



# REPUBLIC OF NAMIBIA





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# **GENDER RESPONSIVE BUDGETING GUIDELINES**

**Prepared by Ministry of Gender Equality and Child Welfare in Consultation  
with Various O/M/As**

Supported by UNDP



OCTOBER 2015

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## Foreword



The journey to gender equality is both complicated and winding such that moving towards that dream can only be possible through combined effort. The Namibian Constitution and subordinate legislation outlaw discrimination on the basis of gender. The Vision 2030 which articulates our nation's dreams has in its core values gender equality. Similarly, the Fourth National Development Plan (NDP4) just like the earlier national development plans pledges to mainstream gender in all development strategies in order to achieve sustainable development. Our country is also a signatory to regional and international gender equality instruments such as the SADC Protocol on Gender and Development, and the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW).

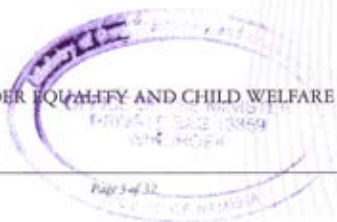
Despite the favourable legal environment and political will, the country still faces challenges related to gender inequality which can only be achieved through a multi-sectoral approach that involves all critical actors. To achieve gender equality and the empowerment of women, to tackle gender based violence and other gender inequalities; our country chose to mainstream a gender perspective in all aspects of our policies, plans and programmes.

Gender responsive budgeting (GRB) is essentially about mainstreaming a gender perspective in our budgeting process. This process is intended to improve targeting of our scarce national resources within the context of particular mandates of O/M/As. It is to ensure that budgets address the needs of women and girls, men and boys equally and contribute to the acceleration of efforts to achieve gender equality. Ultimately all our people, men, women, boys and girls will be served better for the good of our nation today and in posterity.

I have the honour therefore to recommend these gender responsive budgeting guidelines for use by various O/M/As in line with Cabinet Decision number 2<sup>nd</sup>/11.03.14/007, which requires all of us to make budget proposals in adherence with the principle of gender responsive budgeting. These guidelines are generic and applicable to all O/M/As. As we move forward, it will be necessary for some O/M/As to develop guidelines that are more customized to their mandates. The MGECW will be pleased to support such processes.

  
Doreen Sioka, MP.

MINISTER FOR GENDER EQUALITY AND CHILD WELFARE



## Acknowledgement



The Ministry of Gender Equality and Child Welfare would like to acknowledge the contribution of various individuals and institutions that contributed to the development of the Gender Responsive Budgeting Guidelines.


The members from various O/M/As that participated in the pre-testing of the guidelines namely staff from: the Office of the Prime Minister, National Planning Commission, Ministry of Education, Ministry of Defence - the Namibian Defence Force; Ministry of Finance, the Department of Police, Ministry of Agriculture, Water and Forestry, Ministry of Trade and Industry, Ministry of Fisheries and Marine Resources, Ministry of Justice and Ministry of Gender Equality and Child Welfare (MGE CW).

All other agencies that have taken part in earlier GRB processes in Namibia including Parliament, Ministry of Health and Social Services, University of Namibia and civil society organisations are acknowledged.

We would like to thank particular individuals that made immense contribution especially Mr. Victor Shipoh, Ms. Rosina Mabakeng and Mr. Tommy Harris of the MGE CW.

Dr. Aramanzan Madanda, the International Gender Consultant is acknowledged for leading the drafting of the guidelines.

The United Nations Development Programme is acknowledged for technical and financial support but especially Mr. Neil Boyer and Ms. Cloudina Venaani. We also acknowledge the contribution of the UN Women particularly Dr. Syed Sadiq and Ms. Susan Kimathi for their input.



Martha Mbombo (Ms)

ACTING PERMANENT SECRETARY



## Abbreviations and Acronyms

<b>GBV:</b>	Gender Based Violence
<b>GDD:</b>	Gender Disaggregated Data
<b>GRB:</b>	Gender Responsive Budgeting
<b>GRN:</b>	Government of the Republic of Namibia
<b>HIV:</b>	Human Immune Deficiency Virus
<b>MAWF:</b>	Ministry of Agriculture, Water and Forestry
<b>MGECW:</b>	Ministry of Gender Equality and Child Welfare
<b>MoEAC:</b>	Ministry of Education, Arts and Culture
<b>MoF:</b>	Ministry of Finance
<b>MTEF:</b>	Medium Term Expenditure Framework
<b>NPC:</b>	National Planning Commission
<b>O/M/As:</b>	Offices, Ministries, Agencies
<b>PGNs:</b>	Practical Gender Needs
<b>SADC</b>	Southern African Development Community
<b>SDD:</b>	Sex Disaggregated Data
<b>SGNs</b>	Strategic Gender Needs
<b>UN Women:</b>	United Nations Entity for Gender Equality and the Empowerment of Women
<b>UNDP:</b>	United Nations Development Programme
<b>VAT:</b>	Value Added Tax
<b>UNESCO</b>	United Nations Educational, Scientific and Cultural Organisation

# 1. Background

There is growing evidence that investing in gender equality and the empowerment of women is critical to poverty reduction and achievement of overall sustainable human development. Investing in gender equality and women's empowerment increases economic growth and promotes the achievement of development goals<sup>1</sup>.

