

**INTEGRATING GENDER-RESPONSIVE BUDGETING INTO PUBLIC  
EXPENDITURE FRAMEWORKS: A CASE STUDY OF BOTSWANA'S  
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**

BY

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## ABSTRACT

Gender-Responsive Budgeting (GRB) within public expenditure systems is a relatively recent development in Botswana. While the country has made formal commitments to achieve gender equality, particularly under Sustainable Development Goal 5, the extent of GRB's integration and its impact on inclusive fiscal outcomes remain unclear. This study investigated the extent to which GRB has been implemented within the Ministry of Finance in Botswana. The study focused on the Gender and Development (GAD) theoretical framework, which emphasises transforming institutions and power relations to eliminate systemic gender inequality. A qualitative research design was adopted, using a combination of structured questionnaires administered to 50 respondents and semi-structured interviews with 20 key informants from relevant departments within the Ministry. Thematic analysis of the data revealed that while there is growing recognition of gender equality within policy discourse, actual GRB implementation remains superficial. Challenges identified include the lack of gender-disaggregated data, limited technical expertise, weak policy enforcement mechanisms, and insufficient political commitment at the operational level. Furthermore, gender considerations are often treated as add-ons rather than integrated into the core budgeting process. Despite these challenges, the study also found promising opportunities—such as emerging donor support, the presence of gender focal points in some departments, and alignment with international frameworks—that can be leveraged to strengthen GRB in Botswana. The research recommended an integrated GRB framework, strategic reforms including institutional capacity building, the development of gender-sensitive indicators, the integration of GRB into legal frameworks, and the establishment of stronger political and administrative accountability mechanisms.

**Key Words:** Ministry of Finance; Gender; Gender-Responsive Budgeting; Gender Equality; Gender Inequality; Gender Equity; Gender Sensitivity; Public expenditure; Botswana;

## **Isizulu - I-abstract yeziqo ze-doctoral ka-Moatlhodi**

Ukwabiwa Kwezimali Ngokohlobo Lobulili (i-GRB) ngaphakathi kohlelo lokusetshenziswa emphakathini kuyintuthuko esanda kwenzeka e-Botswana. Ngesikhathi izwe lizibophezele ngokusemthethweni ukunqoba ukulingana ngokobulili, ikakhulukazi ngaphansi kwe-Sustainable Development Goal 5, ububanzi bokuxhumana kwe-GRB kanye nomthelela wayo kwimiphumela yezezimali abukacaci. Lolu cwaningo luphenye umthelela we-GRB obekiwe ngaphansi kukangqongqoshe wezezimali e-Botswana. Ucwangingo lugxile kuhlaka lwethiyori yobulili nokuthuthukiswa i-Gender and Development (i-GAD), egcizelela ukuguqulwa kwezikhungo kanye namandla okuphatha ukukhuculula uhlelo lokungalingani ngokobulili. Kusetshenziswe i-qualitative research kusetshenziswa inhlanganisela yemibuzo esatshalaliswe kubabambiqhaza abangu-50 kanye nezinkulamo mpendulwano ezihleliwe ezinezimpimpi eziseqhulwini ezingu-20 ezivela kwiminyango efanele ngaphakathi kwe-Ministry. I-Thematic analysis yedatha iveze ukuba ngenkathi ukunakwa kokulingana kobulili kukhula ngaphansi kwenqubomgomo, ukubekwa kwe-GRB kusayinto engakapheleli. Izingqinamba ezidaluliwe zibandakanya ukungasaphazeka kwe-data, ubuchule bobuchwepheshe obuncane, ukuntengantenga kokubekwa kwenqubomgomo, kanye nokungazibophezeli ngokwanele kwepolitiki emazingeni okusebenza. Ngaphezulu, ukubuyekeza kobulili buthatha njengokwengezwa kunokuhlanganyela kwinqubo yezezimali. Ngaphandle kwalezi zingqinamba, ucwangingo luphinde lwathola ukuthi kunamathuba athembisayo afana nokwesekwa okukhulayo kwabanikeli, ubukhona bamaphoyinti obulili asobala kweminye yeminyango, kanye nokuhambisana kwezinhlobo zamazwe — lokho kungasetshenziswa ukuqinisa i-GRB e-Botswana. Ucwangingo luqoke uhlaka lwe-GRB oluxubene, izinguquko zamasu ezihlanganisa ukwakhiwa kwamandla ezikhungo, ukuthuthukiswa kwezinkomba ezibheka ubulili, ukuhlanganiswa kwe-GRB kwizinhlelo zomthetho, kanye nokusungulwa kwezinhlelo eziqinile zokubophezela kwezepolitiki nezokuphatha.

**Amagama asemqoka:** Ukuphathwa kwezezimali; Ubulili; i-Gender-Responsive Budgeting; Ukulingana ngokobulili; Ukungalingani ngokobulili Gender; i-Gender Equity; ubucayi obuphathelene nobobulili; i-Public expenditure; i-Botswana

### **Setswana - Tshobokanyo ya ga Moatlhodi ya lekwalo la thuto la bongaka**

Tekanyetsokabo e e Tsibogelang Bong (GRB) mo dithulaganyong tsa ditirisomatlole tsa puso ke tlhabololo ya bošeng jaana mo Botswana. Le fa naga e dirile maitlamo a semmuso a go fitlhelela tekatekano ya bong, segolobogolo ka fa tlase ga Maikaelelo a Tlhabololo e e Tswelelang 5, selekanyo sa kopanyo ya GRB le segattha sa dipelo tsa matlole tse di akaretsang ga go ise go tlhologanyesege. Thutopatlisiso e e batlisisitse gore GRB e tsentswe tirisong go le kana kang mo Lefapheng la Matlole mo Botswana. Thutopatlisiso e ne e lebile letlhomeso la tiori la Bong le Tlhabololo (GAD), le le gatelelang go fetola ditheo le dikamano tsa maatla go fedisa botlhoka tekatekano ga bong jo bo rulagantsweng. Go ne ga amogelwa moralo wa patlisiso wa sekwalitatifi, go dirisiwa motswako wa dipampiri tsa dipotso tse di rulagantsweng tse di neng tsa neelwa baarabi ba le 50 le dipotsottherisano tse di rulagantsweng bontlhabongwe le batlhagisi ba botlhokwa ba le 20 go tswa kwa maphateng a a maleba mo Lefapheng. Tshekatsheko ya morero wa dinewa e senotse gore le fa go na le temogo e e golang ya tekatekano ya bong mo pholising ya puo, tiragatso ya nnete ya GRB e santse e le e e kwa godimo. Dikgwetlho tse di supilweng di akaretsa go tlhoka dinewa tse di kgaogantsweng go ya ka bong, boitseanape jo bo lekanyeditsweng jwa setegeniki, mekgwa e e bokoa ya tiragatso ya pholisi, le maikemisetso a a sa lekanang a sepolotiki mo maemong a tiro. Go feta moo, dintlha tsa bong gantsi di tsewa e le ditlaleletsi go na le go kopanngwa mo thulaganyong ya mmatota ya tekanyetsokabo. Le fa go na le dikgwetlho tse, patlisiso e ne gape ya fitlhela ditšhono tse di solofetsang — tse di jaaka tshegetso ya batlamedi ba ba tlhagelelang, go nna teng ga dintlha tse di tsepameng tsa bong mo mafapheng mangwe, le go tsamaisana le matlhomeso a boditšhabatšhaba — a a ka dirisiwang go nonotsha GRB mo Botswana. Patlisiso e tshitsintse letlhomeso le le kopantsweng la GRB, diphetogo tsa ditogamaano tse di akaretsang kago ya

bokgoni jwa ditheo, tihabololo ya ditshupo tse di tlhokomelang bong, go kopanngwa ga GRB mo matlhomesong a semolao, le go tlhongwa ga mekgwa e e nonofileng ya maikarabelo a sepolotiki le a tsamaiso.

**Mareo a dikônôkônô:** Lefapha la Matlole; Bong; Tekanyetsokabo e e Tsibogelang Bong; Tekatekano ya Bong; Go sa Lekalekane ga Bong; Tshiamo ya Bong; Bosisi jwa Bong; Tirisomatlole a setšhaba; Botswana

## DEDICATION

Sadly, this work is dedicated to my late father, Mr. Thomas Mbise Chilambampani. Thomas, you met your demise on 11 December 2023, after the approval of our research proposal, before you could see the completion of our thesis. The proposal, which you studied, edited, and proofread passionately and tirelessly—every line of it—again and again, until your last days. Rest with ease, Sir. It is done. We have done it again. I wrote a note for you just before the burial, which read: '*I fully understand the assignment you gave me and I will complete it.*' I have done my part; I have completed our assignment. Let us then (You and I) present to the world, **Dr. Tamapo Chilambampani - Moatlhodi.**

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## **ACRONYMS AND ABBREVIATIONS**

BWP - Botswana Pula

EU - European Union

AU – African Union

UNECA - United Nations Economic Commission for Africa

GAD - Gender and Development

GRB - Gender - Responsive Budgeting

GRBP - Gender-Responsive Budgeting and Planning

HIV - Human Immunodeficiency Virus

SDG - Sustainable Development Goal

UN - United Nations

UNICEF - United Nations International Children's Emergency Fund

NDP – National Development Policy

GDPEIA - Gender-Disaggregated Public Expenditure Incidence Analysis

GRPBMEAF - gender-responsive planning, budgeting, monitoring, evaluation, and auditing framework

DWYPD - Department for Women, Youth, and Persons with Disabilities

DPME - Department of Planning, Monitoring and Evaluation

WBI - Women's Budget Initiative

DPMS - Development Projects Monitoring Systems

INFF - Integrated National Financing Framework

DB - Development and Budget

CFO - Chief Financial Officer

PEFA - Public Expenditure and Financial Accountability

PFM - Public Financial Management

MoF – Ministry of Finance

MDAs – Ministries, Departments and Agencies

NGOs – Non-Government Organisations

GBV – Gender based Violence

# CHAPTER ONE

## GENERAL INTRODUCTION

### 1.1 INTRODUCTION

The proposed study assesses the implementation of Gender-Responsive Budgeting (GRB) as a crucial step in Botswana's efforts to achieve gender equality. Gender equality in Botswana remains an unfulfilled goal; the lack of a direct correlation between the government's commitment to gender equality and the actual state of gender equality is concerning (Botlhale, 2020). According to Bosnic (2015), GRB integrates gender equality across all levels of public budgeting processes, aiming to improve budget outcomes by advancing gender equality and empowering women. However, Burn (2017) notes that progress on GRB initiatives across Africa has been inconsistent.

### 1.2 BACKGROUND OF STUDY

Botswana offers a unique context for implementing gender equality policies and Gender-Responsive Budgeting (GRB). This section presents the study's background. Firstly, it highlights four principal areas: (i) gender equality and inequality in Botswana, (ii) the Ministry of Finance and Economic Development and the national gender policy framework, (iii) the evolution of GRB implementation in Botswana, and (iv) the national gender machinery and its relationship to GRB.

#### (i) Gender Equality and Inequality in Botswana

Gender inequality remains a structural challenge in Botswana, despite improvements in education and increased female labour participation. Significant disparities persist in economic access, decision-making, and asset ownership. Women remain underrepresented in senior roles, experience higher poverty, have restricted land and credit access, and face unequal formal employment opportunities. These issues are compounded by the greater impact of HIV/AIDS and economic shocks on women and girls. Public policy and budgeting have not consistently addressed these vulnerabilities, often

perpetuating them while failing to systematically integrate gender considerations (United Nations Botswana, 2021).

(ii) The Ministry of Finance (MoF) oversees Botswana's public finances, including budget planning and fiscal policy. While comprehensive, the budget system does not consistently integrate gender into core processes. Gender is primarily addressed in sectoral or social welfare terms rather than as a cross-cutting fiscal concern. Botswana has ratified key international gender equality agreements, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action, and SDG 5, '*achieve gender equality and empower all women and girls*', and has adopted national policies, such as the National Policy on Gender and Development. However, translating commitments into specific budget allocations and measurable results is challenging, as equality goals are rarely embedded in fiscal policy (African Development Bank, 2015).

### (iii) History of GRB Implementation in Botswana

Gender-Responsive Budgeting in Botswana has progressed slowly and inconsistently. Early efforts, such as public consultation forums (dipitso), aimed to democratise budgeting but did not embed gender analysis in the process. Studies indicate that women's participation in budget decisions remains minimal, and official fiscal documents frequently omit gender-responsive strategies. Consequently, national budgets often sideline gender concerns, resulting in weak accountability for gender-related outcomes (African Development Bank, 2015).

### (iv) National Gender Machinery and Its Link to GRB

Botswana's national gender machinery coordinates equality initiatives, generally outside MoF. It oversees gender mainstreaming and monitors compliance with national and international commitments, but its influence on fiscal decisions is limited by weak institutional links to the MoF and limited control over budgeting. The misalignment between gender policies and financial management hinders the integration of gender-responsive goals into budgeting and oversight. As a result, gender concerns are viewed as supplementary to economic governance, underscoring the need for closer

integration between the gender machinery and fiscal instruments such as GRB (African Development Bank, 2015).

Gender stereotypes are usually rooted in patriarchal environments where men and women are socialised. Some stereotypes restrict people's opportunities for personal growth because of the roles and expectations society assigns based on sex. For example, society often assumes that only women can raise children. Since they dedicate most of their time to child-rearing, women's employment options are consequently limited (United Nations, 2014). In line with its efforts to promote gender equality, the UN adopted Sustainable Development Goal 5 (SDG 5). This advocates for removing all discrimination against women and girls, emphasising it as a fundamental human right and a crucial step toward a sustainable future that helps improve their economic well-being (Sampedro, 2021).

LeCrom (2022) argues that SDG 5 is crucial for achieving women's empowerment and fair treatment for all genders. Although SDG 5 includes several indicators, the following have been chosen for this study because they are based on the fair distribution of resources and services through public expenditure, and can be directly addressed through GRB in Botswana: (i) Eliminating all kinds of discriminatory behaviours and activities against women and girls; (ii) Implementing reforms that grant women the right to resources, ownership, inheritance, financial services, and control over land, natural resources, and other property as defined by national laws; and (iii) Developing and strengthening effective policies and laws that are enforceable in advancing women's empowerment and gender equality.

The government is responsible for safeguarding these rights and facilitating their realisation through resource allocation and planning. Given its complexity, encompassing gender sensitivity, gender specificity, and gender neutrality, gender equality is an important subject for this study within the framework of GRB. Recognising the privileges and prejudices associated with gender, which often render women at a disadvantage in societies, is what UNICEF (2017) describes as gender sensitivity. Accordingly, the aim of gender sensitivity is to minimise the barriers created by gender bias and discrimination.

However, Udry (1994) characterises gender neutrality as a shift towards gender-neutral language and social structures, as well as neutralism that manifests in policies. According to Udry (1994), this reduces reliance on gender-based roles that may lead to gender-based discrimination. Consequently, a phenomenon is considered gender-neutral if it is not linked to either gender, is therefore unaffected by gender stereotypes, and can affect men and women equally. Oppi, Cavicchi and Vagnoni (2021) drew on lessons learned from higher education to trace the history of GRB. Furthermore, GRB promotes gender equality in organisations, but it does not always reach its full potential, especially in the public sector. Stephenson (2018) notes that a Gender-Responsive Budget ensures an equitable distribution of resources and is therefore gender-sensitive, as it is designed to benefit both boys and girls and men and women. In this case, a gender-inclusive budget provides opportunities for everyone.

A Gender-Responsive Budget also addresses issues related to fiscal justice and gender (Stephenson, 2018). In light of this, public budgets are examined for gender inclusivity, and adjustments are made to promote gender equality. By incorporating the roles of both males and females in Gender-Responsive Budgeting, a budget is created that meets the urgent needs of both sexes within an economy.

Despite Botswana's long-standing reputation for political stability, prudent economic management, and sustained development planning, gender inequality remains a persistent structural challenge (Kang and Kim, 2024). While the country has achieved notable progress in girls' access to basic education and women's participation in selected labour-market sectors, disparities persist in access to economic resources, decision-making power, and control over productive assets. Women in Botswana remain underrepresented in senior political, administrative, and economic leadership positions, including within institutions responsible for fiscal policy and budget formulation (Mooketsane and Monyeki, 2024). Gender inequalities are further reflected in higher levels of poverty among women, particularly in female-headed households, limited access to land and credit, and unequal participation in formal employment (Botlhale, 2011; Botlhale, 2018).

Empirical evidence indicates that gender inequality in Botswana manifests strongly through feminised poverty, unequal resource distribution, and disproportionate vulnerability to socio-economic shocks, including HIV and AIDS. Botlhale (2011) reported that HIV prevalence and poverty are deeply gendered, with women and girls bearing a heavier social and economic burden. These inequalities are not merely social outcomes but are closely linked to public policy and budgeting decisions that often fail to adequately account for gender-differentiated needs. As a result, public expenditure patterns may inadvertently reinforce existing inequalities when gender considerations are not systematically integrated into planning and budgeting processes.

The Ministry of Finance plays a central role in Botswana's public financial management system, overseeing the formulation of the national budget, resource allocation, fiscal policy, and economic planning. As the custodian of the national budget, the Ministry is strategically positioned to influence the distribution of public resources across sectors and population groups. However, while Botswana's budgeting framework is technically robust and aligned with national development planning instruments such as Vision 2036 and successive National Development Plans, gender considerations have historically not been institutionalised within core budgetary processes. Gender issues are often treated as sector-specific or social welfare concerns rather than as cross-cutting fiscal priorities requiring systematic analysis and accountability within the Ministry of Finance (Musakwa and Odhiambo, 2022).

In response to persistent gender inequalities, Botswana has adopted and ratified several international and regional instruments on gender equality. At the national level, these commitments are reflected in policy frameworks, such as the National Policy on Gender and Development, and in sector-specific strategies aimed at women's empowerment (Maundeni, 2019). In 2008, the Government of Botswana articulated a six-pronged strategy to advance gender equality and women's empowerment, focusing on women and poverty, economic empowerment, health and decision-making, violence against women and human rights, women in power and decision-making, the girl child, and women's education and training (Botswana Government, 2019). While these policy commitments demonstrate political recognition of gender inequality, their

translation into concrete budgetary allocations and measurable fiscal outcomes has remained limited.

The implementation of Gender-Responsive Budgeting in Botswana has been gradual and fragmented rather than systematic. Early efforts towards participatory budgeting, such as *dipitso* (public consultation forums), were introduced to democratise budget processes and enhance citizen engagement. However, as Botlhale (2013) observes, these mechanisms did not sufficiently institutionalise gender analysis within the budgeting cycle. More recent studies, including Debusscher (2020), reveal that women's participation in budget processes in Botswana remains limited, resulting in the structural marginalisation of women's voices and weak accountability mechanisms that fail to ensure that budgets respond effectively to women's needs. The absence of explicit gender-responsive provisions in key fiscal documents, such as the Botswana Budget Summary for 2022–2023, further underscores the marginal position of gender considerations in national budgeting practices (Botswana Government, 2022).

The limited integration of the national gender machinery with public financial management structures creates a critical institutional gap in Botswana's approach to gender equality. Although gender policies exist, their effectiveness is undermined by the absence of formal mechanisms that link gender analysis to budgeting tools, such as Gender-Disaggregated Public Expenditure Incidence Analysis and gender-sensitive performance indicators. This disconnect reinforces the perception of gender as an add-on rather than a core element of economic governance.

Therefore, Gender-Responsive Budgeting emerges as a critical policy instrument for Botswana. GRB offers a pathway for translating policy commitments into tangible fiscal outcomes. The persistence of gender inequality despite strong macroeconomic performance and comprehensive policy frameworks underscores the need for empirical research that examines how GRB is implemented within the Ministry of Finance, the challenges encountered, and the extent to which existing institutional arrangements support or constrain gender-responsive public budgeting.

### **1.3 PROBLEM STATEMENT**

This study investigates the limited understanding of Gender-Responsive Budgeting (GRB) in Botswana. A notable research gap persists due to the scarcity of country-specific analyses of GRB implementation and outcomes in Botswana. Most scholars focus on emerging economies such as South Africa and India, and on Europe, and frequently rely on secondary data, thereby contributing to gaps in public-sector accounting (Polzer et al., 2021). Furthermore, governments often lack awareness of effective mechanisms for GRB implementation throughout the budget process. By addressing this gap, the study seeks to offer new insights into gender-responsive public financing in Botswana.

The central research question is whether integrating Gender-Responsive Budgeting improves gender equity in Botswana's public finance. The literature identifies several obstacles: the scarcity of research in Botswana; the fragmentation of the GRB literature; and the lack of primary data to support the case for Gender-Responsive Budgeting. Despite significant progress in promoting gender equality, public budgeting in Botswana remains unresponsive to gender considerations. Women in Botswana continue to face challenges in their advancement and empowerment (Botlhale, 2018). Since there is no current debate in the literature challenging these claims, this thesis examines the methods, successes, and challenges of GRB in Botswana's public sector to advance gender equity. To address these challenges, this study examines GRB methods, achievements, and challenges in Botswana's public sector. The hypothesis posits that effective GRB integration enhances gender equity.

The study acknowledges that gender mainstreaming initiatives are fundamental to effective Gender-Responsive Budgeting. This is emphasised in the 2008 national manifesto presented at the 52nd session of the United Nations Commission on the Status of Women (Republic of Botswana Permanent Mission Country Statement to the United Nations, 2008). The analysis further recognises that sectors such as agriculture and education exhibit gender-specific characteristics. For example, women in agriculture often face restricted access to land and financial resources, while girls in educational settings

encounter menstrual health challenges, often called period poverty (Michel et al., 2022).

Although certain sectors may appear neutral, gender and related inequalities substantially shape social and economic realities. Planners lack sufficient training to identify and address these gendered dynamics. There is also a lack of prioritisation of gender-responsive approaches across all sectors. As a result, disparities can be overlooked in policy and budgeting processes. To mitigate this, the study will use methods such as gender impact assessments. These will evaluate and indicate the degree of neutrality or specificity across sectors.

#### **1.4 RESEARCH AIM**

This study aims to assess the integration and effectiveness of Gender-Responsive Budgeting within the Ministry of Finance in Botswana, to promote gender equality, as outlined in the United Nations Sustainable Development Goal 5.

#### **1.5 RESEARCH QUESTIONS**

The main research question is: To what extent and in what ways is GRB contributing to gender equality in Botswana's Ministry of Finance?

The study answered the following sub-research questions:

- i. What gender indicators does the Ministry of Finance in Botswana use to assess the impact of gender sensitivity in policies or to identify gender equality gaps and issues through Gender-Responsive Budgeting?
- ii. What is the index used for the Gender-Disaggregated Public Expenditure Incidence Analysis, estimated based on the distribution of budget resources among male and female subgroups of the population?
- iii. What challenges does the Ministry of Finance in Botswana encounter regarding Gender-Responsive Budgeting?
- iv. How does Gender-Responsive Budgeting influence gender sensitivity in policies and address gaps in gender equality?

- v. What are the possible solutions to the challenges faced by the Ministry of Finance regarding Gender-Responsive Budgeting?

## **1.6 RESEARCH OBJECTIVES**

- i. Identify the gender indicators used by the Ministry of Finance in Botswana to assess the impact of gender sensitivity in policies and to detect gender equality gaps through Gender-Responsive Budgeting.
- ii. Examine the index applied in Gender-Disaggregated Public Expenditure Incidence Analysis to determine how budget resources are distributed among male and female subgroups of the population.
- iii. Analyse the challenges encountered by the Ministry of Finance in implementing Gender-Responsive Budgeting.
- iv. Assess the influence of Gender-Responsive Budgeting on gender sensitivity in policies and its role in addressing existing gender equality gaps.
- v. Propose feasible solutions and strategic interventions to address the challenges faced by the Ministry of Finance in implementing effective Gender-Responsive Budgeting.

## **1.7 PURPOSE OF THE STUDY**

The purpose of this study is to critically examine the integration of Gender-Responsive Budgeting (GRB) into public expenditure frameworks in Botswana, with a particular focus on the Ministry of Finance. Gender-Responsive Budgeting is a public finance initiative that aims to ensure government budgets are inclusive and equitable by recognising the different needs, roles, and contributions of women, men, girls, and boys. In this context, the study aims to assess how public expenditure decisions are made, whether gender-disaggregated data inform these decisions, and how they affect population groups differently. Ultimately, this study proposes a framework to enhance gender accountability within Botswana's public financial management system, with the aim of influencing practice and policy. The findings are expected to inform strategies to make government budgeting more responsive, equitable, and transparent, thereby supporting national efforts toward inclusive development and gender equality.

## **1.8 USEFULNESS OF THE STUDY**

This study is useful at both theoretical and practical levels. From a theoretical perspective, it contributes to the limited empirical literature on Gender-Responsive Budgeting (GRB) in developing-country contexts, particularly in Botswana, where scholarly work on GRB remains scarce. By applying the Gender and Development (GAD) framework to public financial management, the study deepens understanding of how gender relations, institutional structures, and budgeting processes interact to influence gender equality outcomes. The study also advances methodological knowledge by demonstrating the use of Gender-Disaggregated Public Expenditure Incidence Analysis as a practical tool for assessing gender sensitivity in public expenditure.

At a policy and institutional level, the findings of this study are expected to be valuable to the Ministry of Finance and other government institutions involved in budgeting and planning. The study provides evidence-based insights into existing gaps, challenges, and opportunities in the integration of GRB within Botswana's public expenditure system. These insights can inform the development of more coherent frameworks, guidelines, and accountability mechanisms for embedding gender considerations across all stages of the budget cycle. Policymakers may use the study's recommendations to strengthen institutional capacity, improve the use of gender-disaggregated data, and enhance transparency and inclusivity in resource allocation.

The study is also useful to development partners, civil society organisations, and gender advocacy groups by providing empirical evidence to support advocacy for gender-equitable budgeting reforms. By highlighting the link between budgeting decisions and gender equality outcomes, the research provides a basis for constructive engagement with government on fiscal justice and inclusive development. Furthermore, the findings may assist Botswana in aligning its public financial management practices with international commitments, including Sustainable Development Goal 5, CEDAW, and other gender equality frameworks.

The study also serves as a reference point for future researchers interested in Gender-Responsive Budgeting, public expenditure analysis, and gender

mainstreaming in fiscal policy. It identifies knowledge gaps and proposes areas for further research, thereby contributing to the ongoing academic and policy discourse on gender equality and sustainable development in Botswana and similar contexts.

### **1.9 SCOPE AND DELIMITATIONS OF THE STUDY**

This study was confined to the physical boundaries and the domain of investigation. It was conducted at the Ministry of Finance's headquarters in Gaborone. The domain of investigation is gender studies, with a particular focus on the implementation of Gender-Responsive Budgeting. The study assessed how Gender-Responsive Budgeting is being implemented, with specific emphasis on Gender-Disaggregated Public Expenditure Incidence Analysis. The study focused on the Ministry of Finance because of its central role in budget formulation and policy implementation. While broader comparisons are possible, examining a single key ministry yields detailed, context-specific insights. The findings provide a strong basis for future comparative research across sectors.

### **1.10 LIMITATIONS OF THE STUDY**

A significant limitation of this study is the challenge of measuring the segregation of public expenditure within a gender budgeting framework. This is because the extent to which arbitrariness is introduced in assigning gender weights to each Botswana Pula (BWP) of public expenditure is inherently non-excludable. For instance, defence spending or capital investments in constructing major highways, bridges, and infrastructure are non-excludable and not gender-sensitive. Conversely, there are inherent gender considerations associated with the construction of roads, dams, and irrigation facilities, owing to the different values that males and females ascribe to the expected benefits of these capital investments. Establishing intrinsic measures may be difficult due to subjective evaluations of perceived value. To minimise these subjective biases, measures of equivalence were used to assess the level of agreement among multiple respondents.

## 1.11 KEY TERMS

**Gender** refers to the socially constructed roles, responsibilities, behaviours, and expectations assigned to women and men within a given society. These roles influence access to resources, decision-making power, and opportunities, and they vary across cultures and over time (Heilman, Caleo and Manzi, 2024).

**Gender equality** is a state in which women and men, girls and boys, have equal rights, responsibilities, and opportunities. In the context of this study, gender equality relates to equitable access to public resources, services, and benefits through government budgeting and expenditure (Munyangeyo, 2023).

**Gender equity** involves fairness in the treatment of women and men, recognising historical and structural disadvantages that require targeted measures to achieve equal outcomes. Gender equity is a means of achieving gender equality through corrective and responsive interventions (Narasimhan, 2021).

**Gender-Responsive Budgeting** aims to establish an immediate connection with socio-economic policies by examining how gender considerations are integrated into the development and execution of government budgets (Siswiraningtyas, 2021). Conducting gender budgeting analysis supports the development of gender-specific expenditures that promote gender equality within the public service sector and the mainstreaming of budgets (Polzer and Seiwald, 2021). In Botswana, Gender-Responsive Budgeting plays a significant role in advancing gender equality and contributing to the country's socio-economic development.

**Gender Inequality**, according to the United Nations Development Programme (2020), refers to the social condition in which men and women are not treated equally. The behaviour may be due to psychological, biological, or cultural factors common in society. Some of these differences are empirically supported, whereas others appear to be social myths and theories (Micheli and Gagnon, 2020). There are various, yet distinct, gender experiences across many aspects of life, including education, family life, interests, personality, life expectancy, political affiliation, and careers.

**The Ministry of Finance** is a Botswana government department responsible for developing financial and economic policies and ensuring the effective coordination of government financial activities.

**Public expenditure** in this study refers to funds allocated by the state within the national budget.

## **1.12 CHAPTER OUTLINE**

### **Chapter 1: Introduction**

Chapter one presents the study's background, emphasising the importance of integrating Gender-Responsive Budgeting (GRB) into public expenditure frameworks. It outlines the research problem, objectives, and significance of the study, and presents the research questions that will guide the investigation.

### **Chapter 2: Literature Review**

The literature review examines existing research and theories on Gender-Responsive Budgeting, public expenditure, and their interrelationships. It includes an analysis of prior studies on GRB implementation across diverse contexts and how these can inform Botswana's Ministry of Finance. The chapter also discusses the theoretical framework guiding the study.

### **Chapter 3: Research Methodology, Methods and Design**

This chapter outlines the research design and methodology. Chapter 3 provides a detailed overview of the data collection and analysis techniques. It also explains the study population, sampling methods, and ethical considerations. Furthermore, it links the chosen methodology to the research goals.

