



WOMEN IN THE BUDGET: AN EXPLORATION OF NAMIBIA'S GENDER BUDGETING PROCESSES

Introduction

Gender responsive budgeting (GRB) is being viewed more broadly as a tool for addressing gender equality through the budget process. As the OECD notes, “Gender gaps persist in education, employment, entrepreneurship and public life opportunities and outcomes,” and because the budget process deals specifically with the allocation of national resources, providing a gendered perspective is key in ensuring a more efficient use of resources, and for improved targeting¹.

According to the National Democratic Institute, “GRB initiatives seek to create a direct linkage between social and economic policies through the application of a gender analysis to the formulation and implementation of government budgets.”

In the Namibian context, the importance of GRB is cemented by the government’s policy focus on significantly reducing poverty. Based on Namibia’s poverty profile, which clearly indicates gendered biases with respect to poverty, the need for GRB should not be understated. Although the general policy environment for GRB (including the various regional and international instruments Namibia has signed on gender equality that include clauses on GRB) is highly supportive, the full

implementation of GRB with respect to the national budget remains deficient. The Ministry of Gender Equality and Child Welfare issued gender responsive budgeting guidelines to all ministries in 2015; however, few ministries fully incorporate these into their budget votes. Further, the lack of sex-disaggregated data, the dearth of technical know-how, and the uneven appreciation of the importance of GRB easily results in gender-blind budgeting that fails to “assess of the impact that revenues and expenditure have on women and girls, as well as men and boys.”²

This briefing paper provides an overview of gender responsive budgeting in Namibia, by highlighting general concepts around gender budgeting, providing insights on their application in Namibia’s budget process, (specifically in the 2017/18 and 2018/19 budgets) and exploring some gender-related issues in the budget. Further, through an interview with the MGECW, this paper also highlights both the progress made by the Ministry, as well as the challenges it faces in fully implementing GRB in Namibia. A case study of Rwanda’s gender budgeting framework is also provided, and a set of recommendations that speaks to various stakeholders is put forward.

¹ NDI, date unknown.

² The Conversation Africa, 2017.

Gender Budgeting

What is a National Budget?³

The national budget is a financial plan that details how the Government intends to raise money and how it intends to spend it. The budget covers the financial (rather than calendar) year, which in Namibia runs from April 1 to March 31 of any given financial year, consisting of 12 months. Each national budget includes a Medium-Term Expenditure Framework (MTEF), which is based on projections for revenue and expenditure over the coming 3-year period. The national budget is important since it plays a crucial role in providing the necessary financial resources to the Government to spend on the implementation of its national development goals.

Ministry of Finance, 2017/18 Citizens Guide to the National Budget

Gender budgeting means a 'gender- based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.'⁴ Gender responsive budgeting is important because of the gender inequalities and gaps that continue to persist across public policy areas, including in 'labour market participation, entrepreneurship, remuneration, representation in senior management positions in both the public and private sectors, health outcomes, and education'⁵.

What is Gender Responsive Budgeting?⁶

A budget is the most comprehensive statement of a government's social and economic plans and priorities. In tracking where the money comes from and where it goes, budgets determine how public funds are raised, how they are used and who benefits from them. Therefore, implementing commitments towards gender equality requires intentional measures to incorporate a gender perspective in planning and budgeting frameworks and concrete investment in addressing gender gaps. Gender-responsive budgeting is not about creating separate budgets for women, or solely increasing spending on women's programs. Rather, gender-responsive budgeting seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women's empowerment. It should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women's rights. It provides tools to assess the different needs and contributions of men and women, and boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups. Gender-responsive budget analysis, along with legislation, and other practical policy measures can address gender bias and discrimination. It is a step not only

towards accountability to women's rights, but also towards greater public transparency and can shift economic policies leading to gains across societies.

UN Women

In 2014, the SADC Secretariat published SADC Guidelines on Gender Responsive Budgeting. The Guidelines provide a strong context for the development of national GRB frameworks, and were '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.'⁷

Guidelines are provided for the various aspects of the budget cycle, and include pointers for GRB entry points for finance ministries, gender ministries/departments, other line ministries, agencies and local government institutions, as well as for parliament and civil society. The guidelines also relate to the monitoring and evaluation of gender responsive budgets, and provide broad steps required for institutionalizing GRB. Policymakers and all stakeholders would do well to read the SADC Guidelines alongside the Namibians guidelines, as they fully outline how different actors can impact the GRB process.

The textbox below highlights SADC's overview of what gender responsive budgeting is, thus providing a clear context for the regional understanding and basis of this important concept.

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).

³ Ministry of Finance, 2017.

⁴ European Commission. 2003.

⁵ Downes, R., von Trapp, L. & Nicol, S., 2016.

⁶ UN Women, 2018.

⁷ SADC, 2014

- 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

SADC Guidelines on Gender Responsive Budgeting, 2014

The Economic Argument for Gender Budgeting

Of course, the primary motivation for introducing gender budgeting initiatives should derive from human rights considerations, i.e. the belief that equality between women and men is intrinsically a desirable thing. However, there are also practical reasons why gender budgeting should be considered.

The main argument for gender budgeting, from an economic perspective, is on grounds of efficiency. While we often think of budget documents as impassive, neutral accounting statements, they are drawn up with primarily political motivations, by individuals who bring their own biases and preconceptions to the process. In actual fact, budgets are not gender-neutral -- rather "the appearance of gender neutrality may more accurately be described as "gender blindness."⁸

Analysing these gender-blind budgets through gender budgeting often reveals that money has been inefficiently allocated. For example, the Economist reports that "if the British government diverted investment worth 2% of GDP from construction to the care sector, it could create 1.5m jobs instead of 750,000," according to the Women's Budget Group, a UK-based think tank.⁹ But in an expression of implicit bias, infrastructure spending is often prioritised because it is seen as an investment rather than the cost of social care -- but social care also has beneficial impacts down the road, apart from increasing women's participation in the workforce.¹⁰

A key concept to understand in this area is the idea of 'externalities.' In economics, an externality is a side-effect -- positive or negative -- of an activity that affects third parties who are not directly involved in this activity. Crucially, externalities are not factored into prices, as the people involved in activities are not immediately affected. Pollution is a classic example: a manufacturer might let the waste from their factory run into the rivers rather than properly dispose of it. The manufacturer does not have to pay the full costs of this -- it is shared with the neighboring people, who have to pay for increased medical expenses and so on. On the other hand, externalities can be positive. Consider immunisation - one individual pays for a vaccine which protects them from disease -- but also protects others in the community through herd immunity.

If policy-makers who draw up the budget underestimate, or ignore, externalities, they will make sub-optimal allocations. Providing a

⁸ Stotsky, Janet G, 2016. "Gender Budgeting: Fiscal Context and Current Outcomes." IMF working paper 16/149. <https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>, p.9.

⁹ The Economist, 2017. "Why National budgets need to take gender into account." <https://www.economist.com/news/finance-and-economics/21717404-designing-fiscal-policies-support-gender-equality-good-growth-why>

¹⁰ Ibid.

female child with education will not just impact directly on her education, for example, but may also reduce health-care costs down the line, for example. Spending money on adult women's literacy programmes affects not just them, but their children, and so on. If budget-makers underestimate these benefits, and "therefore not provide a sufficient allocation for them in the budget," government programmes result in sub-optimal outcomes.¹¹

Aside from externalities, there are many ways in which gender budgeting can directly impact positively on a nation's economy. Examples, hypothetical and real, abound. In many countries with high gender inequality, adult women have a high rate of illiteracy. Special schooling programmes for women could enable a large number of adult women to enter the labour force. Similarly, government could ensure that "the income tax system avoids penalizing secondary earner (typically assumed to be women)" in order to increase their participation in the formal economy. When Uganda introduced gender budgeting, they realised that women farmers were receiving far less than men in agricultural spending - but did more work.¹²

Thus, an increasing amount of evidence suggests, as the Economist puts it, "designing fiscal policies to support gender equality is good for growth."¹³ A recent study by the European Institute for Gender Equality found that tackling gender inequality could positively impact on GDP, employment levels and productivity. The study focused specifically on women's opportunities in science, technology, engineering and mathematics education, wage inequality, and labour market policies. EIGE forecast that GDP could increase by between 6 and 9 percent by 2050, increase the employment rate by 2.1 to 3.5 percentage points, and create millions of jobs -- for women as well as men¹⁴.

