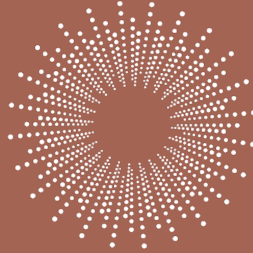


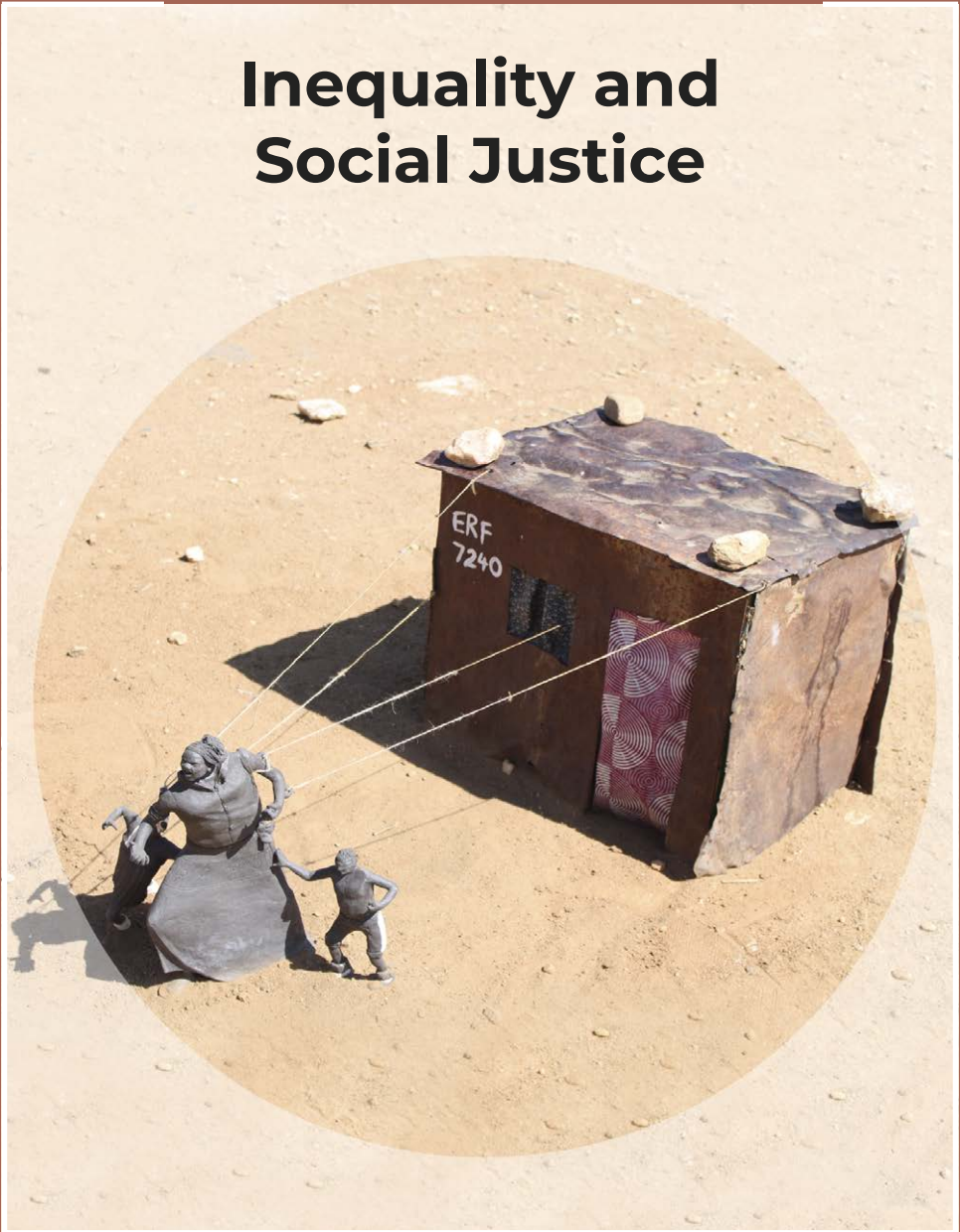
Volume 2

November 2022



Namibian  
Journal  
of Social  
Justice

# Inequality and Social Justice



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**FRIEDRICH  
EBERT**   
**STIFTUNG**  
Namibia Office

## Acronyms and Initialisms

AMCU	Association of Mineworkers and Construction Union
BEPS	base-erosion profit shifting
BIEN	Basic Income Earth Network
BIG	basic income grant
CCN	Council of Churches in Namibia
CEDAW	UN Convention on the Elimination of All Forms of Discrimination Against Women
CSOs	civil society organisations
DSD	Differences of Sexual Development
ELCN	Evangelical Lutheran Church in Namibia
ELCRN	Evangelical Lutheran Church in the Republic of Namibia
ESOP	Employee Share Ownership Plan
FMS	Finnish Missionary Society
GBV	gender-based violence
GDP	gross domestic product
GEWE	gender equality and women's empowerment
GRB	gender-responsive budgeting
GRN	Government of the Republic of Namibia
HDI	Human Development Index
HTA	Hai  om Traditional Authority
ICCPR	International Covenant on Civil and Political Rights
ICESCR	International Covenant on Economic, Social and Cultural Rights
ICT	information and communication technology
IFFs	illicit financial flows
ILO	International Labour Organisation
IMF	International Monetary Fund
IMR	International Mineral Resources
IOC	International Olympic Committee

LMS	London Missionary Society
MAWLR	Ministry of Agriculture, Water and Land Reform
MGEPEWSW	Ministry of Gender Equality, Poverty Eradication and Social Welfare
MGEPEWSW	Ministry of Gender Equality, Poverty Eradication and Social Welfare
MPI	Multidimensional Poverty Index
MPUCT	Madhya Pradesh Unconditional Cash Transfer
MTEF	Medium-Term Expenditure Framework
NLF	Namibia Labour Force
NNSCH	Namibian Senior Secondary Certificate Higher-level
NPC	National Planning Commission
NSA	Namibia Statistics Agency
NSSCH	Namibian Senior Secondary Certificate Higher
OECD	Organisation for Economic Cooperation and Development
PDS	Public Distribution System
PIT	personal income tax
RMS	Rhenish Missionary Society
SADC	Southern African Development Community
SEM	structural equation modelling
SEWA	Self-Employed Women's Association
TAA	Traditional Authorities Act (No. 25 of 2000)
TVUCT	Tribal Village Unconditional Cash Transfer
UCT	unconditional cash transfer
VAT	value added tax
WHO	World Health Organization
WMMS	Wesleyan Methodist Missionary Society
WSWB	willing-seller-willing-buyer