### **Chapter 4: Data Presentation, Analysis and Interpretation**

In this chapter, the research findings will be presented and analysed. The chapter will include tables, charts, and other visual aids to display the data. The analysis will concentrate on how GRB is currently integrated within disaggregated public expenditure in Botswana and will identify gaps or areas for improvement. The discussion will centre on analysing the findings in relation to the literature reviewed in Chapter 2

## **Chapter 5: Discussion**

The discussion will focus on analysing the findings in relation to the literature reviewed in Chapter 2. It will consider the implications of the results for policy and practice, particularly for enhancing GRB within public expenditure. The chapter will also examine any unexpected findings and their potential influence on the study.

## **Chapter 6: Summary, Conclusion, Implications and Recommendations**

The final chapter will summarise the key findings of the study and offer recommendations for policymakers and stakeholders within Botswana's Ministry of Finance. It will also highlight areas for further research.

### **1.13 CHAPTER SUMMARY**

This chapter introduced the study by identifying significant triggers that contextualised the government budgeting process through a Gender-Responsive Budgeting (GRB) approach, providing a practical route towards the government's commitment to ensuring that the budget catered to males and females through measurable results. Despite Botswana's reported transparency and political stability, the chapter argues that gender equality remains uneven among its citizens due to persistent gaps in access to resources, leadership roles, and economic opportunities. GRB is presented as a budgeting approach that integrates gender considerations across all stages of public finance planning, budget allocation, implementation, and budget monitoring. These measures ensure that inequality is minimised while promoting women's empowerment and transparent outcomes for all citizens. GRB is contextualised within global and regional policy frameworks, particularly in meeting the goals of Sustainable Development Goal 5, as SDG 5 indicators are particularly relevant to budgeting aimed at eliminating discrimination.

The background of this chapter argues that gender inequality is not simply a social issue but is hinged on fiscal and governance issues. Whilst gender stereotypes are rooted in patriarchal socialisation, which inhibits the ability of women to make choices and participate in economic activities, structural inequalities tend to manifest themselves in feminised poverty, unequal access

to land and credit, and heightened vulnerability to socio-economic shocks such as HIV and AIDS. In this regard, the Ministry of Finance (MoF) is regarded as a strategic “gateway” through which national priorities are funded, even though gender is often treated as a sectoral welfare concern rather than a cross-cutting budget responsibility. Despite Botswana's ratification of several international instruments, such as CEDAW, and its adoption of national gender policies, the implementation of GRB is portrayed as gradual and fragmented. A major impediment is the national gender machinery, which is located primarily outside the Ministry of Finance, resulting in limited influence over fiscal decision-making and creating an institutional gap between gender commitments and budgetary practice.

Furthermore, the problem statement is articulated, underscoring the need for the current study by noting that Botswana remains under-researched in GRB, with most existing literature relying on secondary data. The problem statement argues that, although GRB has received attention in other contexts, the literature is fragmented, resulting in a limited understanding of how GRB is implemented within key fiscal institutions. The above points are strengthened through the aim of the study, which seeks to assess the integration and effectiveness of GRB within Botswana's Ministry of Finance in advancing gender equality as envisaged under SDG 5. The research questions sought to address the following key indicators used by the Ministry of Finance to identify gaps in GRB and assess policy sensitivity. This included the use of indices, such as the Gender-Disaggregated Public Expenditure Incidence Analysis, to assess the extent to which resources benefited both male and female subgroups. The challenges besetting the implementation of GRB were also explored, as were GRB's influence on gender sensitivity and its efforts to address equality gaps.

The chapter also clarified the research purpose and proposed a framework to strengthen gender accountability in Botswana's public financial management. The significance of the study was twofold: first, given the country's limited empirical evidence, it contributed to the literature; and second, it provided a framework that would serve as a blueprint for expenditure incidence analysis. The study scope was narrowed to the Ministry of Finance headquarters in

Gaborone, with a focus on GRB implementation and expenditure incidence analysis.

A key limitation of the study was its inability to assign gender “weights” to spending, especially for non-excludable expenditures. To address this limitation, the study employed agreement measures to mitigate subjective bias. Finally, the chapter defined key terms such as gender equality, equity, GRB, public expenditure, and Ministry of Finance to provide a common understanding of the terms used in the study and outlined the remaining chapters to help readers navigate the argument and demonstrate how it unfolded across the chapters. The chapter also included a coherence check to demonstrate that the study was logically structured, from the identification of the problem, through the literature, to the methods applied, the findings, and finally the conclusions and recommendations.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.1 INTRODUCTION

This chapter presents a review of related literature to place the study into a context for research. To assess the literature on Gender-Responsive Budgeting, the study used a Functional Framework for Relating Budgets to Gender Equality as proposed by Polzer, Nolte and Seiwald (2021). The framework includes four continuums of Gender-Responsive Budgeting: antecedents of GRB; developing and implementing GRB; identification of contextual factors; and identification of outcomes and impacts<sup>1</sup> of GRB.

#### ***Antecedents of GRB***

The first dimension involves identifying the antecedents of GRB. These antecedents are gender indicators that either facilitate or obstruct the effectiveness of GRB. GDPEIA estimates are also used to assess how budget resources are distributed and to identify changes in these resources across subgroups of men and women. This is done by calculating the unit cost of a specific service and multiplying it by the number of units utilised by each group.

#### ***Developing and implementing GRB***

The second dimension involves developing and implementing GRB at different stages of the budgeting process. Two factors influence this stage: gender-responsive public fiscal management and policy reviews, or the adoption of fiscal policies that promote gender equality (Bakker, 2018). The two main approaches to gender-responsive public fiscal management are ex ante and ex post (Downes et al., 2020; Nakray, 2015; Rubin and Bartle, 2005). Ex-ante approaches include gender budget statements informed by gender needs assessments and regulations that guide public-sector budget allocations to advance gender equality. Conversely, ex-post approaches employ tools such

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<sup>1</sup> In the context of this study, the outcomes and impacts are compared to the tenets of SDG 5, Botswana Vision 2036 and SADC gender and development protocols

as expenditure reviews and audits of gender resource allocation. This helps identify gaps in Gender-Responsive Budgeting.

### ***Identification of contextual factors***

The third dimension involves identifying contextual factors that shape how governments implement Gender-Responsive Budgeting in response to political, economic, and socio-cultural conditions. This also includes identifying impediments to GRB implementation.

### ***Identification of outcomes and impacts of GRB***

The fourth dimension involves identifying the outcomes and impacts<sup>2</sup> of Gender-Responsive Budgeting. Outcomes refer to the immediate results, such as the services governments provide to different groups in the population, based on gender sensitivity, and whether these create long-term or short-term effects. Outputs refer to activities that are planned and carried out, such as businesses supported by gender, increases in gender-related income disparities, and tax rebates. Impacts consist of the planned and actual achievements within the broader context of objectives. These impacts may include reduced poverty and sustainable growth.

The chapter is structured along a funnel-tunnel approach that presents the GRB Cycle to clarify the cyclical and iterative processes undertaken in Gender-Responsive Budgeting, thereby framing the context in which budgeting occurs. A structuring technique is then adopted, moving from a broad overview of the research field to a global, regional, and national empirical review. The funnel approach then focuses on how the literature review addresses the research questions and knowledge gaps. A synthesis of the literature in the context of the topic under investigation provides the reader with the existing broad knowledge base and develops an understanding of the study's context and significance.

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<sup>2</sup> In the context of this study, the outcomes and impacts are compared to the tenets of SDG 5, Botswana Vision 2036 and SADC gender and development protocols

The Gender-Responsive Budgeting cycle is a structured framework used by governments and organisations to incorporate gender considerations into budgeting practices. This cycle comprises several key stages that are critical to promoting gender equality through financial planning and resource allocation. UN Women (2020), OECD (2019), Budlender and Hewitt (2002) and Ricardo (2018) summarise the GRB cycle as follows.

### ***1. Preparation and Planning***

Stakeholder engagement occurs during the initial preparation and planning stage of the GRB process, through a consultative process that involves various stakeholders, including government agencies, civil society organisations, gender experts, and communities affected by budgeting decisions, to identify gender-related issues and priorities. Gather gender-specific data to assess the state of gender equality across different sectors and recognise specific needs and gaps.

### ***2. Analysis***

A gender impact assessment is then conducted by reviewing existing budget allocations and expenditures to evaluate their effects on different genders. This analysis examines how prior budget decisions have affected gender equality and highlights areas requiring adjustment. Identifying disparities and challenges across genders helps develop evidence-based budgets that address these inequalities.

### ***3. Budget Formulation***

In formulating the budget, gender perspectives are incorporated to integrate insights from gender analysis into the budget development process. This involves devising strategies to address gender disparities and allocate resources accordingly. Establish specific, measurable gender equality objectives to guide budget allocations.

### ***4. Budget Approval***

The budget approval process is significant because it advocates for the approval of gender-responsive measures. This is achieved through

collaboration with policymakers to guarantee that proposed gender-sensitive budget initiatives are incorporated into the final budget approved by the relevant authorities.

### ***5. Implementation***

Once the budget is approved, gender-responsive initiatives are implemented by allocating funds to programmes and projects that address established gender priorities, ensuring that those responsible for implementing gender-responsive budgets receive appropriate training and support.

### ***6. Monitoring and Evaluation***

Monitoring and evaluation is taken as a continuous process, tracking the progress of the implementation. The results of budget allocations on gender equality are monitored using gender-disaggregated indicators to assess whether the measures implemented meet their objectives. Conduct evaluations to measure the success of GRB initiatives and their impact on achieving gender-balanced targets.

### ***7. Feedback and Learning***

It is prudent to reflect on the results of the GRB process by analysing the outcomes of budget implementation, identifying both successes and areas needing improvement. Use the insights gained to enhance the budgeting process in subsequent cycles and boost stakeholder involvement.

### ***8. Reporting***

The process is documented to allow develop a baseline for the budgeting process. This involves preparing reports detailing findings from monitoring and evaluation efforts, demonstrating how budgetary decisions have affected gender equality. Share successful strategies and approaches to promote the wider adoption of GRB methods. Conforming to the GRB cycle requirements enables governments and organisations to align their financial decisions with the principles of gender equality and social justice, ensuring fair benefits for all genders from public services and resources.

The eight-step iterative cycle outlined for GRB significantly impacts how Botswana's Ministry of Finance incorporates Gender-Responsive Budgeting into its public financial management. The initial stage, preparation and planning, concentrates on engaging a wide range of stakeholders, including gender specialists and marginalised communities, to identify gender-specific needs. For Botswana, this involves the MoF developing methods for collecting and using gender-disaggregated data in financial decisions. During analysis, conducting gender impact assessments of previous budgets helps to highlight inequalities in sectors such as health, education, and employment, providing the necessary evidence for policy development. Budget formulation then incorporates findings from gender analysis into national strategies, with the MoF establishing clear gender equality objectives and allocating sufficient resources. The approval phase emphasises accountability, with policymakers reviewing proposals from a gender perspective.

During implementation, the MoF provides training and resources to ministries and agencies to promote gender-sensitive initiatives. Monitoring and evaluation focus on gender-specific outcomes using performance indicators to assess how budget allocations support gender equality. The feedback and learning phase captures lessons from successes and challenges to inform future budgeting cycles. The final stage, reporting, enhances transparency and encourages the sharing of best practices. Furthermore, Botswana's disaggregated expenditure framework incorporates gender considerations at each budgeting stage, embedding gender equality into public financial management. It aligns with Botswana's Vision 2036 and with international commitments, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Sustainable Development Goals (SDGs). Implementing this framework allows the Ministry of Finance to allocate resources more equitably, promoting inclusive and responsible governance.

Whilst an iterative GRB process is followed to ensure transparency and gender sensitivity in budgeting, the literature (Galizzi, 2010; Budlender and Hewitt, 2002; Elson and Sharp, 2010; Ng, 2016; O'Hagan, 2018) supports this approach. Indicates that the concept of Gender-Responsive Budgeting has existed for decades. The Council of Europe (2005) defines GRB as a gender-focused assessment of budgets that considers gender perspectives at each

stage of the budget process. The United Nations Development Fund for Women (2002) describes GRB as an initiative that does not call for separate budgets for men and women but aims to analyse the inclusion of a gender perspective in public expenditure and financing, highlighting the effects on women. The influence of gender equality on fiscal policy is vital for identifying variations in public budgets that may arise from changes in gender equality. The United Nations Development Fund for Women (2002) further explained that GRB involves analysing gender through specific criteria related to public financing and expenditure, without prescribing a binary approach, as this varies by country's political context. These perspectives are supported by Polzer, Nolte and Seiwald (2021), who state that GRB is not a new development in public financial management processes. Throughout the world, numerous governments are implementing Gender-Responsive Budgeting (Ng, 2016; O'Hagan, 2015, 2018).

Polzer, Nolte and Seiwald (2021) further state that Gender-Responsive Budgeting is recognised by the United Nations (MGECW) as an essential component of gender equality (UN, 1995; UN Women, 2020). The UN recognises gender equality through SDG 5 (UN, 2015). Khalifa and Scarparo (2021); Klatzer et al. (2018); Polzer and Seiwald (2021) report that several developed and developing countries worldwide have adopted Gender-Responsive Budgeting over the past twenty years, notably Austria, India, Nigeria, and Sweden, which are at different stages of implementation. Sharp and Broomhill (2013) report that Austria has practised GRB for over 30 years, influencing similar initiatives in other countries.

## **2.2 FACTORS THAT CONTRIBUTE TO AND IMPEDE EFFECTIVE GRB**

Implementing GRB is a complex process that relies on several interconnected factors. A supportive legal and policy environment, strong political and financial backing, tools, technical capacity within public institutions, and the availability and integration of suitable instruments all influence GRB implementation. For GRB to be successful and sustainable, all these elements must work together. If one or more of these pillars are missing or weak, GRB initiatives are likely to be partial or symbolic rather than truly transformative. Based on recent theoretical and empirical research, this section explores these key elements.

### **2.2.1. Tools**

GRB mandates the use of specific operational and analytical procedures to assess the effects of public spending on different gender groups. These include benefit incidence analysis, gender-disaggregated public expenditure incidence analysis, gender-sensitive policy evaluations, Gender Budget Statements (GBS), and spending tracking systems. Integrating GRB techniques into the budget cycle, particularly during the planning and evaluation stages, is crucial for their effective application (Nikore et al., 2021). However, rather than being fully incorporated into major public finance management systems, these tools are often used only sparingly or as supplementary measures in many developing countries (Curristine et al., 2022).

#### ***2.2.1.1 Index for Analysing Public Expenditure Incidence by Gender***

The Index for Analysing Public Expenditure Incidence by Gender, or PEIAI, is a key GRB tool that helps governments evaluate how public spending benefits women, men, and socio-economic groups (Chakraborty, 2022). It highlights the disadvantages of resource distribution for marginalised groups and helps policymakers recognise disparities. In countries like India and Kenya, PEIAI reveals discrimination in sectors such as healthcare and education, where one gender is preferred (Memusi, 2020). It identifies sectors needing targeted actions to promote gender equity. Countries are also guided by frameworks such as Gender-Responsive Budgeting, which encourage gender equality in health, education, and employment spending. For example, the Philippines adopted the GAD budget framework, including GRB allocations to address the needs of both genders (Brosio, 2024).

According to Britt and Egerer (2024), this tool disaggregates public expenditure by gender to show benefits for men and women across sectors such as health, education, infrastructure, and social protection. Policymakers use it to assess the fairness of resource allocation and whether one gender benefits more. It has helped governments in Kenya and India identify gender-specific patterns of service use and inform reforms (Chakraborty et al., 2020). In India, public health expenditure favoured men, especially in rural areas, prompting increased funds for women's healthcare, often at the expense of men's services (Ministry of Finance, 2019).

The effectiveness of gender-disaggregated PEIAI depends on data availability and quality, with many countries in the Global South facing resource and capacity constraints that hinder data collection (Kitada et al., 2023). Countries such as Mozambique and Zambia lack adequate mechanisms to assess the impacts of public expenditure across gender groups (Jayasinghe and Ezpeleta, 2020). This highlights the need to strengthen national data agencies to routinely gather gender-disaggregated data. Despite challenges, GDPEIAI remains a powerful tool for promoting gender equality through public finance, provided adequate data infrastructure is in place (Rana, 2020).

### **2.2.2 Technical Planning Requirements**

The availability and use of accurate, gender-disaggregated data and indicators are essential for implementing GRB. These constitute the critical framework for evidence-based budget planning and monitoring. Effective GRB requires systems capable of tracking how budget allocations affect different gender groups across sectors such as social protection, healthcare, and education (Polzer, Nolte and Seiwald, 2023). Targeting spending and assessing outcomes rely on gender-sensitive indicators, including disparities in maternity health, school enrolment, or access to credit.

At every level of budgeting, sex-disaggregated data is incorporated into national statistical frameworks established by advanced GRB systems, such as those in the UK and Canada (Cristóbal, Gálvez and Modroño, 2022). Furthermore, organised planning and resource allocation are made possible by tools such as benefit incidence studies, gender-responsive spending evaluations, and gender budget statements (Nikore, Mpulamasaka and Singh, 2021). However, the institutionalisation of GRB is hindered by the absence of integrated mechanisms for collecting and assessing gender-specific data in many developing countries (Curristine, Lienert and Reitano, 2022). The scarcity of sector-specific data and inadequate communication between national gender statistics agencies and budget-planning departments often lead to gender-neutral budgeting and resource misallocation.

### **2.2.2.1 Gender-specific indicators**

One key tool for ensuring that GRB encompasses the needs and priorities of everyone, including those often overlooked, is the availability of gender-specific indicators (Goulart et al., 2021). These indicators allow governments and policymakers to monitor progress toward gender equality and allocate resources where they are most needed. For example, countries like Canada and the United Kingdom have developed extensive gender-specific indicators to measure not only significant gender imbalances but also lag indicators for minorities, such as indigenous women, women with disabilities, or rural women (Nielsen and Makpor, 2021). These indicators enable policymakers to assess the impact of public spending on these groups and address any gaps in service delivery or resource allocation (Zulu et al., 2024).

Gender-specific indicators should also include measures that reflect the intersectionality of gender with factors such as race, class, ethnicity, and disability (Bixby, 2024). Intersectionality recognises that experiences of inequality depend on multiple social identities, and indicators should reflect this complexity (Hankivsky, 2022). South Africa and New Zealand have incorporated intersectional approaches by disaggregating indicators by race, disability, and income. In South Africa, gender indicators monitor how services affect women and men across diverse backgrounds, ensuring vulnerable groups are included in gender equality efforts. These help identify where inequalities intersect with other disadvantages, supporting targeted responses (Chisty et al., 2021).

It is also important to emphasise that gender-specific indicators should be used not only to measure results but also to track resource allocation. For instance, programmes aimed at promoting maternal health, education, and economic empowerment in countries such as Brazil and India are assessed using gender-specific variables (Belingheri et al., 2021). The application of these metrics entails evaluating both the distribution of resources and the extent to which these resources benefit women and marginalised groups (Khalifa and Scarparo, 2021). Therefore, effective gender-specific indicators provide a clear understanding of whether public spending can achieve the intended outcomes of reducing gender disparity and empowering marginalised communities. For

GRB to be effective, these indicators must be well-designed and comprehensive.

### **2.2.2.2 Reporting on marginalised groups**

A major challenge in many developing nations is the lack of comprehensive and accurate data about marginalised groups, especially stateless or displaced persons in rural or conflict areas (Minasyan, 2024). Data collection that is gender-disaggregated in countries like Afghanistan and Nepal is difficult due to limited resources, poor infrastructure, and political instability. There is no reliable data to accurately measure the impact of public spending on marginalised gender groups, which hinders the development of inclusive policies (Strode and Khanna, 2021). To address this, international organisations such as UN Women and the World Bank support governments in improving data collection systems and in identifying the needs of marginalised groups (Verme, 2023). For Gender-Responsive Budgeting activities to be fair and truly inclusive, they must collect gender-sensitive data that also account for marginalised populations.

Limited women and marginalised gender groups in budgeting remains a challenge in many countries, with women underrepresented in senior positions across sectors such as finance, economics, and infrastructure (Ahmad, 2024). Lack of representation can marginalise women's needs in budget allocations. Countries such as India and Pakistan have low levels of women's political representation, which hinders the effective implementation of Gender-Responsive Budgeting (Anthony and Arslan, 2020). Addressing this requires policies that promote women's participation and inclusive platforms, such as mentorship, quotas, and gender-sensitivity training (Razavi et al., 2020).

Gender diversity in GRB includes not only women but also marginalized groups like people with disabilities, LGBTQ+ individuals, and rural residents (Haworth et al., 2022). Countries such as South Africa have policies to ensure inclusive representation in budgeting (Kraai, Ndevu and Matsiliza, 2023). For example, South Africa's GRB framework explicitly considers women with disabilities, designing public services to meet their needs (Edwards-Jauch, 2022). GRB processes promote diverse voices, helping prevent inequalities in policies and

budgets, and empowering individuals regardless of gender, sexual orientation, or socio-economic status.

### **2.2.3 Leadership, Technical Expertise and Political Will**

Leadership and political will are crucial for the success of GRB. High-level political commitment from authorities helps prioritise gender equality in public finance (Ozonas, 2020). Countries like Rwanda and Sweden show how political support increases budget allocations for women and integrates gender into development plans (Okugir, Tumwesigye and Mugisha, 2022). Operationalising GRB requires technological expertise in monitoring, assessment, budget creation, public financial management, and gender analysis. Matos, Jorge and Moura e Sá (2023) note that budget officers need skilled staff to effectively use gender tools. Countries such as South Africa and Mexico have created dedicated gender sections within their finance ministries to build technical capacity and offer ongoing advisory services (Back, 2021).

#### **2.2.3.1 Leadership**

Leadership's role in promoting Gender-Responsive Budgeting goes beyond including gender considerations; it involves actively advocating for gender within national and local budgets (Panday and Chowdhury, 2021). Leadership commitment has been key in integrating gender equality into public financial management in countries with effective GRB implementation (Bazugba, 2024). Leaders at political and administrative levels set the tone, allocate resources, and ensure gender equality informs decision-making (Smith and Sinkford, 2022). For example, Swedish political leaders emphasize gender equality in budgeting; since 2009, all Swedish government budgets must include a gender analysis to assess effects on men and women, keeping gender equality central to fiscal policy (Downes and Nicol, 2020). In South Africa, the Department of Women has established a framework requiring all national budgets to address gender implications and incorporate gender considerations into fiscal policies (Aliber, 2016).

Leadership shows commitment to GRB in countries like Canada, where gender budgeting is part of overall gender equality efforts (Costa and Sharp, 2023). Canadian leaders emphasise promoting gender equality domestically and

internationally (Bigio and Vogelstein, 2020). Canada incorporated gender analysis into all levels of government budgeting to prevent gender-biased policies. In 2018, it adopted the 'gender-based analysis plus' (GBA+) framework, which evaluates how policies affect different groups by race, ethnicity, and social status (Wyndham-West, 2021). Strong leadership, supported by this framework, ensures gender equality in policies and budgets (McKinley, 2012). These examples show how political commitment can drive institutional change and foster Gender-Responsive Budgeting within governance structures (Rubin and Bartle, 2023).

Leadership is mainly linked to top politicians but also includes bureaucrats, experts, and civil servants crucial for implementing GRB (Martínez Guzmán, 2024). In the Philippines, leadership in government departments has helped incorporate GRB into sectoral plans. For example, the gender focal point at the Department of Budget and Management ensures gender considerations are included in national budgets (Moreno, 2023). These leaders also ensure departments get training and resources for gender analysis. Additionally, inter-ministerial bodies involving women's groups, civil society, and gender advocates promote mainstreaming gender equality across government sectors (Bazugba, 2024).

### ***2.2.3.2 Technical Expertise / Skills and Capacity***

Policymakers across government levels must build capacity, in addition to civil servants' expertise. Countries like Rwanda and Mexico have launched specialised training to enable public servants to conduct gender analyses of policies and budgets (Schut et al., 2024). International organisations such as UN Women and the World Bank provide technical assistance and resources to improve GRB skills (Swais, 2024). Understanding GRB and budgeting extends beyond gender experts, requiring training finance ministry staff and decision-makers to embed gender considerations into financial and policy decisions. For example, gender experts in Rwanda's Ministry of Finance have been key in integrating gender equality into national planning and budgeting, ensuring public expenditure benefits everyone equally (Currstine et al., 2021).

It also includes competence in integrating policy at the national level to ensure gender-sensitive indicators are incorporated into other national development

goals and targets (Rodríguez-García and Donati, 2021). Government institutions in countries such as Finland and Norway have successfully advanced the integration of gender equality into national development plans and budgets, owing to the existing knowledge within these institutions. These countries adopt gender mainstreaming tools and methodologies that embed gender considerations across all sectors except for those traditionally focused on women's issues—health and education (Moyer and Hedden, 2020). Gender-responsive strategies are integrated into fiscal policies to create a more equitable economic system that benefits all citizens, regardless of gender. Furthermore, knowledge of GRP and budgeting supports the management of policy coherence and coordination challenges, ensuring that gender issues are consistently reflected in sector-specific plans, particularly in sectors still dominated by men, such as infrastructure and energy (Buchy and Shakya, 2023).

The lack of skilled personnel in GRB hinders many developing countries, where officials often lack the technical skills to incorporate gender equality into budgets and policies (Brenton, 2023). Countries such as Afghanistan and Myanmar struggle with GRB implementation due to a shortage of gender experts and limited institutional capacity (Patel, 2023). This highlights the need for national expertise to help sectors and government levels with the tools and knowledge for effective GRB. Achieving this requires training, mentorship, and peer collaboration to build competence, and ensuring that policies and budgets promote gender equality (Akalbila et al., 2020).

Technical specialists analyse how policies impact gender to prevent unintentional inequalities. Gender experts advise policymakers on developing inclusive policies and on identifying sector-specific barriers and opportunities in health, education, labour, and agriculture. They have been instrumental in integrating Gender-Responsive Budgeting in countries such as Sweden and Australia, thereby helping to develop gender-sensitive laws, regulations, and budget allocations to promote equality and women's empowerment. For instance, Sweden employs gender experts to ensure government spending promotes gender equality in rural and urban areas.

### **2.2.3.3 Political Will**

Another pivotal element in advancing GRB is political will. A strong political commitment to gender equality at the highest levels is essential to integrating gender considerations into the budgeting process. The political commitment to gender equality is reflected in the increasing resources allocated to gender-responsive programmes across sectors such as health, education, and economic empowerment (Lwamba et al., 2022). GRB is essential to both its initiation and its sustainability over time, which should be achieved by creating institutional frameworks that hold government agencies accountable and by developing mechanisms that promote gender equality during fiscal policy formulation (Khan, 2023). Leadership, policy frameworks, resource allocation, and GRB advocacy are all linked to a strong political will of leaders and institutions.

### **2.2.4 Policy and Legislative Framework**

GRB should be protected through laws and policies, such as directives, statutes, and constitutional clauses, as Rubin and Bartle (2023) argue that such measures improve gender integration in budgeting. Countries such as Finland and Norway include GRB in their legislation, requiring gender impact assessments across all ministries. Effective implementation depends on a supportive legal environment, clear procedures, political and financial backing, technical skills, and suitable tools. All these elements must work together; without them, GRB efforts risk being superficial instead of transformative.

Furthermore, consistency and coherence are ensured when national gender policy and fiscal frameworks align. According to Alonso-Albarran, Clifton and Ratto (2021), the whole-of-government implementation of GRB requires its integration into broader national development and policy planning. Implementing national policies that prioritise gender equality but lack a connection to financial resources is merely symbolic. Botswana's current policy frameworks have acknowledged the importance of gender equality; however, the absence of a legally mandated requirement for GRB undermines institutional accountability. GRB programmes risk remaining ad hoc or dependent on temporary donor support without legally binding mandates.

GRB depends on an enabling legislative framework that enshrines gender equality in laws and policies (Oyugi, 2024). This framework involves integrating gender into public finance management systems and holding governments accountable for achieving gender equality goals. Rwanda and South Africa have adopted robust legal frameworks that mandate gender analysis in budgeting. Rwanda's policies require Gender-Responsive Budgeting across all levels with clear guidelines and timelines (Rubin and Bartle, 2022). These mandates ensure gender is systematically integrated into financial planning. Similarly, South Africa's Public Finance Management Act requires government departments to incorporate gender considerations into budgets and to allocate resources to support gender equality and marginalised groups (Asiedu, 2024).

In summary, the successful implementation of GRB depends on these interconnected pillars: (1) thorough technical planning supported by gender-disaggregated data and budgeting tools; (2) committed leadership and knowledgeable staff with the political will to institutionalise GRB; and (3) a strong legal and policy framework that mandates and promotes gender-equitable budgeting practices. To effectively implement and sustain GRB as a tool for promoting inclusive development, Botswana's Ministry of Finance must address any deficiencies in these areas.

### **2.3 GLOBAL PERSPECTIVES OF GRB**

The section below examines Gender-Responsive Budgeting from global and regional perspectives across selected countries, with a further focus on the national context in Botswana. An empirical review and an examination of gaps in the literature are also presented. This section aims to illustrate various budgeting modalities and adaptations for gender equality.

#### **2.3.1 Australia**

According to Sharp and Broomhill (2013), Australia's experience, the South Africa Women's Budget Initiatives, the United Kingdom Women's Budget Group, and the Philippines' Gender and Development budget provide a case history of GRB initiatives. Australia was among the Commonwealth countries to implement Gender-Responsive Budgeting, with budgetary allocations for gender considerations starting in 1984 (Rundra, 2018). Sharp and Broomhill

(2013) also note that Gender-Responsive Budgeting projects in Australia aim to assess the impact of gender on policy outcomes.

Additionally, Australia has integrated the Women's Budget Statement into the country's GRB initiatives. According to Sharp and Broomhill (2013), the Women's Budget Statement has contributed to the advancement of gender mainstreaming. This was accomplished by increasing awareness of how gender, along with age, socioeconomic status, race, and geography, shapes the impact of economic policy on responsive budgeting. The Women's Budget Statement has compelled the Australian government to address gender equality issues.

### **2.3.2 Austria**

Schatzenstaller (2014) asserts that, because Gender-Responsive Budgeting is enshrined in the constitution, it has a strong legal basis in Austria. Gender-Responsive Budgeting has become a key component of public budgeting reforms following its national implementation in Austria in 2013. Furthermore, Austria strengthened the budgeting process by supporting it as a central change in public budgeting rather than as a separate parallel procedure.

Polzer and Seiwald (2020) proposed a framework for analysing the adoption of budgeting, considering the impact of the development context, constitutional anchoring, the preparation plan, and methodological guidelines of the implementation stage. They used a record evaluation to analyse the Austrian Gender-Responsive Budgeting technique. Since its prevalence varied across government sectors, it was not consistently adopted as a model across all sectors. The study's findings also demonstrated that for Gender-Responsive Budgeting to succeed, all parties involved, specifically, civil society, political leaders and administrative leaders, had to be on board.