That particular analysis is geared towards the specific issues of the European market of course. However, it is arguable that Namibia has higher levels of gender inequality in the economic sphere, and that many 'low-hanging fruit' are still available in terms of gender equality initiatives. Thus, it stands to reason that here, too, significant gains for the economy could be realised by making sure resources are well-allocated to enable women to fully participate in the economy.

Another benefit of gender budgeting is that it can help improve the budget process overall. Various gender budgeting processes -- collecting disaggregated data, measuring the effectiveness of spending, modeling outcomes on different population groups -- are useful tools not just for ensuring women receive the support they need, but for making sure the budget is being spent efficiently overall. Gender budgeting will likely also draw attention to instances where boys' and men's developmental needs are not addressed, in addition to the generalised benefits of closer budget scrutiny and impact analysis. Thus, as Stotsky writes for the IMF, "When properly done, one can say that **gender budgeting is good budgeting.**"¹⁵

¹¹ Stotsky, 2016, p.9.

¹² The Economist, 2017.

¹³ Ibid

¹⁴ EIGE, 2017. "Economic Benefits of Gender Equality in the EU: Overall Economic Impact of Gender Equality." http://eige.europa.eu/sites/default/files/documents/mh0217174enn_web.pdf, p.1

¹⁵ Stotsky, 2016, p.12.

Gender Responsive Budgeting in Namibia

In 2015, the Ministry of Gender Equality and Child Welfare (MGECW) issued Gender Responsive Budgeting (GRB) Guidelines – in line with a 2014 Cabinet decision – to all government Offices, Ministries and Agencies, as a means of “mainstreaming a gender perspective in our budgeting process” and “strengthening gender mainstreaming through a multi-sectoral approach” (MGECW, 2015).¹⁶ The Cabinet decision was spurred by Namibia’s various commitments to gender equality (some of which are outlined in the table on page 6), as well as by the country’s (Revised) National Gender Policy of 2010, and the subsequent Plan of Action (2011).

In fact, the National Gender Policy highlights resource allocation as one of the principles of gender equality, noting that “Implementation of the Gender Policy is a national responsibility, and all sectors will be responsible for providing budgetary and human resources needed for its implementation.” As such, the promotion of “gender-aware and responsive budgeting processes at the micro- and macro levels, including gender-disaggregated tracking, monitoring and evaluation of budget allocations” is highlighted as a strategy in meeting the objectives of the Policy. The GRB Guidelines define Gender Responsive Budgeting as “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.”¹⁷

The MGECW contextualizes the importance of GRB for Namibia by highlighting some of the challenges that the country faces with respect to gender. It notes that “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,” and explains that gender responsive budgeting “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.”¹⁸

The GRB Guidelines highlight two key approaches to GRB: The Three Category Expenditure Approach and The Five Step Approach to GRB. The Three Category Expenditure Approach simply looks at where expenditure is directed, and assesses how gender impacts feature in this regard. These three categories (as outlined in the table below) include (1) **gender specific expenditures**, which, in the case of Namibia, equates to about 1.5% of the budget, (2) **expenditures that promote gender equity in public service**, which the MGECW says have been hard to quantify, and (3) **general or mainstream expenditures**, which make up more than 95% of Namibia’s budget, and can simply be explored to assess gender impacts, but are not targeted at a specific group.

¹⁶ Ministry of Gender Equality and Child Welfare, 2015. Gender Responsive Budgeting Guidelines.

¹⁷ Ibid

¹⁸ Ibid

Table 1: The Three Category Expenditure Approach and Allocations in the Namibian budget

Category	Aspects for Analysis	% of Namibia’s budget
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.	1.5%
Expenditures that promote gender equity in public service	These consist of allocations to equal employment opportunities by government departments and authorities on their employees.	Unknown
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.	+95%

*MGECW, 2015

The Five Step Approach “provides a broader analysis and application of gender to the budgeting process”. This approach includes (1) A situation analysis of women and men, girls and boys, (2) Gender analysis of the policy framework, (3) Gender analysis of the budget (revenues and expenditures), (4) Monitoring budget implementation, and (5) Assessing the gender impact of the policy and associated budgets.

Importantly, in all approaches to gender budgeting, the availability and recording of sex disaggregated data is critical – particularly for monitoring purposes. Many OMAs have, however, been lacking in this regard, thereby negatively impacting the accurate monitoring of gender impacts and of the application of the GRB Guidelines. That said, the 2017 MTEF still highlighted GRB as an achievement, noting that: “Gender Responsive Budgeting (GRB) guidelines [were] incorporated in the budget call circular for 2015/16 thereby some O/M/A’s are able to implement the Gender Responsive Budgeting (GRB) Initiative”¹⁹ In highlighting achievements for the 2017/18 financial year, the 2018 MTEF notes that, “Gender Responsive Budgeting (GRB) guidelines are

¹⁹ Government of the Republic of Namibia – Ministry of Finance, 2017. Medium Term Expenditure Framework 2017/18 – 2019/20. (MTEF), p.122.

incorporated into the budget call circular for 2016/2017. Women in political parties' leadership, public and private sectors at management levels were coached and mentored.²⁰

The MGECW's Guidelines provide a budget template as well as a planning matrix that is aligned to the MTEF for government OMAS to effectively incorporate gender into their budgeting activities. According to the MGECW, currently, only 9 of the 35 budget votes (28%) have incorporated GRB into their budget processes; and although these 9 votes account for almost 70% of the total budget allocation, their incomplete application of GRB illustrates that much is left to be desired in fully implementing gender budgeting. Under its Ministerial Targets in the 2017 MTEF, the MGECW's Target 14 states that "By the end of 2019/2020, 25 out of 35 Votes implement Gender Responsive Budget guidelines".²¹ This target is not repeated in the 2018 MTEF.

In the 2017/18 - 2019/20 MTEF, under its 'Promotion of Gender Equality and Empowerment of Women' programme, which received N\$42,004,000 in the 2017/2018 budget, the Ministry notes four activities (amongst several others in this programme) related to GRB.

- Carry out annual GRB Analysis for OMAS and monitor implementation.
- Organise stakeholder engagement events (GAC, NGPTF, MOF, Sectors, Development partners, relevant parliamentary standing committee) on Gender Responsive Budgeting.
- Updating, Printing and Dissemination of GRB Guidelines and Training Materials.
- GRB Training and Skills Development for MGECW and O/M/As.

Under the current budget (2018/19), with an allocation of N\$30,437,000, the Ministry receives almost 25% less than the previous year for the 'Promotion of Gender Equality and Empowerment of Women' programme. According to the 2018 MTEF documents, the priorities in this regard include "Conduct Community Gender sensitisation/Male engagement and Legal Literacy Workshops. National and regional GBV Coordination Mechanism Cluster meetings. Raise public awareness on Trafficking in Persons Bill." Although GRB is missing as a stated priority within the programme budget, it is promising that it is noted as a priority under the full vote, in line with the Harambee Prosperity Plan. In this regard, the mandate noted by the Ministry is "Effective governance, promotion of 50/50 equal representation in politics and strengthening the implementation of the Gender Responsive Budgeting."²² The detailed budget estimates project an amount of N\$ 779,000 for Gender Responsive Budgeting activities for the 2018/19 period.²³

In a Q&A with the MGECW (see pages 14-15), the Ministry itself highlights that "GRB requires both technical know-how

and political will" and that while the political will exists for its implementation, various technical challenges continue to hamper broad implementation. These include "limited or absence of adequate customized tools for application across O/M/As; the lack of monitoring and oversight tools and uneven understanding and appreciation of GRB within OMAS, lack of consistency in adhering to compliance to GRB guidelines; limited gender statistics in most sectors. Limited in-country GRB capacity coupled with exorbitant costs related to acquiring such skills outside the country."