# Gender-responsive Budgeting, Gender Equality and the Empowerment of Women

*Lucy Edwards-Jauch*

## **Abstract:**

*Although Namibia has promulgated very progressive laws in support of gender equality and the empowerment of women, there is still a big gap between formal equality as provided for by the law and substantive equality. Substantive equality is demonstrated by key indicators like the incidence of multidimensional poverty; access to employment; ownership of productive assets; differences in incomes and wealth; access to social protection; levels of gender-based violence; sexual and reproductive health and rights; and the differential impacts of COVID-19. Budgets reflect governments' social, economic and political priorities and provide the fiscal means through which they can address such inequalities. The Namibian Government has expressed its commitment to gender responsive budgeting to narrow inequalities between men and women, and to address women's needs. This article reviews the central government's budgetary allocations towards gender equality and the empowerment of women between 2014 and 2021. It uses a mixed method approach that combines statistical data with qualitative interviews. A feminist*

*approach towards budgeting was used to track, analyse and assess how gender responsive budgets are. It found that although women are involved in the budget process, gender responsive budgeting has not been implemented by all organisations, ministries and agencies (OMAs) that benefit from central government fiscal allocations. There are many budgetary allocations that contribute towards gender equality and the empowerment of women, but they are not specifically tagged as such and are therefore difficult to discern. Where gender-specific allocations are made, they are often not sufficient to address the gender issues highlighted in the article or to overcome the gap between formal and substantive gender equality.*

**Key terms:** gender-responsive budgeting; gender equality; empowerment of women; budgetary processes; budgetary allocations

## **Introduction**

Gender-responsive budgeting (GRB) is not about creating separate women's budgets, but about ensuring that national

budgets reflect the government's stated commitment to gender equality. Gender should therefore be considered at all levels of the budgetary process, including collection and expenditure allocations (Elson, 2003). The Namibian Government expressed its commitment to GRB through cabinet decision No.2<sup>nd</sup>/11.03.14/007 (Republic of Namibia, 2019c). Despite this commitment, a review of the Namibian Medium-Term Expenditure Framework (MTEF), budget statements, and accountability reports from 2014 to 2021 shows that gender is not mainstreamed in budget votes. Most OMAs do not review gender issues in their sectors or assess if allocations reflect serious commitment to gender goals or the gender impacts of budgetary decisions. This article provides a short synopsis of gender issues in Namibia and then analyses central government's budgetary allocations between 2014 and 2021 towards gender-related issues, and assesses the extent to which the government's stated commitment to GRB is translated into practice through expenditure allocations and revenue generation that promote gender equality and women's empowerment (GEWE).

Although the Namibian Government has made expenditure allocations towards GEWE throughout the period under review, these allocations have at times been difficult to identify because they have not been coded in

accordance with their expected gender responsiveness or anticipated gender outcomes. International organisations like the UN provide technicist approaches that can improve policy and institutional frameworks for the implementation of GRB, but despite such technicist managerialism, political questions of allocative choices in the budgetary process remain, and these are not class, gender or ideologically neutral. To overcome some of the structural inequalities will require far-reaching measures, and the current austere fiscal policies are more likely to exacerbate inequalities and make greater demands on women's unpaid social and reproductive labour.

## **Methodology**

This article is based on mixed methods consisting of both quantitative and qualitative methodologies.

### *Review of Literature*

International and local literature on GRB was reviewed.

### *Secondary Analysis of Budget Information*

A secondary analysis was performed of all Namibian National Budget Statements (Republic of Namibia, 2015b; Republic of Namibia, 2018f; Republic of Namibia, 2019b; Republic of Namibia 2020b; Republic of

Namibia, 2021d); Medium Term Expenditure Frameworks (Republic of Namibia, 2015b; Republic of Namibia, 2018 f); Accountability Reports (Republic of Namibia, 2015a; Republic of Namibia, 2017; Republic of Namibia, 2018b; Republic of Namibia, 2019a; Republic of Namibia, 2020a; Republic of Namibia, 2021b); and Namibia's Fiscal Strategy (Republic of Namibia, 2018g). Statistical reports were subjected to gender analyses to ascertain the percentage of public expenditure allocated to gender-related programmes. Official statistics were also used to ascertain women's share of the public expenditure wage bill.

### *Primary Data Collection*

Key informant interviews were conducted with civil society organisations (CSOs) that represent women or work towards gender equality and the empowerment of women. Most were concerned about gender-based violence (GBV) and assessed budgetary allocation towards combatting GBV and the provision of services to the survivors of GBV. The assessments gauged CSOs' perceptions on the adequacy of budgetary allocations, the effectiveness of services, how services support equality, efficiency and transparency, and the impact of the services provided.

### *Limitations*

The most significant limitation on the research was the lack of gender-disaggregated data. Crucial aspects of GRB could not be calculated due to the absence of gender-disaggregated statistics. These include the effects of fiscal policy on women's reproductive labour due to the absence of time-use surveys. Women's share of public procurement, too, could not be calculated due to the same statistical deficiency. Apart from women's share of the public sector wage bill, no other gender-disaggregated beneficiary analyses could be conducted due to the lack of gender-disaggregated statistics and reporting.

### **Theoretical Framework**

This article applies a feminist lens to budgeting by using a GRB approach. GRB ensures that public revenue and expenditures address gender inequality (Elson, 2003). It should be preceded by a gender analysis in order to identify the gender gaps national budgets should address (European Institute for Gender Equality, 2019). The pioneering work on GRB done by Elson (2003, 2006) and Sharp and Elson (2012) still form the conceptual basis for analysing the gender responsiveness of national budgets. Sharp's classification system denotes different categories of gender-related expenditure, namely gender-specific allocations that specifically target women,

girls, boys or men; expenditure that promotes gender equality in the public service with regards to employment opportunities; and participation in budgetary decision-making. Elson’s analytical framework uses seven tools to assess GRB. These include gender-aware policy appraisals, beneficiary assessments, gender-disaggregated public expenditure incidence analysis, gender-disaggregated revenue incidence analysis, gender-disaggregated analysis of the impact of budgets on time-

use, gender-aware medium term macroeconomic policy frameworks, and gender-aware budget statements. This article uses a combination of these conceptual frameworks.