### **2.3.3 India**

In light of gender equality as a fundamental human right, women have historically been underrepresented in Indian government institutions and political discourse. Equal opportunity for males and females should be promoted with greater sensitivity. Additionally, India's 125th rank among 159

nations on the UNDP Gender Development Index indicates that the country lags globally. Despite this, India has reaffirmed its commitment to integrating gender equality into development and ensuring equal representation of women in the legislative and economic sectors to achieve the UN SDG on gender equality (Rundra, 2018).

Rundra (2018) also notes that although India adopted gender budgeting in 2004-05, it is wise to give gender budgeting special attention and high priority in the current government's public budgeting through customised programmes for women or fiscal measures for women's empowerment. Nakray (2015) noted that India reported actual budgetary expenditures on many gender-related programmes but did not adopt all gender budgeting strategies to demonstrate tangible income linked to gender. Nakray (2015) emphasised the need to further strengthen Gender-Responsive Budgeting in India, promoting a more sensitive approach to governance and equality.

The absence of gender-specific income data may suggest that Gender-Responsive Budgeting in India was not supported by unit-costing metrics for gender outcomes or the gendering of projects. The study demonstrated how Gender-Disaggregated Public Expenditure Incidence Analysis (GDPEIA) estimates, calculated as the unit costs of providing a specific service, can be utilised to achieve SDG unit costing. These estimates will be considered when allocating budget resources or analysing changes in these resources among male and female subgroups. The calculation involves multiplying that expenditure by the quantity of units utilised by each group (Polzer et al., 2021).

## **2.4 REGIONAL EMPIRICAL REVIEW OF GRB**

### **2.4.1 Namibia**

The Offices/Ministries/Agencies follow strict time-bound budgeting timelines. The Ministry of Gender Equality and Child Welfare, in Consultation with Various Offices, Ministries, and Agencies (2015), identifies key actors in the budgeting process, ensuring that it reflects the mainstream gender perspective. The GRB process is a public financial management process that addresses questions about who benefits, who pays, and who is marginalised when the State raises revenue, allocates expenditures, implements programmes, and audits results

(Ministry of Gender Equality and Child Welfare [MGECW], 2015). The GRB process in Namibia responds to the different needs of women and men, girls and boys, and emphasises a Gender-Responsive Budgeting approach that does not target a budget solely for females but addresses the needs of various groups across sex and gender dimensions (MGECW, 2015). The GRB process in Namibia is summarised in Table 1 below.

Table 1: GRB in Namibia (Source: Gender Responsive Budgeting Guidelines Prepared By Ministry Of Gender Equality and Child Welfare In Consultation with Various Offices, Ministries, Agencies P. 14

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

### **2.4.2 Zimbabwe**

Gender-Responsive Budgeting (GRB) in Zimbabwe is a public financial management practice that recognises equality in the budgeting process through gender analysis. The GRB process focuses on how funding priorities are selected, costed, implemented, and evaluated across the budget cycle (Republic of Zimbabwe, 2013). The Constitution of Zimbabwe provides an obligatory mandate as a basis for Gender-Responsive Budgeting. For example, Section 56 states that “all persons are equal before the law” and prohibits unfair discrimination on grounds including sex and gender, while also obliging the State to take “reasonable legislative and other measures” to promote the achievement of equality. This is further reinforced by Section 44, which obligates the State and its Agencies to “respect, protect, promote and fulfil” the rights set out in the Declaration of Rights. Further, Section 17 on gender balance requires “practical measures” to ensure women’s equal access to resources, including land, and mandates positive steps to correct historical gender discrimination and imbalances in public institutions. Section 298 creates a link between public-finance and development with a “special provision” for marginalised groups.

The National Gender Policy enshrines the need for gender equality across sectors. The 2024 National Gender Responsive Budget Statement shows 31 of 39 ministries proposed GRB, with 79% of government departments classifying gender-sensitive expenditures—including equal-opportunity, gender-specific, and mainstreamed categories. Zimbabwe’s RBB guidelines support this with structured programmes, performance indicators, and monitoring to track gender results (Ministry of Finance and Economic Development, 2023). Additionally, government, civil society, and local initiatives document GRB efforts through participation and accountability. However, Manyeruke and Hamauswa (2013, p. 78) note challenges like “weak gender-disaggregated data, limited fiscal space, and incomplete mainstreaming, which hinder translating GRB into measurable gender advances.”

### **2.4.3 South Africa**

Clifton et al. (2021) highlight that, although South Africa has made significant progress in achieving gender balance and women’s empowerment since

gaining independence in 1994, gender inequalities persist. Goldman, Woolard and Jellema (2020), cited in Clifton et al. (2021), note that Gender-Responsive Budgeting has only been partially adopted within the country's fiscal system. In 2019, the South African Cabinet approved the gender-responsive planning, budgeting, monitoring, evaluation, and auditing framework (GRPBMEAF; see Figure 1), which was subsequently incorporated into the national budgeting strategy. This framework aims to promote GRB and to place the National Treasury in a leadership role. It addresses gender issues without exceeding allocated gender-specific funds and ensures transparency and integration of gender concerns by modifying and strengthening existing policies.

Within the framework of gender-responsive planning, budgeting, monitoring, evaluation, and auditing, the national treasury collaborated with the International Monetary Fund in July 2021 to provide technical assistance to develop a roadmap to promote gender sensitivity and consideration in budget preparation (Clifton et al., 2021). To enhance existing institutions and strengthen coordination as a key success factor, the partnership proposed a multi-layered strategic planning structure involving two main entities: the Department for Women, Youth, and Persons with Disabilities (DWYPD) and the Department of Planning, Monitoring, and Evaluation (DPME).

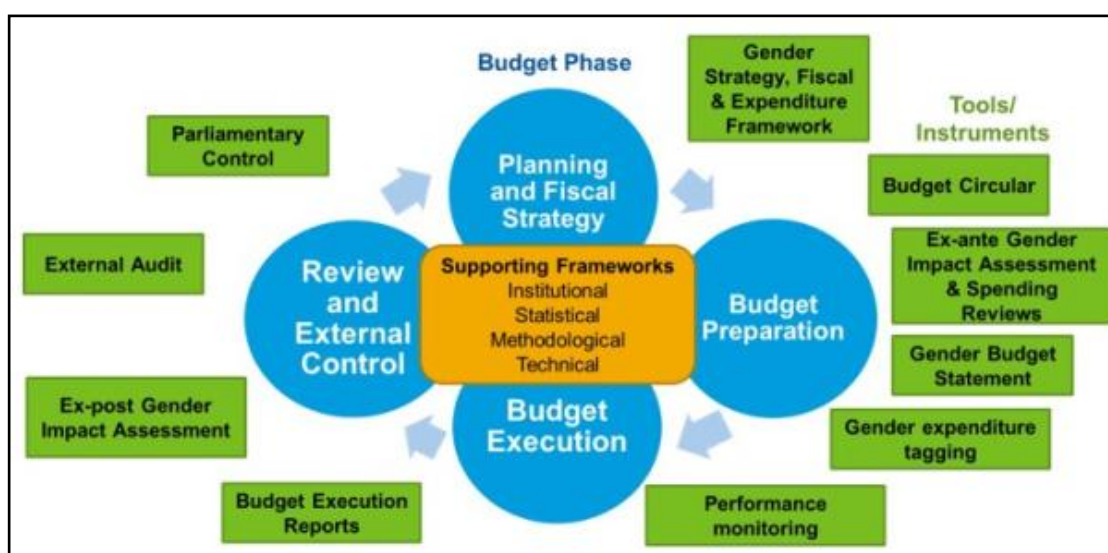


Figure 1: The gender - responsive planning, budgeting, monitoring, evaluation, and auditing framework

(Source: Clifton et al., 2021)

South Africa's experience with GRB and Planning (GRBP) illustrates the challenges and opportunities associated with incorporating gender perspectives into national budgets. The Women's Budget Initiative (WBI), launched in 1995, marked the start of GRBP activities in South Africa. This initiative, led by NGOs such as the Institute for Democratic Alternatives (Idasa) and the Community Agency for Social Enquiry (CASE), in partnership with parliamentarians, aimed to provide evidence-based support for gender-sensitive policymaking in Parliament. Despite its early success in putting GRB on both national and international agendas and influencing policy and budget revisions, the practical implementation of GRB across sectors has been inconsistent (Motebang, 2021). Even in sectors with high gender representation, such as education and health, there has been little meaningful Gender-Responsive Budgeting. This gap underscores the ongoing difficulties in fully realising the potential of GRB, despite clear evidence of its importance and the economic advantages of investing in gender equality, especially in agriculture in sub-Saharan Africa (Motebang, 2021).

## **2.5 NATIONAL PERSPECTIVES OF GRB: BOTSWANA**

Botlhale (2013) reported on waves of budget reforms sweeping across the African continent as evidence of progress in democratising the budgetary process through gender-responsive mechanisms. Botlhale (2013) further highlighted that the reforms in Botswana began as early as 2010 in the form of *dipitso*<sup>3</sup>. Allowing citizen engagement in the budgetary processes. The findings of the study indicated that *dipitso* (meetings conducted to gather opinions) enhanced participation; however, there was a need for extensive reforms in Botswana's budgetary process through an act of parliament. The Global Fund (2021) reports progress in integrating programmes that include prevention, treatment, and services for key populations, as well as combining multiple human rights initiatives for greater impact. Additionally, efforts to enhance the gender responsiveness of programmes have been strengthened. Despite this, The Global Fund (2021) highlights ongoing barriers such as stigma, discrimination, gender inequality, and a lack of attention to human rights, which

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<sup>3</sup> Meetings conducted to gather opinions and, thus, generate consensus.

continue to restrict access to health services, including HIV care. These issues contribute to the unequal high HIV prevalence among key and vulnerable groups. The Commission for Gender Equality (2021) further supports this, describing Botswana's chiefs as significant obstacles to gender equality because of their role in upholding cultural practices that perpetuate gender discrimination, such as biased inheritance rights.

A report on the Botswana Budget Summary for 2021-2022 (RSM International Association, 2021) outlines significant provisions, including changes to the taxation regime that came into effect on April 1, 2021. The changes include increases in fuel levy withholding tax, the minimum ceiling for submission of tax returns, and levies imposed on outstanding taxes. Additionally, the budget provisions include public measures on COVID-19 funding and on general economic challenges (such as waste, unemployment, and non-diamond exports). Furthermore, the summary provides avenues for creating opportunities in the private sector in 2021, addresses government project execution delays, and emphasises the need for the private sector to adopt a more proactive role in economic development. The summary also issues a cautionary statement regarding resource allocation through a rigorous process of project appraisal and evaluation using Development Projects Monitoring Systems (DPMS). The Budget Summary for 2021-2022 remains silent on gender-responsive issues and does not highlight mainstream issues that may require public budget support.

The United Nations (2022) reported that the COVID-19 pandemic posed a significant challenge to achieving the SDGs for most developing countries, including Botswana. The supply chains continue to be disrupted by the pandemic, including foreign direct investment. The United Nations (2022) proposes an Integrated National Financing Framework (INFF) to manage development resources effectively and efficiently, based on a comprehensive checklist that incorporates gender sensitivity within a country's development priorities.

While Botswana has initiated steps towards Gender-Responsive Budgeting, the current approach is insufficient to tackle the deep-rooted gender inequalities within the country. There is an urgent need for more rigorous and systematic

integration of gender perspectives throughout the budget process. This could involve developing and implementing a legal framework that mandates GRB, as in Austria, where GRB is constitutionalised (Schratzstaller, 2014). Additionally, there is a need for increased political will and greater coordination among key stakeholders, including the government, civil society, and development partners. Strengthening institutional capacity to analyse and incorporate gender perspectives into budget decisions is also essential. Botswana could benefit from adopting tools such as Gender-Disaggregated Public Expenditure Incidence Analysis (GDPEIA), which would facilitate more precise resource allocation to address gender disparities.

## **2.6 THEORETICAL FRAMEWORK**

Several frameworks have been proposed in the literature (the Harvard Analytical Framework, the People-Oriented Planning Framework, and the Moser Framework), but none provided a lens through which this study could be conducted.

The Harvard analytical framework, often referred to as the Gender Roles Framework, was developed to analyse gender issues and to demonstrate an economic rationale for allocating resources to both women and men. The framework aims to help planners and policymakers implement more effective projects by recognising women's contributions to the community (March, Smyth and Mukhopadhyay 2005). The framework focuses on resource allocation but does not consider that the baseline for resource allocation should be equality rather than equity; hence, it was not considered in the study. On the other hand, the People-oriented Planning Framework focuses on issues related to refugee situations and addresses the limitations of the Harvard Analytical Framework. The purpose of the POP framework is to ensure efficient and equitable resource distribution, thereby promoting more effective targeting of development assistance (March et al., 2005). Although this framework was better suited for targeted groups, it did not address every woman's developmental agenda. Therefore, the researcher did not consider this framework as a theoretical lens to guide the study.

The Moser framework was created to establish gender planning as a distinct form of planning, with the goal of women's emancipation from subordination. It

challenges the idea that planning should be purely technical. The framework explains that gender planning combines political and technical aspects, expects conflict, and views planning as a process of debate (Moser, 1993). While suitable for general gender ethics, it was insufficient for addressing budgetary issues because it lacked a focus on Gender-Responsive Budgeting and hence was not considered for the study.

This study, therefore, is supported by an integrated theoretical framework that draws from the Gender and Development (GAD) approach. Gender and Development frameworks were developed following the endorsement of gender mainstreaming at the 1995 Beijing Conference for Women, serving as a fundamental approach to promote gender equality and recognising gender analysis as central to this process (Jaquette, 2017).

### **2.6.1 Synthesis and Applicability to the Study**

The Gender and Development (GAD) approach provides a strong theoretical framework for analysing how Gender-Responsive Budgeting is embedded within disaggregated public expenditure systems, especially within the Ministry of Finance in Botswana. Unlike earlier models, such as the Women in Development (WID) approach, which primarily focus on women's inclusion, GAD emphasises gender relations, structural inequalities, and social processes that perpetuate gender disparities. Applying GAD to this research highlights the importance of integrating gender equality not only in budget allocations but also throughout institutional structures and decision-making processes. For Research Objective 1, which aims to identify gender indicators, GAD underscores the need for systemic tools and data that illustrate how public policies affect men and women differently. It advocates the use of both qualitative and quantitative indicators to measure power, resource access, and participation, ensuring that budgeting reflects relational gender dynamics. For Research Objective 2, GAD aligns with the evaluation of GRB's effectiveness in embedding gender issues by promoting the mainstreaming of gender issues in governance and economic planning. It suggests examining whether budgeting incorporates gender analysis and whether institutional mechanisms support ongoing gender equality.

Regarding Research Objective 3, GAD provides insights into barriers to implementation by emphasising patriarchal norms, institutional resistance, a lack of political will, and gaps in technical capacity that often hinder GRB. It acknowledges that these issues are deeply embedded in social structures and that overcoming them requires both policy changes and cultural shifts. Research Objective 4 examines the impact of GRB and is fundamental to the GAD approach, which argues that gender equality should be assessed not only through outcomes such as increased funding for women's programmes but also through changes in power dynamics, access, agency, and voice in economic governance.

Finally, in addressing Research Objective 5, GAD theory underpins the development of transformative strategies that go beyond superficial fixes. These strategies may involve enhancing institutional capacity for gender analysis, promoting participatory governance, reforming budgeting systems to improve transparency and accountability, and securing long-term political commitment to gender equality. Overall, the GAD approach acts as a guiding framework in this study, offering a comprehensive, relational, and systemic perspective for understanding and promoting GRB within Botswana's Ministry of Finance.

#### ***2.6.1.1 Limitations of the GAD Approach***

This study recognises the limitations of GAD as its theoretical framework. Firstly, GAD focuses on transforming gender relations and power dynamics, which is valuable but can overshadow detailed budgeting and resource distribution. Its emphasis on broad concepts like empowerment and equality makes translating ideas into concrete, measurable outcomes difficult. The GAD framework is primarily analytical and lacks detailed methods for budget analysis or for tracking gender-specific spending, making it difficult for practitioners to translate analysis into reforms. Although it can promote institutional change, political resistance can hinder budgetary processes. While useful for highlighting power dynamics and gender equality, GAD has limits in providing practical tools and metrics for GRB, and bridging analysis to actionable change remains a challenge (Sharp, 2003).

## 2.7 SYNTHESIS OF THE REVIEWED LITERATURE AND STUDIES

This Chapter argues that GRB, although well-defined, is not a single tool but a baseline through which government budgeting systems are defined, providing a link between gender equality and the state's planning process in budget allocations, implementation, and the accountability of public finances. Therefore, the arguments of the review can be summarised as follows: Firstly, the performance of GRB is influenced by antecedents such as the availability of gender indicators and sex-disaggregated data, the existence of fiscal tools such as gender budget statements and incidence analyses, and the presence of institutional incentives such as legal mandates, political will, and leadership. Secondly, the effectiveness of GRB is realised when it is embedded throughout the budget cycle with ex-ante tools such as gender budget statements and ex-post tools such as expenditure analyses and evaluation (Downes et al., 2020; Nakray, 2015; Rubin and Bartle, 2005; Bakker, 2018). Thirdly, the review establishes that the context is important and can be a major reason why GRB can be symbolic and not transformative, as illustrated by the examples of Australia, Austria, and India, which provide examples of the use of gender budget statements, constitutional anchoring, and the use of gender budget statements and reporting, respectively (Sharp and Broomhill, 2013; Schratzenstaller, 2014; Polzer and Seiwald, 2020; Nakray, 2015; Polzer et al., 2021). The use of regional examples provides additional insights into the "process" focus of the review, with examples from Namibia on the eight-step gender budget process, and from Zimbabwe and South Africa on the use of frameworks and mandates and the challenges with implementation and sectoral mainstreaming (MGECEW, 2015; Manyeruke and Hamauswa, 2013; Clifton et al., 2021; Motebang, 2021). Finally, the example from Botswana is presented as a country with participation initiatives and policy frameworks, such as dipitso, but without gender mainstreaming in the fiscal process, creating the research gap this study seeks to address (Botlhale, 2013; RSM International Association, 2021).

Furthermore, this section demonstrates how the objectives set out in Chapter 1 are addressed in the literature. The first objective is to identify which gender indicators the Ministry of Finance uses. The antecedents strand of the literature addresses this objective by discussing that indicators and sex-disaggregated

data are fundamental components of evidence-based gender sensitivity (Polzer et al., 2021, 2023). The literature review extends this line of thinking by incorporating intersectionality and the principle that indicators should reflect gender-based averages and the cumulative effects of disadvantage (Hankivsky, 2022; Goulart et al., 2021). The gap in the literature is that indicators exist, but the question remains which indicators the Ministry of Finance uses and what their impact is.

Objective 2, which examines Gender-Disaggregated Public Expenditure Incidence Analysis to determine how budget resources are distributed among male and female subgroups of the population, is closely linked to the literature on the conceptualisation of gender-disaggregated incidence analysis. This concerns its potential to shift the approach to “gender equality” from an abstract goal to a tangible distributional assessment (Chakraborty, 2022; Britt and Egerer, 2024). The literature reviewed clearly articulates the methodological rationale, which involves calculating unit costs multiplied by utilisation, and provides international examples of the index's importance (Memusi, 2020; Chakraborty et al., 2020; Psaki et al., 2021). A major technical risk has been identified in terms of the importance of the credibility of the data systems, which in the context of the Global South has always been a problem (Curristine et al., 2022; Kitada et al., 2023; Jayasinghe and Ezpeleta, 2020), compromising the calculation of the index. The literature provides context for the study's empirical assessment of the index within Botswana's expenditure system.

Objective 3, which examines the challenges the Ministry of Finance faces in implementing Gender-Responsive Budgeting, is the most discussed theme in the literature. All the case studies show that the challenges are not only technical but also institutional, which include data and reporting systems, specialised capacity, inter-ministerial coordination, legal compulsion, and political/economic constraints (Manyeruke and Hamauswa, 2013; Curristine et al., 2022; Matos et al., 2023; Rubin and Bartle, 2023). For instance, the Botswana case study reveals country-specific issues that are also evident in other studies, which include issues of participation without institutionalisation, non-inclusion of gender in budgetary reports' summaries, and cultural or political barriers to equality (Bothale, 2013; Commission for Gender Equality, 2021; RSM International Association, 2021). All these studies show that the

challenges are mainly located at the nexus of planning, budgeting rules, and accountability structures (Botlhale, 2013; Commission for Gender Equality, 2021; RSM International Association, 2021). Therefore, this study defines “challenges” as a quantifiable concept encompassing issues of tools, capacity, coordination, and authority.

The 4<sup>th</sup> objective, which assesses the impact of Gender-Responsive Budgeting (GRB), is linked to the “outcomes/impacts” dimension of the GRB cycle. The literature highlights the importance of distinguishing among outputs (e.g., plans, statements, activities), outcomes (e.g., changes in access to or utilisation of services by gender), and impacts (e.g., long-term poverty reduction, empowerment, changes in opportunity structures). Differentiation between these concepts is essential, especially because evidence suggests that countries may produce GRB outputs such as statements, categories, and frameworks without necessarily demonstrating improved gender equality outcomes, particularly in the absence of adequate mechanisms for monitoring and evaluating outcomes (Empirical Review of Gender-Sensitive Budget Monitoring in Sub-Saharan Africa, 2019, pp. 477-489; Nakray, 2015; Motebang, 2021). Significantly, this study aims to determine whether Botswana's implementation of GRB affects policy sensitivity, as evidenced by indicators and expenditure patterns.

Objective 5 addresses the development of practical options and strategies, drawing on consistent findings from the review regarding effective practices. Furthermore the successful implementation of Gender-Responsive Budgeting requires several key elements: (i) robust institutional foundations, including laws, policies, and clearly defined roles; (ii) skilled personnel and expert support within finance ministries; (iii) tools applied both prior to and following the budgeting process, such as statements, costing, audits, and evaluations; and (iv) accountability mechanisms that ensure gender analysis informs decision-making and implementation (Schratzenstaller, 2014; Downes and Nicol, 2020; Clifton et al., 2021; Nikore et al., 2021). Namibia's stepwise approach and South Africa's integrated planning, budgeting, and monitoring and evaluation (MandE) system exemplify effective practical application. Furthermore, challenges identified in Botswana underscore the need to integrate Gender-Responsive Budgeting into the core fiscal governance system, rather than

addressing them solely as a separate social issue (MGECW, 2015; Clifton et al., 2021; Botlhale, 2013).

## **2.8 GAPS IN KNOWLEDGE FROM EMPIRICAL REVIEW**

The literature review explored global, regional, and national views on GRB. In Australia, a study highlighted the influence of gender on national-level GRB policies. Austria demonstrated strong legal backing for GRB, embedded in its constitution, with proposals for further adoption outlined through document analysis. India lacked evidence of women's participation in budgeting processes, despite reporting budgetary expenditures for gender-related programmes, whereas South Africa exhibited a partial GRB process within its fiscal system. However, efforts were underway to develop a comprehensive framework for gender-responsive planning, budgeting, monitoring, evaluation, and auditing (GRPBMEAF) to guide fiscal processes.

Although Namibia and Zimbabwe have established formal policy frameworks for Gender-Responsive Budgeting (GRB), these instruments primarily serve to document GRB processes, and actual implementation and measurable changes in gender-equality outcomes have not been demonstrated in the literature. Whilst the MGECW (2015) guidelines in Namibia are clearly stated and appear sound administratively due to their ability to allocate responsibilities across an eight-step budget cycle with a coherent procedural framework for integrating gender considerations into public finance decisions, their guidelines offer limited empirical evidence for assessing implementation across ministries, sectoral compliance, or whether resource allocations and service-delivery outcomes have shifted to reduce gender disparities over time. Furthermore, while these guidelines advocate for the use of “evidence on gender gaps” and the undertaking of “costing,” they provide minimal direction on constructing comparable indicators, establishing baselines, computing unit costs, conducting incidence analysis, or standardising budget classifications to ensure that “gender priorities” are consistently defined across votes and sectors. Additionally, the components that promote accountability, such as parliamentary verification, monitoring and control, and evaluation, are presented at an abstract level and lack detailed specification of compliance tests. In the absence of proven operational detail, GRB implementation in

Namibia risks being a procedural compliance mandate rather than being a substantive mechanism for influencing budget allocations and improving gender outcomes in the country.

On the other hand, Zimbabwe demonstrates a stronger formal institutionalisation of GRB, coupled with provisions in the country's constitution (Republic of Zimbabwe, 2013). This is further strengthened by the integration of gender budget statements within the country's results-based budgeting processes. Despite compliance issues, such as the adoption of GRB across most ministries in the country, there is no evidence that the country has achieved substantive outcomes.

In Botswana, the primary issue with the framework is that it addresses gender-related issues without exceeding the allocated gender budget, thereby necessitating transparent inclusion through the adaptation and reinforcement of existing policies. At the national level in Botswana, the Commission for Gender Equality (2021) reported that Botswana chiefs were seen by society as a threat to gender equality because they acted as gatekeepers of resources without involving women. Botswana's Budget Summary of 2021-2022, RSM International Association (2021), did not provide any evidence of Gender-Responsive Budgeting.

Overall, there was no clear evidence in the cases presented above indicating whether a Gender-Responsive Budgeting (GRB) process was being followed by those involved in defining budget indicators, inputs, processes, workflows, outputs, and impacts, which are essential steps in the GRB process. The importance of women's empowerment strategies across economic sectors for influencing the national budgetary process is crucial. The gaps identified in the cases above include the fact that although South Africa developed a national framework to guide gender-sensitive budgeting, it does not explicitly address gender issues through a process of adapting and reinforcing existing policies.

Therefore, this study aims to identify the indicators of GRB, including inputs, processes, outputs, and impacts, involving all stakeholders, through methods that combine primary and secondary data collection. The global perspectives (Sharp and Broomhill, 2013; Schratzenstaller, 2014; Rundra, 2018; Nakray, 2015), regional perspectives (Koda and Mtasingwa, 2021; Taye, Hussen and

Mengistu, 2021; Clifton et al., 2021), and national perspectives (Commission for Gender Equality, 2021; Bothale, 2018; Debusscher, 2020) on Gender-Responsive Budgeting do not demonstrate the sectorial importance of women empowerment strategies as a key driver of the national budget. Consequently, this study finds it necessary to apply a life-cycle model that begins by identifying the inputs, processes, outputs, and impacts of the budgeting cycle as essential elements for contextualising women's empowerment strategies within the national budget.

## **2.9 CHAPTER SUMMARY**

This chapter provides a comprehensive review of existing literature and theoretical perspectives on the integration of GRB within disaggregated public expenditure systems. It begins by outlining the conceptual development of GRB and its importance in fostering inclusive and equitable fiscal governance, particularly in contexts like Botswana. The chapter critically assesses global and regional experiences of GRB implementation, emphasising both successes and ongoing challenges across various institutional settings. A key focus is on the factors that contribute to or impede effective GRB, including access to gender-disaggregated data, tools, technical expertise, political will, and a supportive policy and legislative framework. The discussion also includes the GRB cycle to provide a basis for assessing Botswana's GRB efforts. The next chapter will outline the research methodology used to empirically explore these themes in the Botswana context.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY, METHODS, AND DESIGN**

#### **3.1 INTRODUCTION**

This chapter provides a detailed description of the study's design and outlines the methods for sampling, data collection, and data analysis. It also includes information on the data collection tools and on the validity, reliability, and trustworthiness of the results. Furthermore, it discusses the ethical considerations the researcher adhered to throughout the study to ensure ethical standards were maintained.

#### **3.2 RESEARCH PARADIGM**

The research paradigm guides data collection, analysis, and presentation, with two main types: Positivism, which relies on objective, factual knowledge from observation (Holder, 2016; Brinkmann and Kvale, 2018), and Interpretivism, which sees reality as socially constructed, requiring researcher engagement (Brinkmann and Kvale, 2018). This study adopts an interpretivist approach with a constructivist ontology and subjectivist epistemology, viewing reality as co-constructed through experiences (Creswell, 2018; Denzin and Lincoln, 2018). Knowledge derives from subjective meanings, influenced by the researcher's background, with understanding arising from researcher-participant interactions. Grounded in interpretivism, it uses qualitative methods to explore participants' lived realities, particularly with respect to social phenomena such as Gender-Responsive Budgeting. The extended interactions produce trustworthy, nuanced data, making interpretivism suitable for examining multiple perspectives within the Ministry of Finance.

#### **3.3 RESEARCH DESIGN**

This study adopted a case study design. It was conducted to collect and analyse data on Gender-Responsive Budgeting in Botswana, with a specific focus on in-depth research of the problem in its natural, real-life context (Crowe et al., 2011). Since the study aims to explore GRB and its impact on addressing and measuring SDG 5, particularly the fair distribution of resources that may

promote gender equality, the Ministry of Finance in Botswana was selected as a case study. Therefore, the research took place at the ministry's head office in Gaborone, Botswana, within the planning and support offices.

According to Crowe et al. (2011), case studies can be organised into three main categories: intrinsic, collective, and instrumental. When the study aims to examine a unique occurrence, an intrinsic case study is used, allowing the researcher to identify the phenomenon's distinctive traits. An instrumental case study uses a specific case to gain a broader understanding of a phenomenon that is not necessarily unique. In contrast, the phenomenon should stand out from others due to its uniqueness. However, because the collective case study involves analysing multiple cases, cross-case analysis can be conducted sequentially or simultaneously (Crowe et al., 2011). This enables researchers to develop a wider understanding of a particular phenomenon.

In this study, an intrinsic case study was employed because the national budget in Botswana falls under the jurisdiction of the Ministry of Finance, which plays a distinctive role. Furthermore, Crowe et al. (2011) argue that not all cases are mutually exclusive and can therefore be combined. However, Crowe et al. (2011) also state that the case study research design enables detailed examination of critical events, interventions, policy developments, and programme-based service reforms within a real-life context.

### **3.4 RESEARCH APPROACH**

The research approach pertains to the methods selected by the researcher for collecting, analysing, and interpreting data. The three primary approaches are quantitative, qualitative, and mixed methods, which combine techniques (Creamer, 2017). This study utilises the qualitative approach. It involves gathering non-numerical data through methods such as questionnaires, interviews, focus groups, observation, participant observation, and recordings. Recordings are typically conducted in natural environments, including documents, case studies, and artefacts related to the people in the area under study (Ngozwana, 2018). With this approach, individuals are seen as active contributors to constructing and interpreting their worlds (Ugur, 2020). Employing qualitative techniques enabled the researcher to collect and analyse

detailed data, capturing opinions and emotions that are difficult to quantify (Creamer, 2017).