Importantly, the latest National Development Plan – NDP5 – highlights the strengthening of Gender Responsive Budgeting and Planning as an important gender equality strategy under the Social Transformation pillar. Under the challenges noted within the Social Development subpillar, NDP5 states that there has been an "Absence of gender-responsive measures for equitable redistribution of productive resources and absence of a well-coordinated National Women Economic Empowerment Framework/Programme (NWEF/P)," and that the country has "Inadequate sex disaggregated data"; and promises to "Mainstream gender in all sector policies, programmes and budgets of OMAS. Ensure the availability of gender disaggregated data to inform planning, budgeting and policy" (NDP5, 2017).²⁴ In this regard, the national development plan goes on to state that in terms of achieving its results framework, all implementing institutions should ensure that indicators are well defined, classified and disaggregated – with an important mention here of gender. How efficiently or effectively the government will be able to address the introduction of a NWEF is difficult to assess, given that government has to date been unable to gain consensus on a national empowerment framework.

Based on the above, it would appear that in terms of policy, the importance of gender responsive budgeting is well-understood, and some OMAS have come to the table in this regard. Practically though, much remains to be done in order to gain broader consensus and to fully implement GRB in Namibia.

²⁰ Government of the Republic of Namibia – Ministry of Finance, 2018. Medium Term Expenditure Framework 2018/19 – 2020/21. (MTEF), p.68.

²¹ 2017 MTEF, p.125.

²² 2018 MTEF, 66

²³ Government of the Republic of Namibia – Ministry of Finance, 2018. Estimates of Revenue, Income and Expenditure, 1 April 2018 to 31 March 2021, p.180

²⁴ Government of Namibia – National Planning Commission, 2017. "National Development Plan 5." (NDP5).

National, Regional and International Instruments on Gender in Namibia

National gender policies and international or regional instruments on gender, signed/ratified by Namibia	
National policies linked to gender equality, women's empowerment and gender mainstreaming	Vision 2030 National Development Plan 5 (NDP5) (2017) Married Persons Equality Act (1996) Combating of Domestic Violence Act (2003) Traditional Authorities Act (1995) Local Authorities Act (1992) (Revised) National Gender Policy (2010-2020) (2010) National Gender Plan of Action (2011) National Plan of Action on Gender Based Violence (2012-2016)
Regional or continental conventions/protocols related to gender, to which Namibia is signatory	SADC Declaration on Gender and Development and its Addendum on the Prevention and Eradication of Violence against Women and Children The Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (2003) (aka The Maputo Protocol) SADC Protocol on Gender and Development African Charter on the Rights and Welfare of the Child
International conventions/ protocols related to gender, to which Namibia is signatory	The Beijing Declaration and Platform for Action (BPFA) The Convention on the Elimination of All Forms of discrimination Against Women (CEDAW, 1997), and its Optional Protocol The Millennium Development Goals (MDGs)(2000) The Convention on the Rights of the Child (1990) The UN Convention against Transnational Crime, 2000 (UNTOC) and the Protocol to Prevent, Suppress and Punish Trafficking in Persons, especially Women and Children, known as the Palermo Protocol The UN Security Council Resolution 1325 on Women, Peace and Security (2000) The International Conference on Population and Development (1994) The Universal Declaration on Human Rights (UDHR) International Covenant on Civil and Political Rights (ICCPR) International Covenant on Economic, Social and Cultural Rights (ICESCR)

Source: Institute for Public Policy Research

Incorporating GRB in Namibia's Budget Cycle

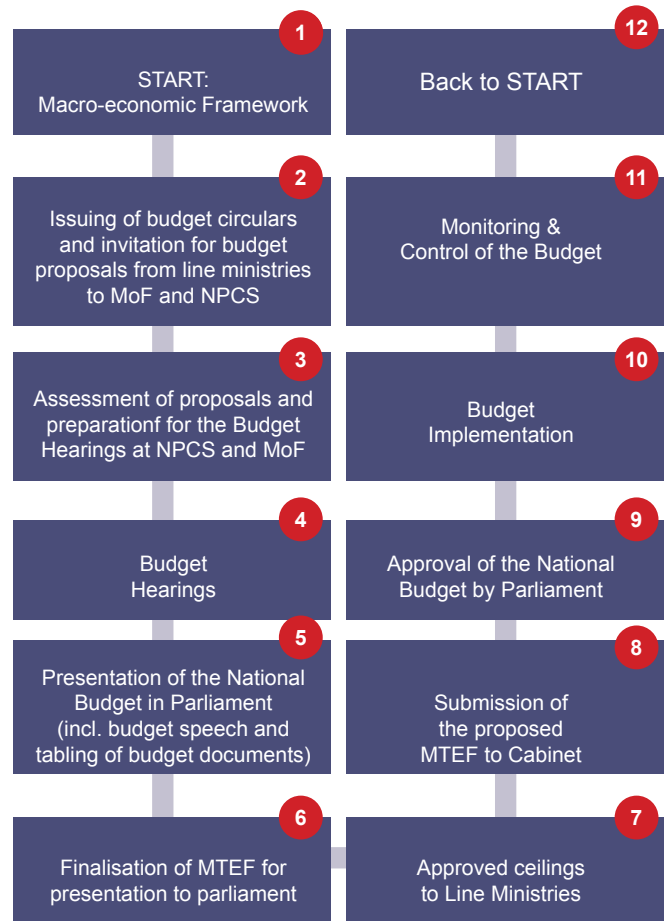
*"Understanding the way budgets are put together is a crucial first step in influencing decision making. The budget is the result of a process. The priorities and choices it embodies reflect the power of various actors in this process. Those who are effective in influencing the budget succeed in having their choices and priorities included."*²⁵

The National Democratic Institute notes that effective GRB frameworks are dependent on "the general principle of bringing together two sources of information which have been kept separate: knowledge of gender inequality and knowledge of public finance and public sector programs."²⁶ This is a critical principle, as GRB is bound to fail if the two concepts are not reconciled. In this regard, in the case of Namibia, the Ministry of Gender and the Ministry of Finance must liaise and collaborate effectively, to ensure that the concept of GRB is appreciated and implemented across government offices, ministries and agencies. Further, the Ministry of Finance needs to support the MGECSW in effectively implementing GRB across the board, given its role in the preparation, presentation and monitoring of the budget. Namibia's budget cycle involves various important steps, and at each step, there are important opportunities for gender mainstreaming to be considered, for effective gender responsive budgeting to take place. Downes *et al* note that "Since every ministry and level of government has a budget, planning the budget with the promotion of gender equality in mind has the potential to help policy-makers address a range of inequalities that have become embedded in public policies and the allocation of resources."²⁷ Namibia's **GRB Guidelines** identify various key steps in the budget cycle:

²⁵ From parliamentarystrengthening.org

²⁶ NDI, no date

²⁷ Downes, R., von Trapp, L. & Nicol, S., 2016.