Gender equality is an important instrument for development; it enhances economic efficiency and improves development outcomes in three important ways:

- By removing barriers that prevent women from having the same access as men to education, economic opportunities and productive inputs, it generates productivity gains.
- By improving women's absolute and relative status, it feeds into many other development outcomes.
- By levelling the ground where women and men have equal chances to become socially and politically active, to make decisions and to shape policies<sup>2</sup>.

Despite the growing recognition of the strong link between gender equality and development, gender perspectives are often not fully integrated in budgeting processes.

Although the Government of the Republic of Namibia (GRN) started gender responsive budgeting (GRB) in 1998, there is still limited integration of gender issues in Namibia's planning and budgeting processes both at national and regional levels. This limited integration of gender perspectives could explain why government policies, plans and budgets have not adequately addressed gender concerns. Consequently, Namibia continues to face serious gender challenges such as low or falling representation of women in leadership and decision making in the public and private sectors, high incidences of gender based violence, limited representation of women in the science and technology fields, high teenage pregnancy, high maternal mortality rates, higher HIV/AIDS infection rates among women and girls, higher representation of women among the extreme poor and the unemployed and limited gender relevant data without matching allocation of required resources to address these problems.

<sup>1</sup> Classen, Stephan (1999) "Does Gender Inequality Reduce Growth and Development? Evidence from Cross-Country Regressions" Policy Research Report on Gender and Development, Working Paper Series No. 7, The World Bank Development Research Group at [www.worldbank.org/gender/prr](http://www.worldbank.org/gender/prr) accessed 18th June 2013.

<sup>2</sup> World Bank (2011) *World Development Report 2012: Gender Equality and Development*, The World Bank: Washington DC

Therefore, in view of the need to identify public resources to address the enormous gender issues in Namibia and across mandates of various government Offices, Ministries and Agencies (O/M/As), the Ministry of Gender Equality and Child Welfare (MGECW) developed these GRB guidelines.

## 2. Purpose of the guidelines

In line with the Constitution, the National Vision, the Fourth National Development Plan (NDP4) and relevant legislation, the purpose of the guidelines is to strengthen gender mainstreaming through a multi-sectoral approach. The guidelines provide O/M/As with a standard tool to identify gender issues corresponding to respective mandates by undertaking a gender analysis of the respective sectors to identify appropriate activities, cost them and incorporate in budget proposals within the medium term expenditure framework.

## 3. Aims and Objectives of the Guidelines

The overall aim of the guidelines is to provide a standardised framework for strengthening the mainstreaming of gender perspectives in budgeting processes and contribute to gender equality and the empowerment of women and girls.

Specific objectives of the guidelines are to:

1. Contribute to a shared understanding of gender responsive budgeting in Namibia.
2. Provide a standardized format for gender responsive budgeting for all O/M/As.
3. Suggest a range of GRB tools for possible utilisation by O/M/As as well as by any interested stakeholders.
4. Provide a spring-board for developing customized sector and O/M/A-specific guidelines and tools for GRB, where required.

## 4. Who Should Use The Guidelines?

The guidelines are intended for use by officials in all O/M/As especially managers, finance officers and all others that are involved in the budgeting process. This includes but not limited to staff members that identify activities to be budgeted for, staff involved in policy formulation and legislation, costing, budget monitoring, implementation and evaluation. Political leaders can also use the guidelines to strengthen their oversight role while civil society actors may find them useful in their advocacy roles.



## 5. What is Gender Responsive Budgeting (GRB)?

Gender responsive budgeting is a *process*, which responds to the needs of women and men, girls and boys and results into a gender responsive budget. It is a budgeting process which ensures that government priorities, expenditures and revenue policies address the needs of women and men, girls and boys to promote gender equality and the empowerment of women.

A gender responsive budget is not a separate budget for women or girls as distinct from that for men or boys, but a disaggregation of expenditure and revenue according to the different impact on women and men, girls and boys. It is a general budget that is planned, approved, executed, monitored and audited while considering gender perspectives. Other names for a gender responsive budget are: gender budget or gender sensitive budget or women's budget (old usage). In practice, these different names mean the same and one thing.

A GRB exercise ultimately delivers results (outputs, outcomes and impact) that benefit men, women, boys and girls equitably. By improving targeting, GRB directs budgetary resources at clearly identified problems and towards the achievement of particular results. Gender responsive budgeting arguments government zero based and programme based budgeting in optimising the use of budgetary resources. Eventually, diverse beneficiaries of the public budget benefit without any group being overly disadvantaged.

## 6. Why Gender Responsive Budgeting?

Gender equality is smart economics; it enhances productivity and improves other development outcomes both for the current and future generations. Growing evidence is showing that gender inequality is inefficient and not only costly to women but also to children and many men. Inequality lowers output, reduces development, contributes to less leisure and diminishes well-being.

GRB improves efficiency and effectiveness of resource allocation to government priorities by improving targeting to the most deserved activities through addressing identified gender gaps. GRB is useful in accelerating efforts towards eliminating inequality between women and men, boys and girls that would jeopardise the achievement of development goals.

In general, gender responsive budgeting aims at:

- Formulating the budget in a gender-responsive way that addresses different needs of women and men, boys and girls of various categories.