Initial conceptual frameworks by Elson (2003, 2006) and Sharp and Elson (2012) were further developed to facilitate practical application of GRB. These include the UN Coding System and Gender Equality Markers that allow for the classification of expenditures

**Table 1:** *UN Gender Equality Marker Codes for Budget Tracking*

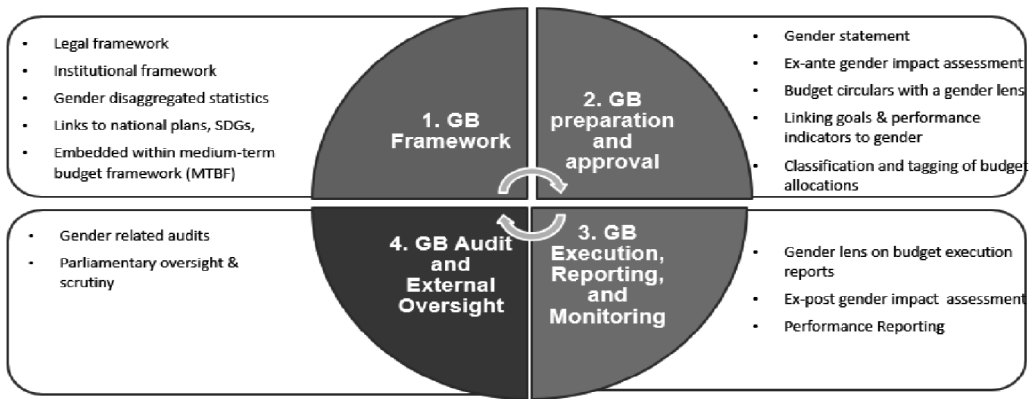
General Definition	Coding Abbreviation	Considerations
Not expected to contribute to gender equality/women’s empowerment	<b>GEM0</b>	There is no consideration of gender equality issues and there are no results relating to gender equality or women’s empowerment / rights
Contributes to gender equality/women’s empowerment in a <b>limited way</b>	<b>GEM1</b>	There is limited consideration of gender equality/women’s empowerment. For example, there may be a gender analysis or some collection/analysis of sex-disaggregated data, but no or limited gender equality results (minor to the overall objectives of the initiative).
Gender equality/women’s empowerment is a <b>significant objective</b>	<b>GEM2 or GEM2a</b>	These are usually considered gender equality ‘mainstreamed’ initiatives or initiatives that make a substantial contribution to gender equality/women’s empowerment. There is at least one high-level result related to gender equality placed at the outcome rather than output level. Criteria that must be met to be given this code can include: <ul style="list-style-type: none"> <li>• gender analysis has been done;</li> <li>• gender analysis has informed the results;</li> <li>• there are explicit high-level results that narrow gender inequalities or support the rights of women and girls.</li> </ul>
Gender equality/women’s empowerment is the <b>principal objective</b>	<b>GEM3 or GEM2b</b>	Gender equality objectives are the primary intended result(s) of the unit of analysis. Narrowing gender inequalities, transforming gender norms, or strengthening the empowerment of women and girls is the main reason the initiative is being undertaken. A key question is: would the activity have been undertaken without this gender equality objective?

Source: United Nations (2018)

according to their expected gender responsiveness and gender impacts (United Nations, 2018) (see Table 1) as well as the Holistic Approach to Gender Responsive Budgeting of the International Monetary Fund (IMF) (see Figure 1).

Through the use of these practical approaches, gender-related expenditures can become more transparent, as they assist in quantifying expenditures that support GEWE. The IMF holistic model illustrated in Figure 1 below sets out the legal, administrative, institutional and procedural prerequisites for GRB.

**Figure 1** IMF’s Holistic Approach to GRB



Source: International Monetary Fund (IMF) (2021)

## Synopsis of Key Gender Issues that Budgets Should Address

### Context

Gender inequality in Namibia is located within the triple challenge of poverty, inequality, and unemployment. Namibia has made significant legal and policy reforms to address GEWE. Most of these reforms attempt to address formal gender inequality, but not substantive inequalities which are reflected in the statistics on women’s

unemployment, productive asset ownership, and high levels of GBV. Inequalities are deeply rooted in the social, economic and cultural structures of the country that law reform alone cannot resolve. There is a need for far-reaching structural interventions that address the social and economic bases of inequality.

### Legal and Policy Reforms

Namibia has ratified a number of international instruments and

protocols aimed at GEWE. These include: the UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (United Nations, 2020b); the Beijing Declaration and Platform of Action; the UN Convention on the Rights of the Child; the UN Convention on the Rights of Persons with Disabilities; the Protocol to the African Charter on Human and People's Rights on the Rights of Women in Africa; the African Charter on the Rights and Welfare of the Child; the Protocol to the Convention Against Transnational Organised Crime to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children; the SADC Protocol on Gender and Development; and the ILO's Equal Remuneration Convention, 1951 (No. 100) (Republic of Namibia, 2014b; Legal Assistance Centre, 2017b).

To increase women's political representation in decision-making, Namibia passed the Local Authorities Act (23 of 1992) that provides for at least 30% women's representation on party lists at local government level. The Traditional Authorities Act (17 of 1995) calls for affirmative action in traditional leadership. Although there are no legislated mandatory quotas for representation at national level, there is 42% women's representation in the National Assembly. However, at 14%, women are grossly underrepresented in the National Council (Republic

of Namibia, 2021c). At the local government level, women constitute 48% of elected representatives. Civil society organisations have lobbied for an amendment to the Electoral Act (5 of 2014) to secure mandatory 50:50 zebra party list provisions, but the recommendation was rejected (Legal Assistance Centre, 2017a).