MGECSW, 2015

The MGECW's GRB Guidelines provide some insights on how gender can be integrated into various aspects of the budget cycle, as noted in the table below, which makes it clear that in engaging the budget process, OMAs need to have a clear understanding of the general and gendered impacts they wish to make. They need to have the data to inform their targets, and to collect the necessary data to monitor and evaluate their impacts. As noted earlier, the availability of sex-disaggregated data is crucial in this regard. Furthermore, OMAs should not have an isolationist view of their budgets. They need to ensure that a gender perspective is incorporated in their budget planning, as well as in its spending; and

that additional dimensions are considered to ensure the desired impact, even when the gender perspective is included. For example, age is important in assessing the budget impacts on young men and young women, or on elderly men and women.

As noted earlier, policymakers and stakeholders in the budgeting process would do well to read this table alongside the SADC Guidelines on GRB, as those guidelines provide key pointers on the different entry points for making gendered contributions to the budget process, to effectively enhance gender responsive budgeting at all levels of the budget.

Table 2: Key Budgeting Processes and Incorporation of Gender Perspectives (MGECW, 2015)

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

MGECW, 2015

Women in the Budget: State of Play

A detailed analysis of the National Budget is beyond the scope of this paper -- indeed, that is why a whole process of gender budgeting is needed. Nevertheless, this section provides an overview of some gender-related issues in the budget.

The Ministry of Gender

According to the 2018-2019 Budget, the Ministry of Gender Equality and Child Welfare received a total of N\$1,2 billion, which represents just over 2 percent of the total expenditure for the year. This means the Ministry receives the 10th-highest expenditure, out of 35 Votes. The Ministry's budget can be attributed mostly to spending on social grants: the 2017 Medium-Term Expenditure Framework (MTEF) notes that the Ministry provided grants to 186, 687 orphans and 40,961 vulnerable children whose caregivers earn below a certain threshold.²⁸ However, "the allocated budget is insufficient to cater for the grants payment to the identified vulnerable children."²⁹ The Ministry further notes the relatively low value of the grant. Later on the Ministry itself bemoans insufficient funding, particularly the "limited budget for gender

programme especially for GBV (gender-based violence)."³⁰ The Gender Equality Ministry is also the only Ministry which budgeted for staff cuts in the 2017/18 budget, while many other ministries continued to fill new positions.³¹

The budget itself does not mention a gender breakdown in terms of the Ministry's projects in most cases. There are some exceptions: the Ministry says it has provided 625 jobs to women and 225 to men through a project that supports their income-generation activities.³² Another programme specifically seeks to strengthen the entrepreneurial capabilities of women, with 102 women and 18 men receiving skills training.³³ Apart from these cases, the Medium-Term Expenditure Framework is silent on gendered impacts of Ministry programming. Further, the 2018 MTEF document -- perhaps because of its more streamlined layout and lighter content presentation -- says very little on gender, and provides little detail with respect to past performance.

³⁰ Ibid, p124

³¹ Brown, Rowland, 2017. "The National budget 2017-18: Prioritising Personnel." Institute for Public Policy Research. <http://ippr.org.na/publication/national-budget-2017-18>, p.8.

³² MTEF, 2017, p.125

³³ Ibid, p. 121

²⁸ MTEF, 2017, p.121

²⁹ Ibid, p.123

On the whole, an amount of N\$30,437,000 is allocated in 2018/19 to the 'Promotion of Gender Equality and Empowerment of Women' programme – one of the Ministry's programme areas, and under which gender mainstreaming, including the implementation of GRB falls. This represents just over 2.5% of the total MGECW budget (as noted earlier, a

large chunk of the MGECW's budget goes to social grants).

This amount also caters for the Ministry's efforts in addressing gender based violence and promoting women's economic empowerment, amongst others, as noted in the text box below from the 2017 MTEF.

Programme 04: Promotion of Gender Equality and Empowerment of Women

The purpose of this programme is to improve the status of women and girls. To ensure equal right, opportunities and conditions for both men and women to realize their full human rights, as well as for the contributing to, and benefiting from economic, social, cultural and political development.

To empower women economically, socially and politically through creating conducive environment and strengthen national (institutional) capacity to engage in planning, implementation, monitoring and evaluation process that shows gender results.

Programme Objectives

- To improve economic, decision making and leadership status of women.
- To strengthen GBV prevention, response, research and coordination.
- To strengthen overall coordination of the implementation of National Gender Policy.

Programme Main Activities

- Community Gender sensitisation/Male engagement Workshops.
- Legal Literacy Workshops.
- Regional Community Mass Rallies on GBV prevention and response.
- National and regional GBV Coordination Mechanism Cluster meetings.
- Operationalise shelters for GBV and TIP survivors.
- Induction on National Gender Coordination Mechanism at National, Regional and Constituency Levels.
- Documentation and Production of Information, Education and Communication (IEC) Materials on the

NGCM.

- Translation and airing of GBV Campaign Materials.
- Conduct Gender Based Violence prevalence study and popularise findings.
- Review and Develop GBV National Plan of Action.
- Set up monitoring mechanism for standardised reporting-MARS.
- Carry out annual GRB Analysis for OMAs and monitor implementation.
- Organise stakeholder engagement events (GAC, NGPTF, MOF, Sectors, Development partners, relevant parliamentary standing committee) on Gender Responsive Budgeting.
- Updating, Printing and Dissemination of GRB Guidelines and Training Materials.
- GRB Training and Skills Development for MGECW and O/M/As.
- Finalise Trafficking In Persons Bill.
- Raise public awareness on Trafficking In Persons Bill.
- Develop and Implement Strategy on TIP Law.

Expected Output

- Women Economic Empowerment framework developed and implemented
- GRB analysis conducted in O/M/As.
- GBV baseline study conducted.
- Coordination mechanism structures for effective implementation of the National
- Gender Policy functional.
- Community members and traditional leaders trained to influence change and behaviours in regard to gender related issues, GBV,SRH, violence against women and children, men and boys, teenage pregnancy and baby dumping.
- Access to shelter facilities and services improved.

MoF, MTEF 2017/18-2019/20

Assessing gender impacts

UNICEF has produced a number of briefs that analyse the impact of the National Budget on children in the areas of basic education, health and sanitation, as well as social assistance and welfare. These provide useful analysis as well as some indication of the possibilities for a gender analysis of the budgets. In a broad sense, they can be used as a guide on how to analyse the budget for impacts on a demographic.

In particular, for example, one brief flags several issues related to health, and in particular HIV/AIDS that are relevant.

For example, Namibia does well in the provision of antiretroviral drugs to pregnant women – bettering global targets, while the prevalence rate among girls has dropped.³⁴ Still, the budget “does not articulate separate budget lines on state expenditure on HIV and AIDS.”³⁵ This is a much-repeated refrain in these briefs – the concern is not necessarily that a budget line indicates that an issue is being addressed; rather the problem is that there is not enough information to conduct a proper analysis.

³⁴ UNICEF, 2017. “Children and the Namibian Budget: Health and Sanitation,” pp.6-7

³⁵ Ibid, p.6

On the other hand “the share of girls who are mothers at the age of 15 has tripled between 2000 and 2013. This is clearly an issue that has to be addressed, “but expenditures on family planning are not included in the budget as separate line items.”³⁶

In some places, the guides can act as a useful guide to what a gender analysis could look like. After noting that the rate of children classified as “severely wasted” had remained unchanged over a period, it notes that “there is no dedicated programme in the budget that addresses the nutritional status of children.”³⁷ Identifying these clear gaps – where problems exist yet the budget does not mention an attempt to address them – are one of the significant “low-hanging fruits” of the gender budgeting process.