### 3.5 STUDY SETTING

The study site was in Gaborone, Botswana's capital, in Southern Africa (see Figure 2). Botswana has a population of 2,346,179, of whom 11.6% reside in Gaborone. As an upper-middle-income country, it has a rapidly growing economy, driven primarily by beef and diamond exports (World Bank, 2020).

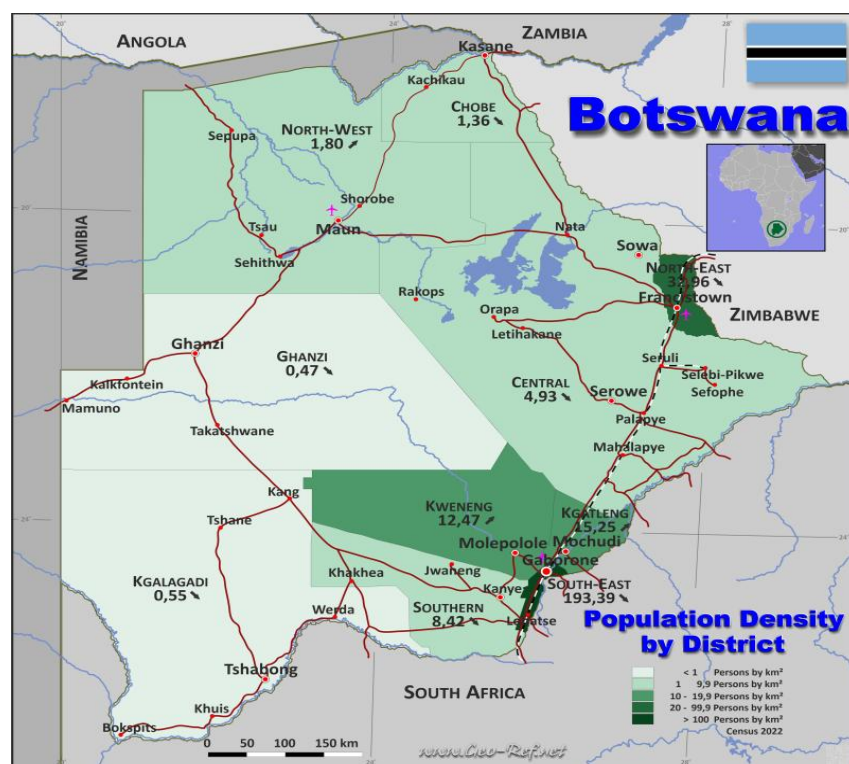


Figure 2: Map of Botswana

(Source: Geo Ref Net, 2023)

### 3.6 STUDY POPULATION

A population refers to the larger group of people or entities whose characteristics the researcher is interested in studying, and to which the findings can be generalised (Levy and Lemeshow, 2013). The target population for this study included officers in the following departments at the Ministry of Finance headquarters in Gaborone, Botswana: Development and Budget (DB), Gender-Responsive Budgeting (GRB), Recurrent Budget, Public Financial Reforms (PFM), Development Programmes, Economic and Finance Policy,

Finance Officers, and the Accounting Department. The aforementioned departments had a total of 187 officers, which constituted the overall target population. The departments were selected because they manage recurrent and development budgets, oversee the use of budgetary resources, manage public debt, and conduct cash flow analysis and reporting. This suggests that the officers in these departments were best placed to provide valid information on the integration of Gender-Responsive Budgeting (Botswana Government, 2021).

### **3.7 SAMPLING**

Another way to define a sample is as a small portion of a statistical population that exhibits specific characteristics. They are examined to gain a deeper understanding of the population as a whole (Trochim, Donnelly and Arora, 2015). Sampling is the process of selecting a group from which to collect data. According to Levy and Lemeshow (2013), sampling involves selecting a predetermined number of observations from a larger population. Purposive sampling was utilised in the research. Both the primary sample of fifty (50) officers for the questionnaire and the smaller sample of twenty (20) officers for interviews were chosen from the population using purposive sampling. A sample of 50 officers was selected from the 187 total staff complement. This sample size represents approximately 27 % of the population. This gave a good balance between statistical representativeness and practical feasibility. For qualitative research, samples of 20–30% of the population are considered acceptable (Israel, 1992). The researcher further selected the most senior officers for interviews because they were most likely to provide more detailed information on the consideration of GRB. Interviewing 20 senior officers provided a sufficiently robust dataset to explore complex issues in budgeting and public expenditure, while allowing for detailed, nuanced responses. The sample size was also considered in relation to data saturation in qualitative research. According to Creswell (2013), data saturation is often achieved with 20 to 30 interviews, supporting the adequacy of the sample selected for this study.

### **3.8 DATA COLLECTION INSTRUMENTS**

The study utilised a questionnaire and an interview as the primary data collection tools. The interview was specifically chosen to complement the questionnaire in gathering comprehensive data.

#### **3.8.1 The questionnaire**

An open-ended questionnaire collected qualitative data from a larger group of respondents. It was divided into two parts: the first collected information on respondents' roles and years of experience, while the second included open-ended questions on GRB, the extent of its integration, barriers to implementation, and strategies to overcome these challenges. The questionnaire was distributed online for self-completion among 50 officers. This open-ended approach aligns with the qualitative, interpretivist nature of the study. Unlike quantitative surveys that focus on closed questions and numerical data, this format allowed participants to share detailed, narrative responses in their own words. It was not designed to generate statistical generalisations but to explore diverse perspectives within the Ministry. This approach is suitable for qualitative research as it amplifies the variety of voices and yields rich, text-based data suitable for thematic analysis (Braun and Clarke, 2006).

#### **3.8.2 The interview guide**

Semi-structured interviews were conducted to collect more in-depth qualitative data. Interviews took place via telephone or Google Meet. Twenty (20) participants were purposively selected for the study. Questions were crafted around a predefined theme or topic framework. The semi-structured format was chosen because it enables effective two-way communication between the interviewer and interviewee. The interviewer also used prompt questions to encourage more detailed responses. This method provides respondents with the opportunity to discuss sensitive topics openly (Brinkmann and Kvale, 2018). The virtual interview approach was primarily utilised for confidentiality and ethical reasons. Each interview was recorded, and the audio was transcribed verbatim.

### 3.9 TRUSTWORTHINESS

Trustworthiness reflects the researcher's confidence in the data and overall results, indicating the quality of the study. In research, it is essential to demonstrate that findings are credible, transferable, confirmable, and dependable (Madondo, 2021). Credibility assesses the researcher's confidence in the accuracy and truthfulness of the results (Roller and Lavrakas, 2015). To enhance credibility, triangulation was employed during data analysis to validate consistency across responses from interviews and questionnaires. Transferability refers to the extent to which the results can be applied to similar contexts, populations, or phenomena. The researcher linked the findings to the existing literature and employed thick description to assess their relevance to other contexts (Madondo, 2021). Confirmability ensures that the results are unbiased and that interpretations are neutral.

The researcher aimed to minimise bias in the interpretation of findings by ensuring that participants' responses were free of any researcher bias or personal motivations (Victor, 2014). The researcher also maintained a detailed record of all activities, including a chronological account of the data analysis, to ensure that the rationale for decisions at each stage was clearly explained and justified. This helped ensure that the participants' responses and the study findings were accurately presented. Dependability refers to the ease with which other researchers can replicate a study to verify consistent results (Guest et al., 2012). The researcher used an inquiry audit to establish dependability. The research was reviewed by field experts, including the supervisor, to assess the research process and data analysis. This review aimed to confirm that the findings are reliable, consistent, and reproducible. To strengthen confirmability, the study employed specific measures. During data analysis, triangulation was carried out by comparing themes across questionnaire responses, interview transcripts, and key policy documents. For instance, when several participants mentioned barriers such as "limited gender data," these reports were cross-verified against Ministry policy documents and budget statements to ensure consistency and credibility. Member checking was not conducted due to the confidential and sensitive nature of the Ministry context. However, efforts were made to accurately capture participants' perspectives through verbatim transcription and representative quotations.

### **3.10 PROCEDURES FOR DATA COLLECTION**

After the research proposal was approved, the researcher visited the Ministry of Finance to seek permission for data collection. Once permission was granted, they arranged a face-to-face meeting with the Research Unit Director at the Ministry. The Director then advised the researcher on the procedures to follow, ensuring ethical considerations and access to the relevant participants. Subsequently, the researcher visited each participant's office to obtain consent and request their contact details, including email addresses, to share the online questionnaire link. Participant information and consent forms were then emailed to the selected individuals. After receiving their responses, the researcher distributed the online questionnaire for data collection. The researcher sent the questionnaire online to officers who voluntarily agreed to participate in the study.

In the second phase of data collection, the researcher conducted in-person interviews following analysis of the questionnaire data. The researcher informed participants of preliminary qualitative results and clarified that the purpose of the interviews was to gather information that could illuminate observations already made following the analysis of the qualitative data from the questionnaires. The interviews were conducted via telephone and online using Google Meet. Audio recordings of the interviews were made, labelled appropriately, and stored for transcription.

### **3.11 DATA ANALYSIS**

Following data collection, computer programs (e.g., the otter.ai website) were used to transcribe the interview audio, producing text-based transcripts. The scripts were saved as individual files, anonymised as Participant 1, 2 and so on. This unique file-naming scheme facilitated the selection and upload of individual scripts into NVivo 14 and enabled coding of each transcript. The coding combined a hybrid approach, combining deductive (framework-informed) and inductive (data-driven) procedures to ensure that data interpretation remained theoretically anchored while allowing meanings to emerge from participants' lived experiences.

### ***Coding techniques***

The process began with initial coding. In this case, individual units, such as sentences or short paragraphs, were assigned concise labels. These were taken verbatim from the participant's sentiments. It was also prudent to consolidate the coding process in accordance with explicit rules. This was achieved by merging codes that captured the same underlying concept, for example, themes such as "limited gender data" and "no sex-disaggregated indicators" formed the root through which sub-themes were anchored. Sub-themes were derived when the codes contained multiple ideas around the anchor theme, thereby requiring analytic separation. Furthermore, anchor themes such as "capacity" were separated into constituent sub-themes such as "technical GRB skills." To strengthen reliability, a codebook was maintained in which each code was recorded with its name, definition, inclusion/exclusion criteria, and one or two exemplary extracts. This reduced deviation and inconsistency in coding throughout the process.

In accordance with the thematic analysis procedures outlined by Braun and Clarke (2006), the study then proceeded to theme development, clustering codes into candidate themes based on patterned meaning and explanatory potential rather than frequency alone. A theme was retained if it differed from other sub-themes or from the root/anchor theme. Negative case analysis of themes was also conducted, where themes that were extracted and contradicted dominant patterns were not suppressed but used to refine thematic boundaries and explain conditionality, for example, reasons why some units viewed GRB as meaningful, while others viewed it as compliance paperwork. The final stage involved thematic mapping. In this case, themes were aligned with the research objectives to demonstrate how empirical patterns explained the various antecedents, implementation protocols, impediments, and enablers of GRB and/or perceived outcomes.

### **3.12 ETHICAL CONSIDERATIONS**

#### ***Anonymity***

Anonymity was maintained throughout the study. Participants' identities remained confidential. They were reminded not to disclose personal info on

questionnaires or during interviews. The researcher did not ask for names or self-identifications. Before interviews, participants were briefed and reminded to keep their identities confidential once the recording began. Caution was exercised when discussing sensitive topics to prevent data leakage, and codes identified respondents in both interviews and questionnaires.

### ***Non-maleficence***

The researcher strictly adhered to the principle of non-maleficence to prevent harm to participants and was cautious when discussing sensitive topics during interviews.

### ***Honesty***

The researcher maintained honesty and transparency, providing sufficient information to enable participants to make decisions before consenting. The study's purpose was clearly explained in the information sheet, ensuring understanding. Consequently, consent was obtained to use the data only for academic purposes.

### ***Voluntary participation***

Consent forms, attached to the participant information sheet, needed signing as proof of voluntary participation. Respondents could sign, scan, email, or collect hard copies. They were reminded they volunteered and could withdraw anytime.

### ***Responsible publication***

The data were carefully analysed, and the results were reported ethically, in compliance with relevant laws and guidelines. Findings were presented transparently and honestly, with no fabrication, falsification, or improper data manipulation. It was ensured that the published findings would not harm individuals or institutions. Phrases linked to specific participants were avoided.

### ***Confidentiality***

A confidentiality agreement ensured participant data remained private. Completed questionnaires, interview scripts, and recordings were securely stored and only accessible to the researcher.

### **3.13 DATA MANAGEMENT PLAN**

Research data creation, processing, storage, security, anonymisation, and retention were governed by a formal data management plan that maintained a defensible audit trail to support methodological rigour and ensured that confidentiality pledges to participants drawn from the Ministry of Finance were honoured. Several datasets were generated in the study. These included, but were not limited to, audio recordings transcribed from interviews, consent forms, institutional clearance letters, and thematic maps extracted from NVivo 14. The Data Management Plan minimised risks associated with disclosure by separating identity data derived from consent forms and participant contact details from research data (questionnaire responses, transcripts, codes, and analysis outputs). Identity data was stored in encrypted, password-protected folders to prevent unauthorised access. Furthermore, participant identities were de-identified using numeric identifiers not linked to national identification records, such as passports, birth certificate numbers, or national identity numbers. A mapping file linking participant identities to participant-level data was created and password-protected for administrative follow-up during data collection and was excluded from any analytic circulation. It was also prudent to label audio files from the interview data with identifiers, the interview date, and a timestamp. All transcribed audio files were edited to remove unique identifiers such as participants' names. However, neutral descriptors, such as designations and departments, were retained to preserve analytical meaning and aggregated sentiment.

Data storage also followed strict protocols that allowed data to be stored on a secondary storage device, an encrypted hard drive maintained by the researcher. A secondary encrypted backup was maintained to minimise the risk of data loss. The researcher handled all raw audio data and unredacted transcripts, with all materials shared for supervision, de-identified, and stripped of metadata that could potentially expose participants' identities. Finally, measures were implemented to ensure that data were not stored in cloud services, as these were vulnerable to hacking.

### **3.14 DATA DISSEMINATION**

The approach to sharing the study's findings focused on two main goals: to contribute to academic knowledge and to inform policymaking. At the same time, great care was taken to ensure that no individual participant could be identified in any public reports and that no sensitive institutional information would be revealed. Whilst dissemination remains an ongoing activity, current processes involve disseminating findings around the distinct stakeholders: the academic community, the Ministry of Finance in Botswana and associated policy holders and research participants. For those in academia, the core written work for sharing knowledge is the doctoral thesis. This document outlines the complete methods, discoveries, and their meanings in a clear, reviewable format. It offers a blueprint for GRB implementation and the key results drawn from the interviews. The primary aim of this study is to provide material for at least two journal submissions. One will discuss the difficulties of integrating Gender-Responsive Budgeting into Ministry of Finance operations, looking at institutional acceptance and impediments. The other manuscript will address methodological approaches, specifically how a framework-based thematic analysis can maintain credibility and reliability when resources are scarce.

The study findings will be disseminated at academic symposia on public finance, gender-related policy discussions, and international development. The primary goal of this research is to facilitate debate and in-depth scrutiny by situating the findings within the wider academic literature on gender-responsive budgeting. In presentations, the researcher will only report aggregated data and use anonymised quotations to protect participants' identities. Any details that could identify particular offices or individuals will be removed from the text. A policy summary will be compiled for the Ministry of Finance. It will outline the key conclusions, highlight the report's limitations, and present actionable recommendations aligned with the Gender-Responsive Budgeting process: planning, analysis, formulation, approval, implementation, monitoring, feedback, and reporting. The brief will emphasise practical steps, including capacity building, data collection, the development of clear indicators, and stronger collaboration between institutions. A public seminar or discussion will be organised to engage the Ministry of Finance and other relevant stakeholders. Sharing the study results with participants is an ethical

responsibility. For this reason, a summary of the main themes and recommendations will be shared through the same channels used to recruit participants. This dissemination strategy aims to support transparent scientific communication while protecting individuals' safety and reputations. The main goal is to support learning and improvement while safeguarding participants.

### **3.15 METHODOLOGICAL LIMITATIONS**

Several limitations have been identified in the study's research design, which may affect the interpretation of the results. First, while the focus on a single case study, the Ministry of Finance headquarters in Gaborone provides depth and a context-specific study, it may limit generalisation on how GRB is applied within other sectors of the Government of Botswana or countries with a similar geo-economic space as the country. Second, while purposive sampling was appropriate for identifying participants with direct GRB and budget responsibilities, it introduces selection bias because selected participants, such as senior officers, are obligated to uphold perspectives shaped by their roles, reputational concerns, or policy positioning. Third, the use of questionnaires and interviews creates susceptibility to social bias. This is because participants may present GRB practices as a compliant process and more effective than what is actually happening, given their politically sensitive nature, especially when discussed within government premises. Fourth, because the study records GRB experiences within a single period, it may not fully demonstrate how practices change across budget cycles and leadership shifts. For example, the impact of changes in GRB implementation, influenced by a new government's policy reforms (Benza, 2024; Pierson, 2000; Cerna, 2013), may not have the same effect when GRB is measured across different instances. GRB develops through repeated iterative stages involving planning and review (Budlender and Hewitt, 2002; and Ricardo, 2018), hence a longitudinal study would offer stronger evidence on institutional learning, feedback loops, and the level of implementation over time (Caruana, Roman, Hernández-Sánchez, and Sollii, 2015) because it would look at several periods within these changes.

### **3.16 CHAPTER SUMMARY**

This chapter outlined the methods used to examine how Gender-Responsive Budgeting (GRB) is adopted and implemented within Botswana's Ministry of Finance. This chapter describes the research paradigm and study design, explains the methods used to collect, analyse, and present the data, and states the procedures followed to meet research ethics requirements. The study used an interpretivist approach that centred on participants' lived experiences and the institutional setting. In this case, the adoption of GRB was viewed as a socially constructed practice rather than a purely technical exercise, shaped by organisational culture, policy incentives, and capacity constraints. This study used a case study design to examine GRB in its usual setting at the Ministry headquarters in Gaborone, where national budgeting authority and policy coordination are based. The open-ended questionnaire collected a wide range of views from a larger group of officers, and the semi-structured interviews then explored participants' sentiments in greater detail. The chapter describes how the study demonstrates trustworthiness through the triangulation of questionnaires and interviews. The data analysis employed a hybrid coding approach to conduct thematic analysis. The dissemination plan outlined how the study results would be shared while maintaining participant anonymity. The study also acknowledged its methodological limitations to maintain scholarly transparency. The following section presents the study's results.

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

#### 4.1 INTRODUCTION

This chapter presents data and findings from interviews with key stakeholders in the MoF involved in GRB in Botswana. The analysis employed a thematic approach that systematically identified and examined patterns, themes, and relationships within the interview data. The chapter begins with an overview of the participants' demographic characteristics, followed by a thematic analysis of the data. Each theme is then discussed in detail, presenting key findings, relevant excerpts from the interviews, and an analysis and interpretation of the themes in relation to the research questions and the existing literature. The core theme, a gender-sensitive policy framework, underpins the analysis, while the supporting themes—Specific Gender Indicators, Gender-Disaggregated Public Expenditure Incidence Analysis, Impediments to GRB, and Gender Sensitivity and Solutions—provide further insights into the current state of GRB implementation in Botswana. The chapter concludes with a summary of the results, highlighting key findings and their implications for GRB implementation in Botswana.

#### 4.2 DATA PRESENTATION

##### 4.2.1 Demographic Data of Participants

In this section, the study assessed the demographic information of the research participants.

##### *4.2.1.1 Educational Qualifications*

Of the 10 participants interviewed, 6 held a master's degree, while the remaining 4 had a bachelor's degree. This indicates that the participants possess relatively high levels of academic qualification, consistent with the technical and strategic nature of the roles they hold within their respective departments. Most of them occupied leadership or policy-related positions, suggesting that advanced academic training is often required or preferred for strategic roles.

Table 2: Summary of participants who were interviewed (Source: Research Data, 2024)

Demographic Characteristic	Category	Frequency
Level of Education	Master's Degree	6
	Bachelor's Degree	4
Years of Work Experience	5–10 Years	2
	11–15 Years	4
	16–20 Years	4
Professional Unit/Department	Chief Financial Officer (CFO)	1
	Gender and Responsive Budgeting	2
	Recurrent Budget	3
	Finance and Budgeting	2
	Development Programmes	2
Gender	Female	6
	Male	4

#### 4.2.1.2 Work Experience

The participants' work experience ranged from 5 to more than 13 years in the field. Two participants had 5–10 years of experience, four had 11–15 years, and four had 16–20 years. This distribution represents a diverse mix of mid- to senior-level professionals with extensive backgrounds in budgeting and financial planning. The range also shows that the study benefits from insights from both more experienced individuals and those at earlier stages of their careers.

#### 4.2.1.3 Department/Functional Area

Participants came from different areas within the broader finance and budgeting structure. One participant represented the CFO role, indicating strategic leadership. The Gender and Responsive Budgeting Office also had two participants, providing insights into gender-inclusive financial planning. Three participants were involved in recurrent budgeting, indicating substantial representation among those responsible for operational and daily financial management. Two participants came from development programmes, indicating involvement in socially focused budgeting, and another two were from general finance and budgeting roles, engaged in analytical and support functions. This distribution of participants allows the study to encompass a range of experiences across various aspects of financial responsibility.

#### **4.2.1.4 Gender**

There were six (6) female and four (4) male participants out of a total of 10. The study had slightly more female participants, but gender representation was relatively balanced. This section was not primarily focused on gender. However, it will be discussed in the findings section when relevant to the perspectives or insights presented, particularly with respect to inclusive budgeting or leadership.

#### **4.2.2 Findings of Interview Data**

GRB is a crucial policy tool designed to incorporate gender perspectives into public financial management, ensuring that resource distribution promotes gender equality. This thesis offers a detailed exploration of GRB by analysing its practical implementations, challenges, effects, and strategies for enhancement. It begins by examining experiences in GRB, drawing from diverse responses to illustrate how different participants have approached gender-sensitive budgeting, emphasising best practices and lessons learned. It then explores the GRB process, describing the systematic steps for integrating gender considerations into fiscal policies, including the vital roles of sex-disaggregated data, gender impact assessments, and expenditure-tracking tools in informing budget decisions.

This chapter discusses interview and questionnaire data separately to maintain each method's integrity. Interviews with senior officials offered in-depth, context-rich insights and enabled exploration of detailed institutional and policy dynamics. On the other hand, questionnaires distributed to a larger staff group identified broader patterns and general trends across the Ministry. Presenting these datasets separately prevents the mixing of individual experiences with overall perceptions, resulting in a clearer, more comprehensive understanding of GRB implementation from diverse viewpoints.

Despite its potential to address systemic inequalities, GRB faces significant challenges, including institutional resistance, limited technical expertise, data scarcity, and socio-political constraints, all of which hinder its effective implementation. This thesis further evaluates the impact of GRB, assessing how Gender-Responsive Budgeting contributes to transforming the budgeting process by enhancing gender parity. By addressing these five key dimensions,

this thesis aims to provide a holistic understanding of GRB's significance, its role in promoting gender equity, and the pathways through which it can be optimised to create a more inclusive and equitable system in Botswana.

Figure 3 shows that the centre of the map is GRB, which refers to the budgeting process that considers the different needs and impacts of government expenditures and revenues across men and women, as well as marginalised groups. The thematic map organises various aspects of GRB into four broad categories and helps answer the research questions RO1 to RO4, as stipulated below.

RO 1: What gender indicators does the Ministry of Finance in Botswana use to assess the impact of gender sensitivity in policies or to identify gender equality gaps and issues through Gender-Responsive Budgeting?

RO 2: What is the index used for the Gender-Disaggregated Public Expenditure Incidence Analysis, estimated based on the distribution of budget resources among male and female subgroups of the population?

RO 3: What challenges does the Ministry of Finance in Botswana encounter regarding Gender-Responsive Budgeting?

RO 4: How does responsive gender budgeting influence gender sensitivity in policies and address gaps in gender equality?

RO 5: What are the possible solutions to the challenges faced by the Ministry of Finance regarding Gender-Responsive Budgeting?

The study on GRB identified five main themes (Refer: Figure 3), namely: *Specific Gender Indicators (RO1); Gender-Disaggregated Public Expenditure Incidence Analysis (RO2); Impediments to GRB (RO3); Gender Sensitivity (RO4); and Solutions (RO5)*. The study on GRB in Botswana focuses on five key themes aligned with specific research objectives: *identifying the gender indicators used by the Ministry of Finance to reflect gender sensitivity in policies (RO1); evaluating the integration of GRB within the MoF (RO2); assessing the challenges hindering GRB implementation (RO3); determining the impact of GRB on gender sensitivity and addressing gender equality gaps (RO4); and*

*exploring strategies for the effective implementation of GRB in Botswana (RO5).* To ensure a focused analysis, these five themes were prioritised because they most directly address the core research objectives and capture the complex interplay between policy intent, implementation challenges, and actionable solutions within Botswana's context. Thematic saturation was achieved in these areas, with interview and questionnaire data consistently highlighting their centrality and relevance relative to other emergent topics. The study, therefore, centres its detailed analysis on these themes, as they provide the clearest framework for understanding both the current state and future prospects of GRB in Botswana. Consequently, these themes collectively aim to evaluate how gender considerations are incorporated into budgeting processes, identify barriers to effective GRB, and propose practical solutions to enhance gender equality through improved budgetary practices.

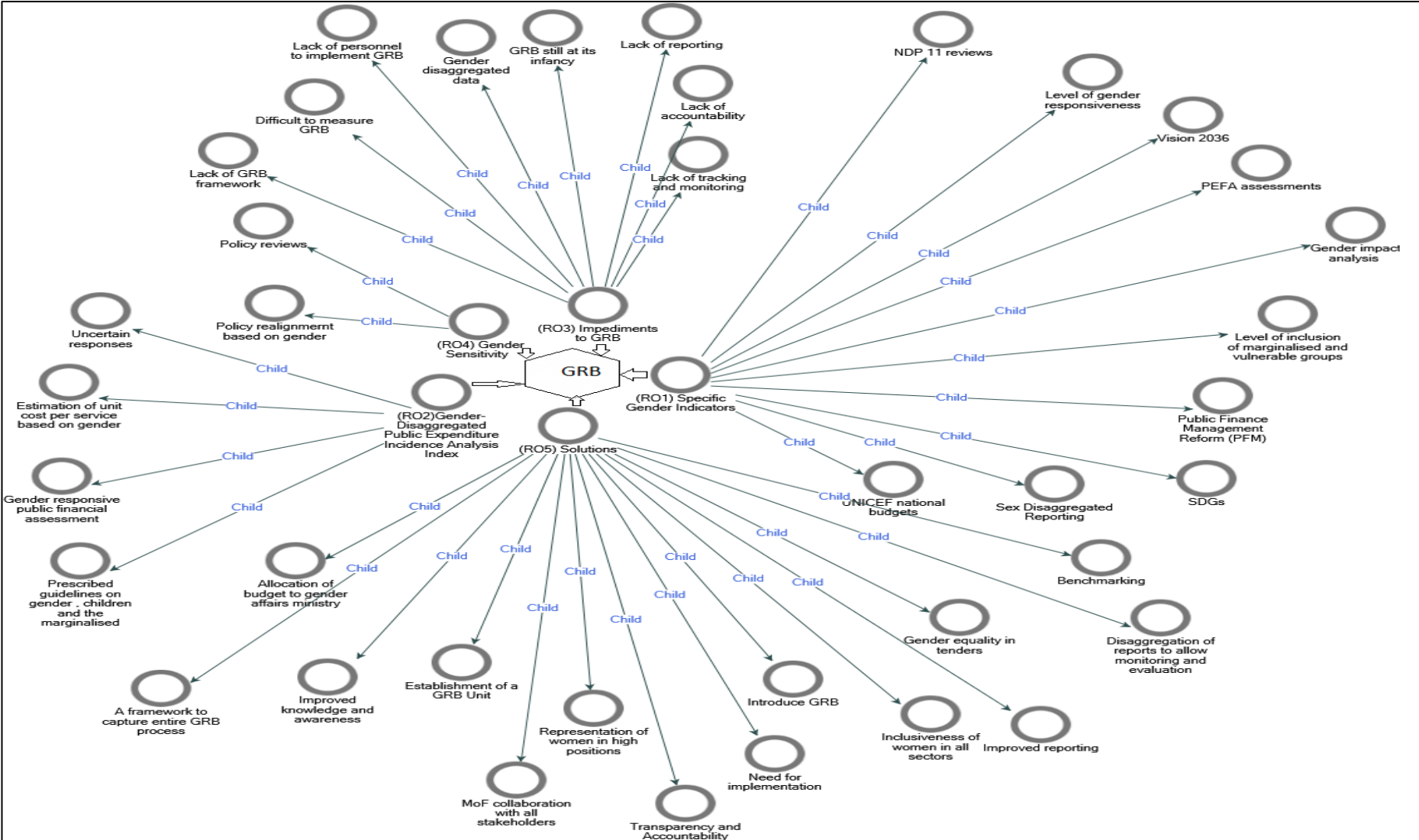


Figure 3: Thematic Map (Source: Own Illustration)

## Theme 1: Specific Gender Indicators

The participants' data on the first theme, Specific Gender Indicators, address the Research Objective (RO1): *“To identify the gender indicators used by the Ministry of Finance in Botswana to capture the implications of gender sensitivity in policies or relevant gender equality gaps and issues through responsive gender budgeting”*. Within this theme, 10 sub-themes/indicators were identified for GRB budgeting in Botswana (Refer: Figure 4).

Codes			
Name	Files	References	
(RO1) Specific Gender Indicators	10	27	
Gender impact analysis	1	1	
Level of gender responsiveness	1	1	
Level of inclusion of marginalised and vulnerable groups	1	1	
NDP 11 reviews	7	9	
PEFA assessments	4	6	
Public Finance Management Reform (PFM)	4	4	
SDGs	1	1	
Sex Disaggregated Reporting	2	2	
UNICEF national budgets	1	1	
Vision 2036	1	1	

Figure 4: Specific Gender Indicators

Gender impact analysis is a valuable tool for evaluating how budgetary decisions affect gender equality and social outcomes. The indicator, level of gender responsiveness, assesses how effectively budgets address gender inequalities. At the same time, SDGs (Sustainable Development Goals) align with global objectives that emphasise gender equality as a vital aspect of development. National Development Plan (NDP II) reviews assess how gender considerations are integrated into budget allocations and outcomes, while the inclusion of marginalised and vulnerable groups ensures that budgets cater to the needs of women, children, and other marginalised communities. Conversely, the Public Finance Management Reform (PFM) aims to enhance the effectiveness and inclusiveness of public finance management through a gendered lens. Meanwhile,

the Public Expenditure and Financial Accountability (PEFA) frameworks evaluate the strength of public financial management practices and their responsiveness to gender needs. Additionally, Vision 2036 is a long-term national vision that integrates gender-sensitive policies, while UNICEF's national budgets are important because they advocate for addressing the needs of children and marginalised groups. Lastly, sex-disaggregated reporting is vital for analysing the different impacts of budgets on men and women.

