy tool for SADC Member States and the Secretariat for enrolment of all sectors and stakeholders in its implementation.

Focus areas

- **Constitutional and legal rights:** To facilitate constitutional and legal protection of women and men at all levels and promote an environment that guarantees gender equality and equity in access to human, legal and constitutional rights.
- **Governance:** To increase the participation and representation of women at all levels of decision making in order for them to effectively and meaningfully contribute to and benefit from national and regional development programmes.
- **Education and training:** To promote the participation of women, men, girls and boys in all education and training programmes and processes in order to strengthen their contribution to and benefit from regional and national educational development agendas.
- **Productive resources and employment:** To enhance economic empowerment initiatives to ensure equal benefit, opportunities and access to trade, employment, and other productive resources, and integrate women's unpaid work into national accounts as well as gender responsive budgeting processes.
- **Gender-based violence:** To prevent and eliminate all forms of gender based violence in public and private spheres and to understand the causes of gender based violence to facilitate implementation of appropriate interventions.
- **Health:** To promote equality of access to and control over health care services in order to accord women as well as men their rights to physical, social and mental health.

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- **HIV and AIDS:** To reduce gender inequalities that continue to expose women and girls to HIV and implement gender responsive prevention, treatment, care, support and impact mitigation programmes.
 - **Peace-building and conflict resolution:** To increase women’s equal participation in peace keeping efforts at all levels and to prevent and eliminate incidences of human rights abuses and gender violence during times of conflict.
 - **Media, information and communication:** To promote gender sensitivity in all SADC media institutions and to ensure that women and girls have equal access to information, communication and technology.

These are derived from the nine thematic areas of the SADC Protocol on Gender and Development. They are presented in matrix to the Plan of Action, which contains the objectives, specific targets, activities to be delivered, outputs, indicators, means of verifications, implementation time frames, and responsible bodies and collaborating partners.

ANNEXURE 5: REGIONAL INDICATIVE STRATEGIC DEVELOPMENT PLAN (RISDP) 2003- 2018

Status

Guiding regional framework of SADC to achieve its development objectives through high and sustainable economic growth and deeper economic integration.

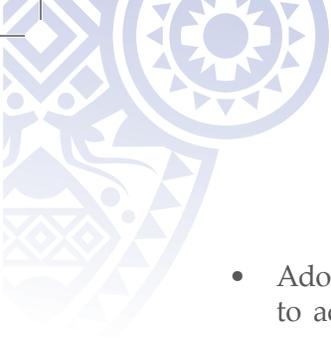
Description of gender equality concerns

Recognises the persistence of gender inequalities in different areas in the SADC region and that women constitute the majority of the poor within SADC countries due to their limited access to and control over productive resources adequate health facilities, formal education and employment.

- Identifies the reduction of gender inequality as one of the key ingredients for efficiently and effectively achieving SADC goals towards poverty reduction and economic growth.
- Focus areas for achieving gender equality and development
- Gender policy and institutional frameworks
- Women's human and legal rights, including the elimination of violence against women
- Gender mainstreaming
- Access to, and control of resources
- Access to key political and decision making positions.

Key strategies for attaining gender equality goals

- Accelerating the development of explicit gender policies, establishing and strengthening national gender coordination machineries, harmonising them at regional level, and developing a regional gender policy.
- Ratifying international instruments on gender equality, incorporating their provisions into national laws through constitutional and legislative reforms, and setting up appropriate enforcement mechanisms and institutions to deliver necessary services.
- Mainstreaming gender into all sectoral policies, programmes and activities at national and regional level through gender responsive planning, policy development and implementation, gender capacity building and training, and the collection of gender disaggregated data.

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- Adopting women’s economic empowerment policies and strategies in order to address the inequalities in access to and control of resources; develop specific programmes and put in place gender-responsive budgeting initiatives.
 - Adopting deliberate and positive measures such as affirmative action, with a view to accelerating gender equality in political and decision-making positions.
 - Implementing gender capacity building and training programmes at national and regional levels, and disseminate best practices to ensure wide spread diffusion.
 - Eradication and reduction of all forms of violence against women and children.