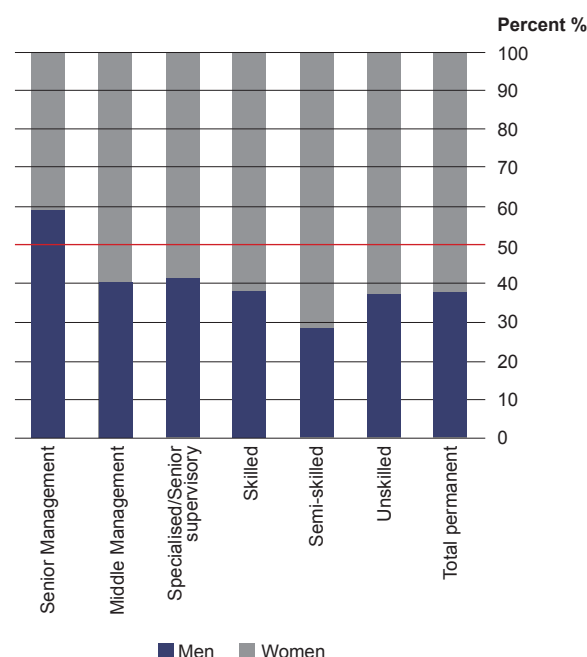
Another good example of analysis can be found in the brief on social assistance. The brief notes that birth and death certificates are a prerequisite of accessing services and especially grants, but that the allocation to civil registration has fluctuated significantly over the years.³⁸

Affirmative Action: Government employment as the great equaliser?

Governments around the world often use their considerable economic clout to push for the reduction of inequalities. Namibia’s government spends an immense amount of resources on salaries. At the beginning of the 2017/18 budget year, the budget accounted for 111,807 positions and planned for 12,000 more. That budget allocates 45 percent of government spending towards personnel expenditure.³⁹ The scale of these figures indicates that government’s personnel decisions will have a great effect. Is government using its clout to empower women, or do men dominate?

A look at the most recent report from the Employment Equity Commission, which collects statistics from all organisations employing above 25 persons, provide an indicative – though far from complete picture of the opportunities for women in public sector employment. The report includes statistics on 60,631 employees from a number amount of public bodies, a great increase from previous years but still leaving a large chunk of government employment not covered. The graph below shows the overall percentage of men and women in each job category. In most categories, women seem to be doing well – they often occupy well over 50 percent of jobs. But they seem to hit a glass ceiling when it comes to senior management: all of a sudden, women only hold 40 percent of jobs⁴⁰.

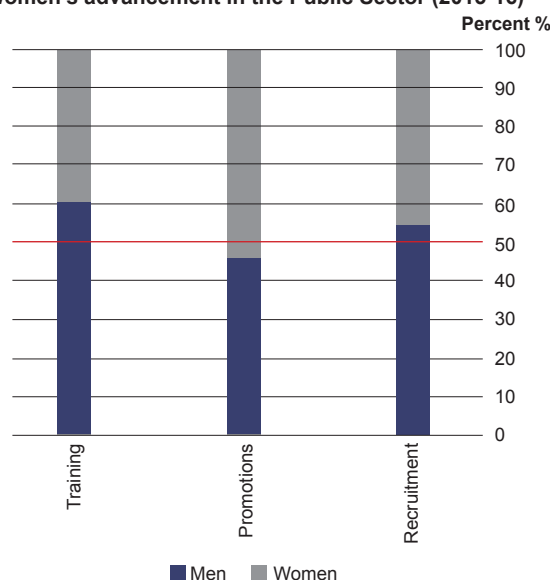
Percentage of Women in Public Service Positions (2015-16)



It does not seem that this imbalance will self-correct anytime soon. While women in the 2015-16 period were promoted to senior management level at a slightly higher rate than men (19 women to 15 men), in other categories it seems their opportunities for advancement are limited. Men clearly receive more training opportunities than women, and are recruited at higher rates than women for this level too. Training, in particular is worrisome: it features the highest imbalance (61:39 percent), and affects about four times as many people as recruitment and promotions put together.

In its own employment, government has done a better job than the private sector in promoting the advancement of women – and still, there is a lot of room for improvement at higher ends of the hierarchy. More in-depth analysis could reveal further patterns in hiring and promotion, and policymakers could address methods of promoting women in public service. Similar work could and should be done, of course, to ensure equality in the private sector.

Women’s advancement in the Public Sector (2015-16)



³⁶ Ibid, p. 8

³⁷ Ibid, p.8

³⁸ UNICEF, 2017 “Children and the Namibian budget: Social Assistance and Welfare,” p.9

³⁹ Brown, 2017, p.9.

⁴⁰ A final category (executive directors) is excluded from this analysis, as public bodies only accounted for 5 people in these positions in total – too few to allow for meaningful discussion.

Grant Recipients

A lot of work can be done regarding social grants. Namibia has a number of grants for pensioners, vulnerable children and orphans, war veterans, and people with disabilities, to an extent quite rare in this region of the world. While aggregate numbers of recipients are sometimes available, better data could enable a fine-grained analysis of the effects on different demographic groups.

Government transfers are another example of this opportunity for analysis being missed. For example, in June 2017, the Namibia Statistics Agency and the World Bank jointly released a report on the effects of government's fiscal policy on poverty and inequality. While the report notes that its methodology "can be used to assess the impact of fiscal policy on the welfare of different social groups – for example individuals differentiated by gender,"⁴¹ unfortunately, the report does not carry out this gendered analysis. Thus, we do not know which policies do not work as well for women as for men – or whether effects are indeed similar across genders. In the area of grants, it is hard to imagine there being no difference based on gender. For example, it is known that Namibians who receive senior pensions often use these to support a large number of family members, so that the effect of the grant is far-reaching. Anecdotally, the senior citizens who take on other family members are often women. Take, for example, a study by the Ministry of Gender Equality and Child Welfare on Child Welfare Grants. The grant beneficiaries who participated in the focus groups were relatively evenly split along gender lines, while participating caregivers were predominantly female.⁴² In fact, researchers noted that the list of grant-receiving households provided by the ministry did not contain enough male caregivers to ensure an equal number of participants.⁴³ The Household Income and Expenditure Survey 2009/2010 reports that "more female headed households reported pensions and remittances as the main source of income than male headed households" – 8 percent for women vs 2 percent for men.⁴⁴ Given the importance of grants to female-headed households, and the significant proportion of female grant recipients who look after others, it was likely a good decision when the Namibian government lowered the eligibility age for women to receive the pension from 65 to 60 in 1992, bringing it in line with the eligibility age for men.⁴⁵

Gender differences could occur at every step of the grant process. Are the processes of registration and claiming similar for men and women? For example, a study in 1998 found that the system in use

⁴¹ The World Bank, 2017. "Does Fiscal Policy benefit the Poor and Reduce Inequality in Namibia?" p.22.

⁴² Government of Namibia – Ministry of Gender Equality and Child Welfare, 2010. "The Effectiveness of Child Welfare Grants in Namibia," p.37

⁴³ Ibid, p.28

⁴⁴ Namibia Statistics Agency, 2010. "Namibia household Income and Expenditure Survey 2009/2010," p.56.

(It should perhaps be noted here that the Income and expenditure survey does a better job at disaggregating findings by gender than most other government publications. The most recent full report, for 2009/10, tracks changes in source of income for male and female-headed households, noting that women still rely on subsistence farming to a greater extent. It also notes that female-headed households spend a higher proportion of their income on food than male-headed households, while spending on other goods does not differ as much. It is not clear whether this is a function of female-headed households being poorer than those headed by males, or whether the gender variable in itself makes a difference on this account. Again, more research and better data could result in better policy.

⁴⁵ Levine, S., van der Berg, S. & Yu, D. (2009). Measuring the Impact of Social Cash Transfers on Poverty and Inequality in Namibia, p.9.

at that time required travelling long distances to collect grants, disadvantaging "very old and/or handicapped pensioners and single women,"⁴⁶ and that women in particular were unable to produce the formal documents needed to register for grants.⁴⁷ More research is needed to find out just how the gender affects who manages to sign up for grants, how they receive them, and how they spend them, to identify areas where policy can make a difference.