Legislation in Namibia aimed at improving women's levels of employment, income, livelihoods and living conditions includes:

- Nature Conservation Ordinance (4 of 1975)
- Social Security Act (34 of 1994)
- Co-operatives Act (23 of 1996)
- Agricultural (Commercial) Land Reform Act (6 of 1996)
- Affirmative Action (Employment) Act (29 of 1998)
- Communal Land Reform Act (5 of 2002)
- Labour Act (11 of 2007)
- Flexible Land Tenure Act (4 of 2012)
- Public Procurement Act (15 of 2015)
- Business Intellectual Property Authority Act (8 of 2016)
- Namibia Industrial Development Agency Act (16 of 2016)
- Access to Biological and Genetic Resources and Associated Traditional Knowledge Act (2 of 2017)

- Nature Conservation Amendment Act (3 of 2017)
- Microlending Act (7 of 2018)
- Public Enterprises Governance Act 2019 (1 of 2019)

Other policies and programmes that promote employment, entrepreneurship and income generation include:

- Harambee Prosperity Plan
- National Development Plan 5
- Namibia Decent Work Country Programme 2019 to 2023
- National Gender Policy and Plan of Action
- National Women Economic Empowerment Framework
- Namibia Co-operative Policy
- Namibia Agriculture Policy
- National Land Policy
- Credit Guarantee Scheme
- Affirmative Action Loan Scheme
- Green Schemes
- Water Supply and Sanitation Policy
- National Rural Development Policy
- Namibian Youth Credit Scheme

*(Legal Assistance Centre, 2017b; United Nations Human Rights Council, 2021a, 2021b; Republic of Namibia, 2017, 2020d.).*

## **Structural Barriers to Gender Equality**

Legal measures provide a basis to claim certain entitlements, but they do not in themselves address the structural

bases of persistent inequalities that are steeped in deeply patriarchal, neo-liberal and neo-colonial economic and cultural systems. The structural barriers to gender equality are still immense. Female-headed households have a higher incidence of multidimensional poverty (46%) than male-headed households (41%) (Republic of Namibia, 2021a). Women have lower labour force participation rates (56.1%) than men (63.3%) (Republic of Namibia, 2018a), and they face higher levels of unemployment, particularly in the 15–24 age group. Furthermore, women make up 61.2% of all vulnerable workers. Many vulnerable workers are own account workers who perform unpaid family labour, mainly in the subsistence agricultural sector. A total of 57.7% of Namibian workers are in informal employment (men 54.1%; women 61.2%). There is also a gender wage gap of 14.2% (Republic of Namibia, 2018a). Women's care work is not accounted for and is rendered invisible in the National Accounts. Wage disparities and gender income gaps result in women having less access to disposable income and savings. They also have less access to social security because more women are employed in the informal economy or are unemployed. To such women, social protection coverage is either non-existent or low. Only 24.8% of women with new-born babies receive maternity benefits (United Nations Women, 2021).

The socioeconomic impact of COVID-19 increased women's vulnerability to pre-existing inequalities, and this exacerbated impacts on their lives and livelihoods.

Women own fewer productive assets than men. Women own only 23% of commercial farmland and 28% of communal land rights (Republic of Namibia, 2018c). Fewer women get land for resettlement than men, and resettled women are disadvantaged in post-resettlement support (Legal Assistance Centre, 2017a). While gender balance is one of the resettlement selection criteria, women face impediments to obtaining land. Female workers in the commercial agriculture sector lack tenure security and they can be evicted at will (Edwards-Jauch, 2018).

The socio-economic impact of COVID-19 increased women's vulnerability to pre-existing inequalities and exacerbated their impact on the lives and livelihoods of women and adolescent girls. Women have less access to disposable income and savings because of wage disparities and gender income gaps. They also have less access to social security. Consequently, they are less able to absorb pandemic-related economic shocks (United Nations, 2020a). In addition, women are more affected by pandemic-related job and income losses because they are over-represented in the worst-hit economic sectors like

tourism, food and beverages, retail, and the informal economy. They also constitute the majority in high-risk sectors such as health care (ILO, 2021). Women's unpaid care work increased during the COVID-19 pandemic as they had to care for out-of-school children during lockdowns. Moreover, their care burden for the sick increased when health resources were diverted to the COVID-19 response and when hospital services were overwhelmed. The Namibian Government responded to income losses with income support measures like the Emergency Income Grant and employee salary protection programmes. No gender markers were developed for these support measures. GBV increased during the COVID-19 pandemic period as some women were trapped in homes with their abusers, and support services were not available (United Nations, 2020a). The Windhoek City Police reported an increase in calls to report GBV cases in April 2020 (Amnesty International, 2021).

Women's sexual and reproductive health is challenged by disproportionately high levels of new HIV infections amongst young women, teenage pregnancies, and complications resulting from unsafe abortions. About 26% of teenage girls start childbearing by the age of 18, and 33.3% by 19 years. Teenage pregnancies act as an impediment to girls realising their full potential and



are often associated with dropping out from school and low wages in adulthood. This can lead to a cycle of female poverty and undermines GEWE (Republic of Namibia, 2018d). The restrictive Abortion and Sterilisation Act (2 of 1975) is a threat to maternal health as many are forced into unsafe and illegal abortions. Namibia does not explicitly ban sex work, but other laws, for example the Combating of Immoral Practices Act (21 of 1980), are used against sex workers, who have no legal protection against abuse. In general, Namibia takes a heteronormative approach to gender, and LGBTIQ+ persons are invisible with regard to the law. The Births, Marriages and Deaths Registration Act (81 of 1963) provides for alteration of the sex of a person in the birth register, and this can be applied in cases of gender conversion. There is, however, no specific constitutional protection for sexual orientation or the legal recognition of same-sex unions, nor does the law protect the rights of LBGTIQ+ persons (Legal Assistance Centre, 2017a).

Women and children face extremely high levels of sexual and gender-based violence. Some forms of violence, like sexual harassment, are so normalised, that they almost appear natural (Edwards-Jauch & Namupala, 2017). In addition, certain harmful gender norms and practices create violent and traumatic experiences for women (Edwards-Jauch, 2016). In Namibia,

33% of women aged 15–49 experience some form of GBV, and 28% of women and 25% of men between the ages of 15 and 49 felt that physical violence was justified as a disciplinary tactic (Herestofa, 2021).

To address GBV, the government has passed the following:

- Combating of Rape Act (8 of 2000)
- Combating of Domestic Violence Act (4 of 2003)
- Criminal Procedure Amendment Act (24 of 2003)
- Witness Protection Act (11 of 2017)
- Combatting the Trafficking of Persons Act (1 of 2018)

*(United Nations Human Rights Council, 2021a, 2021b; Legal Assistance Centre, 2017a Republic of Namibia, 2020d).*

The Namibian Gender-Based Violence Action Plan (2019–2023) prioritises care and support to survivors, and training to service providers and shelters (Republic of Namibia, 2020c).