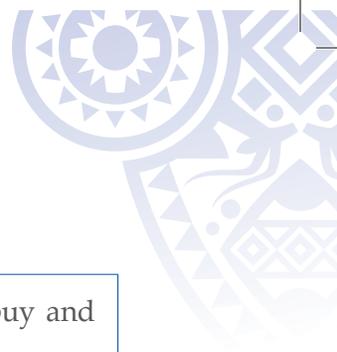
ANNEXURE 6: GENDER BUDGET STATEMENT FORMAT (RWANDA)

Program:				
Subprogram				
Gender situational analysis	Output	Activity	Indicator	Allocated Budget

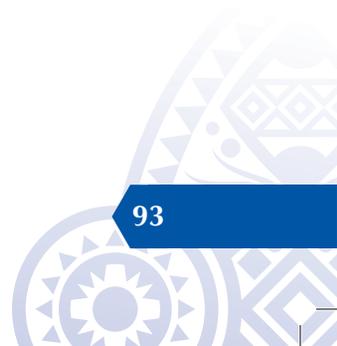


ANNEXURE 7: THE FIVE STEP APPROACH TO PROGRAMME BASED BUDGETING

<p>Step 1: Conduct a comprehensive gender-sensitive analysis of the present situation.</p>	<p>A situation analysis helps to establish a baseline situation against which the impact of budgetary allocations can be measured at monitoring stage. It also facilitates the development of gender sensitive indicators that may be anticipated from a particular budgetary intervention (see 1.3). The following general questions are relevant for a gender-sensitive situation analysis regardless of the sector:</p> <ul style="list-style-type: none">• What are the general challenges within the sector?• How do these challenges differ for women and men?• What are the roles of men and women and how do they affect development within the sector?• What are the practical needs of women and men relevant to the sector?• What are the strategic gender interests that can be addressed within the sector?• Where do gender inequalities exist in the sector?• What are the causes of the gender inequalities?• Do women and men face different obstacles and constraints to access services and infrastructure provided in the sector?• What resources are available to men and women and which of them appropriates benefits accruing from the use of these resources?• What constraints and opportunities are available for addressing gender inequality in the sector? <p>These general questions should be complemented by sector-specific questions, e.g. in the agricultural sector:</p> <ul style="list-style-type: none">• What is the division of labour in agriculture? Which crops are grown by men and which are grown by women?• Do women and men have equal access to inputs such as fertilisers and seeds?
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	<ul style="list-style-type: none"> • Do women have the same rights to own, buy and sell land as men? • Do women and men have the same possibilities to respond to new incentive systems in the agricultural sector? Do women and men face different constraints arising from socio-cultural norms and values? Will the social division of labour such as child care responsibilities and access to property rights impact on their potential to take up new economic opportunities? • What different constraints do women and men face in terms of using agricultural services? • What are the differences in productivity by sex? <p>Different sectors within SADC countries can adapt these questions to suit the programmes.</p>
<p>Step 2: Perform an assessment of the extent to which policies, legislation, programmes and schemes address the gender gaps identified in the gender-sensitive situation analysis.</p>	<p>This requires an appraisal of all programmes, projects and schemes. Among other issues of significance, the rationale of this method is that if one sex is disadvantaged, a policy or programme objective of any given sector should be to redress this imbalance. If, for instance, the productivity of women in agriculture is substantially lower than men’s productivity, the policy objective could read: “to increase the productivity of farmers, especially women working in the agricultural sector,” instead of just : “to increase productivity in the agricultural sector.” In some countries boys tend to perform worse in secondary school than girls. Therefore, the objective of an educational policy could be: “to improve results of graduates from higher education, and increase success rates of boys.” Strategies to achieve the gender sensitive policies should also be clear on how they will address the needs and priorities of the disadvantaged sex.</p>



<p>Step 3: Carry out an assessment to establish whether or not budget allocations are adequate for the comprehensive implementation of gender-responsive policies.</p>	<p>To be able to make a reliable statement, one needs to know how much the implementation of a policy costs. Therefore, SADC countries need to adhere to the recommendation that they should take steps to develop costed gender action plans. By the end of 2012, Namibia, Seychelles and Zambia had led the way in costing their gender policies/action plans.</p>
<p>Step 4: Execute an assessment of short-term outputs of expenditure.</p>	<p>Such an assessment will help countries to evaluate how resources are actually spent, and how policies and programmes are in fact implemented (the outputs).</p>
<p>Step 5: Conduct an assessment of the long-term outcomes or impact expenditures might have.</p>	<p>By focusing on the outcomes, countries can actually examine whether or not a policy or programme had tangible results in resolving challenges faced by a disadvantaged sex as identified in the situation analysis.</p>