Looking for Gender Mentions in the Budget

In addition to the areas noted above, there are several other ways in which government offices, ministries and agencies can analyse gendered impacts of the budget. However, this would require the availability of sex-disaggregated data for accuracy. The language in Namibia's policy documents is rather gender neutral. While this might appear to ensure equal treatment across the board, some would argue that such gender neutrality could result in budgets being 'gender-blind', as the unique gaps that exist are essentially ignored. It is for this reason, that collecting said data – with insights on age, gender, etc – is key. Not only would this data be essential for the monitoring and evaluation stage of the budget cycle, but it would also be vital for the planning process, as this information would ensure enhanced targeting in effecting Namibia's developmental objectives.

For example, the Harambee Prosperity Plan states that "Infant and Maternal Mortality will be significantly reduced through the provision of essential drugs, deployment of community health workers and community midwives, introduction of a dedicated maternal/neonatal ambulance system and increased training in obstetrics and gynaecology."⁴⁸ In its 2017 MTEF budget vote, the Ministry of Health and Social Services highlights Maternal and Child Health as one of the main activities under its public health programme. In line with this activity, the MoHSS states that its key objective is the 'Implementation of the Road Map for Accelerating the Reduction of Maternal and Neonatal Morbidity and Mortality'. However, the exact amount allocated to this activity is not stated, although the overall amount for the public health budget (as well as the breakdown into Non-communicable and Communicable Diseases Prevention and Control and Environmental Health) is provided. The same can be said of the Developmental Social Welfare Programme, which includes activities related to the promotion of family wellbeing. Both these examples provide easy opportunities for gender analysis, given the topics stated, though it should be agreed that gender responsive budgeting should go beyond the obvious to fully track whether expenditures fall in line with development goals.

Even though Gender Based Violence remains a major concern in Namibia, its mentions in the MTEF documents for this year and last year are limited to the Ministry of Gender. However, given the need for cooperation with the Ministry of Safety and Security in tackling GBV, there is no doubt that there should be space within the MSS budget for improved policing in this regard. However, the MSS budget vote makes no mention of these efforts, and better GRB implementation in this regard would allow government

⁴⁶ Subbarao, K. (1998). "Namibia's Social Safety Net: Issues and Options for Reform". Policy Research Working Paper 1996. Washington, D.C.: World Bank, p.14

⁴⁷ Ibid, p.19

⁴⁸ Harambee Prosperity Plan, 2016

to provide a better picture of how it is responding to this national concern. The MTEF budget estimates note an allocation of N\$ 8,037,000 towards intensifying the National Gender Based Violence Campaign.

Several of the budget votes in the MTEF make mention of gender mainstreaming as part of their programme outcomes. Some even mention the implementation of GRB as a programme objective. On the whole, however, little attention is paid to gender in the budget, with only 15 of the 35 budget votes making some mention of a gender-related term, in the 2017 MTEF, and only 3 of the votes making such a mention in the 2018 MTEF. Only the MGECW highlights the need for sex-disaggregated data. It is important that the MGECW hold these institutions to account, and

develop monitoring tools that adequately assess the outcome of these initiatives, as no detail with respect to the amount that will be availed for these activities is provided.

The table below highlights all the mentions of terminology related to women and/or to gender mainstreaming (based on mentions of the following words: gender, men, women, girls, boys, maternal), in the 2017/18 to 2019/20 MTEF document. Note that the MGECW is not included in the table below. As noted earlier, the the 2018/19-2020/21 MTEF document is extremely thin on detail generally, but specifically with respect to gender. Mentions of these gendered terms are limited only to the MGECW (gender, women, girl, boy), the Ministry of Health (maternal), and the Ministry of Fisheries and Marine Resources (gender).

Mentions of gender-related terms per vote in the 2017/18-2019/20 MTEF

Vote #	Institution	Mentions of gender related terms
1	Office of the President	In listing 'inclusive health' as one of the high-level strategic activities/outputs, the OP notes 'Inclusive health means that all individuals can access health care irrespective of impairment, gender, age, colour, race, religion and socioeconomic status'
5	Ministry of Home Affairs	MHAI notes as a challenge under its Civil Registration programme that there is a "Lack of electronic links between the maternal register at the maternity wards and the e-NPRS to notify MHAI of new births occurring, and verify the mother's rightful identity, hence MHAI has little knowledge about unregistered births." It notes the expansion of the civil registration programme and the automation and integration of the NPRS as key activities in dealing with this and other challenges.
8	Ministry of Defence	One of the three programme objectives is 'To capacitate all service men and women in uniform and civilian employees with professional skills and knowledge to improve productivity.'
10	Ministry of Education, Arts and Culture	Highlights gender based violence as one of the challenges faced by the sector. Notes the mainstreaming of gender equality as one of its high-level strategic activities/outputs. In this regard, it states it will 'Enhance gender sensitization in communities at grassroots' level, school and tertiary education, and work place through seminars and workshops' as a main activity.
11	National Council	An expected output from the Office of the Chairperson is to 'Report on Rural Women Parliament with Male as partners tabled.'
13	Ministry of Health and Social Services	As an activity under its family welfare programme, MoHSS states it will "Strengthen the role and responsibilities of MOHSS in gender based violence with regard to victims and perpetrators to reduce the number of repeated cases of domestic violence."
16	Ministry of Justice	Under its Supervision and Support Services Programme, the Ministry states that one of its objectives is to "To ensure proper financial management and facilitate gender mainstreaming, capacity building and equitable distribution and effective utilization of resources."
18	Ministry of Environment and Tourism	In summarizing the current vote situation, MET notes 'Reduced impact of the climate change on vulnerable children and women' as an expected outcome.
20	Ministry of Agriculture, Water and Forestry	Mentions number of women employed in the construction of a 2011km firebreak in fire-prone areas (70 women and 861 men). MAWF also highlights gender mainstreaming as an expected output under its coordination and support services programmes.
21	Office of the Judiciary	In highlighting its ICT needs, the office of the Judiciary states that "Court facilities countrywide are often required to cater for vulnerable victims and/or witnesses and are therefore in dire need of technologies to protect the concerned that often appear in cases related to gender based violence. To this end, separate facilities with end to end audio and visual capabilities are required."
22	Ministry of Fisheries and Marine Resources	In contributing to the HPP pillar on economic advancement, the MFMR states that it is keen to enhance the participation of youth, women, disabled and disadvantaged persons in the sector through enabling criteria in the allocation of quotas. Under its policy and economic advice programme, the ministry also lists gender responsive budgeting as a main activity. No detail is provided in this regard though.

27	Ministry of Sport, Youth and National Service	<p>In its Youth Development programme, 'Gender' is stated as one of the 11 main activities. In this line, the ministry states, "This activity aims at attaining and sustaining gender development amongst the youth and includes educating young on gender issues so that they are empowered and rise as contributors to the wellbeing of societies and cultures in which they live."</p> <p>Outputs expected under this programme include "Gender development sustained and economic empowerment fostered; Violence against woman eradicated; and Gender and reproductive health nurtured"</p> <p>In the Ministry's Supervision and Support Services programme, under employee wellness, it also stipulates the development of gender policies and procedures.</p>
28	Electoral Commission of Namibia	<p>Under its Supervision, Coordination and Support Services main activity, the ECN states that it aims to "enhance gender mainstreaming in institutional activities," and notes as a strategic objective, that "Gender and Social Inclusion at all levels of election management is ensured."</p>
32	Ministry of Higher Education, Training and Innovation	<p>Highlights 'National Women in Science Programme' as one of its programme activities in promoting and creating awareness of science, technology and innovation for industrialisation</p>
35	Office of the Attorney General	<p>Under its Coordination and Support Programme, one of the main activities noted is 'To ensure proper financial management and facilitate gender mainstreaming, capacity building, equitable distribution and effective utilization of resources.'</p>

Ministry of Finance, Medium Term Expenditure Framework 2017/18 – 2019/20

Of course, the absence of the mention of a gender-related term does not necessarily equate to the absence of a gender perspective or impact, given the high degree of gender neutrality in Namibia's budget and in many of its policy documents. That said, as noted earlier, it is important that this neutrality does not

result in gender-blindness. Both the Ministry of Finance and the MGECW need to do more to ensure that the various votes adequately implement GRB, as a means to providing broader insights on how the national budget responds to national needs between different genders, age groups, localities, etc.