## **Analysis of the Budget**

### *Gender Responsiveness of Fiscal Policy*

During the period under review, the government continued with its fiscal consolidation policy framework, which is code for austerity and fiscal constraint. The MTEF seeks to align expenditure more closely with revenue,

and reduce growth in public debt and the budget deficit. From a gender perspective, fiscal consolidation is normally associated with austerity measures, and international case studies have shown that spending cuts could have negative effects on women and girls. Spending cuts in care services result in women making up the shortfall, and this increases their unpaid care work and time-poverty and places pressure on their health. A reduction in food subsidies and increases in user-fee charges can also place further pressure on their health, as they struggle to cope with reduced incomes and price increases.

Public sector wage freezes and retrenchments may affect women disproportionately as the public sector is often where women can obtain good quality jobs due to employment equity provisions (Gender and Development Network, 2018). Namibia's fiscal consolidation has resulted in contained public expenditure, but so far there have not been massive public sector retrenchments. The effects of fiscal consolidation on women's time-use cannot be verified as Namibia does not conduct time-use surveys.

With increased public sector debt, there is the danger that increased debt servicing expenditure may crowd out social allocations, which would in turn, have negative effects on women and

girls. In Namibia, the Social Allocation Ratio has remained between 47.6% and 49.0% of the total non-statutory budget during the period under review, and the government has identified the eradication of poverty, improved social welfare, reduced income inequality, shared prosperity, and the delivery of timely, reliable and affordable public services as key priority areas for the budget and the MTEF (Republic of Namibia, 2015b; Republic of Namibia, 2018f).

In all MTEFs there is a commitment towards a general reduction in inequality, but no specific mention is made of gender inequality, nor is gender mainstreamed throughout budget statements. Gender is mainly restricted to Budget Vote 36 (formerly Vote 12), which is the budget vote of the Ministry of Gender Equality, Poverty Eradication and Social Welfare (MGEPEWSW). Budget statements and MTEFs lack gender analysis, gender-equality targets, and gender-sensitive outputs, activities and indicators, and do not assess how budgets impact on gender equality (Republic of Namibia, 2015b, 2018g, 2020b, 2021d).

### *Women's Participation in the Budget Process*

To ensure that women's interests are advanced in the budgeting process, women's organisations and

organisations that pursue gender equality and women's interests should participate in all stages of budgetary processes. Articles 7(a) and (b)<sup>3</sup> of CEDAW provide for women's participation in the formulation of government policy and its implementation, and for them to hold public office, perform all public functions, and participate in nongovernmental organisations and associations which address the state's public and political life (Elson, 2003).

In Namibia, women are involved in budget decision-making as they often occupy executive positions. They can make inputs in the legislative, judicial, executive and administrative decision-making on budgets as members of parliament, ministers, executive directors, directors, auditors, judicial officers and programme officers. In these various capacities they also participate in different stages of the budget cycle, including budget formulation, legislation, implementation, auditing and evaluation. Despite this, women's participation has not necessarily brought a gender perspective to the budgeting process. The lack of gender analysis, gender targets, gender indicators, gender-disaggregated reporting and a gender-disaggregated Public Expenditure Tracking mechanism for all sectors clearly shows that the mere participation of women in budget cycles does not guarantee gender-responsive budgeting.

In interviews, CSOs revealed that there is limited consultation with organisations that advocate for gender equality. The MGEPEWSW did hold some stakeholder consultations. One of the four organisations interviewed was consulted during and after the tabling of the national budget, and on the verification of approved budget votes.

### **Gender-related expenditure allocations**

#### *Allocations to the MGEPEWSW (Vote 12/36)*

The MGEPEWSW is the lead agency for the implementation of gender equality and women's empowerment measures. However, it is also responsible for other programmes that benefit women, men, boys and girls but are not gender-specific. In 2020, the Ministry of Poverty Eradication was dissolved and its functions were incorporated into what was then the Ministry of Gender Equality and Child Welfare. This led to a change in the budget vote. The expenditure allocations to the Ministry of Gender Equality and Child Welfare (Vote 12 in 2020) increased over the period under review driven mainly by increases in programme budget vote 12.2, which primarily covers childcare grants and grants to orphans and vulnerable children, as demonstrated in Table 3. In 2021, the name of the ministry changed to the Ministry of Gender Equality, Poverty Eradication

and Social Welfare (MGEPESW); MGEPEWSW jumped from 2.29% of total the Budget Vote changed to Vote 36. expenditure to 8.36% to incorporate Consequently, the allocations to the the poverty eradication function.

**Table 2** Allocation to Vote 12 Share of Total Budget (2015–2021)

Vote 12 of Total Expenditure			
Year	Vote 12	Total Expenditure	Vote 12 (% of Total Expenditure)
	Million N\$	Million N\$	
2015/16	766	62 008	1.24%
2016/17	895	57 875	1.55%
2017/18	1 229	62 033	1.98%
2018/19	1 201	57 964	2.07%
2019/20	1 363	59 633	2.29%
2020/21	5 361	64 097	8.36%

Source: Author – based on Republic of Namibia Accountability Reports 2015–2021

Up to 2020, the allocations to the Ministry of Gender Equality and Child Welfare were devoted to four programmes, as shown in Table 3, namely:

- Vote 12.1: Policy, Supervision and Support Services
- Vote 12.2: Care and Protection of Children
- Vote 12.3: Support Communities and Early Childhood Development
- Vote 12.4: Promotion of Gender Equality and the Empowerment of Women

**Table 3** Programme Breakdown of Allocation to MGECW (Vote 12/36)

Year	Vote12-01 million	Vote 12-01 (% of Vote 12) %	Vote12-02 million	Vote12-02 (% of Vote 12) %	Vote12-03 million	Vote 12-03 (% of Vote 12) %	Vote 12-04 million	Vote 12.04 (% of Vote 12) %
2015/16	85	11.10%	599	78.10%	66	8.62%	17	2.18%
2016/17	85	9.55%	734	82.05%	62	6.91%	13	1.49%
2017/18	101	8.24%	1,040	84.62%	72	5.88%	16	1.26%
2018/19	105	8.70%	1,037	86.35%	38	3.15%	22	1.80%
2019/20	120	8.83%	1,104	80.98%	113	8.25%	26	1.93%

Source: Author (based on Republic of Namibia Accountability Reports 2015–2021)

As allocations towards the Care and Protection programme (Vote 12.2) have increased, there have been concomitant decreases in allocations towards other programmes. With the exception of the 2019/20 budget, allocations towards Vote 12.3 (Support Communities and Early Childhood Development) have decreased. Vote 12.3 includes allocations towards Income Generating Projects, which mainly benefit women (70%). This

is somewhat paradoxical, for if these income generating projects are effective, they could increase women's income and decrease their reliance on transfers from the state. Over the period under review, the allocations towards Vote 12.4 (Promotion of Gender Equality and Empowerment of Women) received less than 0.05% of total expenditure, as indicated in Table 4 below.