- Linking gender responsive policies with adequate budgetary funds. It includes linking policies to empower women and girls alongside men and boys as well as to fight against gender based violence with adequate budgetary funds.
- Prioritising expenditure and formulating revenue policies in a gender equitable way by considering the different needs and priorities of women and men, girls and boys.
- Executing the budget in a way that benefits women and men, girls and boys equitably.
- Monitoring and evaluating the gender impact of expenditure and revenue policies.

## 7. Why Gender Responsive Budgeting for Namibia?

Namibia has challenges of high income inequality between women and men, gender based violence (GBV), high rates of teenage pregnancy, high poverty levels and unemployment especially among women and the youth.

The MGECW commissioned several analyses of sectors such as education, health and agriculture. The analyses indicate that adopting a gender perspective can improve the impact of expenditures in reducing teenage pregnancy, increasing accessibility by women and men to agricultural inputs and improving maternal health.

The GRB process helps to identify gender inequality and to design specific interventions in policy, plans and budgets to address the critical gender gaps and imbalances. Undertaking GRB can contribute to better utilisation of the country's human and financial resources.

GRB helps in matching policies, programmes and associated budgets with critical needs of women and men, girls and boys. This improves the living conditions of the population in general.

Added benefits of GRB include: clearer targeting of resources to gender activities; promoting equity and fairness in budget allocation; enabling better budget monitoring and evaluation; and assessing the impact of the country's gender initiatives. GRB helps the country to identify activities and resources across O/M/As, within the limited resource envelope and specific mandates to address the high gender based violence (GBV) rates and other cross-cutting gender issues in a multi-sectoral approach.

## 8. Key Approaches to Gender Responsive Budgeting

### 8.1 *The Three Category Expenditure Approach*

This approach which was first applied in Australia in the early 1980s focuses on the entire expenditure side of the budget, beyond only gender specific allocations by looking at:

**Gender specific expenditures** - these consist of allocations to programmes that are specifically targeted to groups of women, men, girls or boys. These include expenditures such as money spent on women's maternal health, violence against women, girls' education, and income generation activities for women, micro-credit programmes for women, scholarships for women and girls and re-integration programmes for men soldiers. In Namibia, expenditures in this category are about 1.5% of the total budget.

**Expenditures that promote gender equity in public service** - these consist of allocations to equal employment opportunities by government departments and authorities on their employees. For example programmes that promote equal representation of women and men in management and decision-making, programmes on human resource capacity building for women or men to address gender gaps. More examples include training for women clerical officers or managers, re-writing job descriptions to reflect equal employment opportunity principles, provision of child care facilities and parental leave provisions. Expenditures in this category have been relatively difficult to quantify.

**General or mainstream expenditures** - these consist of all other expenditures that are not covered in the above two categories. The key question here is: does the budget minus the above two types of expenditures reflect gender equity and equality objectives? The analysis of mainstream expenditures focuses on their differential impact on women and men, girls and boys. Examples are expenditures on education, health, infrastructure, mining, security and defence. Some sample questions are: who are the users of the services such as in health? Who receives support services such as in agricultural extension? Who benefits from expenditures such as in tertiary education? Mainstream expenditures make up the bulk of the government budget. In Namibia, mainstream expenditures make up more than 95% of the government budget.

### 8.2 *The Five Step Approach to Gender Responsive Budgeting*

This five step approach was developed in South Africa and provides a broader analysis and application of gender to the budgeting process.

## **Step 1: A situation analysis of women and men, girls and boys**

Under this step, the needs of women and men, girls and boys (gender needs) are identified based on a gender situation analysis. The identified gender needs, should be used in the planning and design of appropriate programmes.

In conducting the analysis, the position of women and men within and outside the O/M/A should be considered to determine their needs. Information should be disaggregated by gender and other desirable aspects such as race, geographical location, age and socio-economic status.

Activities formulated for funding in the budget should respond to the actual needs as evidenced in the situation analysis. The determination of activities is probably the most crucial exercise as budgetary allocations are made to these. Responsible officials should therefore identify appropriate gender responsive fundable activities that address gender gaps in line with the mandate of the respective O/M/A.

## **Step 2: Gender analysis of the policy framework**

Under this step, one examines policies, plans and programmes to determine if they appropriately respond to the needs of women and men, girls and boys as identified in the situation analysis. The policy analysis is to determine if policies are informed by the facts about the needs of women and men , girls and boys as generated from the situation analysis. The aim is to assess if policies, plans and programmes are responsive to the needs as derived from the gender situation analysis. Alternatively, information generated from the situation analysis can be used to review, revise or formulate appropriate policies, plans or programmes to address identified gender needs.

## **Step 3: Gender analysis of the budget (revenues and expenditures)**

This step involves analysing estimated revenues and expenditures (spending priorities) to assess if these are in line with the policy objectives as well as the identified priority needs of women and men, girls and boys as identified in the situation analysis. Here we ask: are the spending priorities in line with the policy objectives? Is spending addressing the situation of women and men, girls and boys as established in the situation analysis? Are revenue policies contributing to gender equality? In response to these questions, this step helps to align expenditures and revenue generation plans (taxation and other revenue/income sources) with the needs of women and men, girls and boys. Taxation can be balanced with subsidies or grants to promote gender equality.