While quantitative measurements have been used to explain the above indicators, as demonstrated in the following sections, these are complemented by a qualitative analysis expressed through the participants' voices, as reflected in the number of associated references<sup>4</sup> for each indicator in NVivo 14. For example, there were twenty-seven references concerning the theme, *specific gender indicators (Refer: Figure 5)*. Six indicators (gender Impact analysis, level of gender responsiveness, level of inclusion of marginalised individuals, SDGs, UNICEF national budgets, and Vision 2036) were derived from different data segments of six participants coded to that theme. The sub-theme/indicator, *Gender Impact Analysis*, was mentioned by P1, who stated, "*The MoF has several gender indicators and tools used. There is a gender impact analysis of budget policy proposals.*" P2 further added that "*One specific indicator would be the fact that the public investment should be gender responsive.*" Hence, the *Level of Gender Responsiveness* was identified as an indicator. P3 identified the *Level of Inclusion of Marginalised Individuals* as an indicator and added: "*The MoF is present in all the line ministries to ensure effective utilisation of the budget process, for example, the inclusion of marginalised and vulnerable groups*". P6 identified *SDGs* and *UNICEF national budgets* as significant indicators, while P7 stated that "*The*

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<sup>4</sup> In **NVivo**, a **reference** refers to a segment of text, media, or other data that has been coded or linked to a specific node, theme, or concept during qualitative data analysis. When a user selects a portion of data (such as a sentence, paragraph, video clip, or audio excerpt) and assigns it to a **node**, it becomes a reference for that node. NVivo can display how many references are associated with each node

*National Vision 2036 National Strategy for Gender and Development can be said to fall within these indicators.”*

Many references (9/27) were associated with *NDP II reviews* as a significant indicator, while [4/27] references were associated with the *Public Finance Management Reforms* as an indicator, [6/27] references were associated with *PEFA Assessments* as an indicator, and [2/27] references were associated with the indicator, *Sex Aggregated Reports*.

Seven participants (i.e., 1, 2, 3, 4, 5, 7, and 9) identified NDP II reviews as a significant indicator. The NDP II reviews serve as a primary indicator of Gender-Responsive Budgeting, assessing the extent to which national development plans integrate gender equality goals into budget allocations and outcomes. These reviews assess whether budgetary decisions align with gender-focused objectives outlined in the NDP II, including addressing disparities in access to services, economic opportunities, and representation for women and marginalised groups. By tracking the allocation of resources to gender-specific programmes and the achievement of gender-related targets within the development plan, NDP II reviews provide a comprehensive measure of the government's commitment to advancing gender equality through fiscal policies and public expenditures. P1 had this to say, *“The Ministry of Finance has several gender indicators and tools used. For example, review of the NDP II.”* P2 added, *“There should be an alignment with the National Development Plan (NDP II)”*, while P3 stated, *“Adoption of the NDP II, Transitional NDP Development Programmes Subdivision is a key indicator”*. P4 reported that *“NDP II agenda has a provision on gender equality and mainstreaming, gender policies do the same.”* At the same time, P5 added, *“Reports from line ministries are assessed, monitored and tracked against policy (NDP II, Gender and Dev Policy) requirements”*. In response to the identification of NDP II as an indicator, P7 had this to say, *“Let me mention the revised NDP, ..., there are many examples actually”*, while P9 merely stated that NDP II was a key indicator.

The Public Expenditure and Financial Accountability (PEFA) frameworks are vital in assessing the effectiveness of Public Financial Management (PFM) systems, including their responsiveness to gender needs. Using a set of standardised performance indicators, PEFA assesses the transparency, efficiency, and inclusiveness of budgetary processes, ensuring that fiscal policies and expenditures meet the diverse needs of all genders. When utilised in Gender-Responsive Budgeting, PEFA frameworks review whether public financial management practices—such as budget formulation, allocation, and auditing—integrate gender considerations and support equitable resource distribution. By pinpointing gaps in gender responsiveness and suggesting areas for improvement, PEFA frameworks assist governments in strengthening their accountability and dedication to gender equality through more inclusive financial governance (PEFA Secretariat, 2020). *PEFA Assessments* were identified as a significant indicator by four participants (2, 3, 4 and 5). P2 stated, “*One assessment that we will give you, which highlights the ministry’s responsiveness to gender, is the Public Expenditure and Financial Accountability (PEFA) assessment or report.*” Two coded references were associated with P3, who stated, “*I think the PEFA assessments, which are conducted at the ministry, are a good example.*” Repeating the same statement in the transcribed audio. P4 identified “*The Public Expenditure and Financial Accountability (PEFA) assessments*” as an indicator, while P5 stated that “*PEFA assessments conducted mainly at the MoF*” were also a helpful indicator.

Public Finance Management (PFM) reforms serve as a valuable indicator in Gender-Responsive Budgeting because they directly influence how efficiently and fairly public funds are allocated and managed, ensuring that fiscal policies address gender disparities. PFM reforms aim to enhance transparency, accountability, and the effectiveness of public expenditures, providing a framework for incorporating gender considerations into budgeting processes. By reforming budgeting, planning, and auditing mechanisms with a gender perspective, PFM reforms ensure that resources are directed towards programmes that promote gender equality, such as education, healthcare, and economic opportunities for women and marginalised groups. Consequently, they play a vital role in fostering more

inclusive financial governance and advancing gender equality in the distribution of public resources. Four participants (1, 2, 4 and 10) identified PFM reforms as a helpful indicator. Whilst three participants (1, 2 and 10) provided one-word answers, P4 had this to say, *“We also have the Public Finance Management Reform (PFM), which looks at transforming Botswana’s public finance management to achieve the long-term sustainable development.”*

Sex-disaggregated reports are essential in Gender-Responsive Budgeting because they provide detailed data on how budgetary decisions affect men and women differently. By separating information by gender, these reports reveal disparities in access to public services, employment opportunities, health, education, and social programs. These data help policymakers identify specific gender gaps and design targeted interventions to promote equality. Additionally, sex-disaggregated reports provide a clearer understanding of the outcomes of fiscal policies, ensuring that public resources are allocated to meet the unique needs of different genders. In doing so, they improve transparency and accountability in budgeting processes, leading to more equitable and inclusive development outcomes. In this study, two references were associated with Sex Aggregated Reports. P3 stated, *“The popular indicator is the Sex Disaggregated Reporting by the different service delivery and line ministries. The Ministry of Education and the Ministry of Health have been observing such a requirement “*, while P8 added, *“Sex disaggregated planning, including Health needs of men and women and girls in the STEM”* as a helpful indicator.

## **Theme 2: Gender-Disaggregated Public Expenditure Incidence Analysis Index**

The above theme helped address Research Objective, RO2, *“To evaluate the impact of the Gender-Disaggregated Public Expenditure Incidence Index on Gender-Responsive Budgeting in Botswana”*.

The study data indicate 26 coded references associated with the theme, Gender-Disaggregated Expenditure Incidence Analysis Index (Refer: Figure 5).

Codes				
	Name	Files	References	
+	(RO4) Gender Sensitivity	7	11	
+	(RO1) Specific Gender Indicators	10	27	
-	(RO2) Gender-Disaggregated Public Expenditure Incidence Analysis Index	10	26	
	○ Estimation of unit cost per service based on gender	5	5	
	○ Gender responsive public financial assessment	3	3	
	○ Prescribed guidelines on gender , children and the marginalised	3	3	
	○ Uncertain responses	8	15	

Figure 5: Gender-Disaggregated Public Expenditure Incidence Analysis Index (Source: Research Data, NVivo14, 2024)

The above theme consisted of four sub-themes. The sub-themes and their references are as follows: *Estimation of unit cost per service based on gender (5)*; *Evaluation of how the budget is allocated based on gender (3)*; *Prescribed guidelines on gender (3)*, and *use of public expenditure (3)*. There were 15 references where the participants were uncertain about what constituted the *Gender-Disaggregated Expenditure Incidence Analysis Index* or how it was derived.

Five participants (1, 5, 6, 7 and 10) asserted that the *Gender-Disaggregated Public Expenditure Incidence Analysis Index* was a culmination of the unit cost per service based on gender and calculated as an estimate. P1 stated, "The index is a unit cost per service estimated, looking at the needs or how that particular service is used by each gender." P5 added, "A few ministries indicate their estimated cost per unit mentioning different genders", while P6 reported, "To my understanding, it is an estimation of unit cost per service, which services are mainly used by which gender and then budgeting in line with usage." Whilst P7 appeared to be somehow indifferent, the participant had this to say, "I am not sure, is it the unit cost analysis, zooming into the expenditure and drawing or being gender specific as you analyse". P10 was more affirmative and concluded by stating that "This is the budget estimation as per the unit cost taking into cognisance the equal or unequal representation of both males and females."

Three references from participants 1, 4 and 5 were associated with this sub-theme. To determine the *Gender-Disaggregated Public Expenditure Incidence Analysis Index*, these participants agreed that it was necessary to evaluate how the budget is allocated to men and women separately. This evaluation helps assess the impact of public expenditure on financial management and, consequently, on gender responsiveness within the budget.

*Prescribed guidelines on gender, children, and the marginalised*, as a sub-theme, significantly influence the calculation of a *Gender-Disaggregated Public Expenditure Incidence Index*. These guidelines ensure that the analysis is comprehensive and considers the diverse impacts of public expenditure on diverse groups within the population. They ensure that expenditures are analysed with respect to their direct and indirect benefits to women and men, thereby identifying gender biases in resource allocation. This may involve assessing programmes that specifically target women's health, education, and economic opportunities (Stotsky, 2006). Additionally, guidelines mandate that expenditures be assessed for their impact on children, ensuring that children's needs in areas such as education, health, and protection are adequately funded. This can highlight discrepancies in resources allocated to children versus adults (UNICEF, 2017). Further, the guidelines focus on inclusivity, ensuring that marginalised groups, such as ethnic minorities or people with disabilities, receive adequate support. This minimises potential disparities and helps promote equitable resource allocation (World Bank, 2017). Therefore, incorporating these prescribed guidelines leads to a more equitable and accurate *Gender-Disaggregated Public Expenditure Incidence Index*, reflecting the proper distribution of public expenditure benefits and informing policy adjustments to address identified inequities.

The number of responses coded as 'uncertain responses' (15) was alarming, considering that this represented over 50% of the coded references pertaining to the theme, *Gender-Disaggregated Public Expenditure Incidence Analysis Index*. The responses ranged from 'No idea' (Refer: Participants 3, 4, 6, 7, 8, 9, and 10)

to “Not fully utilised” (P6) and “*This is not in line with my department, so I really don’t know much*” (P2).

Overall, this theme enhances understanding of GRB integration by highlighting both methodological progress and persistent knowledge gaps that must be addressed for the successful operationalisation of Gender-Responsive Budgeting.

### **Theme 3: Impediments to Gender-Responsive Budgeting**

Understanding impediments to GRB is essential for studying how public resource allocation can tackle gender inequalities. Identifying these obstacles helps in creating strategies to overcome them, ensuring that financial policies effectively promote gender equity. By analysing these impediments, researchers and policymakers can develop more solid frameworks for GRB implementation, ensuring that gender considerations are systematically integrated into financial planning and decision-making (Quinn, 2009). Therefore, addressing these impediments is crucial for the successful adoption and long-term sustainability of GRB practices. The theme, *impediments to GRB*, addressed Research Objective, RO3, “*To assess the challenges hindering implementation of Gender-Responsive Budgeting by the Ministry of Finance in Botswana*”.

A total of 43 coded references from the 10 participants were grouped into several key sub-themes (Refer: Figure 6): (1) *Difficult to measure GRB*; (2) *Gender-disaggregated data*; (3) *GRB still in its infancy*; (4) *Lack of personnel to implement GRB*; and (5) *Lack of tracking and monitoring*. Less frequently mentioned but still notable were issues of accountability, the absence of a GRB framework, and insufficient reporting.

Codes			
Name	Files	References	
(RO4) Gender Sensitivity	7	11	
(RO1) Specific Gender Indicators	10	27	
(RO2) Gender-Disaggregated Public Expenditure Incidence Analysis Index	10	26	
(RO3) Impediments to GRB	10	43	
Difficult to measure GRB	10	26	
Gender disaggregated data	3	3	
GRB still at its infancy	5	6	
Lack of accountability	1	1	
Lack of GRB framework	1	1	
Lack of personnel to implement GRB	2	3	
Lack of reporting	1	1	
Lack of tracking and monitoring	2	2	

Figure 6: Impediments to GRB (Source: Research Data, 2024)

Many coded references related to the sub-theme "Difficult to measure GRB" (26/43). It highlights a lack of standardised metrics for assessing budget policies' impact on gender equality (Budlender et al., 2002), making cross-context comparisons and progress evaluation difficult due to inconsistent data. It also indicates insufficient capacity in budgeting processes, resulting in a limited understanding of GRB principles (Sharp and Elson, 2008). Broader systemic issues, such as political resistance and a lack of transparency, can also hinder gender integration in budgeting (Stotsky, 2016). If GRB is hard to measure, it underscores the need for better frameworks, data collection, and institutional support to effectively incorporate gender considerations.

The sub-theme "*Difficult to measure GRB*" is supported by multiple interviewees. Data indicate that GRB is difficult to measure due to limited implementation and progress, which hampers the assessment of its impact. Many highlight that GRB has not yet been fully adopted or institutionalised, with P1 stating, "*It is difficult to measure the effectiveness of GRB because it has not been taken up yet.*" Others, like P5, note that efforts are visible despite incomplete implementation: "*Honestly, I think there is no Gender-Responsive Budgeting yet, but efforts to embark on it are visible.*" P6 adds that, "*while there is no GRB, policies like PEFA assessments*

*promote gender equality in public expenditure, calling for accountability and transparency.”*

The main challenge is the absence of a fully implemented system, which makes it difficult to develop metrics or benchmarks for GRB. Even where policies exist, such as in the Ministry of Education, there is no formal GRB framework; instead, there are gender-inclusive budgets. This makes assessing effectiveness hard. The complexity is increased by poor implementation; as P7 states, *“It is complex to measure the effectiveness of GRB because, as I said, it has not been implemented on paper.”* Measuring GRB effectiveness requires coordination across sectors and an understanding of gender dynamics and expenditure patterns, supported by clear indicators. P4 mentions that *“ministries are trying to address GRB, but much work remains, and establishing measurable outcomes is challenging without proper systems.”*

P3 highlights the lack of standardised measurement tools for Gender-Responsive Budgeting (GRB). Although the country prioritises gender equality in its budget, it lacks localised tools to assess the effectiveness of GRB, relying instead on international frameworks such as those of the UN. P6 notes that while assessments like PEFA and policies promote accountability and transparency, they are not specifically designed for GRB, making evaluation difficult. These efforts—though not formal GRB systems—show a commitment to gender-sensitive public financial management and narrowing the gender gap, but quantifying progress remains a challenge without dedicated tools.

Uncertainty and a lack of awareness of GRB hinder measurement. Many participants, like P10 and P9, reported knowing little or nothing about GRB, indicating limited understanding. This lack of awareness hampers implementation and measurement, as stakeholders such as government officials and policymakers may not recognise its importance. Without a clear understanding, they are less likely to support or prioritize GRB, delaying progress and its impact assessment.

The “*Gender-Disaggregated Data*” sub-theme reveals early challenges in implementing and reporting GRB. P1 highlights “*limited gender disaggregated data*” and a “*lack of accountability,*” exposing fundamental gaps crucial for meaningful gender analysis. Without comprehensive data, assessing how public expenditure impacts men and women is tough, leaving GRB at a basic level. P2 notes “*incomplete reports on data disaggregation,*” showing data frameworks are underdeveloped. Conversely, P3 states that “*line ministries are trying to provide gender-disaggregated data and report on public expenditure, akin to a Gender-Disaggregated Public Expenditure Incidence Analysis,*” but admits uncertainty: “*Maybe, maybe not.*” This reflects ongoing, inconsistent efforts across ministries, with some progress but overall in an early, experimental stage.

The sub-theme “*Gender still in its infancy*” reflects the early stage of GRB within institutions like the MoF. Participants agree that GRB has not advanced beyond its early phases. P10 said, “*GRB has not been fully implemented,*” indicating it remains underdeveloped. P2 explained, “*Gender-Responsive Budgeting is still at an early stage and not formally adopted,*” showing limited progress. P3 mentioned, “*GRB has not been implemented; we just started working on it, and much is still uncertain,*” highlighting ongoing development. P6 noted, “*GRB is still being discussed and is new in the MoF,*” emphasising its nascent state. P8 added, “*Although recognised by the MoF, it’s too early to say it’s formally implemented,*” showing recognition but not formal adoption. These responses collectively indicate that GRB is still in its infancy, with substantial work remaining before full implementation.

The sub-theme “*Lack of personnel to implement GRB*” highlights a major barrier to its adoption. P4 noted the challenge of “*inadequate human capacity,*” indicating a shortage of skilled staff hampers GRB implementation. This is worsened by a “*reluctance*” to engage, often due to “*lack of skills, knowledge, or expertise.*” This points to not just insufficient personnel but also a training gap. P5 added that “*GRB is difficult to manage and implement*” due to its complexity, which requires “*extra human resources and expertise.*” This complexity demands personnel with specific

skills, emphasising the need to build capacity within the MoF for tasks like data collection, analysis, and policy development. Overall, these responses reveal a key issue: the shortage of trained personnel delays GRB progress.

Participant 1's response highlights a key issue in GRB implementation: the "*Lack of accountability.*" The MoF handles budget preparation but not outcomes, leaving MDAs responsible for expenditures and reporting. This decentralisation complicates tracking and monitoring, making it difficult to ensure that funds are used effectively to achieve gender-responsive goals. The absence of a centralized tracking system weakens accountability and reduces GRB effectiveness.

The sub-theme "*Lack of GRB framework*" highlights a major barrier to GRB, as Participant 3 notes the absence of established "*frameworks to adopt*" for GRB. Without a formal structure, effective implementation by ministries and agencies is impeded. This lack of a clear framework means no standard process guides gender considerations in budgeting, leaving the MoF without a roadmap for GRB. Consequently, progress is slowed, and the implementation of gender budgeting varies across MDAs.

The "Lack of Reporting" sub-theme hampers GRB implementation. P3 highlights that "*incomprehensive and not holistic planning,*" especially as the MoF works with other ministries, creates problems. The MoF's direct collaboration is hindered by incomplete reporting from ministries, disrupting data flow needed to analyse gender-responsive fund use. Without comprehensive data, the MoF can't monitor or assess its budgeting impact on gender equity. This reporting gap impedes accountability and the development of effective GRB strategies, becoming a major barrier to successful GRB adoption.

The sub-theme "*Lack of tracking and monitoring*" underscores a key challenge in implementing Gender-Responsive Budgeting (GRB). P1 states that "*the MoF is responsible for annual budget preparations and distributions, but the results or outcomes are the responsibility of line ministries, departments, and agencies (MDAs).*" This role division complicates the tracking and monitoring of budget

execution for gender-responsive outcomes. Once the MoF allocates funds, control shifts to MDAs, making accountability and monitoring difficult due to the lack of a central mechanism. The absence of cohesive tracking systems hampers assessing GRB impact and holding entities accountable for gender-equitable spending, stressing the need for an integrated monitoring framework.

P9 highlighted that analysing budget proposals at different stages is key. Tracking should be integrated throughout the budget cycle, from proposals to final allocations. The participant stressed the importance of monitoring conforming to submitted proposals, indicating a need for a systematic process to ensure gender-responsive spending is reflected in actual implementation. Without ongoing analysis and tracking, it is difficult to verify whether gender outcomes are met or whether resources are used as planned. Thus, tracking and monitoring are vital for accountability and fulfilling gender budget commitments at all stages.

The impediments identified in this theme clarify the institutional, technical, and capacity-related gaps that must be addressed to achieve the effective integration and operationalisation of GRB within the Ministry of Finance.

#### **Theme 4: Gender sensitivity**

Gender sensitivity is crucial in GRB because it ensures that public financial policies and resource allocations address the distinct needs, priorities, and challenges of men, women, and disadvantaged communities. GRB, by its nature, seeks to promote equity by incorporating gender considerations into the budget process, but without a gender-sensitive approach, this goal is unlikely to be achieved. Gender sensitivity in GRB allows for the identification of gender-specific disparities, such as differences in access to healthcare, education, and employment, ensuring that budgetary decisions work to close these gaps rather than perpetuate them. As Stotsky (2016) notes, gender-sensitive budgeting is vital for promoting equality as it directly links financial planning with social inclusion objectives, ensuring that government spending benefits all genders equitably. Moreover, Elson (2019) argues that gender-sensitive budgeting empowers

policymakers to design targeted interventions that address the unique challenges faced by women, particularly in sectors such as health and education, where disparities are often pronounced. Budlender and Hewitt (2021) argue that gender sensitivity ensures the budgeting process is not merely technocratic but also attuned to social realities, thereby fostering more inclusive development and reducing systemic inequalities through informed public spending. Without a gender-sensitive lens, GRB risks reinforcing existing gender biases, failing to achieve its goal of equitable and effective resource distribution.

The above theme helped address Research Objective 4 (RO4): *“To determine the impact of responsive gender budgeting on gender sensitivity in policies and gaps in gender equality.”* There were 20 coded references (Refer: Figure 7) associated with the theme of Gender sensitivity. Three sub-themes that contributed to the theme of Gender Sensitivity were identified: gender-based policy alignment and *policy reviews*. There were five references associated with each of the above sub-themes.

Codes			
Name	Files	References	
(RO4) Gender Sensitivity	6	10	
Policy realignment based on gender	4	5	
Policy reviews	4	5	

Figure 7: Theme 4 Gender Sensitivity and its sub-themes

Within the theme of Gender Sensitivity, the sub-theme of Policy Realignment plays a crucial role in addressing gender imbalances and fostering equity. The interview responses underscore how policy adjustments are made to enhance gender sensitivity in development projects and financial management. For example, P10 emphasises the focus on policy realignment by stating, *“Projects are made to cater for women and marginalised groups, not only that, but they are also made to focus on gender equity continuously. Is it equity or equality, anyway you are the gender experts, and you should know.”* This quote reflects a continued commitment to integrating gender considerations into project design and execution, underscoring

a clear intention to address gender sensitivity. Further illustrating the role of policy realignment, P3 notes that *“The Development Programmes ensure that the annual development budget estimates are aligned to the national priorities, gender equity, and gender mainstreaming being some of them.”* This alignment indicates that budgetary decisions are increasingly guided by gender-sensitive principles, ensuring that gender equity is a key component of national development priorities. Additionally, P3 points out that *“The funds disbursed according to the various departments call for a policy-based budgeting and accountable reporting,”* indicating a structured approach in which financial allocations are made with gender considerations in mind, thereby reinforcing accountability and targeted support for gender sensitivity.

P4 adds that *“The PFM reform focuses on the attainability of the sustainable development (SDG 5 included in the case of gender equality, for example),”* linking policy realignment to broader sustainable development goals, specifically SDG 5 on gender equality and sensitivity. This connection underscores how policy reforms are designed to support gender-sensitive outcomes and contribute to global gender equality objectives. Lastly, P8 highlights targeted initiatives, stating, *“Girls and women are supported into the previously male-dominated areas. They are awarded a special budget to give an example, STEM, politics (Specially elected, looking at gender and lack of representation from women).”* This response highlights specific policy measures designed to enhance female representation and participation in traditionally male-dominated fields, demonstrating a practical application of gender sensitivity through dedicated budgets and support.

Within the theme of Gender Sensitivity, the sub-theme of Policy Reviews plays a significant role in ensuring that policy reviews culminate in gender-sensitive policies. The insights from various participants reveal how policy reviews are being utilised to enhance gender sensitivity. The above statement highlights that policy reviews focus on incorporating gender perspectives to ensure that the needs of both men and women are addressed, reflecting an ongoing effort to make policies more gender-sensitive.

For example, P1 notes that *“GRB indicators have considered gender differences, gender equality, gender mainstreaming, and tried to address the needs of both genders in the revised policies to enhance gender sensitivity.”* P10 adds that *“Reporting on performance indicators using the guidelines provided in line with gender responsiveness”* is an essential aspect of the review process. This indicates that performance indicators are assessed through the lens of gender responsiveness, ensuring that policies are evaluated based on how well they address gender issues and meet gender-specific objectives. P4 further describes the use of assessments such as the Public Expenditure and Financial Accountability (PEFA) reports, stating, *“There is an assessment done, as a way to monitor and report back to the public (Public Expenditure and Financial Accountability (PEFA) assessments). The recurring PEFA reports and assessments are conducted to address gender responsiveness in the budgetary process, ensuring that policies are sensitive to gender related issues.”* This highlights the importance of ongoing evaluations to ensure that gender responsiveness is effectively integrated into the budgetary process. P7 reinforces this by noting, *“All these policies have been revised to address gender responsiveness as an issue of priority guided by the United Nations.”* This statement underscores the priority placed on gender responsiveness in policy revisions, guided by international standards and commitments, and may serve as a vehicle for gender-sensitive policies.

### **Theme 5: Solutions for efficient GRB**

Figure 8 below presents comprehensive solutions to the barriers hindering the implementation of Gender-Responsive Budgeting (GRB).

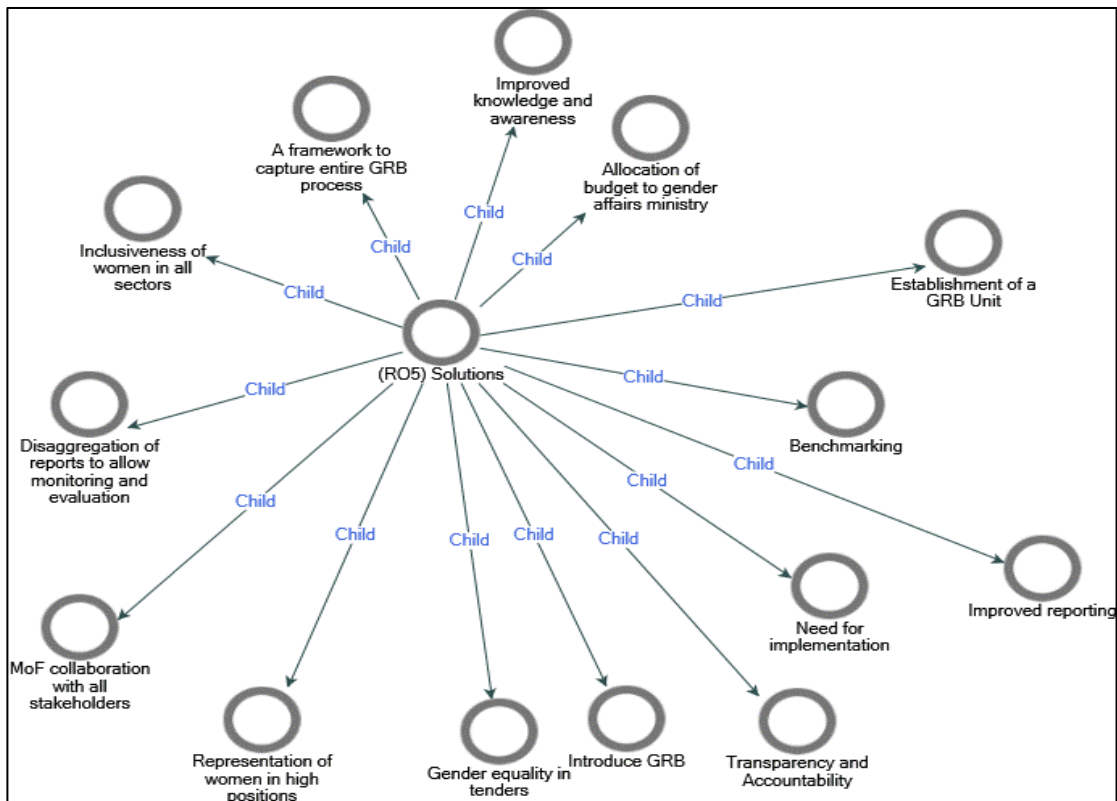


Figure 8: Solutions

Figure 9 shows that a comprehensive framework that captures the entire Gender-Responsive Budgeting (GRB) process, from preparation to implementation, is essential to ensure consistency and alignment across sectors. This provides a structured approach to guide all stakeholders in planning, monitoring, and reporting, while ensuring the integration of gender considerations throughout the budgeting process. P1 added, *“A framework that can be used to capture the entire GRB process from preparation to implementation can be helpful.”* Similarly, P4 reinforced the adoption of such frameworks, noting the importance of *“Adopting NDP II.”*

Figure 9 shows that allocating resources specifically to the Ministry of Gender Affairs is a key solution for addressing gender inequality through the budgeting process. P1 highlighted this by stating, *“Although there is no GRB, effort to close gender gaps in the budgetary process is seen or recognised, for example, through the allocated budget to the Gender Affairs Ministry. The Gender Affairs Ministry is*

*primarily tasked with the mandate or responsibility to ensure that other departments are observing and addressing the gaps in gender equality."*

Benchmarking Botswana's approach to GRB against countries where the process has already been successfully implemented is considered an essential step to ensure that best practices are adopted (Refer: Figure 9). This enables Botswana to learn from the successes and challenges of other nations, tailoring GRB to suit its specific context. According to P10, "*Gender-Responsive Budgeting should be implemented in Botswana as is in other countries.*" P3 also supports this approach, stating, "*Botswana should benchmark with the countries where GRB has been implemented.*" P4 adds, "*MoF should engage expertise from countries where GRB is implemented.*"

Figure 9 further underscores the importance of gender-disaggregated data for monitoring and evaluating progress toward gender equality. By disaggregating data by gender, it becomes easier to track specific areas where inequalities persist and where progress has been made. P1 noted, "*Some reports needed should be gender disaggregated to allow for monitoring and evaluation.*" P10 also added that ministries should provide such data, though acknowledging that "*some ministries are not able to provide disaggregated data.*" Additionally, P9 emphasised the significance of this step by stating, "*The responsibility tasked to different departments and ministries to submit disaggregated data or reports is a very good initiative to address gender equality gaps.*"

Furthermore, Figure 9 shows that ensuring gender equality in the awarding of government tenders is another crucial solution for promoting fairness in the distribution of public resources. Ensuring that both men and women have equal opportunities to secure government contracts can help bridge the economic gender gap. This was supported by P1, who had this to say, "*Gender equality, representation of both males and females in different allocation and distribution of resources, for example, Government tenders,*" is vital to promoting equitable access. On the other hand, Figure 9 shows that establishing a dedicated GRB unit

within the MoF constitutes a significant step toward institutionalising gender considerations in budgeting. This unit would be responsible for guiding and monitoring the inclusion of gender perspectives across government ministries. P1 mentioned, *"There is a unit formed at the ministry, Gender - Responsive Budgeting (GRB), which was formed in realisation of the priority given to GRB as of current."* Similarly, P2 recognised the potential of this unit, noting, *"The MoF is present across line ministries for monitoring purposes. The formed department (GRB) at the ministry is a very good strategy by the ministry."*

Additionally, improved knowledge, awareness, and reporting were identified as key sub-themes (Refer: Figure 9). Raising awareness and knowledge of GRB among policymakers and stakeholders is crucial to its success. By ensuring that all parties understand the importance of GRB and the processes involved, they are more likely to be committed to implementing GRB effectively. P5 pointed out the need for this by stating, *"By providing knowledge and awareness to the relevant parties, we empower individuals and institutions to make informed decisions that align with Gender-Responsive Budgeting."* On the other hand, enhanced reporting involves implementing gender-disaggregated data, which is essential for assessing the impact of budget decisions on different genders. This reporting should include comprehensive analyses that not only demonstrate the current state of gender equality efforts but also highlight areas requiring further action. Regular and detailed reporting enhances accountability and transparency regarding how funds are allocated and utilised, ensuring that gender considerations are integrated into the budgeting process. Additionally, this practice fosters a culture of continuous assessment in which planning, budgeting, and reporting consistently reference gender policies. Ultimately, improved reporting can strengthen stakeholder collaboration and support the effective adoption of Gender-Responsive Budgeting.