**Table 4** *Share of Total Expenditure Towards Vote 12.4 (Promotion of Gender Equality and Empowerment of Women)*

Year	Vote 12-04	Percentage of Total Expenditure
	Million N\$	%
2015/16	16.69	0.03
2016/17	13.31	0.02
2017/18	15.52	0.03
2018/19	21.58	0.04
2019/20	26.37	0.04
2020/21	19.54	0.03

*Source: Author, based on Republic of Namibia Accountability Reports 2015–2021*

Gender-specific allocations are not limited to programme Vote 12/36. It is therefore not a complete indication of all gender-related allocations in the budgets. Allocations towards GBV are not reflected in Vote 12 because they fall under other budget votes. In addition, a number of gender-specific and mainstream allocations that benefit women are present across budget lines. They are difficult to identify because there is no gender coding system that

makes such expenditure visible. It is not clear if the Namibian Government has adopted any system to track gender-related expenditure, but from the Accountability Reports, there is no evidence that this is indeed the case. There are insufficient data to calculate all expenditures that contribute towards gender equality and the empowerment of women. The allocations are often not disaggregated within overarching programme budgets but are found

in the narratives of Accountability Reports. Below are examples of such expenditure during the FY2020/21. These were neither coded as gender-related allocations nor disaggregated in specific programmes votes.

**Vote No. 2:** The Office of the Prime Minister introduced the Gender-based Violence System that will allow Namibian GBV police officers and social workers to profile GBV cases, victims and alleged perpetrators. It will also improve the GBV response coordination and reporting, as well as relationships between stakeholders.

**Vote No. 6:** The Ministry of Safety and Security funds GBV protection units and the GBV Investigative Unit. Under Programme 01 (Combating of Crime) GBV outreach activities take place, including a school visits awareness campaign entitled “Keep Me Safe”. The Ministry has also committed itself to the implementation of the National Action Plan on the Women, Peace and Security Agenda (United Nations Security Council Resolution 1325) and seconded one senior female officer to the Ministry of International Relations and Cooperation for this purpose. Under Programme 04 (Forensic Science Services) the Ministry does DNA analysis for rape and murder cases, including femicide cases. Programme 07 (Rehabilitation and Re-integration) funds GBV programmes with convicted offenders, as well as

with female prisoners. The Ministry has also acquired a Sexual Violence Risk Assessment Tool to assess the risk of convicted sexual offenders reoffending.

**Vote No. 16:** The Ministry of Justice makes allocations for law reform towards the promotion of gender equality and the empowerment of women, Sexual and GBV Offences Courts, and GBV training programmes for judicial officers.

**Vote No. 13:** The Ministry of Health and Social Services has GBV-related activities under Programme 04 (Developmental Social Welfare). Under its Infrastructure Development Programme, it reported building a maternity ward at Rundu hospital and a maternity shelter in Katima Mulilo.

**Vote No. 14:** The Ministry of Labour, Industrial Relations and Employment Creation funds the Affirmative Action Monitoring programme. Although the statistics are not gender-disaggregated, women are amongst the designated groups who benefit from Affirmative Action measures.

**Vote No. 17:** The Ministry of Urban and Rural Development (MURD) subsidises social housing and although the statistics are not gender-disaggregated, women constitute the majority of members of the Shack Dwellers Federation of Namibia, which implements the Ministry’s

Build Together Programme. Under Programme 04 (Rural Development) it funds rural toilets and ventilated pit latrines. Although not gender-specific, access to sanitation reduces women’s exposure to GBV.

**Vote No. 37:** The Ministry of Agriculture, Water and Land Reform also funds sanitation facilities and water infrastructure like dams, canals, boreholes, pipelines and rehabilitated water points. Women bear the prime responsibility for the procurement of household water supplies, as well as for care work, where water is needed. Easy access to safe water sources reduces their care work burden.

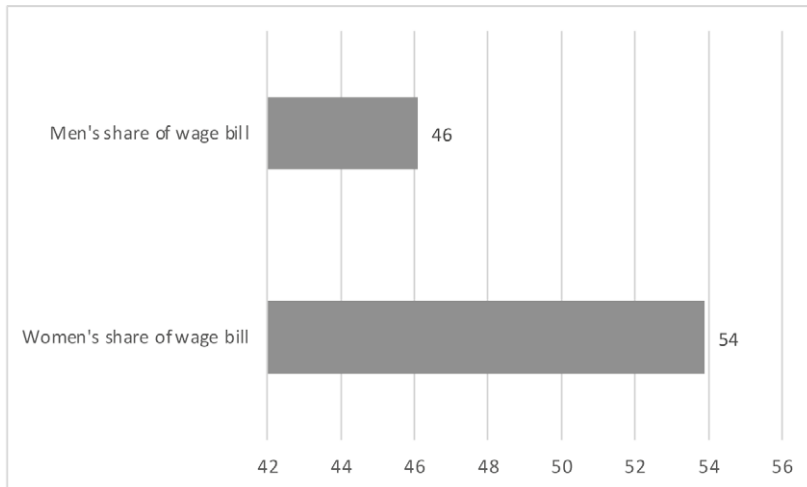
In the light of the above, there is a need for a budgeting and accounting

system that can effectively and transparently make all gender-related expenditure across budget votes and across programmes and activities within budget votes more visible and transparent.

*Women’s Share of the Public Sector Wage Bill*

Women benefit 9% more than men from the public sector wage bill. The statistics obtained were only for a few months in 2021. Due to staff turnover, statistics varied slightly from month to month and therefore the last available statistic for November 2021 was used. No year-on-year data were available and it is therefore not possible to make comparisons for the period under review.