#### Step 4: Monitoring budget implementation

Budget monitoring involves taking measures to ensure that spending is done as planned. There is need to check if the money set aside is enough to address gender issues that came out from the situation analysis and if the money earmarked for gender programmes is being spent as planned. This role can be played by relevant ministries to ensure that funds allocated to gender activities are spent as planned.

#### Step 5: Assessing the gender impact of the policy and associated budgets

This is an evaluation stage where the impact of expenditure and/or revenue generation is examined. It is important to check if the objectives of addressing gender needs have been achieved. It goes beyond assessing if the targets have been reached as intended, to examine the impact on the status of women and men, girls and boys. Some of the key questions are: what is the impact of the money spent? Did the budget close gender gaps or worsen gender inequality?

**Note:** Good and proper budget analysis from a gender perspective requires accurate sex and gender disaggregated data. Sex disaggregated data is classified by the sex variable, that is; presented separately for females and males. Gender disaggregated data shows not only the female and male classification but also indicates the condition and status of women and men, girls and boys including breaking it down by variables such as age, race, employment status, education level, location, income level and so on.

## Different Dimensions to Consider When Looking At Budgets from a Gender Perspective

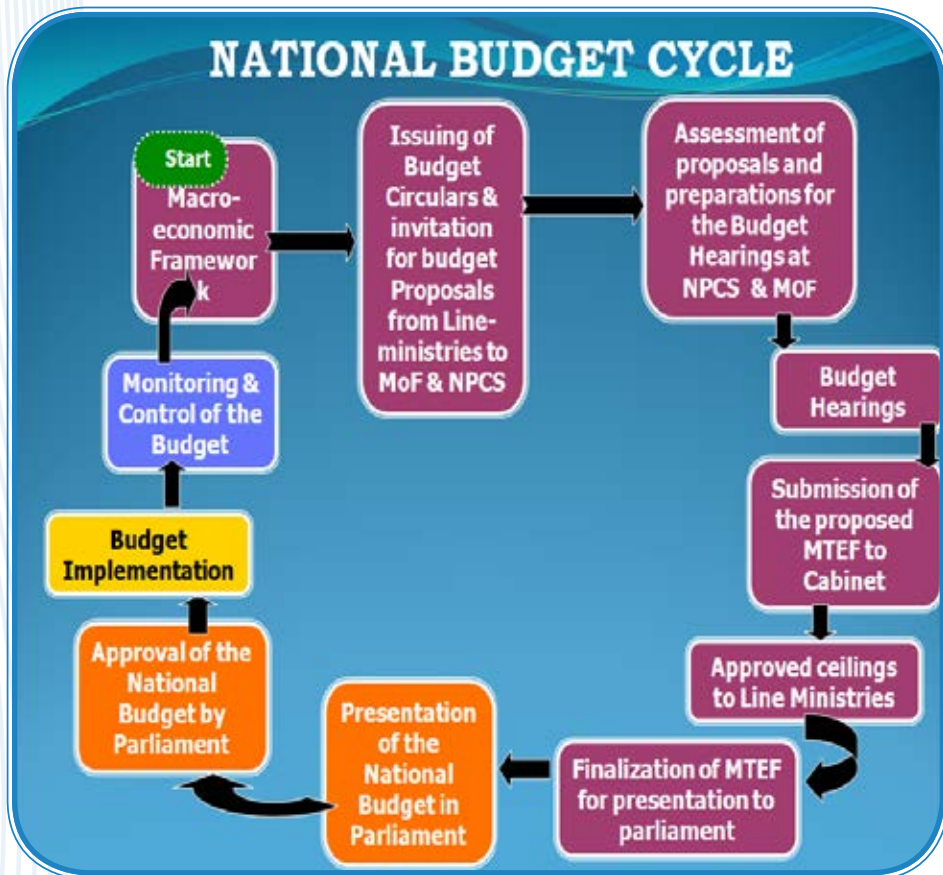
- In most countries a large part of expenditure is spent on *public employment*. Are women employed as civil servants to the same extent as men and at the same grades, thus benefiting equally from public expenditure?
- Women as users of *publicly funded services* may have different needs and priorities to men due to their different social roles and responsibilities. Are they taken into consideration equally?
- Governments *transfer* money to households in the form of pensions, social security payments, grants and relief payments after natural disasters and so on. Do women have the same entitlements to these payments as men?
- Women and men have different *time-use patterns*. It is a well established fact that women spend more hours than men doing unpaid work, while men conversely spend more hours doing paid work. In total, women work longer hours per week than men. Budget allocations may increase or decrease the workload of either gender.
- Women's priorities will only be taken into account if they are sufficiently represented in budget *decision-making* positions.
- To reduce gender inequalities that leave women in a less favourable situation, targeted women-specific policies have to be implemented in addition to general gender mainstreaming, until a level playing-field has been established. These policies must be conducive to empowering women and girls alongside men and boys and to overcoming gender stereotypes. Sufficient funds should be allocated accordingly.



## 9. Integrating Gender into Namibia's Budgeting Cycle

Namibia's budgeting cycle follows a strict time-bound budgeting process with particular deadlines that have to be adhered to by O/M/As. The current cycle is as presented in figure 1 below.