P2 articulated the necessity of this approach by stating, *"Required gender disaggregated reporting"* is essential for identifying disparities. P4 emphasised the importance of understanding these disparities, noting that *"the analysis of the impact of indicators on gender is one strategy used."* In addition, P5 highlighted

the need for comprehensive data, stating that *"Firstly, the comprehensive PEFA reports are essential because they give information on what was done and what was not done and recommendations."* P6 stressed the importance of continual engagement with gender policies, stating, *"The constant referring to the gender policies in the planning process, budgetary process, reporting process"* is crucial for maintaining focus on gender issues. Furthermore, P7 reinforced the significance of comprehensive reporting by referencing the PEFA assessments, indicating that *"one is the PEFA assessment that I have already referred you to, which supports adequate reporting."* P8 added, *"Using the NDP II, Gender policies as a guideline or blueprint improves reporting."*

The issue of the inclusiveness of women across all sectors in the GRB process was identified as a significant sub-theme (Refer: Figure 9). Promoting women's inclusion in sectors traditionally dominated by men, such as agriculture and mining, is vital to achieving gender equity. This involves creating opportunities for women to participate fully in these industries, thereby increasing productivity and economic growth. Strategies may include mentorship programmes, training, and policies that encourage women's engagement in these sectors. Furthermore, fostering a supportive environment that acknowledges and addresses the barriers women face enhances their representation and success in these fields.

As P1 added, the goal is *"inclusiveness of women in the sectors previously dominated by men, for example, the agriculture and the mining sector,"* emphasising the importance of breaking gender barriers in these industries.

Figure 9 also shows that the introduction of GRB is essential to integrating gender considerations into fiscal planning and allocation processes. This approach ensures that budgeting reflects the diverse needs and contributions of all genders and allocates resources more equitably. Implementing GRB requires developing policies and frameworks that prioritise gender analysis in budgeting, as well as training staff to understand and apply these principles effectively. This not only improves transparency but also enhances accountability in the use of public

resources. Ultimately, GRB can drive significant progress towards gender equality in public finance. P1 noted that "GRB has not yet been implemented in the ministry," underscoring the critical need for this initiative. Moreover, MoF collaboration with all line ministries, departments, and agencies is essential to fostering ownership of the GRB process. This collaborative approach enables comprehensive stakeholder engagement and fosters a shared commitment to gender equity in budgeting. By ensuring that all relevant parties are involved, the MoF can facilitate disaggregated budgeting and enhance accountability across government sectors. Furthermore, effective collaboration can lead to the pooling of resources and expertise, thereby strengthening the overall implementation of gender-responsive initiatives. Ultimately, this will result in a more cohesive and effective budgeting process that serves all citizens. P1 noted, *"The MoF can collaborate with all line ministries, departments and agencies (MDAs) to own the GRB as a whole. Ownership should lie with all stakeholders mentioned here but implement and conducted by the MoF, leading to disaggregated budgeting and reporting by all."* P10 further emphasised the importance of collaboration, stating that *"external stakeholders can be identified to assist set up the process in Botswana, then cascaded to the internal stakeholders in Botswana being the line ministries, departments, agencies, NGOs and many others involved in the national budget."* Additionally, P2 pointed out that *"all the service providers and line ministries are obliged to report to the MoF concerning their budgets and distribution of funds allocated to them annually,"* while highlighting that *"stakeholders include Line ministries, NGOs, Agencies, Departments, Ministry of Gender Affairs, MPs, etc. Therefore, all of these should be incorporated into the GRB implementation. This is a complex issue which cannot be left in the hands of the MoF only."* Moreover, P3 suggested that *"a framework owned by the MoF which guides all stakeholders should be the starting point. All stakeholders should disaggregate data from the planning stage to the reporting stage,"* P4 emphasised. *"This can only be effective if all line ministries are involved, as well as NGOs."* Involvement means sharing the same framework or process map in guiding the national GRB process." P5 added, *"The focus should be to implement the GRB with the help of*

*all stakeholders." At the same time, P6 asserted that "budget preparations and proposals from all stakeholders should not be gender blind or gender neutral. They should be gender specific as a starting point." Furthermore, P7 stressed that "stakeholders should own the GRB and adhere to the set guidelines to achieve GRB." P8 noted that "the MoF should implement GRB; the budget circular should talk to the gender budgeting and mainstreaming issues. All the other stakeholders should then be held accountable if they are not complying with the requirements of the GRB." Finally, P9 mentioned, "stakeholders can be trained and equipped with the skills to plan and report as per the requirements of GRB. A complete GRB framework or process should be made available to all stakeholders from the beginning to the end of the GRB."*

A key sub-theme that merged was the need for GRB implementation (Refer: Figure 8). The actual implementation of GRB is a fundamental step toward achieving gender equity in public finance. This process involves not only integrating gender considerations into budgetary practices but also ensuring that these practices are sustained and regularly evaluated. Establishing a clear framework for implementation is crucial, as it provides guidelines and accountability mechanisms that all stakeholders can follow. Training and resources should be allocated to ensure that all relevant parties understand and can effectively execute GRB principles. By committing to the actual implementation of GRB, the government can make significant strides in promoting gender equity and addressing the specific needs of women and marginalised groups. P10 asserted that there is a *"need for the actual implementation of the GRB,"* while P2 emphasised that *"the starting point would be the actual implementation of the GRB,"* underscoring the urgency of this action. P5 also noted that *"Actual implementation of the Gender - Responsive Budgeting is the primary solution,"* reiterating the importance of taking tangible steps toward this goal.

Enhancing the representation of women in higher positions within organisations and government is critical for promoting gender equity and ensuring diverse perspectives in decision-making processes (Refer: Figure 8). Increasing the

number of women in leadership roles can inspire future generations and create role models for young women entering the workforce. Strategies to improve representation may include targeted recruitment, a mentorship programme, and policies that support work-life balance. Organisations must also commit to addressing systemic barriers that hinder women's advancement, thereby creating an environment in which women can thrive. Ultimately, greater representation in leadership will contribute to more equitable policies and practices within organisations and society. P1 emphasised the importance of this goal, stating that "*representation of women in certain high positions results in inclusiveness,*" indicating that leadership representation is a key aspect of broader gender equity efforts.

Fostering transparency and accountability within government ministries is essential for building trust and ensuring that gender considerations are prioritised in budgeting processes (Refer: Figure 8). Transparent practices involve making budget information publicly available, enabling stakeholders to understand how funds are allocated and spent. Accountability mechanisms should ensure that ministries are held accountable for their budgeting decisions, particularly those related to gender-responsive initiatives. By promoting transparency and accountability, governments can enhance public confidence and encourage citizen engagement in the budgeting process. This ultimately leads to better outcomes for all genders and reinforces the commitment to gender equity. P7 articulated this need, stating that it should be achieved "*through Transparency and Accountability by the MoF and other ministries, for example, the budget speech is open and available to all,*" which emphasises the significance of open communication in the budgeting process.

#### **4.2.3 Data from Questionnaires**

Questionnaire data from Ministry of Finance employees in Botswana provide valuable insights into the perspectives that shape discussions on GRB and related policies.

#### **4.2.3.1 Demographic Data of Respondents**

By examining the distribution of respondents by gender, age, educational attainment, work experience, and current roles within the Ministry, a comprehensive understanding of the sample's diversity and expertise emerges. The predominance of well-educated female respondents suggests a strong representation of informed opinions. At the same time, the varied levels of work experience indicate a rich tapestry of insights shaped by different professional backgrounds. Furthermore, the array of roles, particularly within finance and administration, underscores the critical contributions these professionals can make to the discourse surrounding gender equity in budgeting practices. Together, these demographic factors play a pivotal role in informing the strategies and initiatives necessary for effective Gender-Responsive Budgeting, highlighting the importance of inclusive perspectives in advancing gender equality in the public sector.

The analysis of gender distribution (*Refer: Table 3*) among respondents in the survey reveals a significant predominance of female respondents, accounting for 69.7% (23 respondents) of the total sample. In contrast, male respondents represent 30.3% (10 respondents). This gender disparity suggests a pronounced emphasis on female perspectives in the collected data, which may influence the study's outcomes and insights. The valid percentage accurately reflects the frequency distribution, with females comprising 69.7% and males 30.3%, thereby reaffirming the gender breakdown without any discrepancies in reporting. The cumulative percentage confirms that all respondents were included in the analysis, reaching a total of 100% across the 33 respondents surveyed. The notable skew toward female representation highlights the need for caution when interpreting the findings, as the predominance of female voices may shape the conclusions drawn, particularly in discussions of gender-responsive policies and practices. This imbalance highlights the need to incorporate a broader range of perspectives in future research to foster a comprehensive understanding of gender-related issues, thereby ensuring that both male and female viewpoints are

adequately represented in analyses and discussions of gender equality and responsive budgeting.

Table 3: Distribution by Sex

<b>Sex:</b>		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	23	69.7	69.7	69.7
	male	10	30.3	30.3	100.0
	Total	33	100.0	100.0	

The distribution of respondents by age (*Refer: Table 4*) indicates a diverse age range, with 33 respondents. The 35-44 age group comprises the largest segment at 39.4% (13 respondents), followed closely by the 25-34 age bracket at 27.3% (9 respondents), collectively accounting for 66.7% of the total sample. This concentration in the younger working-age demographic reflects contemporary views and experiences relevant to current societal and economic challenges. In contrast, the youngest age group, 18-24 years, is represented by only 3% (1 respondent), indicating limited perspectives from this demographic. Meanwhile, the 45–55-year age group comprises 30.3% (10 respondents), offering insights from older respondents that may blend emerging and established viewpoints on the topics at hand. The valid percentage aligns with the frequency distribution, ensuring accurate representation across age categories without discrepancies, while the cumulative percentage confirms that the total responses amount to 100%. Overall, this age distribution highlights a balanced representation of different life stages, with a notable emphasis on middle-aged respondents (25-44 years). Understanding the perspectives of various age groups is crucial, as views may differ based on life experiences, thereby emphasising the importance of incorporating diverse insights into discussions of Gender-Responsive Budgeting and broader societal issues. Future research could benefit from further

engagement with younger respondents to capture a more comprehensive understanding of the perspectives across all age brackets.

Table 4: Distribution by Age

<b>Age (Years):</b>					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-24	1	3.0	3.0	3.0
	25-34	9	27.3	27.3	30.3
	35-44	13	39.4	39.4	69.7
	45-55	10	30.3	30.3	100.0
	Total	33	100.0	100.0	

Table 5 presents the respondents' educational attainment, indicating that the sample is well educated, comprising 33 respondents. The most significant representation is in the Bachelor's degree category, accounting for 81.8% (27 respondents) of the total sample, indicating a strong foundation in higher education among respondents. This high percentage suggests that the perspectives gathered may reflect informed opinions and insights on the issues discussed, particularly those related to Gender-Responsive Budgeting and policy implementation. In contrast, only 3% (1 respondent) hold a Diploma, representing the least educated group in this survey. Additionally, 15.2% (5 respondents) hold a Master's degree, contributing to the sample's educational diversity, albeit to a lesser extent. Overall, the educational distribution highlights a significant emphasis on respondents with a Bachelor's degree, underscoring the potential for insightful contributions to discussions around complex societal issues. However, the limited representation of respondents with Diplomas and Master's degrees indicates a need for more diverse educational perspectives in future research to ensure a comprehensive understanding of the multifaceted nature of gender-responsive policies and initiatives.

Table 5: Level of Education

Level of Education		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor's degree	27	81.8	81.8	81.8
	Diploma	1	3.0	3.0	84.8
	Master's degree	5	15.2	15.2	100.0
	Total	33	100.0	100.0	

The distribution of respondents by work experience (*Refer: Table 6*) highlights a diverse range of professional backgrounds among the 33 respondents surveyed. The most significant group is those with 11-15 years of experience, representing 36.4% (12 respondents), which indicates a substantial level of expertise and familiarity with workplace dynamics and challenges. This group is followed by respondents with 5-10 years of experience, who account for 27.3% (9 respondents), suggesting that a considerable portion of the sample has a moderate level of professional experience, which may contribute to their perspectives on Gender-Responsive Budgeting and related policies. Respondents with 16-20 years of experience represent 24.2% (8 respondents), adding depth to the insights gathered, while only 9.1% (3 respondents) have less than 5 years of experience, suggesting limited representation of entry-level perspectives. Finally, respondents with more than 20 years of experience constitute a mere 3% (1 respondent), indicating that very few respondents have experience beyond two decades. The valid percentage aligns closely with the frequency distribution, ensuring accurate representation of each experience category, and the cumulative percentage confirms that the sum of all responses equals 100%. Overall, the distribution of work experience indicates a predominance of respondents with substantial professional backgrounds, emphasising the potential for rich, informed contributions to discussions of

complex issues such as gender equity and budgeting practices. However, the limited representation of those with less than 5 years and more than 20 years of experience indicates an opportunity for future research to include a broader range of perspectives across different stages of career development, thereby enriching the dialogue surrounding gender-responsive initiatives.

Table 6: Work Experience

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 11-15 years	12	36.4	36.4	36.4
16-20 years	8	24.2	24.2	60.6
5-10 years	9	27.3	27.3	87.9
less than 5 years	3	9.1	9.1	97.0
more than 201 years	3	9.1	9.1	100.0
Total	33	100.0	100.0	

The distribution of respondents' current roles (*Refer: Table 7*) within the Ministry of Finance in Botswana shows a variety of positions, providing a broad understanding of the organisation's structure among the 33 respondents surveyed. The role of accountant is the most common, accounting for 12.1% (5 respondents), highlighting significant representation among financial professionals likely skilled in budgeting and fiscal management. Finance Officer roles are also prominent, making up 15.2% (5 respondents), further emphasising the strong presence of finance-related roles in the sample. Other roles include Admin (6.1%, or two respondents) and Economist (6.1%, or two respondents), reflecting administrative and analytical functions within the Ministry. Positions such as Accountant Officer, Administrative Officer, and roles related to development, budgeting, corporate services, and public finance management reform programmes each account for

3% (1 respondent each). Although less common, these offer valuable insights into specific operational areas of the Ministry. The presence of interns (three roles, each at 3%) indicates a focus on developing new talent within the Ministry, which could be vital to the future leadership of Gender-Responsive Budgeting initiatives. Overall, this distribution underscores the important role of financial and administrative professionals within the Ministry and highlights their potential contributions to discussions on Gender-Responsive Budgeting and policymaking. However, the varied representation across roles suggests that future research should explore the perspectives of specific positions, particularly those involved in development and policy, to gain a deeper understanding of the factors shaping gender equity initiatives in public finance.

Table 7: Designation

		Frequency	Valid Percent
Valid	Accountant	6	18.1
	<i>Admin</i>	2	6.1
	<i>Admin Officer</i>	1	3.0
	<i>Budgeting for development programmes and projects</i>	1	3.0
	<i>Corporate Services Officer</i>	1	3.0
	<i>Economic and Finance Policy Officer</i>	3	9.1
	<i>Finance Officer</i>	8	15.2
	<i>Internship Officer</i>	4	3.0
	<i>Public Finance Management Reform Programme Officer</i>	4	12.1
	Records Management Officer	1	3.0
	Recurrent Budgeting Officer	2	6.1
	Total	33	100.0

#### **4.2.3.2 Respondents' experiences in GRB**

This analysis examines respondents' experiences with Gender-Responsive Budgeting (GRB), exploring their understanding of gender equality and its crucial role in policy-making and budgeting. It examines the gender indicators utilised by the Ministry of Finance (MoF) and assesses their effectiveness in capturing gender-related disparities and in supporting the integration of GRB into the Ministry's budgeting process. The analysis also addresses the MoF's challenges in implementing GRB, the strategies employed to overcome them, and GRB's influence on the promotion of gender-sensitive policies. Additionally, it examines the impact of GRB on resource allocation and its contribution to achieving gender equality within the Ministry, highlighting key perceptions and identifying persistent gaps in gender equality despite efforts to integrate GRB. The conclusion summarises the findings and provides insights into the overall effectiveness of GRB in fostering gender equality within the Ministry of Finance.

The results in Table 8 regarding respondents' experience with Gender-Responsive Budgeting (GRB) reveal a significant lack of engagement and understanding. Most respondents (60.6%; 20/33) reported no experience with GRB, with 48.5% explicitly stating "None" and 12.1% indicating "No experience." Only 9.1% (3 of 33) of respondents reported direct involvement in GRB, such as coordinating gender-responsive programmes, participating in Public Expenditure and Financial Accountability (PEFA) assessments, or contributing to evaluations of gender responsiveness in public expenditure. Additionally, a few respondents (6.1%) demonstrated awareness of GRB discussions or knowledge of departments that handle GRB, but lacked direct experience. Notably, some respondents highlighted institutional challenges, with one stating that GRB "has not been given much attention in budgeting" and another noting that the ministry has only recently begun channelling efforts toward this area. Furthermore, 12.1% of respondents described their experience as "very minimal," "not much experience," or "vague," indicating superficial familiarity with GRB. Overall, the data highlight a critical gap in GRB engagement, with 87.9% of respondents falling into categories that reflect no

experience or limited involvement. This highlights the need for targeted capacity-building initiatives, such as training programmes and awareness campaigns, as well as stronger institutional support to effectively integrate GRB into budgeting processes. By addressing these gaps, organisations can foster a more inclusive and gender-sensitive approach to financial management, ultimately advancing gender equality and equitable resource allocation.

Table 8: Experience in GRB

	Frequency	Valid Percent
Valid Coordinating programmes, some which are gender responsive	1	3.0
Gender - Responsive Budgeting in the MoF is a new phenomenon.	1	3.0
I have contributed to the assessment done by PEFA on Gender Responsiveness in Public expenditure	1	3.0
I am aware of the discussions around it, but I do not have direct experience in GRB	1	3.0
I do not deal directly with the budgeting process	1	3.0
I took part in an assessment done, Public Expenditure and Financial Accountability (PEFA) which was to assess gender responsive public financial management	1	3.0
I, do not have a direct experience in Gender - Responsive Budgeting but I know we have a department that deals with GRB in the ministry.	1	3.0
It has not been given much attention in budgeting. Budgeting caters for al, it's not gender sensitive	1	3.0
Limited although i know the ministry has of recent been channeling developments towards this area	1	3.0
No experience	6	18.1
None	15	48.5
Not much experience in the Gender - Responsive Budgeting	1	3.0
Vague	1	3.0
I have not actively participated in GRB	1	3.0

Total	33	100.0
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#### ***4.2.3.2.1 Respondents' understanding of gender equality and its importance in policy making and budgeting***

An understanding of gender equity and its importance in policymaking and budgeting (*Refer: Table 9*) reflects a consistent recognition of the need for equal treatment of all genders in these areas. The table reflects a range of priorities concerning gender equality in policy and budgeting, with the highest emphasis (24%) on ensuring equal treatment of all genders, indicating a widespread desire for neutrality in policy and budgetary frameworks. A significant portion of respondents (18%) also highlighted the importance of equal access to resources and opportunities, underscoring the need to remove systemic barriers that different genders may face. Although fewer respondents (9%) noted the elimination of gender discrimination, this remains a critical aspect of achieving true equality. Gender equality in budgeting, with a focus on development and fairness, was highlighted by 15% of respondents, emphasising the role of equitable financial planning in fostering societal growth. Similarly, the fair distribution of resources and gender mainstreaming, noted by 12%, indicate the integration of gender perspectives into policy processes, ensuring that resources are allocated according to the unique needs of each gender. Another 15% focused on the responsiveness of policy and budgets to gender needs, reflecting a call for adaptive systems that address gender-specific challenges. A small percentage (6%) provided unspecified responses. Overall, the data reveal a strong focus on achieving gender equality through systemic, policy-driven approaches, particularly emphasising fair treatment, resource distribution, and Gender-Responsive Budgeting.

Table 9: Understanding of gender equity and its importance

Response Category	Frequency	Percent
Equal treatment of all genders in policy and budgeting	8	24%
Equal access to resources and opportunities	6	18%
Elimination of gender discrimination	3	9%
Gender equality in budgeting for development and fairness	5	15%
Fair distribution of resources and gender mainstreaming	4	12%
Policy and budget responsiveness to gender needs	5	15%
Other (unspecified or not applicable)	2	6%
	33	100%

The responses highlight a strong consensus on the importance of equal treatment of all genders in policymaking and budgeting. Several respondents emphasise that "all genders should be given equal treatment in everything, including budgeting and policy making," reflecting a core belief that gender equality is fundamental to fair governance. Others emphasise that "budget planning should consider gender equality so that both men and women can equally benefit from public funds," underscoring the need for inclusive financial planning. This idea is echoed in statements such as "equal access to resources by all regardless of their gender" and "equal and fair distribution of resources to eliminate gender inequality," in which respondents emphasize ensuring that both men and women are afforded equitable opportunities to thrive.

The theme of eliminating gender discrimination is also evident, with one respondent noting the need to "eliminate discrimination based on gender," emphasising that gender equality is critical to policy formulation. Many respondents expand on this idea, advocating for "equal distribution of resources

to both men and women," and linking this to global development goals such as Vision 2036, which is "advocating for gender equality." Additionally, there is a call for "fair, just, and equal treatment of men, women, boys, and girls," indicating that respondents view gender equality as encompassing all age groups and genders. Furthermore, several responses explicitly connect gender equality with development, with one stating that "policy making and budgeting aligned to gender equality will give both men and women fair access to resources, opportunities and other benefits." This reflects the belief that Gender-Responsive Budgeting is not only a matter of fairness but also crucial for broader societal development. Lastly, the importance of tailoring policies to meet "the different needs of particular gender groups" is emphasised, suggesting that Gender-Responsive Budgeting must be nuanced and responsive to specific challenges faced by different genders. Overall, the responses present a unified call for gender equality in budgeting and policymaking, with a focus on fairness, equitable resource distribution, and the elimination of discrimination.

#### ***4.2.3.2.2 Gender indicators used by MoF***

Table 10 illustrates that the Ministry of Finance in Botswana utilises a range of gender indicators to promote gender sensitivity in policies and identify gender equality gaps through responsive gender budgeting (GRB). The Ministry of Finance in Botswana employs several gender indicators to ensure gender-sensitive budgeting and address gender equality issues. A significant focus is on Gender-Based Violence (GBV), cited by 12.1% of respondents, with efforts such as "funds going to GBV" and initiatives aligned with NDP II to curb its prevalence. Sex-disaggregated data and reporting were mentioned by 6.1%, emphasising accountability for how ministries allocate funds to men and women. 15.2% of responses emphasised the importance of gender-responsive budget proposals and circulars, which require ministries to demonstrate how budget activities impact men and women differently in areas such as labour, property ownership, and services. National Development Plans (NDPs) and gender mainstreaming in

government plans were cited by 9.1%, utilising frameworks such as NDP II and Vision 2036 to incorporate gender equality into budgeting.

Support for women in specific sectors, such as agriculture and STEM, was noted in 6.1% of responses, and 3.0% of responses referred to alignment with global frameworks, including SDG 5 on gender equality. The role of the Gender Affairs Department and the Gender and Development Policy (2015) was mentioned by 6.1% as part of efforts to integrate gender-sensitive practices in budgeting. However, 18.2% of respondents indicated either "no idea" or reported "no indicators," suggesting a gap in awareness. An additional 18.2% gave generic or unspecified responses, such as genderised project memorandums and public investment proposals. The data indicate that, although the Ministry has established clear gender indicators for responsive budgeting, there remains a need for improved communication and understanding among stakeholders.

*Table 10: Gender Indicators Used by the Ministry of Finance in Botswana*

<b>Indicator</b>	<b>Description</b>	<b>Frequency</b>	<b>Percent</b>
<b>Addressing Gender-Based Violence (GBV)</b>	Funds allocated to GBV efforts, project memorandums, and initiatives to curb GBV prevalence, such as NDP II on gender equity	4	12%
<b>Sex-Disaggregated Data and Reporting</b>	Accountability on money used by ministries, tracking impacts on men and women separately	2	6%
<b>Gender Responsive Budget Proposals and Circulars</b>	Ministries required to submit gender-responsive budget proposals that address gender-specific impacts	5	15%
<b>Evaluation of Gender Equality against Budget Expenditure</b>	Monitoring service delivery and budget outcomes based on gender equity	1	3%
<b>National Development Plans (NDPs) and Gender Mainstreaming in Government Plans</b>	Baselines for GRB processes, including NDP II, NDP II, Vision 2036, and other national frameworks	3	9%

<b>Support for Women in Specific Sectors</b>	Initiatives for women in agriculture, STEM education, and female entrepreneurs	2	6%
<b>SDGs (Sustainable Development Goals)</b>	Alignment with international gender goals, especially SDG 5 (Gender Equality)	1	3%
<b>Gender Affairs Department and Gender and Development Policy (2015)</b>	Collaborations with departments to ensure gender-sensitive policies and GRB	2	6%
<b>Line Ministry Reports on Gender Impact</b>	Ministries required to report how budget decisions affect gender equity in terms of labour, property ownership, access to services, and social status	1	3%
<b>No Idea / No Indicators</b>	Lack of awareness or communication about the gender indicators in use	6	18%
<b>Other</b>	Other unspecified or generic responses, including genderized project memorandums and public investment proposals	6	18%
<b>Total</b>		<b>33</b>	<b>100%</b>

#### **4.2.3.2.3 Effectiveness of GRB indicators**

The frequency of responses indicates that a total of 33 responses were generated (*Refer: Table 11*). The distribution of responses is highly fragmented, with each response occurring only once (except for “They are effective,” which appears twice) and “No idea” accounting for eight mentions. This suggests a wide range of opinions and experiences regarding the effectiveness of these gender indicators. The primary category of opinions expressed scepticism, with responses such as “No idea” (24.2%), suggesting that a significant portion of respondents (8 out of 33) had little awareness or understanding of the effectiveness of gender indicators. Many respondents highlight challenges, such as: “*Difficulty in measuring or monitoring effectiveness*”; “*Lack of disaggregated data*”; “*Complexity due to lack of collaboration between ministries*”; and “*The process is not fully monitored.*” These responses suggest gaps in both data quality and the systematic

implementation of gender-sensitive budgeting, which hinders accurate assessment and evaluation. Some responses were optimistic but cautionary. For example: *“Fairly effective”, “There is room for improvement” and “Could be effective with better reporting”*. These comments indicated that, while there are positive efforts, issues such as incomplete reporting and a lack of accountability limit the full potential of these indicators. However, a smaller group believed the gender indicators are effective, particularly when aligned with gender-sensitive budget policies. Some specific points highlighted include: *“Indicators are effective because they inform the distribution of budget across departments”, “Specific line ministries like “Ministry of Health and Education” are making efforts to provide gender-disaggregated data”, and “There is evidence from certain initiatives like TVET reforms and gender-responsive budget circulars.”*

The general patterns in effectiveness indicate that gender indicators face significant challenges in terms of implementation and monitoring, despite some positive progress. The responses indicate a lack of consistency and standardisation in the application of these indicators across ministries and departments, with many emphasising the need for improved collaboration, accountability, and gender-disaggregated data. While some respondents believed the indicators were effective, the majority were uncertain or critical of their effectiveness.