**Figure 2** *Value of Women’s Share of Public Sector Employment*



Source: Author, based on data provided by the Office of the Prime Minister

### *Revenue Incidence*

The forms of revenue generation that impact most significantly on women are direct taxes in the form of personal income tax (PIT) and indirect taxes in the form of value added tax (VAT). These forms of revenue generation can have differential impacts on different groups of women. To a lesser extent, the government generates revenue from various fees, licences and user charges that cover, in full or part, the costs of the services provided. The World Bank (2017) has classified the Namibian taxation system as mildly progressive as the poorest 75% of the population accounts for approximately 20% of total direct and indirect taxes. The poorest 90% of the population accounts for about 40% of total tax collection, and the wealthiest 10%, for about 60%. The progressive element is mainly driven by PIT, where the poorest 90% of the population accounts for about 30% of all PIT collections and the richest 10% for about 70% (World Bank, 2017). Unfortunately, the World Bank report did not include a gender-disaggregated revenue incidence analysis.

**Personal Income Tax (PIT) Incidence:** Due to a lack of gender-disaggregated data, a precise PIT gender-disaggregated revenue incidence analysis could not be performed. However, rough estimates were derived from Namibia Labour Force (NLF) surveys and tax table data for 2014–2018. NLF data for

2020 were not available as the survey was not conducted in 2020. In general, PIT revenue incidence is fairly even between men and women. According to average wages published in the NLF survey reports the differences in the marginal personal income tax rates for men and women are between 0% and 9% percent.

**Value Added Tax (VAT):** Indirect taxes like VAT are generally regarded as regressive and potentially discriminatory if levied on essential items that take a greater share of the incomes of low-income households than that of high-income households. Where women are mainly responsible for the provision of such items, VAT can make these items unaffordable, and women may have to do more unpaid work like growing food or collecting wood instead of buying it. Excise duties (so-called “sin taxes”) may have a greater impact on men as they often consume more of the items on which excise duties are levied, like alcohol and tobacco products. Due to power disparities and women’s disadvantaged bargaining ability, less household income may be available for the purchasing of essential items as a result of increases in excise duties, and this may exacerbate pressures on women (UNIFEM, 2008).

Namibia has a zero VAT rating on essential items. A number of basic foods and services like transport



and electricity are also zero VAT rated. This promotes equality as female-headed households devote a large percentage of consumption to food and beverages. Zero VAT rated food items offer some relief to such households. In the rural areas, 64% of female-headed households' consumption is taken up by food and beverages. Khoekhoegowab-speaking households have the lowest annual average household consumption, with the highest proportion (73.6%) being spent on food and beverages (Republic of Namibia, 2016). A zero VAT rating on basic foodstuffs enhances equality but is not sufficient to ward off food insecurity. During October–November 2021, 26% of the population faced acute food insecurity and required urgent humanitarian food assistance; a further 35% were in stress (Integrated Food Security Phase Classification, 2021). Other fiscal measures are required to meet Sustainable Development Goal 2 of zero hunger, as the zero VAT rating on essential items clearly does not suffice. Another gender equality promoting measure announced by the Minister of Finance is the zero VAT rating for female sanitary products for the 2022/23 financial year. This is gender-specific and can reduce female school absenteeism as a result of period poverty.

**User fee charges:** User fee charges may have gender implications,

particularly when applied to basic services. As a result of women's gender roles, they are primarily responsible for caring functions. This includes procuring water and taking care of children, the sick and the elderly. School fees, while prohibited by law, are nonetheless levied by schools to supplement inadequate budgetary provisions by the state. Although the payment of school fees ought to be voluntary, in many instances, non-payment is used to deny learners' access (Amunyela & Miyanicwe, 2022). Parents are also compelled to buy stationery, office supplies, and cleaning materials because of inadequate educational budgets (Albertz, 2022). This could discriminate against children from poor or female-headed households, particularly those headed by elderly women who rely on state pensions and social grants.

User fees are charged for water use and at state medical facilities that mainly service the poor. User fees on water may have a disproportionate effect on women as they are primarily responsible for procuring household water supplies for cooking and cleaning. User fees on government health services may also affect women disproportionately as they are primarily responsible for the care of the sick.

Thus far the government's fiscal consolidation policy has focused on

curbing public expenditure. Not enough is being done to explore alternative avenues of revenue generation. One study showed that Namibia's tax revenue collection rate is below 25% of actual capacity, and econometric models show that actual tax capacity exceeds 30% of national income (Haarmann & Haarmann, 2020).

## **Beneficiary Assessments**

In understanding how beneficiaries of government services experience these services, qualitative key informant interviews were conducted with representatives of four CSOs that represent women or work towards gender equality and the empowerment of women. One key informant interview was held with an official of the MGEPESW. Most CSOs were concerned about GBV. The interviews covered the adequacy of budgetary allocations, the effectiveness of services, equality, efficiency, transparency and the impact of these services on beneficiaries.

### *Adequacy of the Budget*

Participants saw the biggest funding gap in the poorly funded GBV Action Plan. Due to the lack of operational budgets, some shelters for survivors/victims of GBV are not operational. Shelters lack operational budgets, human resources (for example social workers) and equipment. There is only

one shelter in each region. There is also a funding gap for male engagement on GBV. The GBV Action Plan (Republic of Namibia, 2020c) is a call to action for all ministries and it should therefore be in the budgets of all ministries. This is not the case. There is a need to invest in information and communication technology to assist with nationwide GBV campaigns. Other suggestions were that GBV be declared a state of emergency so that more funds can be accessed for it. Inadequate resources for tackling cyber misogyny and hate speech that fuel GBV, for compulsory counselling, a public sex offenders register and training on the use of rape kits, are further funding gaps identified by informants.

The inadequacy of budgets was corroborated by the Ministry of Safety and Security in its Accountability Report of 2020/21. The report cites a shortage of skilled personnel, financial constraints on acquiring reagents and consumables for the Genetics DNA Division, and the lack of scientists to process DNA analysis as challenges. This results in backlogs and ultimately delays justice for the survivors of GBV. The Ministry also cites high staff turnover, a shortage of advanced operational and modern security equipment due to insufficient budget allocations and a lack of resources for capacity building and training as further challenges.