*Figure 1: Namibia's National Budget Cycle, 2014*



Each major step or process in the budget cycle has critical role players that make an important contribution to national budgeting. For a gender responsive budget, the entire budgeting process has to mainstream a gender perspective. Key steps in the budgeting process are outlined in Table 1 below showing critical actors and what they can do to incorporate gender.

*Table 1: Key Budgeting Processes and Incorporation of Gender Perspectives*

No.	Key Step/Process	What can be done to mainstream a gender perspective	Main Actor(s)
1	Macro-Economic Framework	Model for gender equality and equity	MoF
2	Issuing Budget Call Circular	Incorporate a GRB requirement	MoF
3	Preparations of budget proposals	Include activities addressing gender gaps with respect to programmes in respective O/M/As based on evidence of prevailing gender gaps. Cost the activities accordingly.	Every Vote/O/M/A
4	Budget Hearings	Explanation on how gender has been addressed in each budget proposal	MoF, MGECW and respective O/M/A
5	Finalisation of the MTEF	Ensure that gender perspectives are incorporated in programme descriptions and the % of the budget allocated to gender activities is explicitly shown under each vote	MoF, and Respective O/M/As
6	Approval of the National Budget by Parliament	Depending on the enabling law, parliament oversight role should include debating and checking if GRB has been adhered to.	Parliament
7	Monitoring and control	In checking compliance, ensure that funds allocated to gender activities are spent as planned	MoF, NPC & MGECW
8	Budget evaluation	Periodically check if gender gaps are being closed and gender equality promoted as resources are spent as budgeted. Use lessons learnt to feed into future budgeting cycles as appropriate	NSA, MGECW and respective O/M/As



## 10. Gender Responsive Budgeting Tools

A series of generic tools have been used to incorporate gender issues in the national budgetary process. A country can develop its own tools depending on its unique circumstances provided gender perspectives are incorporated into the budget. Below are some tools that have been developed and utilised in GRB.

- i **Gender aware medium term economic policy framework-** is designed to incorporate a gender perspective into the medium term frameworks of policy development, planning and budgetary allocations such as by disaggregating indicators by gender and thus enriching underlying assumptions about how the economy works. Key question: how do the MTEFs incorporate macro-economic models with sex-disaggregated variables and the care economy?
- ii **Gender aware policy appraisal** - is designed to analyse policies and programmes from a gender perspective and identify ways in which policies or programmes and resources allocated to them are likely to reduce or increase existing gender inequalities. Key question: how do policies and programmes reflect women's/girls' and men's/boys' different needs and priorities?
- iii **Gender disaggregated beneficiary assessment** - is designed to generate the voices of the actual or potential beneficiaries of programmes or services to evaluate the extent to which such programmes or services are meeting their needs as they perceive them. Key question: how do public investments in infrastructure and provision of public services address women's/girls' and men's/boys' different needs and priorities?
- iv **Gender-aware public expenditure tracking surveys** - seeks to examine if funds that are earmarked in the budget for a special purpose reach the intended service units. Quantitative data including inputs, outputs and other characteristics are collected on a sample survey basis directly from the service-providing unit (e.g. school or health centre). Key question: How do allocated funds reach female and male beneficiaries differently?
- v **Gender disaggregated public expenditure benefit incidence analysis** - is used to evaluate the distribution of budget resources among women and men, girls and boys by estimating the unit costs of certain services and calculating the extent to which the service is being used (level of benefit) by each of the groups. Key question: How are men, women, boys and girls benefiting from expenditure on public services such as education, health or agriculture extension?

- vi **Gender disaggregated analysis of the impact of the budget on time use** - measures the impact of government resource allocation and the services provided on how household members spend their time. Key question: How do government expenditures and programmes impact differently on women's/ girls' and men's/boys' time use?
- vii **Gender aware budget statement** - it is report generated by government agencies on the implications of their programmes and associated expenditure on gender equality objectives. It gives an account of how gender equality issues are considered by the programmes and associated budgets in the coming financial year. Key question: how does government provide information of the allocations to reduce gender inequality in the annual budget statements?
- viii **Gender disaggregated revenue incidence analysis**- used to assess the differential impact of taxation on women and men, as well as to evaluate the level of revenues raised in relation to the needs and demands for public expenditure. Key question: How are women/girls and men/boys affected differently by the kind of revenues raised by government such as direct (income, corporate taxes) and indirect taxes (such as valued added tax –VAT) or user fees?

**Table 2: Application of GRB tools to the 5-Step Approach & Programme Based Budgeting**

Steps	Step description	Focus/ budget term	GRB tool that can be applied
I	Situational analysis of women and men, girls and boys	Needs/client analysis	
II	Assessment of policy framework, plans and programmes for gender responsiveness	Policy/ programme	Gender aware policy appraisal
III	Gender assessment of the adequacy of financial and other resources for implementation of activities	Inputs	Gender aware policy appraisal, gender disaggregated public expenditure incidence analysis, gender disaggregated revenue incidence analysis
IV	Monitoring budget implementation	Outputs	Gender disaggregated beneficiary assessment, Gender-aware public expenditure tracking surveys
V	Assessment of the gender impact of policies, plans, programmes and associated budget	Outcomes/ impacts	Gender disaggregated analysis of impact of budget on time use; Gender disaggregated impact assessment

## 11. The Gender Responsive Budget Template for NAMIBIA

The GRB format is aligned to the country planning and budgeting process within the MTEF and has the following elements.