Case Study: Rwanda⁴⁹

Rwanda has become famous for its efforts to empower women, mostly due to the fact that the share of women in Parliament is the highest in the world - most recently, 64 percent.

This is closely linked to the constitution, which requires that women occupy at least 30 percent of all decision-making positions.

Rwanda first attempted gender budgeting in 2002, when the government - led by the Ministry of Gender and Family Promotion and the Ministry of Finance - incorporated gender statements into programme budgets. However, this attempt did not take off. According to the government, the marginal position played by the finance Ministry and an over-reliance on outside help condemned it to failure.

In 2008, the Rwandan government tried again, with the Ministry of Finance taking the lead. This programme formed part of a wider overhaul aiming to move Rwanda's budget from an "accounting exercise" to program budgeting." In the first stage, planning and budgeting officers were sensitized, and the government collected national sex-disaggregated data. The government also piloted the programme in four sectors (health, education, agriculture and infrastructure), to show that gender matters "beyond the social sector."

In the second phase, from 2009, the government worked on monitoring and evaluation, collecting data, and developed indicators that would show progress in each sector. The addendum to the 2010/2011 budget asks agencies to:

- select output by sub-program, and describe the problem, focusing on gender-oriented aspects, if they were present;
- identify which outputs need to be achieved to address gender- or women-related needs, taken from the medium-term expenditure framework structure;
- identify which activities the ministry and agencies would need to carry out to achieve the identified output;
- specify indicators to measure each output, and where available, in terms of sexdisaggregated data; and
- indicate the allocated budget for the sub-program and where applicable the budget for the gender-oriented activities

Budget statements became mandatory for all ministries from 2011/12, and a 2013 law formally enshrined gender budgeting in the budget process. A Gender Monitoring Office measures the extent of gender budgeting compliance. Its 2013/14 report notes that many Ministries failed to offer a proper situation analysis "backed by sex-disaggregated data," while few statements properly drew a link between the analysis to "activities, outputs, and indicators."

Still, while there are shortcomings, gender budgeting efforts have had an effect. One study found that "the Ministry of Agriculture spent almost one-third of its budget on gender-targeted outputs" in 2010/11, much of it on schooling female farmers. Other programmes sought to improve the provision of sanitation in school, train parents and teachers to promote girls' participation in science, increase maternity services, and mitigating malaria among expectant women.

The IMF notes that it probably helped that the gender budgeting process was adapted to the local budgeting process, and that Ministries had some flexibility in identifying key issues to address. Finally, the oversight provided by the Gender Monitoring Office "is often lacking in gender budgeting initiatives." In short, the IMF paper notes, "Rwanda shows that it is possible to embed gender budgeting into the normal budgetary processes of a national government and subnational governments to address identified gender gaps and girls' and women's needs."

⁴⁹ Adapted from Stotsky, Janet G., Lisa Kolovick, and Suhaib Kabbhaji: "Sub-Saharan Africa: A Survey of Gender Budgeting Efforts." IMF Working Paper 16/152. July 2016. <https://www.imf.org/external/pubs/ft/wp/2016/wp16152.pdf>

Q&A with the MGECW

IPPR posed a number of questions to the Permanent Secretary at the Ministry of Gender Equality and Child Welfare, Ms. Wilhencia Uiras, with the objective of acquiring a better understanding of the successes the Ministry has achieved with respect to GRB, as well as the challenges that the Ministry faces in fully implementing GRB.

1. Why is Gender Responsive Budgeting important?

The journey to gender equality is both complicated and winding such that moving towards that dream can only be possible through a combined effort. Gender-responsive budgeting (GRB) is essentially about mainstreaming a gender perspective in our planning and budgeting process.

GRB contributes to optimal utilisation of the country's human resources by promoting women's participation and contribution to social and economic development alongside men.

It promotes better utilisation of the country's financial resources by matching budgets to plans, priority programmes and projects while ensuring that the needs of women and men, girls and boys are given due attention.

GRB helps governments to improve on setting priorities; planning, implementation, monitoring and evaluation as well as in conducting gender impact assessments. This process is intended to improve targeting of our scarce national resources within the context of particular mandates of O/M/As in order to address the needs of women and girls, men and boys equally and contributes to the acceleration of efforts to achieve gender equality. GRB could assist in income redistribution and reduction of poverty.

2. NDP5 highlights the strengthening of Gender Responsive Budgeting and Planning as an important gender equality strategy. Please describe your Ministry's efforts to ensure that GRB is implemented across government.

To support GRB in Namibia requires integration of gender into the country's budgeting process. Thus the MGECW developed and published Gender Responsive Budgeting Guideline for use by all O/M/As to implement GRB across all government votes. 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.

In 2014, a landmark Cabinet Decision No. 2nd/11.03.14/007 approved the implementation of GRB by all O/M/As.

The GRB guideline requires the Ministry of Finance to issue a gender responsive Budget Call Circular yearly in order to direct all O/M/As to adhere to Cabinet Directive.

The role of MGECW is to assess the level of GRB implemen-

tation by conducting a gender responsive budget analysis of O/M/As and to carry out training on GRB. To date ten (10) O/M/As budgets of 2015/16 and 2016/17 have been analyzed from a gender perspective and these are: Ministries of Education, Arts and Culture; Higher Education, Training and Innovation; Defence; Health and Social Services; Safety and Security; Works and Transport; Finance; Industrialization, Trade and SME Development; Agriculture, Water and Forestry; and the Ministry of Land Reform which put together account for more than 70% of the total budget allocation. This assessment revealed that nine out of ten O/M/As were implementing GRB in some way. However, progress is uneven and still requires significant work.

3. Under its Ministerial Targets in the MTEF, the MGECW's Target 14 states that "By the end of 2019/2020, 25 out of 35 Votes implement Gender Responsive Budget guidelines". What is the current progress in this regard? How many ministries have implemented GRB? And what challenges currently exist in ensuring that all O/M/As implement GRB? How does the MGECW monitor/track GRB efforts of the government O/M/As?

(a) What is the current progress in this regard?

The MGECW continues to look into budgetary and taxation policies to see if they have assumed neutrality of impact across men and women through GRB analysis. Since the endorsement by Cabinet of GRB initiative ten O/M/As' budgets have been analyzed and 9 out of these ten had signs of GRB although not fully. These O/M/As had either in their MTEF or Annual Work plans (AWPs) explicitly or implicitly planned and allocated funds for the implementation of gender activities.

(b) How many ministries have implemented GRB?

Our baseline from the analysis conducted for 2015/16 and 2016/17 financial years is still 9 out of 35 votes which represents 28%. It must be noted here that GRB is a process and not an event and even the 9 O/M/As still have a long way to go to ensure that their laws, policies, programmes and budgets are gender responsive. The limited and or absence of the sector/ OMA gendered situation and the lack of capacity to do gender analysis hampers the implementation of GRB, and where data is available it is often not used for programming and budgeting. The MGECW is in a process to conduct gender analysis of all O/M/As Votes for the 2017/18 and 2018/19 financial years.

(c) And what challenges currently exist in ensuring that all O/M/As implement GRB?