*Table 11: The effectiveness of gender indicators in capturing gender-sensitive policies and identifying gender equality gaps in budgeting*

Responses		Frequency	Valid Percent
Valid	A good milestone has been covered	1	3.0
	Although these are very good initiatives, the challenge is in the outcome, reports are not fully representative i.e. the impact of this is not fully shown in the reports thereafter	1	3.0
	Difficult to measure or monitor the effectiveness	1	3.0
	Fairly effective	1	3.0
	No idea	10	24.2
	not effective because they are not there	1	3.0

Not very effective, a lot can still be done	1	3.0
The lack of disaggregated data makes it difficult for them fairly capture the inequalities persisting	1	3.0
The outcomes of these indicators are a collaboration between MoF and other line ministries, therefore the monitoring and reporting and accounting becomes complex.	1	3.0
There is an assessment done (PEFA assessments) to critically identify the indicators and highlight strengths and challenges, success rate and the like	1	3.0
There is room for improvement	1	3.0
These are somewhat effective because there is evidence aligned to each indicator eg TVET reforms, Gender responsive budget circular	1	3.0
These indicators could be effective if the outcomes were reported with disaggregated information.	1	3.0
They are effective because they inform the distribution of budget around different units or departments in the country.	4	4,0
They are effective, some line ministries try to provide gender disaggregated data on public expenditure eg Ministry of Health, Ministry of Education, MYSC	1	3.0
They are not very effective because the GRB cycle is hardly implemented to the last stage, it still has loopholes	1	3.0
They are not very effective because there are many ministries involved and the process is not fully monitored to give us a 360 degrees reporting/accounting on budget impact on gender	1	3.0
They are trying to but there is still room for improvement	1	3.0
They can be effective if implemented accordingly cutting across different line ministries	1	3.0
They could be more effective if all the reports from line ministries on how public funds were disbursed could be gender disaggregated where possible.	1	3.0
They lack in disaggregated data in reporting	1	3.0
Total	33	100.0

#### ***4.2.3.2.4 Integration of Gender-Responsive Budgeting into its budgeting process by the Ministry of Finance***

Table 12 shows the extent to which the Ministry of Finance (MoF) integrates Gender-Responsive Budgeting (GRB) into its budgeting process. Similar insights were grouped to avoid redundancy in reporting. Responses such as “*Not practised yet,*” “*Gender - Responsive Budgeting not yet fully utilised,*” “*The ministry has not yet started GRB,*” “*There is no GRB*”, reflect the common sentiment that GRB has not been fully implemented. The cumulative frequency resulted in 12 responses (36.4%) being grouped. Responses indicating the Ministry of Finance’s collaborations with other entities included responses such as, “*Through the department of Gender Affairs,*” “*The Ministry has tried to include other key departments,*” and “*The MoF works with line ministries, NGOs, and other departments.*” The cumulative frequency was based on five responses representing 15.1%. Responses that highlighted the importance of gender-disaggregated data in development work, such as “*Using gender disaggregated information*” and “*Gathering gender disaggregated information and incorporating this into development work*”, had a cumulative frequency of 6.1 % based on two responses. Responses indicating partial integration or efforts to incorporate GRB into certain budgeting aspects, such as “*The recurrent budget allocations are to a large extent taking into recognition gender responsive issues,*” and “*There is a budget allocated to the department of gender affairs to recognise GRB*”, had a cumulative frequency of 15.2 % based on five responses. Responses highlighting the use of specific guidelines and frameworks, like “*Through the Budget guidelines from the MoF,*” and “*Through the policy-based budgeting, transparency and accountability in reporting*”, had a cumulative frequency of 12.1 % based on four responses. Responses indicating multiple partners involved in accounting for GRB, such as “*By having many partners to account for the GRB*” and “*Through the GRB unit, the programmes, the NDP II*”, had a cumulative frequency of 6.1 % based on two responses. Responses such as “*No idea,*” “*Not applicable,*” and “*This area is still new*” accounted for 9.1% of responses, representing three responses.

Table 12: Integration of GRB into its budgeting process by the MoF

<b>Grouped Response Categories</b>	<b>Frequency</b>	<b>Cumulative Percent</b>
No Gender - Responsive Budgeting (GRB) Yet	12	36.36%
Efforts in Collaboration with Other Departments/NGOs	5	15.15%
Use of Gender Disaggregated Data	2	6.06%
Partial Integration of GRB	5	15.15%
Guidelines/Frameworks Used	4	12.12%
Partners/Stakeholders Involved in GRB	2	6.06%
Uncertain/No Knowledge	3	9.09%
<b>Total</b>	<b>33</b>	<b>100%</b>

#### **4.2.3.2.5 Challenges faced by the MoF in Integrating GRB**

Table 13 presents a wide range of challenges faced by the Ministry of Finance in integrating Gender-Responsive Budgeting (GRB), with each challenge being reported only once, except for "No idea," which was reported four times. A key issue raised is the lack of accountability, with several responses, including *"Because it is a chain of responsibilities from different ministries and departments, somewhere in between accountability is compromised"* and *"The MoF relies on other ministries to achieve this goal and accountability is compromised,"* highlighting the difficulties in managing multi-ministerial involvement. Similarly, challenges such as *"The process is a responsibility of many ministries"* and *"The overlap of mandates from different line ministries, lack of expertise in the area"* further emphasise the complexity and fragmentation of GRB implementation due to the involvement of various stakeholders. The lack of resources is another major obstacle, with responses such as *"Inadequate resources, including human resources who are experts in this discipline"* and *"No experience, no capacity and no reforms and policy"* indicating a shortage of both financial and human capital.

Additionally, several responses underline the absence of reliable data needed for proper gender analysis, with concerns such as *“Lack of disaggregated data,”* *“Incomplete data in the reports received for analysis,”* and *“Lack of comprehensive reports which are gender disaggregated,”* pointing to the Ministry’s difficulty in drawing informed conclusions about gender equity in budgetary outcomes. The lack of tools and frameworks also presents a barrier, as indicated by responses such as *“Lack of comprehensive monitoring tools,”* *“Lack of standard frameworks,”* and *“Lack of guidance, coordination, and expertise.”* Notably, GRB remains a complex and evolving process for the Ministry, with *“Slow uptake in integrating GRB”* and *“GRB being complex in nature”* further reflecting the difficulty of full implementation. The results indicate that 16% of respondents answered “No idea,” suggesting a lack of awareness or understanding of GRB, whereas other responses, such as “Not applicable” and “Not sure,” indicate uncertainty or disengagement from the process. Finally, there is mention of non-holistic integration of gender issues into budget planning, with statements like *“No holistic integration of gender issues in the budget planning”* and *“The budget preparation does not specifically address gender equality,”* which suggest that the Ministry’s budgeting processes are not yet fully aligned with gender equity goals. Overall, the data indicate an institution grappling with significant structural, resource, and data-related challenges in integrating Gender-Responsive Budgeting.

Table 13: Challenges faced by MoF in integrating GRB

Challenges in Integrating Gender-Responsive Budgeting	Frequency	Percent
<b>Operational Issues</b>		
Lack of a fully operational blueprint for GRB	1	3%
GRB still being discussed (MoF)	2	6%
Slow uptake in integrating GRB	2	6%
Complexity and lack of standard frameworks for GRB	1	3%
<b>Data and Reporting Issues</b>		
Incomplete data in reports for analysis	1	3%
Lack of disaggregated data and comprehensive reports	3	9%

Lack of guidance and quality in gender impact assessments	2	6%
<b>Resource Challenges</b>		
Inadequate resources, including human resources and tools for gender analysis	2	6%
No experience, capacity, or reforms related to GRB	1	3%
<b>Accountability Issues</b>		
Lack of accountability from crucial departments	1	3%
Reporting is not comprehensive enough to account for GRB	1	3%
The MoF relies on other ministries, compromising accountability	1	3%
Overlap of mandates from different line ministries	1	3%
<b>Integration and Policy Issues</b>		
No holistic integration of gender issues in budget planning	1	3%
Lack of inclusion of gender budgeting in the budget circular	1	3%
Lack of knowledge on how to package reporting for monitoring GRB	1	3%
The budget preparation does not address gender equality	1	3%
<b>General Comments</b>		
No idea	5	15%
Not applicable	2	6%
Not sure	1	3%
There is no GRB	2	6%
<b>Totals</b>	<b>33</b>	<b>100%</b>

#### **4.2.3.2.6 Strategies employed in integrating GRB**

Table 14 shows the strategies for integrating GRB within the Ministry’s budgeting process. A total of 33 responses, with various strategies, were identified. A notable proportion of respondents (18.2%; 6 responses) indicated uncertainty or lack of awareness regarding GRB strategies, stating “No idea.” This highlights a critical knowledge gap that could hinder the effective implementation of GRB initiatives across ministries. Various strategies were recognised, each receiving equal attention (3.0% each) from the respondents. This includes frameworks such as the

National Development Plan II (NDP II), the *Gender and Development Policy*, and *PEFA assessments*. The equal frequency of these strategies signifies their perceived importance in guiding GRB implementation, yet it also indicates that no single strategy is overwhelmingly favoured over the others. The responses also indicate that budgetary planning was aligned with *the Sustainable Development Goals (SDGs)*, specifically *SDG 5 (Gender Equality)*, as a recognised strategy (3.0%, 1 response). This suggests the need to systematically incorporate gender considerations into public finance management. The role of the MoF emerged as a pivotal element in coordinating the budgetary process (3.0%, 1 response). It was noted that the MoF has previously ensured GRB continuity by maintaining representatives in line ministries, emphasising its responsibility for monitoring and guiding gender-responsive budgetary allocations. Responses reflect an acknowledgement of existing policies that support gender and development (3.0%, 1 response) for "*There is a policy on gender and development*". This indicates that, although implementation gaps may exist, the foundational policies are recognised as essential to the GRB framework.

The variability in reporting practices is evident, with some ministries providing gender-disaggregated data (3.0%, 1 response). However, this is juxtaposed with responses indicating uncertainty or a lack of strategies (3.0%, 1 response). This inconsistency underscores the need for standardisation in reporting practices to enhance transparency and accountability in gender budgeting. Furthermore, the identification of assessment mechanisms, such as annual evaluations (3.0%, 1 response), suggests a structured approach to measuring GRB performance. This suggests that although implementation may vary, there is a shared understanding of the importance of continuous evaluation to track progress and address challenges. Responses indicating that GRB has not yet been fully integrated (3.0%, 1 response) highlight ongoing challenges in the effective implementation of gender perspectives in budgeting processes. This may suggest a need for greater advocacy and policy adjustments to ensure that gender considerations are embedded in all budgeting practices.

Table 14: Strategies successful in integrating Gender-Responsive Budgeting into the Ministry's budgeting process

Strategies		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A few ministries do provide gender disaggregated data in their reports	1	3.0	3.0	3.0
	Already mentioned above	1	3.0	3.0	6.1
	Asking for disaggregated data and reporting	1	3.0	3.0	9.1
	At one point, the Ministry of Finance would have a representative in other line ministries to ensure continuity of the GRB process	1	3.0	3.0	12.1
	Budgetary Planning in line with the SDGs, specifically the SDG 5, in this instance	1	3.0	3.0	15.2
	Gender and Dev Policy, NDP II	1	3.0	3.0	18.2
	The Gender Policy serves as a guide for GRB. The Gender Affairs Department is responsible for continuing GRB's efforts to further distribute the budget from a gender-responsive perspective.	1	3.0	3.0	21.2
	Having the NDP II,	1	3.0	3.0	24.2
	NDP II, PEFA assessments, etc	1	3.0	3.0	27.3
	NDP II and Gender and Development Policy	1	3.0	3.0	30.3
	NDP II, collaboration of the MoF and PEFA, Gender policies	1	3.0	3.0	33.3
	NDP II, Gender policy etc	1	3.0	3.0	36.4
	No idea	6	18.2	18.2	54.5
	no strategies	1	3.0	3.0	57.6
	Not sure	1	3.0	3.0	60.6
	Not yet integrated	1	3.0	3.0	63.6
	Project initiatives have women's inclusion	1	3.0	3.0	66.7
	Recurrent budgetary planning with the gender disparities in mind.	1	3.0	3.0	69.7
	The assessment done with PEFA to identify the strengths and weaknesses of Gender - Responsive Budgeting	1	3.0	3.0	72.7
	The budget planning gives instructions on how the public finance should be accounted for, so far as gender responsiveness is concerned	1	3.0	3.0	75.8
The coordination of line ministries by the MoF in the budgetary process and monitoring if funds were used for the intended purpose	1	3.0	3.0	78.8	
The Ministry recognises issues of gender through, for example, NDP II, which recognises gender equality in the planning process and the Gender Policy having the same mandate	1	3.0	3.0	81.8	

The MoF allocates a budget to different ministries and departments with the intended purpose to address gender or respond to gender needs eg the department of gender affairs, the Ministry of Health, the Ministry of Education etc	1	3.0	3.0	84.8
The NDP II, for example, put emphasis on Gender - Responsive Budgeting.	1	3.0	3.0	87.9
The PEFA assessments, the NDPs, and benchmarking are some of the strategies	1	3.0	3.0	90.9
There are assessments done annually to measure the performance in GRB, eg PEFA assessments.	1	3.0	3.0	93.9
There is a policy on gender and development	1	3.0	3.0	97.0
There is no GRB, but the gender funds are channelled mainly through the gender affairs.	1	3.0	3.0	100.0
<b>Total</b>	<b>33</b>	<b>100.0</b>	<b>100.0</b>	

#### ***4.2.3.2.7 Influence of GRB On Gender Sensitivity in Policies and Gaps in Gender Equality***

Table 15 illustrates both the sensitivity of current policies to gender issues and the notable gaps in their implementation. A small fraction of respondents (3%) recognised that policies are being actively reviewed to respond to GRB, and another 3% highlighted that policies are sensitive and undergo verification to ensure they incorporate measures to reduce gender inequalities. However, despite these positive indications, most responses reflect a significant lack of awareness and full implementation of GRB, with 42% of respondents indicating they had "no idea" about its status. Furthermore, 12% reported that Gender-Responsive Budgeting is not in practice, underscoring a critical gap in applying gender considerations to budgeting processes. Although some policies are noted to have been altered or revised to address gender needs, the cumulative data suggest that these changes are insufficient, as many policies remain disconnected from specific gender-responsive objectives. The findings underscore the urgent need for comprehensive strategies that not only review existing policies but also ensure

their effective implementation, thus closing the gaps in GRB to meet both global and national gender equality commitments.

*Table 15: How Gender-Responsive Budgeting influenced gender sensitivity in policies and gaps in gender equality in the Ministry of Finance*

		Frequency	Percent
Valid	A good number of developments are responding to the needs of GRB	1	3%
	Gender policy and other policies are continuously being reviewed to respond to the national calls, Eg that of GRB	1	3%
	GRB is a response to the global need to achieve gender equality, the ministry is therefore responding to SGD 5, NDP II requirements, etc	1	3%
	Most policies were altered, revised, and adjusted to be inclusive of gender needs because issues of gender have taken priority in development.	1	3%
	No GRB	8	24%
	No idea	14	42%
	Not applicable	1	3%
	Policies are being reviewed to be responsive to GRB	1	3%
	Policies are sensitive because, in their draft and review before implementation, they are verified against the incorporation of the reduction of gender inequalities. They are also monitored through reporting and accounting for the funds received and distributed.	1	3%
	Revising policies/programmes/projects and institutions so that they actively promote gender equity	1	3%
	The budget allocated and used in different ministries is not connected to individual policies	1	3%
	Through transparency in the budgetary process	1	3%
	Very positively so, looking at the responsive policies in place	1	3%
	Total	33	100%

#### 4.2.3.2.8 Influence of GRB on Policies and/or Resource Allocation

Table 16 shows that, out of 33 respondents, 6% recognised that the budget strategy paper, National Development Plan II (NDP II), and gender policies are designed to positively influence resource allocation. Additionally, another 6% noted that gender mainstreaming has gained priority in various projects. However, there is a concerning lack of awareness and implementation: 30% of respondents reported having “no idea” about GRB, and 18% reported that no GRB is being practised at all. Furthermore, 3% of respondents noted that many policies are scrutinised for gender inequality, reflecting some awareness of the need for gender-sensitive evaluations, and another 3% pointed out that NDP II and other assessments were developed with a focus on gender responsiveness.

Despite these positive signs, the overall frequency shows that 39% of respondents perceive a complete lack of GRB. Only 3% recognised the establishment of the GRB department, and one respondent stressed the ministry’s commitment to ensure that institutions, policies, and programmes fairly address the needs and interests of both women and men. Regarding future initiatives, 3% mentioned ongoing discussions about including GRB in future recurrent budgets, and another 3% pointed out existing programmes related to GRB, such as the gender policy. The data highlights a significant gap between policy intentions and their realisation, emphasising an urgent need for greater awareness and dedication to effectively integrate gender considerations into budgeting processes. Overall, while efforts and discussions promote gender equality, persistent uncertainty and the absence of GRB practices underscore the need for more decisive action to bridge these gaps and ensure equitable resource allocation.

Table 16: Influence of GRB on policies and resources

		Frequency	Percent
Valid	Budget strategy paper, NDP II, gender policies are meant to influence resource allocation positively	2	6%

Different ministries and departments are expected to submit their budget proposals that address gender needs accordingly / promote gender equality.	1	3%
Gender mainstreaming has gained priority in projects	2	6%
Many policies are scrutinised against gender inequality	1	3%
NDP II, PEFA assessment, Budget Strategy Paper, Policy on Gender and Development - All these were done or developed with the thought of being gender responsive	1	3%
No GRB	6	18%
No idea	10	30%
Not applicable	2	6%
Project memorandum,	1	3%
The implementation of the GRB department	1	3%
The Ministry seeks to ensure that institutions, policies and programmes respond to the needs and interests of women as well as men and distribute benefits equitably between women and men.	1	3%
The ministry uses some programmes to cater for GRB, e.g., the gender policy	1	3%
The NDP II is a good example that I can think of	1	3%
There are discussions on incorporating Gender - Responsive Budgeting into the future recurrent budgets	1	3%
Through Gender Mainstreaming - there are strategies for making women's as well as men's concerns and experiences an integral dimension in the design, implementation, monitoring, and evaluation of policies and programmes in all political, economic, and social spheres—such that inequality between men and women is not perpetuated	1	3%
Through the Gender Responsive Budget Circular, for example	1	3%
Total	33	100%

#### **4.2.3.2.9 Perceptions on How Gender-Responsive Budgeting Contributed to Achieving Gender Equality in the Ministry of Finance**

The findings in Table 17 reveal a diverse range of opinions, reflecting varying levels of awareness and understanding of the GRB process. The analysis includes responses from 33 respondents. A significant portion of respondents (30%) indicated that there is no formal implementation of GRB within the MoF. This sentiment was captured in responses such as "No GRB" (6%) and "There is no Gender - Responsive Budgeting. But the Ministry observes gender equity in its budgeting process" (3%). A notable 24% of respondents expressed uncertainty about the state of GRB, selecting "No idea" as their response. Additionally, responses such as "Difficult to tell at the moment" (3%) and "Still difficult to measure this at this level. Maybe it is too early to make a conclusion" (3%) indicate a lack of clarity regarding the progress and impact of GRB efforts. While some respondents acknowledged ongoing efforts toward gender equality, they noted that GRB has not yet been fully realised. For instance, some responses were stated as "Good progress but not fully satisfactory" and "Good effort appreciated, but Gender - Responsive Budgeting is not yet practised" with a frequency of 3% each. Furthermore, 15% of respondents reported responses such as "Not yet" (12%) and "Partly yes" (3%), indicating recognition of initiatives without full confidence in their effectiveness. Some respondents (15%) noted that, although the MoF does not actively practice GRB, it has made contributions toward achieving gender equality. This was emphasised by responses such as "The Ministry has contributed to gender equality, although they do not actively practice Gender - Responsive Budgeting" (3%). A smaller group (12%) of respondents expressed a positive outlook, indicating that GRB efforts are making progress, with statements like "I would say yes, but there is still a lot to be done to close the gaps" and "In my opinion, the GRB is making progress towards attaining gender equality."

Table 17: Perception on how GRB has contributed to achieving gender equality in the MoF

		Frequency	Percent
Valid	Although there is not GRB in the MoF, the recurrent budget has made a significant input in achieving gender equality.	1	3%
	Difficult to tell now	1	3%
	Gender - Responsive Budgeting is not fully implemented	1	3%
	Good effort appreciated but Gender - Responsive Budgeting is not yet practiced	10	30%
	Good progress but not fully satisfactory	1	3%
	I would say yes but there is still a lot to be done to close the gaps	1	3%
	In my opinion the GRB is making progress towards attaining gender equality.	1	3%
	No idea	9	27%
	Partly yes	1	3%
	Still difficult to measure this at this level. May be its too early to make a conclusion	1	3%
	The Ministry has contributed to gender equality although they do not actively practice Gender - Responsive Budgeting	1	3%
	There is a lot that can still be done in this area, currently, it is not satisfactory	1	3%
	Yes	4	12%
	<b>Total</b>	<b>33</b>	<b>100%</b>

### 4.3 DATA ANALYSIS AND INTERPRETATION - DIVERGENCE IN UNDERSTANDING AND ALIGNMENT WITH THE LITERATURE

An analysis of data collected from structured questionnaires and semi-structured interviews reveals notable differences in how GRB is understood and practised across various levels of the MoF in Botswana. These differences are not merely

procedural but also reflect deeper variations in conceptual understanding, institutional exposure, and technical engagement with GRB processes.

Respondents to the structured questionnaires, mainly junior to mid-level staff, often showed a basic or procedural understanding of GRB. While most were aware of GRB as a concept, fewer could accurately describe its tools (e.g, gender benefit incidence analysis, gender performance indicators) or confirm whether GRB had been incorporated into their departmental budgets. Many perceived GRB as an external or donor-driven initiative rather than an embedded part of the public financial management system. This indicates a superficial engagement with GRB, likely attributable to limited training and a low institutional focus on gender outcomes in daily budget processes.

In contrast, semi-structured interviews with senior officials and departmental heads revealed a more intricate picture. While these participants showed greater familiarity with the policy rationale for GRB and recognised its importance to Botswana's commitments under SDG 5 and national gender strategies, they often highlighted challenges in implementing GRB, such as the lack of gender-disaggregated data, insufficient integration into the budget cycle, and limited technical expertise. Some acknowledged that GRB is still regarded as a "compliance exercise" rather than a performance-focused financial management tool. These insights suggest that, even among leaders, conceptual understanding exists, but practical application remains weak or inconsistent.

This divergence underscores a significant institutional gap: although awareness of GRB exists at various levels, the depth of understanding and the capacity to effectively utilise GRB tools vary considerably across ranks. This gap may originate from insufficient internal capacity-building, limited communication between strategic and operational tiers, or the absence of formalised GRB guidelines within the Ministry's budgeting framework.

In terms of alignment with the literature, the study's findings indicate that Botswana's GRB process only partially conforms to the normative framework

discussed in Chapter Two—specifically, the Gender and Development (GAD) approach. As this framework highlights, successful GRB implementation involves more than policy statements; it requires technical integration throughout the entire budget cycle, strong institutional ownership, gender-sensitive data, and ongoing political commitment.

Botswana has indeed taken steps toward GRB through policy inclusion and gender mainstreaming. However, the lack of institutionalised procedures, the ad hoc nature of GRB application, and the weak enforcement of gender accountability mechanisms show that the process remains fragmented. Countries like Rwanda and South Africa, cited in the literature, have institutionalised GRB through binding legislation, targeted budgeting frameworks, and ongoing training practices that are not yet consistently applied in Botswana.

The differences between the survey and interview data highlight a complex challenge: conceptual gaps, uneven capacity to implement, and partial alignment with international best practices. For Botswana's GRB process to further develop and better align with global models discussed in the literature, a coordinated effort involving capacity building, legal reform, and data-driven decision-making will be essential.

#### **4.4 CHAPTER SUMMARY**

Chapter four analysed, presented and interpreted the study findings on Gender-Responsive Budgeting within the Ministry of Finance in Botswana. Semi-structured interviews (n=10) and questionnaire surveys (n=33) were administered to key stakeholders. The participants selected for the interview were qualified and experienced officials, six of whom held a Master's degree and had 11-20 years of work experience. The participants were drawn from strategically aligned departments involved with GRB, while respondents to the questionnaire survey were drawn from a cohort of operational operatives, characterised by a relatively large proportion of women. The majority of respondents held a bachelor's degree and had substantial work experience. Thematic analysis of interview data was

conducted in NVivo 14, resulting in thematic maps of GRB implementation organised around five themes (Specific Gender Indicators; Gender-Disaggregated Public Expenditure Incidence Analysis; Impediments to GRB; Gender Sensitivity; and Solutions) that addressed the study's research objectives. The above results were supported by data from questionnaire surveys, which identified similar GRB themes and challenges impeding the successful implementation of GRB in Botswana. Across both datasets, the same pattern emerges where staff report strong support for gender equality and express clear policy intent, yet practice varies across settings and is not consistently applied. The chapter shows that GRB tools are used only to a limited extent, their technical use is weak, and many staff report being uncertain about their roles and the methods to follow. On this basis, the chapter concludes that Gender-Responsive Budgeting practice in Botswana remains at an early stage of development. The next chapter presents a discussion of the study findings.

## **CHAPTER 5**

### **DISCUSSION OF RESULTS**

#### **5.1 INTRODUCTION**

This chapter presents the key findings from a study that integrated GRB into public expenditure frameworks at the Ministry of Finance in Botswana. The study's results are critically interpreted in relation to its objectives, the existing literature, and relevant theoretical frameworks. It discusses how GRB is understood, implemented, and challenged within the Ministry, and how institutional capacities, attitudes, and systemic factors influence its integration. This chapter links empirical findings to broader gender and public finance discourses and, in doing so, offers a nuanced understanding of GRB's practical and policy implications in Botswana's fiscal planning processes.

#### **5.2 LEADERSHIP AND GENDER-RESPONSIVE BUDGETING**

A key theme in Botswana's GRB framework is the crucial role played by CFOs and financial leaders in shaping inclusive financial operations. One participant, who serves as CFO, demonstrates extensive experience in corporate financial health, strategic planning, and risk management. This reflects the roles of Botswana's CFOs, who leverage their broad experience to promote diverse perspectives within their organisations and ensure that gender equity remains a central consideration in financial decision-making. The ability of CFOs to navigate complex financial landscapes while prioritising inclusivity and ethical governance is essential to advancing GRB goals (Warner, 2022). The study found that professionals with advanced degrees and substantial experience, such as the MoF's CFO in Botswana, play a critical role in ensuring that public resources are allocated to promote gender equity. Warner (2022) emphasises the need for experienced leaders to advocate for GRB within financial planning structures, a role that Participant 1 in Botswana fulfils through their strategic oversight of corporate financial operations.

The role of female leadership in GRB, particularly female CFOs, is also noteworthy. This finding is especially relevant in Botswana, where female CFOs, such as Participant 1, play a crucial role in fostering inclusive financial practices.

### **5.2.1 Gender Experts and Policy Integration**

Alongside the contributions of the CFO, gender experts such as Participants 2 and 4 in Botswana play a crucial role in integrating gender considerations into public financial policies. These professionals focus on ensuring that public budgets are allocated to address gender disparities and advance equality. Their role involves working closely with policymakers to advocate for the fair distribution of resources, which is essential in promoting gender equality through public finance. In Botswana, Participants 2 and 4 fulfil this role by collaborating with government officials to ensure that gender equity remains a central factor in financial planning and budget allocation. In Botswana, gender experts, such as participants 2 and 4, rely on gender-disaggregated data to champion policies that promote equity and address the unique needs of marginalised groups. Their work guarantees that public budgets are gender-sensitive, transparent, and accountable, aligning with global best practices in GRB implementation (Sharp and Broomhill, 2013).

### **5.2.2 Budget Managers and Operational Efficiency**

Budget managers, such as Participants 5 and 7 in Botswana, play a crucial role in the sustainability and efficiency of financial operations within the GRB framework. These professionals, responsible for managing recurrent budgets and operational costs, ensure that public resources are allocated effectively and fairly. In Botswana, Participants 5 and 7 fulfil this role by overseeing recurrent budgets to support the long-term financial sustainability of gender-sensitive programmes and services.

Furthermore, younger professionals, such as Participants 6 and 8, involved in development programmes and financial analysis, introduce fresh perspectives to GRB in Botswana. These early-career professionals contribute to long-term

financial planning and gender equity initiatives by analysing financial data and ensuring that budget allocations align with social and economic development goals. Goetz (1995) examined the role of younger professionals in development programmes and found that their involvement is essential for keeping GRB policies relevant and adaptable to changing social conditions. In Botswana, Participants 6 and 8 support the success of GRB by applying their financial expertise to development projects, ensuring that public resources are allocated to promote both economic growth and gender equity (Goetz, 1995).

### **5.2.3 Gender Diversity and Leadership Impact**

In Botswana, the diverse leadership team involved in GRB, which includes the CFO, gender experts, and budget managers, reflects the global trend of promoting gender diversity as a key factor in successful GRB implementation. The contributions of these leaders in Botswana indicate a positive impact of gender diversity on financial governance and decision-making (Opstrup and Villadsen, 2015). In Botswana, the presence of a female CFO and gender experts in leadership roles demonstrates the potential for gender-diverse leadership to drive positive change in public financial management.

The professional backgrounds and roles of key participants involved in GRB in Botswana highlight the interdisciplinary nature of this budgeting approach, with a strong emphasis on financial leadership, gender policy integration, and operational efficiency. The contributions of the CFO, gender experts, and budget managers in Botswana align with global best practices for promoting gender equity through financial management, underscoring the need for gender-diverse leadership and specialised expertise to advance GRB goals. By integrating gender considerations into public financial policies and ensuring equitable resource allocation, these professionals play a pivotal role in promoting gender equality and advancing social and economic development in Botswana.

### **5.3 THEMATIC ANALYSIS**

A thematic analysis of the integration of GRB within disaggregated public expenditure in Botswana's Ministry of Finance and Economic Development reveals key recurring themes: institutional commitment, capacity and awareness gaps, data disaggregation, and gender mainstreaming in fiscal planning. One prominent theme is the limited institutionalisation of GRB, in which, although policy frameworks exist, practical implementation remains inconsistent. Another recurring theme is the lack of technical capacity and gender expertise, which hampers the practical application of gender analysis in budgeting. Additionally, the absence of comprehensive sex-disaggregated data limits the Ministry's ability to allocate resources equitably. Lastly, the analysis highlights a growing political will to link budgeting to gender outcomes, though it remains constrained by systemic challenges, including fragmented coordination and limited monitoring tools. These themes collectively underscore the need for more robust institutional mechanisms, training, and data systems to operationalise GRB in Botswana's public finance management.

#### **5.3.1 Theme 1- Specific Gender Indicators**

The above theme is supported by extensive literature emphasising the importance of identifying gender indicators, such as gender impact analysis, gender responsiveness, alignment with the SDGs, NDP reviews, and sex-disaggregated reporting, to offer essential frameworks for assessing and enhancing gender equity within fiscal policies. The theme of Specific Gender Indicators within the context of GRB is vital for understanding how fiscal policies can address gender disparities and foster social equity. This aligns with the research objective (RO1) of identifying the gender indicators used by the MoF in Botswana to capture the implications of gender sensitivity in policies or relevant gender equality gaps. One of the core elements of GRB is gender impact analysis, which assesses how budgetary decisions affect different gender groups and highlights potential disparities in outcomes. In Botswana, the NDP II functions as a key document guiding Gender-

Responsive Budgeting efforts (Ministry of Finance, 2017). The NDP reviews are crucial for monitoring resource allocation to gender-specific programmes and evaluating the government's dedication to promoting gender equality through fiscal policies.