**Vote Number and Name:** *for example, Vote 10: Ministry of Education (MOE)*

**Ministry Mandate:**

*This is as stated in official documents such as a relevant law, statute or strategic plan. For example the mandate of the MoE as derived from Article 20 of the Namibian Constitution and relevant laws and as stated in the Strategic Plan 2012-2017 is:*

*“To educate and train for national development.”*

**Brief description of relevant gender issues in sector or office/ministry/agency (O/M/A)**

Use sex-disaggregated statistics as much as possible to describe the situation.

*E.g. relevant issues could be:*

- *persistent higher unemployment rates for women compared to men*
- *high maternal mortality rates*
- *under-representation of men in childcare*
- *low representation of women amongst service beneficiaries or management structures*
- *higher drop-out rates for boys in primary school amongst pastoral communities*
- *lower participation of women and girls in science and technology disciplines that disadvantages them in later employment, etc*

*Relevant gender issues could be cross-cutting such as:*

- *Gender based violence, or the intersection of gender and HIV, which may be in line with mandates of various institutions to address.*

*For cross cutting issues, specific O/M/As may budget for an activity that makes contribution in line with mandate, which could be supplemented by activities to be budgeted for by other O/M/As.*

**Programme Name:** *for example the MoE, Programme 7: Higher Education*

*If the programme under which the gender issues identified is new, place here the new programme name. However, this is unlikely as activities identified will be addressing gender issues identified in already existing programme(s).*

## **Programme Goal**

*A goal is a higher order objective to which an intervention is intended to contribute. The suggested gender activities could be fitting into an existing goal which can be listed here. If no relevant goal exists, a new one should be formulated. It is also possible that there could be more than one goal to be achieved and these should all be listed.*

## **Programme Objectives**

*These could already exist in the programmes or gender sensitive objectives can be formulated.*

## **Outcomes**

*An outcome is a likely short-term and medium term effect of an interventions output (s). Outcomes contribute to impact. Impact is a positive or negative, primary or secondary long term effect produced by an intervention, directly or indirectly, intended or unintended. Outcomes and impact may be new formulations.*

## **Outputs**

*Outputs refer to what will be produced by a programme through implementation of an activity or a combination of activities. Outputs are products, capital goods and services which result from an intervention. It may also include changes resulting from the intervention which are relevant to the achievement of outcomes. These outputs may be new formulations.*

## **Targets**

*List the target (s) to be reached in the planning period in addressing the identified gender gaps or needs e.g. by 2018 maternal mortality ratio will be reduced by 50%, or by 2015, boys' school enrolment rate shall be increased by 30%..*

## **Output indicators**

*Indicators refer to how the outputs will be measured. Indicators should be formulated to track the gender outputs.*

## **Activities**

*These are things to be done - the actions that contribute to the results namely outputs and then outcomes and impact. Activities are most likely to be new formulations in various O/M/As and they will result from an analysis of the situation of women/girls, men/boys in the sector, O/M/A, or a gender analysis of the sector policies, expenditures and/or revenues.*

**Note: The activities, outputs, targets and indicators should respond to the gender situation as outlined under the gender issues section based on evidence.**

Table 3 below should be used as a template to capture the gender activities which should be integrated within the overall activities of the O/M/A.

**Table 3: The GRB Planning Matrix aligned to the MTEF**

Programme: (From the MTEF or a new formulation)	Outputs: (one or more activities can contribute to one output)	Output Indicators: (what will be measured for each output?)	Activities: (these are identified gender activities)	Financial Year		
				2015/16	2016/17	2017/18
Programme 1:	Output 1		Activity 1			
			Activity 2			
			etc			
	Output 2		Activity 1			
			Activity 2			
			etc			
	Output 3		Activity 1			
			Activity 2			
			etc			
Programme 2:	Output 1		Activity 1			
	Output 2		Activity 2			
Etc	etc		etc			
Total Cost						
% allocated to gender equality and women empowerment activities						

Note:

1. In line with the MTEF, the GRB guidelines follow an activity based<sup>3</sup> budget approach and the cycle of budget preparation, implementation, monitoring and evaluation.
2. Since the GRN follows a gender mainstreaming strategy to achieve gender equality and women's empowerment, gender issues are addressed as part of the existing programmes/new programmes in line with the mandate of an O/M/A. As such the allocation for gender equality is not a separate budget for gender issues but part of the mainstream budget.
3. Since gender is crosscutting and there is no sector that has no gender issues, every government O/M/A should allocate a proportion of the budget for gender equality and women empowerment activities relevant to the furtherance of its mandate, mission and vision.
4. Apart from budgeting for activities addressing specific gender gaps, O/M/As can identify capacity needs and plan accordingly.
5. The % is calculated using the formula  $\frac{x}{y} \times 100$ , where x is amount allocated to gender activities in a given year, y is the total budget for the O/M/A in that year multiplied by 100.
6. Money included in x that is allocated to gender is the amount that is budgeted to address an identified gender gap, issue or need.