### *Equality*

Due to funding gaps and population dispersion, access to justice is often denied to GBV survivors/victims in rural areas who cannot access services due to the distances to such services and prohibitive transport costs. They are further excluded from services when first responders, like the Namibian Police, are not able to investigate complaints or come to their assistance due to a lack of transport. Survivors then have to access traditional forms of justice. The 14-page application document that survivors of GBV have to complete to obtain protection orders is exclusionary, particularly to disadvantaged women with lower levels of literacy. It may also be difficult to find court clerks to assist them. In addition, protection orders take long to process. Some survivors are sexually abused while they are seeking services. In addition, first responders are often untrained and many fail to provide empathic services in line with Namibia's human rights ethos and GBV policy. In general, services are not victim/survivor-friendly. Human rights are also challenged by the sodomy law that supports homophobia and transphobia. There is a need to train police officers, educators, parents and students, as well as religious and cultural leaders, about gender inclusivity.

In its Accountability Report of 2020/21, the Ministry of Justice

confirms that their target for the finalisation of criminal cases in the lower courts was not achieved due to resource constraints. These constraints include the fact that facilities at magistrates' courts are not sufficient to respond to ever-increasing crime. There is a shortage of prosecutors at certain stations, and they are faced with frequent resignations by overloaded prosecutors.

### *Effectiveness of Services*

Despite overall high execution rates, a number of services are not in place. For example, police officers at times do not implement protection services. In addition, one stop service centres where survivors can access health care, legal services, social workers and police services are not always in place. Furthermore, witness protection procedures are seldom applied. Inside service provision institutions, there is a lack of support and sensitivity. Due to inadequate safe counselling spaces, confidentiality and privacy are not guaranteed as police officers may be present during survivors' counselling sessions with social workers. Rape survivors have to wait many hours for an authorised doctor to examine them. Safe on-demand abortion services are not available. There are backlogs in the provision of comprehensive sexuality education. There is a need to increase contraceptive coverage and free

sanitary hygiene services. Awareness raising and training about harmful practices should also be stepped up.

## Conclusions

Although the government has committed itself to GEWE, actual expenditure allocation to the lead agency which executes GEWE, namely MGEPEWS, remains less than 0.05% of total expenditure. Beneficiary assessments and MGEPEWS's own reports indicate that the allocations are inadequate. There are still big gaps in coverage for the Social Protection programme for all women. Unemployed women, most own-account workers, precarious workers and workers in informal employment, do not have access to benefits and social security, and there is no budgetary provision to overcome this gap. There are also no budgetary allocations to emerging gender justice issues related to women's particular vulnerabilities to climate change. Despite the widespread prevalence of GBV, allocations to GBV services remain inadequate, so much so that access to justice and services for survivors is threatened. It is clear that expenditure allocations to address social and economic inequalities remain inadequate. It is also clear that the government lacks the resources to implement the far-reaching structural measures needed to effect substantive equality, and to address women's

empowerment for poor, unemployed and vulnerable female workers in informal employment.

Prolonged fiscal consolidation and austerity measures could reverse social sector gains made since Namibia's independence and exacerbate the social inequalities and deficits stemming from Namibia's colonial past. The potential for greater revenue capacity should be investigated. The government should target revenue generation by instituting an independent tax commission with the requisite expertise that can conduct a comprehensive tax enquiry into revenue generation and recommend additional progressive revenue streams. Such an enquiry could also make recommendations on how to curb tax avoidance, tax evasion and illicit outflows, as well as wasteful and fruitless expenditure. The proposed tax commission should also make recommendations concerning widening the tax net and increasing efficiency in revenue collection.

During the period under review, the government continued with its fiscal consolidation policy framework, and this is reflected in its MTEF. Fiscal consolidation is normally associated with austerity measures, and international case studies have shown that spending cuts have negative effects on women and girls. Such effects could not be calculated

for Namibia due to a lack of time-use surveys that account for women's social reproductive labour. Spending cuts in social services result in women making up the shortfall, and this increases their unpaid care work and time-poverty, thereby placing pressure on their health. Increases in user-fee charges also place further pressure on their health as they struggle to cope with reduced incomes and price increases. Public sector wage freezes and retrenchments may affect women disproportionately as the public sector is often where women can obtain good quality jobs due to employment equity provisions.

Namibia's fiscal consolidation policy has not resulted in widespread retrenchments. Such retrenchments would have had severe impacts on women's economic advancement, as women constitute the majority of civil servants, hold senior positions in the civil service and benefit more than men from the public sector wage bill. Namibia has effectively implemented public service wage freezes, and since 2018 there have not been any public sector wage increases. While the social expenditure ratio has remained consistent, it is inadequate to sufficiently cover all social services. Inadequacies in allocations in education and health services negatively affect poor women who must – directly or indirectly – carry additional costs for schooling and health care.

Women are involved in budget decision-making, but budget votes lack gender analysis, gender-disaggregated statistics, gender targets, gender indicators and gender-disaggregated reporting. There is also no gender-disaggregated Public Expenditure Tracking mechanism for all sectors, which clearly shows that the mere participation of women in budget cycles does not guarantee gender-responsive budgeting. This may be due to a lack of gender awareness. Interviews with CSOs revealed limited consultations with CSOs working in the gender space. The MGEPSW held some stakeholder consultations on budget allocations with stakeholders.

Namibia has not mainstreamed GRB. There may be a need to reform the Public Finance Act so that GRB becomes a legal imperative. There is no evidence that the Ministry of Finance or other OMAs use the UN Coding System of Gender Equality Markers to classify expenditure. There are expenditure allocations that benefit women, but are not easily tracked and are not visible because of a lack of a gender-sensitive Public Expenditure Tracking System. Accountability Reports do not provide gender-disaggregated incidence analyses.

With increased public sector debt, there is the danger that increased debt servicing expenditure may crowd out

social allocations, which in turn will have negative effects on women and girls. In Namibia, this has not so far been the case, as the social allocation ratio has remained between 47.6% and 49.0% of the total non-statutory budget during the period under review, and the government has identified the eradication of poverty, improved social welfare, reduced income inequality, and timely, reliable and affordable public services as key priority areas for the budget and the MTEF. The impact of austerity measures should be considered prior to the introduction of fiscal consolidation. Such measures should not have the effect of reversing Namibia's post-colonial gains.

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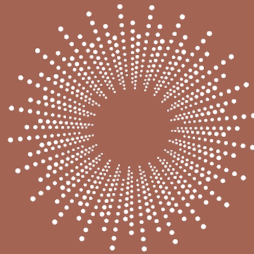
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