GRB requires both technical know-how and political will. However, there is political will for GRB implementation in Namibia. Other challenges bordering on capacity include limited or absence of adequate customized tools for application across O/M/As; lack of monitoring and oversight tools and uneven understanding and appreciation of GRB within O/M/As, lack of consistency in adhering to compliance to GRB guidelines; limited gender

statistics in most sectors. Limited in country GRB capacity coupled with exorbitant cost related to acquiring such skills outside the country.

(d) How does the MGECW monitor/track GRB efforts of the government OMAs?

Since 2014/15 the MGECW conducts gender budget analysis of selected OMAs to determine the current situation using outside sourced expertise. MGECW is also in a process to develop GRB tracking tools for use by parliament in its oversight role, ministries of Finance, Gender Equality and Economic Planning.

4. An important component for GRB is the availability of sex-disaggregated data. How are government's OMAs doing in this regard? How should this be enhanced?

(a) The MGECW is working with stakeholders towards improving the availability and use of gender statistics to inform policy, programmes and budgets. Such statistics are needed to:

- a. Provide evidence and unbiased basis for policies and measures, programmes and budgets;
- b. Monitor and evaluate policies and measures with respect to gender dimension.
- c. Raise consciousness, persuade policymakers and promote changes;

The Africa Gender and Development Index (AGDI) is another initiative that government through MGECW with support of the UN Economic for Africa (UNECA) has implemented to help create status of women and girls in relation to men and boys across key areas of social, economy and politics.

5. Apart from GRB, what are the most important initiatives currently being undertaken by MGECW to economically empower women?

Government through various OMAs gives support either in form of equipment, financial and skills development to community related income generating activities including women. Such support as given under the MGECW targets about 70% women. In addition, in order to ensure that all economic sectors systematically respond to the economic empowerment for women, MGECW is in a process to mobilize these sectors by developing a national economic empowerment framework for women.

6. In the MTEF, the MGECW highlights 4 areas/targets related to GRB (as listed below). Could you kindly provide a short summary of the efforts, plans being made by MGECW in each of these areas (please feel free to also highlight challenges and successes)?

- a. Carry out annual GRB Analysis for OMAs and monitor implementation.
- b. Organize stakeholder engagement events (GAC, NGPTF, MOF, Sectors, Development partners, relevant parliamentary standing committee) on Gender Responsive Budgeting.

- c. Updating, Printing and Dissemination of GRB Guidelines and Training Materials.
- d. GRB Training and Skills Development for MGECW and O/M/As.

As indicated earlier, GRB is a process with a long term goal aiming to achieve national planning, budgeting and implementation and monitoring practices that promote gender equality and empowerment of women at all levels, including the women in rural areas who lag behind in benefitting from national economic growth. To achieve the above listed and more the endeavors to carry out the following:

- Further strengthen technical capacity in the MGECW by building on the already existing competencies to support and scale-up GRB across all the votes and O/M/As including for State Owned Enterprises (SOEs).
- Mobilize Ministry of Finance from the highest political (minister –to minister) and technical levels (permanent secretary-to-permanent secretary), to play a pivotal co-leadership role along with the MGECW as well as ensure technical support so that GRB is mainstreamed throughout the budgeting cycle.
- Strengthen the oversight role of parliament in GRB by in addition to the support that has been provided to a Committee of the National Council; provide training to the national assembly and deploy necessary tools (such as simplified checklists) for parliament to perform their crucial oversight function.
- Continue to develop GRB tools to ensure functioning systems such as finalizing the GRB checklists and the roadmap through a consultative process with all O/M/As that was done to a limited extent in the MGECW during this ending assignment.
- Compile a comprehensive GRB case study for Namibia articulating the origin, lessons, experiences, successes and challenges from commencement in 1998 to date.
- Organizing high-level GRB advocacy events such as a National GRB Convention for all government O/M/As from the national and local levels to learn and share experiences as well as collectively chart a way forward for GRB in the country. The event could also draw lessons and experiences from other countries.
- Link GRB to key government priorities such as poverty eradication and ensure that relevant Clusters in the National Gender Coordination Mechanism are technically equipped to utilize these skills in accelerating poverty eradication.

Recommendations

In SADC's 2014 GRB Guidelines for its member states, it provided an analysis of Namibia's progress with respect to GRB, which largely remains relevant today. It noted that "government budgeting does not integrate gender" adequately; and stated that "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."

The following is an extract of SADC's analysis and recommendations for Namibia in this regard:

Based on (the) Namibian experience with GRB and a range of consultations ..., 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 MGEWC'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.

SADC Guidelines on Gender Responsive Budgeting, 2014.

The above recommendations remain relevant in this briefing paper. And in addition to the above, the IPPR recommends the following:

- **The Ministry of finance needs to take the lead.** In Rwanda, the first attempt at gender budgeting faltered partly because the Ministry of Finance did not play a central role. Experience shows that other ministries will only start paying attention once they know this will affect the funds they receive.
- **Set up an office to monitor compliance.** An IMF review of gender budgeting initiatives positively praised the Rwandan Gender Monitoring Office, and a local counterpart should at the very least be considered. It will be important not just to review the extent of compliance, but also the quality and effects of gender budgeting, as well as the needs going forward.
- **Build the capacity to do it right.** Gender budgeting is not simple, and asking international experts for technical expertise is not a sustainable strategy. A 2013 review of South Africa's gender-budgeting efforts emphasized the importance of sex-disaggregated data, and "proposed that government provide gender units with adequate resources, technical skills and knowledge ... [and] train economists in applying gender analysis" (27).
- **Enshrine gender budgeting in laws and regulations.** In South Africa, the first wave of gender budgeting petered out once the officials who had pushed for it departed from the Ministry of Finance and Parliament (25). Initiatives this important should be preserved through rules rather than being left to the whims of officials.
- **Ensure that budgets are informed by data and research.** It is difficult to plan, implement and monitor gendered impacts in the absence of sex-disaggregated data. The NDP5 has highlighted this as a priority, and the MGEWC, the NPC, the Ministry of Finance and government at large need to do better to ensure the collection of adequate data across the board to better inform outcomes.
- **Provide a big picture perspective to gender budgeting.** As noted earlier, there appears to be little appreciation for the benefits of GRB across ministries, with most seemingly relegating this responsibility to the MGEWC. To gain better buy-in from all government offices represented in the national budget, it would be critical that the MoF and MGEWC do more to sensitize other government institutions about the broad benefits of GRB, and the potential it creates to more thoroughly assess impacts across the board.
- **Civil society groups should monitor impacts and get involved in the process.** Civil society organisations have the potential to provide strong inputs in the budget process to ensure that the national budget incorporates a gender perspective. This can be done by earmarking priority areas for improved budgeting and impact, monitoring government's implementation of the budget, and providing inputs at the various point in the budget that allow for public participation. In this regard, as noted by the SADC Guidelines, researchers can also can "carry out post-budget impact analysis or prepare pre-budget scenarios by applying different tools of

gender responsive budgeting,” and use these findings for lobbying and advocacy (SADC, 2014).

- **Media reporting should dig deeper to assess gendered impacts.** Media institutions should undergo gender bias training for their staff to ensure that their reporting is more sensitive to gender issues. Further, reporters should dig deeper in providing analysis on how the issues on which they are reporting might impact women and men, and girls and boys. Finally, in reporting on the budget, media should look to how gender features in the national budget.

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About Democracy Report

Democracy Report is a project of the IPPR which analyses and disseminates information relating to the legislative agenda of Namibia's Parliament. The project aims to promote public participation in debates concerning the work of Parliament by publishing regular analyses of legislation and other issues before the National Assembly and the National Council. Democracy Report is funded by the Embassy of Finland.

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The Institute for Public Policy Research (IPPR) is a not-for-profit organisation with a mission to deliver independent, analytical, critical yet constructive research on social, political and economic issues that affect development in Namibia. The IPPR was established in the belief that development is best promoted through free and critical debate informed by quality research.



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