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<sup>3</sup> Activity based budgeting is also known as programme based or programme oriented budgeting. Programme based budgeting links inputs (the amount of money to be spent) with results (outputs and outcomes) therefore allowing for monitoring implementation and evaluating achievement of set goals and targets. Performance budgeting facilitates the link with strategic planning more closely with medium term and annual budgeting and performance management.

## 12. Examples of Issues that O/M/As can tentatively consider

Activities for GRB should be identified on the basis of evidence resulting from a gender analysis of the situation, policies or budgets of different votes. Below is a tentative list of issues that sectors could take on to commence the exercise of GRB. Sectors should select and refine these on the basis of evidence based on a gender analysis of areas that relate to the respective mandates.

- i. Women's economic empowerment
- ii. Gender responsive procurement
- iii. Gender Based Violence
- iv. Country-wide gender Assessments
- v. Sector or OMA specific gender assessments
- vi. Gender equality in the public administration/service/work place
- vii. Gender equality in leadership and decision making
- viii. Educational curriculum reform for gender inclusion
- ix. Maternal health and mortality
- x. Boy and girl child health and mortality
- xi. Policy reviews and revisions for gender inclusion
- xii. Gender Capacity development including GRB skilling and training in gender planning
- xiii. Review of employment structures to provide for gender units and/or strengthening of focal points
- xiv. Implementation of the coordination mechanism for the multi-sectoral implementation of the national gender policy at national and regional levels
- xv. Review, reform or formulation of relevant legislations including gender issues in justice system
- xvi. Property rights, inheritance and marriage systems
- xvii. Transformation of gender relations in the domestic and household arena
- xviii. Review of the Macro-Economic Framework and System of National Accounting for gender sensitivity
- xix. Time use studies for women and men
- xx. Support to the development of advanced gender skills and training for Namibian men/boys and women/girls



- xxi. Feminized poverty and unemployment
- xxii. Child Care, maternity and paternity issues
- xxiii. Strengthening gender aspects in the country monitoring, evaluation and accountability systems including developing GRB monitoring and evaluation systems

## 13. Glossary of Terms

**Access:** Refers to the right to use a particular resource.

**Affirmative action** Also known as positive discrimination is deliberate action to redress past and present inequality on the basis of such factors as gender, race and disability in order to provide equal opportunities to everybody to reach their full potential. Affirmative action is a commitment, which includes measures to create conditions for equality such as between women and men and between groups defined on the basis of race or ability/disability or any other criteria

**Budget:** is an annual estimate of revenue and expenditures as well as a framework for allocating resources between competing priorities. A budget usually allocates resources to planned activities. The concept of gender responsive budgeting is more recent (starting in the early 1980s) and is an analysis of how the budget caters for the interests of women and men, boys and girls and its potential impact on their situation.

**Budget process** Refers to the various stages/phases of making a budget from the formulation of the budget objectives to implementation and evaluation.

**Care economy** Involves the production of family and community oriented goods (such as food and clothing) and services (such as health care and education) as part of the process of caring for people. Work in the care economy is usually not remunerated. Women are the majority in the care economy activities.

**Control** Refers to power to decide over the utilisation of a resource often arising from ownership.

## Gender

Refers to the socially and culturally constructed relations between women and men, boys and girls in a given society. These relations define roles, responsibilities, identity, opportunities, privileges, status, access to and control over resources and benefits by women, men, boys and girls. Gender refers to the behavioural norms and social roles associated with women and men in a particular community. These norms and roles are not universal in that they are not the same across the world, but are learnt or acquired through a particular social process. The gender norms vary from one society to another; they change with time, context and are influenced by the level of development.

## Gender analysis

Is a systematic examination of the different activities and identities of men and women. It encompasses an understanding of power relations relating to patterns of women's and men's access to and control over resources; authority and social legitimacy. The process involves assessing the impact or the likelihood that each decision, policy, law, plan, programme or situation, programme or activity will impact differently on women and men because of their diverse socio-economic or physical circumstances.

## Gender awareness

Refers to the knowledge and recognition of social and cultural differences between women and men and how these result in differences in roles, power relations, privileges, responsibilities, access to and control over resources.

## Gender blind budget

Is a budget that ignores the socially constructed relationship between men and women and the related differences in gender roles, gender needs as well as distribution of resources. Hence, it does not allocate resources in a way that meets the specific needs of women, men, boys and girls.

### Gender blindness

Refers to the failure to identify gender differences, henceforth failing to address gender issues and concerns. A policy, strategy or development initiative is considered gender blind when it ignores gender differences (between women and men, boys and girls) and fails to address gender issues and concerns.

### Gender disaggregated data (GDD):

shows not only the female and male classification but also indicates the condition and status of women and men, girls and boys including breaking it down by variables such as age, race, employment status, education level, location, income level and so on.

### Gender discrimination

entails unfair and differential treatment meted out to people based on gender. Women and girls are often though not always the victims of gender discrimination. For example, women and girls often suffer gender discrimination with regard to nutrition, employment, education and decision-making

### Gender division of labour (GDL):

Refers to allocation of different roles, responsibilities and activities assigned to women and men in households, communities and in society, which are considered socially and culturally appropriate.

### Gender equality

Refers to equal enjoyment by women and men of socially valued goods, opportunities, resources and benefits. Gender equality does not mean that men and women are the same but rather their opportunities and life chances are equal. This means that there is no discrimination on the grounds of a person's sex in allocation of roles, resources, benefits, privileges or in access to services. Gender equality refers to the ability of men and women, boys and girls to enjoy the same status and have equal opportunity to realise their potential to contribute to socio-cultural, economic and political development. It can be captured in three dimensions: equality in capabilities such as in education and health levels; opportunities to utilise capabilities to earn incomes and live to full potential; and agency which is the ability to influence outcomes

## Gender equity

Refers to fairness and justice in the distribution of resources, benefits, and responsibilities in all spheres of life. Since it is rights-based, equity is negotiable.

## Gender gap:

is a *quantifiable* indicator of gender inequality. It reveals the differences between men and women with regard to opportunities such as access to education, ownership of productive resources and participation in decision making.

## Gender identity

refers to one's own conception of being a man or woman and of the roles that we consider should accompany that conception of ourselves. This conception arises from our individual attributes, as well as society's definition of one's conduct, roles, perceptions and expectations. The Feminine identity is often associated with women and a Masculine identity with men. Statements such as "a real man does not cry" and "a real woman does not speak when men are talking" arise from society and may be appropriated by the individual as their identity.

## Gender inequality:

is a form of social division relating to varying amounts of power, resources and opportunity between men and women. When roles, responsibilities and opportunities are differentially allocated and interpreted between men and women, one gender becomes more socially privileged than the other. Gender inequality can be unpacked by identifying gender gaps; gender discrimination; and gender oppression.

## Gender Issue:

is a point at which gender inequality is undesirable and therefore requires intervention. Gender issues arise from gender gaps, discrimination on the basis of gender or gender oppression. A gender issue arises when there is inequality, inequity, or differentiated treatment of an individual or a group of people purely on the basis of social expectations and attributes to their sex. Gender issues are sometimes called gender concerns

## Gender mainstreaming

is a systematic integration of equal opportunities for men and women into all policies, plans, programmes and practices. This must cut across all the stages of planning, implementation, monitoring as well as evaluation. Many organisations follow the definition set out by the UN Economic and Social Council in 1997 which is that: “mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality.”

## Gender oppression:

Refers to the underlying causes of gender gaps and discrimination. Gender oppression is systemic and subtle and is often deeply embedded in the cultural traditions, social norms and values.

## Gender relations:

These describe the way men and women relate to each other individually or in groups. Women and men relate in work (production relations), in power structures (power relations), in romantic and marriage relationships (emotional relations) or in language and communication (symbolic relations). Gender relations are dynamic and change over time. They are also affected by other factors such as age, race, class, ethnicity and disability. Gender relations can be examined to see if either men or women have more favours and if so, whether this creates inequality in their relations to benefit one gender more than the other.

## Gender responsive budgeting:

is a process that acknowledges the existing differences between men and women in a given society as regards the work they do and the resources they have to undertake that work. The budget considers these gender

differences while allocating resources and therefore addresses issues of gender equality and equity in addition to empowerment of women and girls alongside men and boys.

#### Gender roles:

Are those socially constructed responsibilities tagged to suit the needs and situations of women and men. Unlike sex roles, these are not universal and differ in different places and from time to time. Gender roles arise from gender division of labour.

#### Gender sensitivity:

is the ability to recognise gender issues arising from different perceptions and gender roles. Any programme that takes into account gender issues is gender sensitive.

#### Gender Specific:

being gender specific implies designing interventions that target men/boys or women/girls specifically and may involve efforts geared towards changing the existing distribution of resources or benefits.

#### Gender Stereotypes:

are structured sets of beliefs about the personal attributes, behaviours, roles of a specific social group. Gender stereotypes are one-sided and often exaggerated images of men and women, which are deployed repeatedly in everyday life. Stereotyping occurs when men and women are regarded according to the rigid thinking of socially constructed expectations of their gender.

#### Incidence of a Tax:

the location of the ultimate bearer or payer of a tax

#### Practical Gender Needs (PGNs)

are the immediate requirements for addressing an existing work problem. If PGNs are met, the lives of women and/or men are improved without changing the existing gender division of labour or challenging their subordinate position in society.

#### Productive roles (work):

is any work that is undertaken for trade and consumption but has a potential market or exchange value. Both men

and women engage in productive work but the work which women do is in most cases not valued. This renders women's contribution to development invisible.

### Reproductive roles:

is work undertaken for the maintenance and care of the family/household. It involves cooking, cleaning, washing, taking care of the sick, the young and the old. These roles are predominantly undertaken by women and girls. Reproductive work is often not remunerated.

### Sex:

refers to biological characteristics that make an individual a male or a female. Sex differences are natural, God given, universal and naturally unchangeable.

### Sex disaggregated data (SDD):

is information collected on men and women or girls and boys separately. Sex disaggregated data is classified by the sex variable, that is; presented separately for females and males. In most cases SDD is quantitative e.g. mortality rates, literacy levels, enrolment and staffing. Both GDD and SDD are referred to as Gender Statistics.

### Sex roles:

Arise from the biological differences between women and men and cannot be changed. Pregnancy is an example of a sex role for women, as only women have the ability to bear children.

### Strategic Gender Needs (SGNS)

Refers to long-term needs relating to fundamental social transformation to end subordination of a particular gender in society.



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