The Public Expenditure and Financial Accountability (PEFA) framework plays a critical role in assessing Gender-Responsive Budgeting. The PEFA Secretariat (2020) notes that standardised performance indicators within the PEFA framework assess the inclusiveness and transparency of budgetary processes, ensuring that fiscal policies address the needs of different genders. When applied to Gender-Responsive Budgeting, PEFA frameworks assess whether public financial management practices, including budget formulation, allocation, and auditing, integrate gender considerations and support equitable resource distribution. This assessment is essential for identifying gaps in gender responsiveness and highlighting areas for improvement in fiscal governance.

The identification of these indicators and their relevance to Gender-Responsive Budgeting is further supported by qualitative data collected from study participants. Participants' voices reveal how these indicators are operationalised within the Ministry of Finance in Botswana. For instance, P1 noted, "*The Ministry of Finance has several gender indicators and tools used. There is a gender impact analysis of budget policy proposals.*" This statement underscores the ministry's commitment to utilising gender impact analysis as a key tool in its budgeting processes. Similarly, P2 emphasised the importance of gender responsiveness in public investment, stating, "*One specific indicator would be the fact that the public investment should be gender responsive.*"

The importance of NDP II reviews as a significant indicator of Gender-Responsive Budgeting was echoed by multiple participants. P4 remarked, "*NDP II agenda has a provision on gender equality and mainstreaming; gender policies do the same.*" This sentiment reinforces the notion that NDP reviews are crucial for evaluating how effectively national development plans incorporate gender equality goals into

budget allocations and outcomes. Moreover, P5 highlighted the role of PEFA assessments as indicators of gender responsiveness: "*PEFA assessments conducted mainly at the MoF were also a useful indicator.*" This assertion acknowledges the significance of PEFA frameworks in assessing public financial management practices and their responsiveness to gender needs.

### **5.3.2 Theme 2- Gender-Disaggregated Public Expenditure Incidence Analysis Index**

The Gender-Disaggregated Public Expenditure Incidence Analysis Index (GDPEIA) is a pivotal tool in assessing the equitable distribution of public resources between men and women. The present study aligns with broader research on GRB and expenditure analysis by demonstrating the importance of assessing the unit costs of public services and their allocation across gender groups (Khan, 2019).

The findings of this study highlight the importance of evaluating unit costs by gender, as this helps policymakers to understand the gender-specific impact of public expenditure. In this context, the study's approach aligns with existing research, such as Austen et al. (2013), which focuses on expenditure incidence analysis as a GRB tool in the education sector. Austen et al. (2013) analysed public education spending in Timor-Leste and emphasised the need to disaggregate data by gender to assess how the budget responds to gendered needs. The study's methodology, which uses surveys and interviews to collect data, aligns with current research, in which respondents noted that unit cost estimates are fundamental to calculating gender-disaggregated expenditure. In both instances, this approach provides a basis for ensuring that public resources are allocated in an equitable manner.

A key sub-theme in this study is the importance of prescribed guidelines for gender, children, and marginalised groups in calculating the GDPEIA. These guidelines ensure that expenditures are analysed holistically, accounting for their impact on diverse groups. Research by Stotsky (2016) similarly emphasises that

gender-disaggregated expenditure analysis requires adherence to prescribed guidelines to be effective. Stotsky (2016) highlighted that guidelines targeting specific groups, such as women, children, and marginalised communities, are critical to ensuring that public expenditure addresses the needs of all citizens equitably. This concept is further supported by UNICEF (2021), which emphasises the importance of guidelines to ensure that children's needs, including education, health, and protection, are adequately funded through Gender-Responsive Budgeting. The present study supports this view by demonstrating the crucial role prescribed guidelines play in calculating the GDPEIA. By incorporating such guidelines, public expenditure analysis can highlight discrepancies in resource allocation and provide a more equitable framework for distributing public services.

This study identified a significant challenge in understanding the GDPEIA, with 15 respondents expressing uncertainty about the index and its derivation. This reflects a broader issue in public administration and budgeting, where not all stakeholders fully understand the technical aspects of gender-disaggregated expenditure analysis. The confusion highlighted in the responses — ranging from "No idea" to "This is not in line with my department" — suggests a need for capacity building and education on GRB tools. In contrast, studies such as Austen et al. (2013) and Costa et al. (2012) found that, while expenditure incidence analysis is a powerful tool, its adoption in policy and budgeting decisions remains limited. Both studies recommended increased training and stakeholder engagement to bridge this knowledge gap. This aligns with the current study's findings, which indicate that a better understanding of gender-disaggregated expenditure analysis is vital to its effective application. Like Chakraborty (2018) and Quinn (2017), this study underscores the important role of GDPEIA in guiding fiscal policy and addressing gender inequalities. By examining how public resources are allocated between men and women, policymakers can make data-driven adjustments to ensure equitable service delivery. As demonstrated in the current research and supported by Chakraborty, such analyses reveal structural inequalities in public spending. They provide a foundation for creating gender-responsive budgets that foster social and economic fairness. In accordance with the World Bank (2017), which

emphasised the need for inclusivity in public expenditure analysis, GDPEIA should expand to include broader socio-economic factors such as ethnicity, disability, and geographic location. This would improve its capacity to support equitable development, particularly for marginalised groups.

As noted in this study, the prescribed guidelines on gender, children, and marginalised groups are crucial for ensuring that expenditure assessments reflect the diverse needs of the population. Therefore, the findings of this study, supported by existing literature, emphasise the importance of the Gender-Disaggregated Public Expenditure Incidence Analysis Index in evaluating the gender responsiveness of public budgets. Comparing this research with similar studies reveals that the GDPEIA is a valuable tool for assessing how public spending impacts different gender groups. However, challenges persist in its understanding and implementation, highlighting the need for further training and clearer guidelines for stakeholders involved in public expenditure management. Moving forward, adopting more inclusive and comprehensive approaches, as recommended by global institutions such as the World Bank (2017) and UNICEF (2021), will be vital in ensuring public resources are distributed equitably, addressing gender disparities, and promoting sustainable development.

### **5.3.3 Theme 3- Obstacles of Gender-Responsive Budgeting**

The theme of obstacles in GRB centres on the challenges governments face in integrating gender considerations into their financial planning and execution. By examining these barriers, researchers can develop more effective frameworks for implementing GRB, ensuring that public spending effectively tackles gender inequalities. In this discussion, the study's findings will be compared with the existing literature to provide insights into the status and challenges of GRB implementation.

The most significant barrier identified in the study is the difficulty of measuring GRB, as reflected in 26 of 43 coded references. The study identifies a lack of standardised metrics and methodologies as the main reason for this challenge.

The complexity of measuring GRB stems from inconsistent data collection and analysis practices, which make assessing progress and impact over time more difficult. Similar challenges have been reported in the broader literature. Budlender et al. (2002) emphasise that without clear benchmarks, it becomes difficult to track the effectiveness of budget policies in addressing gender disparities. Sharp and Elson (2008) also note that a lack of training and capacity-building for those involved in budgeting processes can further hinder the successful implementation and measurement of GRB. Without appropriate implementation frameworks and measurement tools, the practical application of GRB is significantly constrained. Stotsky (2016) echoed this concern, noting that insufficient political commitment and resistance to transparency in financial governance can further undermine GRB efforts. These observations are reinforced by the study participants. For example, P1 stated, “It is difficult to measure the effectiveness of GRB because it has not been taken up yet.” This sentiment is echoed by P5, who admitted that while efforts toward GRB are visible, the system is not fully in place, making it difficult to evaluate its impact.

#### ***5.3.3.1 Lack of Gender-Disaggregated Data***

Another key obstacle to effective GRB is the lack of gender-disaggregated data, mentioned by several respondents in the study. Comprehensive data on how men and women utilise public services is essential for analysing the gendered impact of public spending. Without such data, it becomes difficult to assess whether public expenditures adequately address gender inequalities. This problem is also seen in other contexts. UNICEF (2021) emphasises that gender-disaggregated data is essential to ensure that public spending meets the needs of both men and women. Incomplete or fragmented data hinder policymakers' ability to understand the full extent of gender disparities in service utilisation. Stotsky (2016) further stresses that gender-disaggregated data must be integrated at all stages of the budgeting process to ensure effective GRB implementation. In this study, P1 noted that “limited gender-disaggregated data from all relevant ministries” was a major barrier

to effective GRB. This points to a broader issue of inadequate data infrastructure, which is essential for conducting meaningful gender analyses.

#### ***5.3.3.2 Infancy of Gender-Responsive Budgeting***

The study also emphasises that GRB remains in its early stages at many institutions. This initial development phase indicates that many government ministries and departments are yet to fully institutionalise Gender-Responsive Budgeting practices. P10, for example, stated that “GRB has not been fully implemented,” a view echoed by several other respondents. This observation aligns with other research indicating slow global progress in GRB adoption. Costa et al. (2012) found that although recognition of the importance of GRB is increasing, actual implementation of gender-responsive policies is often hindered by institutional challenges, such as inadequate frameworks and a lack of expertise. Sharp and Elson (2008) suggest that GRB requires strong institutional support and political commitment, both of which are often lacking in many contexts, leading to delays in implementation.

#### ***5.3.3.3 Lack of Personnel and Expertise***

The study identifies a lack of personnel and expertise as a significant impediment to the successful implementation of GRB. Participant 4 highlighted the challenge of insufficient human capacity, noting that the complexity of GRB requires specialised skills and knowledge that are not widely available within government ministries. This is a common issue in GRB implementation. Quinn (2009) emphasises that capacity-building is crucial to ensure that public officials possess the skills to incorporate gender considerations into budgeting processes. The lack of trained personnel can lead to inconsistent implementation and reduce the effectiveness of GRB initiatives.

#### ***5.3.3.4 Lack of Accountability and Reporting***

A key structural issue identified in the study is the lack of accountability in the implementation and management of GRB. According to Participant 1, the division

of responsibilities between the MoF and other line ministries creates challenges in tracking the implementation of budgets to achieve gender-responsive outcomes. This decentralisation weakens accountability and makes it difficult to hold entities responsible for ensuring gender equity in public spending. Stotsky (2016) argues that strong accountability mechanisms are essential for the success of GRB. Without precise tracking and reporting systems, it becomes challenging to determine whether public funds are being used effectively to address gender disparities. Budlender et al. (2002) also note that without robust accountability frameworks, GRB efforts can be easily undermined by a lack of transparency and poor monitoring.

#### **5.3.3.5 Lack of a Formal GRB Framework**

Finally, the study underscores the absence of a formal framework for implementing GRB. Participant 3 noted that there are no established frameworks to follow, which makes it difficult for ministries to incorporate gender considerations into their budgeting processes. This lack of standardisation leads to inconsistent approaches to GRB across sectors, further hampering efforts to formalise gender-responsive policies. This issue is widely recognised in GRB literature. Costa et al. (2012) found that the lack of formal GRB frameworks in many countries has caused fragmented and ineffective implementation. Sharp and Elson (2008) also emphasise that, without clear guidelines and frameworks, government ministries may find it challenging to adopt GRB systematically and uniformly.

The study's findings regarding the obstacles to GRB are consistent with the broader literature on the topic. The key obstacles-difficulties in measuring GRB, the lack of gender-disaggregated data, the early stage of GRB systems, the shortage of personnel, and the absence of formal frameworks-are common hurdles to the successful implementation of GRB worldwide. Overcoming these issues will require joint efforts to enhance data collection, strengthen institutional capacity, and implement effective accountability and reporting mechanisms. As GRB continues to develop, governments and policymakers must tackle these

structural and institutional barriers to ensure that public expenditure effectively promotes gender equality.

#### **5.3.4 Theme 4- Gender Sensitivity in Gender-Responsive Budgeting (GRB)**

Gender sensitivity is fundamental to GRB, ensuring that public financial policies address the diverse needs of men, women, and marginalised communities. Failing to integrate gender sensitivity into budgeting risks perpetuating existing inequalities instead of remedying them. The current focus on gender sensitivity aligns with Research Objective 4 (RO4), which sought to assess the influence of GRB on gender sensitivity and gender equality. This discussion emphasises the importance of gender-sensitive budgeting and examines how the study's findings compare with the existing literature.

One of the critical aspects of GRB is aligning policies to meet gender-specific needs. The responses in this study clearly emphasised policy realignment to enhance gender sensitivity. P10's statement, "*Projects are made to cater for women and marginalised groups... continuously focus on gender equity,*" highlights the integration of gender equity into development projects. This reflects a broader pattern in which GRB seeks to address disparities by incorporating gender considerations into both the design and implementation of policies. This focus aligns with existing research. Stotsky (2016) emphasises that gender-sensitive budgeting is crucial for promoting equality, as it directly ties financial planning with social inclusion. By ensuring that resource allocation accounts for gender differences, public spending becomes more equitable. Elson (2019) further asserts that gender-sensitive budgeting enables policymakers to design interventions that address the unique challenges women face, particularly in sectors such as health and education, where gender disparities are most pronounced. Participant 8's example of promoting female representation in STEM fields and politics reflects this approach, in which targeted initiatives are created to address the underrepresentation of women in specific sectors. Similarly, Budlender and Hewitt (2021) argue that gender sensitivity ensures that the

budgeting process is not merely technocratic but is deeply attuned to social realities. The examples of budget allocations specifically targeting women and marginalised groups in this study align with the broader literature, which emphasises the importance of gender-sensitive policies in fostering more inclusive development.

A key mechanism for embedding gender sensitivity in public policies is through policy reviews and evaluations. The participants indicated that ongoing assessments and policy revisions ensure policies effectively address gender disparities. Participant 1 noted that “*GRB indicators have considered gender differences, gender equality, gender mainstreaming... in revised policies,*” underscoring the role of policy revisions in enhancing gender sensitivity. This finding is consistent with broader practices observed in global GRB initiatives. For example, Elson (2019) emphasises that regular assessments of gender-related outcomes are critical for ensuring that policies remain responsive to evolving gender dynamics. Moreover, PEFA (Public Expenditure and Financial Accountability) reports, as mentioned by Participant 4, play an instrumental role in tracking and reporting on gender responsiveness. These assessments help governments identify gaps and make the necessary adjustments to improve the gender sensitivity of budgetary decisions.

Gender sensitivity significantly improves the effectiveness of public policies by ensuring that they are inclusive and equitable. P3’s observation that “*annual development budget estimates are aligned to national priorities, including gender equity*” illustrates how gender sensitivity has become a priority in budgetary decisions. This reflects a growing awareness among policymakers of the importance of gender mainstreaming, which is consistent with international trends. Stotsky (2016) emphasises that gender-sensitive budgeting is crucial for addressing systemic inequalities, as it ensures that public spending aligns with broader social objectives, such as gender equality and inclusivity. By embedding gender sensitivity into budgetary processes, governments can better address the needs of women and marginalised groups, hence contributing to more inclusive

development outcomes. Similarly, Budlender and Hewitt (2021) argue that gender-sensitive budgeting reduces systemic inequalities through informed public spending. The focus on targeted initiatives, such as increasing female representation in male-dominated fields like STEM and politics, demonstrates how gender sensitivity can yield practical results.

While the emphasis on gender sensitivity in policy realignment and reviews is promising, challenges remain in ensuring full implementation. For instance, Participant 4 noted that although Public Financial Management (PFM) reforms focus on gender equality, achieving Sustainable Development Goal 5 (SDG 5) on gender equality remains an ongoing process. This underscores the complexity of institutionalising gender sensitivity across different sectors and ensuring that all policies are fully aligned with gender equity goals. As Elson (2019) points out, one of the key challenges of GRB is ensuring that it progresses beyond rhetoric to actual practice. While gender-sensitive policies may exist, their effectiveness depends on robust monitoring, accountability, and enforcement mechanisms. The study's findings suggest that although Botswana is making strides in embedding gender sensitivity into its budgetary processes, there is still work to be done to ensure that these policies translate into tangible outcomes for women and marginalised groups.

Given the above, gender sensitivity is a critical aspect of GRB, as it guarantees that public financial policies are inclusive and fair. The findings from this study coincide with global research on GRB, emphasising the importance of aligning policies with gender equity objectives, regularly reviewing policies for gender sensitivity, and ensuring accountability through performance indicators and assessments. However, the challenges in fully implementing gender-sensitive budgeting highlight the need for ongoing efforts to institutionalise gender equity across all sectors of government.

### **5.3.5 Theme 5- Suggested solutions for enhancing GRB**

This section discusses several solutions identified in the study to overcome these challenges and connects them to similar findings from prior research. The solutions identified in the study align with global best practices in implementing GRB. The following solutions were identified: adopting a comprehensive framework, allocating resources to the Ministry of Gender Affairs, using gender-disaggregated data, benchmarking against other countries, establishing a dedicated GRB unit, and improving stakeholder knowledge and awareness. Furthermore, improved reporting mechanisms were identified as critical for promoting transparency and accountability in public finance. As highlighted in the study, these solutions provide a clear path to achieving gender equity through Gender-Responsive Budgeting.

#### ***5.3.5.1 Framework to Capture the Entire GRB Process***

One of the most prominent solutions identified in the study is the need for a comprehensive framework that captures the entire GRB process, from budget preparation to implementation. Such a framework would provide consistency and ensure that all stakeholders—ministries, agencies, and civil society—are aligned with gender equality objectives. Participants in the study emphasised the importance of such a framework, with P1 noting the need for a "framework to guide the entire GRB process." Similar frameworks have been successfully implemented in other countries. According to Chakraborty (2024), a structured approach to GRB has been shown to be effective in India, where the government introduced a gender budgeting framework spanning multiple ministries, enabling greater coordination and integration of gender considerations into fiscal policy. Ibrahim (2022) notes that Kenya's comprehensive GRB framework has enabled policymakers to consistently monitor gender outcomes, ensuring gender equity remains a central objective throughout the budgeting process. Welham et al. (2018) argued that a formalised GRB framework helps institutionalise gender-sensitive approaches across sectors, ensuring that public spending is evaluated

and adjusted based on its impact on gender equality. By adopting a structured framework, Botswana could ensure the systematic inclusion of gender perspectives in national budget processes, as suggested by Participant 4's reference to the National Development Plan (NDP II).

#### ***5.3.5.2 A Budget to the Ministry of Gender Affairs***

Allocating resources specifically to the Ministry of Gender Affairs is another solution identified in the study. Participant 1 noted that while GRB has not yet been fully implemented, efforts to close gender gaps are evident through the budget allocated to the Ministry of Gender Affairs, which monitors and ensures gender mainstreaming across government departments. This aligns with findings from Elson (2021), who emphasised the importance of channelling resources to gender ministries to ensure that gender equity remains a priority in public financial management. Similarly, Kaizer (2021) highlighted that allocating funds to gender-focused ministries in countries such as Timor-Leste has helped these nations address persistent gender disparities, particularly in education and healthcare. Dedicated budget allocations enable governments to institutionalise gender equity and ensure that GRB objectives are systematically pursued.

#### ***5.3.5.3 Benchmarking against other countries***

Benchmarking Botswana's GRB practices against countries that have successfully implemented the process was another key recommendation in the study. Participants 3 and 10 suggested that Botswana should learn from nations where GRB has already been established, such as South Africa and Sweden, and adopt best practices to avoid common challenges. According to Asiedu (2024), benchmarking is crucial for countries in the early stages of implementing GRB, as it enables them to learn from the successes and failures of other nations. Ibrahim (2022) also highlighted the importance of benchmarking in Kenya's GRB efforts, which were refined by studying successful models in Scandinavian countries.

#### **5.3.5.4 Disaggregation of Reports**

A key solution identified in the study is using gender-disaggregated data to monitor and evaluate the impact of public spending on gender equality. Participant 1 emphasised that reports must be disaggregated by gender to track progress and identify areas where inequalities persist. The importance of gender-disaggregated data is well-documented. Chakraborty (2013) asserts that without such data, it is impossible to measure the effectiveness of GRB initiatives or assess the impact of budgetary decisions on different genders. In Ghana, for example, gender-disaggregated data was instrumental in identifying gender gaps in sectors such as education and healthcare, allowing for more targeted and effective interventions. Moreno (2023) further emphasised that the lack of such data is a primary obstacle to implementing GRB in the Philippines, underscoring the need for it to ensure transparency and accountability.

#### **5.3.5.5 Gender Equality in Government Tenders**

Ensuring gender equality in tenders was another important solution proposed in the study. Participant 1 stressed that equitable access to government contracts for both men and women would help address economic disparities and promote gender equity. This solution aligns with Kaizer (2021), which finds that public procurement policies that promote equal opportunities for women-owned businesses have significantly helped close the gender gap in economic participation. In countries such as Rwanda and South Africa, government contracts have been reserved for women-owned businesses, helping foster women's economic empowerment and reduce gender inequalities in public procurement. Ibrahim (2022) also highlights the importance of gender equality in tenders as part of Kenya's broader GRB strategy.

#### **5.3.5.6 Establishment of a GRB Unit**

The creation of a dedicated GRB unit within the Ministry of Finance was another key solution proposed by respondents. Participant 1 mentioned that such a unit

was established to guide and monitor gender-sensitive budgeting efforts across government ministries. The establishment of GRB units has been widely recognised as an effective means of Gender-Responsive Budgeting. Welham et al. (2018) argue that dedicated GRB units provide the technical expertise and oversight needed to ensure gender considerations are integrated into public financial management systems. In India, for example, establishing a GRB unit within the Ministry of Finance is crucial to ensuring that gender-sensitive budgeting is consistently applied across all government departments.

#### ***5.3.5.7 Improved Knowledge and Awareness***

Enhancing knowledge and awareness of GRB among policymakers was identified as critical to the success of GRB. Participant 5 noted that educating stakeholders about the importance of GRB and the processes involved would enable them to make informed decisions aligned with gender equity goals. Capacity-building initiatives are essential to GRB's success. Chakraborty (2013) noted that , without adequate training and knowledge, policymakers may lack the tools needed to implement Gender-Responsive Budgeting effectively. In South Africa and Rwanda, capacity-building programmes have been introduced to train and engage other stakeholders on the principles and procedures of GRB. These programmes help embed gender mainstreaming into the budgeting process, fostering more equitable resource allocation.

#### ***5.3.5.8 Improved Reporting and Accountability***

The need for enhanced reporting mechanisms, especially gender-disaggregated data, was recognised as a crucial solution for assessing the impact of budgetary decisions on different genders. Participant 2 emphasised that transparent reporting is essential to identify gender disparities and promote accountability. Transparent and accountable reporting mechanisms are vital to GRB's success. Ibrahim (2022) highlights the importance of regular and detailed reporting to ensure effective implementation of gender-sensitive budgeting practices. This transparency also helps build public trust, as stakeholders can observe how funds

are allocated and spent. Chakraborty (2013) adds that gender-disaggregated reporting is crucial for evaluating the impact of public policies on gender equality and for ensuring that budget allocations are adjusted to address persistent disparities, as in India.

## **5.4 DISCUSSION OF QUESTIONNAIRE DATA**

The data collected from the questionnaires distributed to respondents within the Ministry of Finance are presented in this section. This analysis examines respondents' knowledge, attitudes, and experiences regarding GRB, as well as the institutional mechanisms that may support or hinder its integration. The discussion aims to interpret the qualitative findings in line with the study's objectives and to connect the data to broader gender budgeting practices within the public expenditure framework.

### **5.4.1 Respondents' profiles from questionnaire findings**

Responses from respondents at the Ministry of Finance in Botswana provide important insights into the demographic and professional characteristics that shape their views on Gender-Responsive Budgeting. Analysing these traits is crucial for understanding how different experiences shape debates on gender equality in public finance.

The gender distribution among respondents shows a pronounced female majority, with 69.7% of the sample. This significant representation of women reflects the growing recognition of women's perspectives in public policymaking. Research indicates that increased female participation in decision-making processes can lead to more equitable and effective policies (Mackay, 2014; Krook and True, 2010). For example, studies by Karam and Karam (2014) illustrate that women's involvement in budgetary processes improves the prioritisation of gender-sensitive initiatives. Therefore, while the predominance of female respondents provides valuable insights, it also warrants caution when interpreting the results, as this gender imbalance may influence discussions and conclusions. Future research

should aim for more balanced gender representation to ensure that diverse viewpoints inform analyses and policymaking.

The age distribution of participants shows that 66.7% are between 25 and 44 years old, indicating a predominantly youthful workforce engaged with current societal issues. This demographic trend aligns with the existing literature, which suggests that younger professionals are more aware of contemporary challenges, including those related to gender equity (Miller et al., 2020). The underrepresentation of the youngest group (18-24 years) highlights a potential gap in capturing emerging perspectives, which could lead to a more comprehensive understanding of GRB. Additionally, including respondents aged 45-55 provides a valuable counterbalance, integrating established viewpoints with those of younger professionals and enriching discussions on gender equity initiatives.

The respondents' educational backgrounds are primarily at the Bachelor's level, with 81.8% holding this qualification. This high level of educational attainment supports the idea that informed opinions and insights are essential for developing effective, gender-responsive policies. Research consistently shows that higher education levels are linked to greater advocacy for gender equity (Hafner-Burton and Pollins, 2002; Waylen, 2014). For example, Waylen (2014) argues that educated respondents are more likely to challenge traditional budgeting practices and promote inclusivity in policy development. However, the underrepresentation of respondents with Diplomas and Master's degrees indicates a need for a wider educational range in future research to include diverse viewpoints that may influence the discourse on Gender-Responsive Budgeting.

The distribution of work experience among respondents indicates a high level of professional expertise, with 36.4% having 11-15 years of experience. This finding supports existing literature that emphasises the value of experienced professionals in shaping policy discussions and practices, particularly in Gender-Responsive Budgeting (Boehm et al., 2019). For instance, Boehm et al. (2019) argue that seasoned professionals bring a wealth of knowledge and context to policy debates,

thus boosting the quality and effectiveness of gender-focused initiatives. However, the limited representation of participants with fewer than 5 years and over 20 years of experience indicates a gap in understanding the perspectives of both entry-level and highly experienced individuals. Future studies should include a broader range of experience levels to deepen the analysis of GRB initiatives.

The analysis of current roles within the Ministry of Finance reveals a concentration of respondents in finance-related positions, such as Accountant (12.1%) and Finance Officer (15.2%). This concentration highlights the crucial role of financial professionals in shaping budgeting practices and policies. As noted by Jahan et al. (2018), finance professionals play a crucial role in advocating for Gender-Responsive Budgeting, as they possess the technical expertise to implement these policies effectively. However, the representation of development and policy roles remains limited, creating an opportunity for future research to explore respondents' perspectives in these roles more thoroughly. Such engagement could reveal nuanced insights into the factors influencing gender equity initiatives in public finance management.

The demographic and professional characteristics of the respondents in this study provide essential insights into the perspectives shaping discussions on GRB within the MoF in Botswana. The dominance of female respondents, varied age ranges, high levels of educational attainment, and considerable work experience collectively enhance our understanding of the complexities of gender equality in budgeting practices. However, the imbalances in representation across gender, age, education, and work experience highlight important areas for future research to include a wider range of viewpoints. This inclusivity is crucial for developing a comprehensive understanding of the multifaceted nature of gender-responsive policies and for fostering meaningful progress toward gender equality in the public sector.

#### **5.4.2 Respondents' Experiences in Gender-Responsive Budgeting**

Responses to the Candidate Profile Questionnaire on GRB experiences provide important insights into the level of engagement and familiarity among respondents within the Ministry of Finance in Botswana. Understanding these experiences is crucial for assessing the potential for successful implementation of GRB principles in public finance management.

48.5% of respondents reported no experience with Gender-Responsive Budgeting, 12.1% reported limited experience, and 39.4% reported experience. This lack of experience highlights a crucial gap in the Ministry's knowledge and practical application of GRB principles. Previous studies emphasise that the successful integration of gender considerations into budgeting processes requires not only awareness but also practical experience among budgetary professionals (Miller et al., 2020; Haffner et al., 2021). For instance, Miller et al. (2020) argue that a lack of practical experience can hinder the effective application of GRB, as professionals may lack the skills needed to assess and advocate for gender-sensitive budgeting initiatives. Therefore, this large proportion of respondents with little or no experience emphasises the need for targeted training and capacity-building efforts to improve understanding and implementation of GRB principles.

A small percentage of respondents (3.0%) reported contributing to gender-responsive public expenditure assessments, specifically through involvement in Public Expenditure and Financial Accountability (PEFA) assessments. This suggests that although some candidates are engaged in discussions about GRB, their direct participation in the budgeting process remains limited. According to Jahan et al. (2018), active involvement in gender assessments can deepen understanding of the implications of Gender-Responsive Budgeting, thereby encouraging a more inclusive approach to public finance management. Participation in PEFA assessments is significant, as these evaluations assess how effectively public resources are allocated to promote gender equity. However, the

limited participation indicates that further efforts are necessary to embed gender considerations into the Ministry's core budgeting processes.

Responses indicating that GRB has received little attention in budgeting highlight a widespread view that current budgeting practices do not sufficiently address gender issues. Approximately 3.0% of respondents noted that budgeting often fails to meet all needs, particularly those related to gender. This finding is consistent with Hafner-Burton and Pollins (2002), who argued that without intentional efforts to incorporate gender considerations, budgeting processes may unintentionally reinforce existing inequalities. Furthermore, the neglect of GRB reflects a broader challenge in public finance management, in which gender issues are frequently overlooked despite increasing recognition of their importance (Boehm et al., 2019). Such perceptions underscore the urgent need for institutional commitment to GRB, including clear guidelines and frameworks that prioritise gender equality in budgeting procedures.

The responses emphasise an urgent need for capacity-building initiatives centred on GRB within the Ministry. While 48.5% of respondents (n = 24) reported no experience with Gender-Responsive Budgeting, and an additional 12.1% (n = 6) reported limited experience, this means 30 of 50 respondents (60.6%) lack substantial practical engagement with GRB. Studies have shown that training programmes tailored to enhance understanding and implementation of GRB can significantly improve the effectiveness of budgetary professionals in advocating gender-sensitive policies (Karam and Karam, 2014; Waylen, 2014). For instance, Karam and Karam (2014) emphasise that training initiatives not only equip professionals with the necessary skills but also foster a culture of accountability regarding gender equity in budgeting. Therefore, implementing comprehensive training programmes will be crucial to strengthening the Ministry personnel's capacity to engage with and effectively apply GRB practices.

The analysis of respondents' experiences in GRB highlights significant gaps in knowledge and in the practical application of GRB among respondents in the

Ministry of Finance in Botswana. The high number of respondents with little or no experience in GRB underscores the need for targeted training and capacity-building initiatives to improve understanding and implementation of gender-sensitive budgeting principles. Additionally, perceptions of insufficient attention to GRB in budgeting practices emphasise an urgent need for institutional commitment and strategic frameworks to advance gender equity in public finance management. Future research should focus on assessing the impact of training programmes and institutional reforms on the success of GRB initiatives within the Ministry.

#### **5.4.3 Respondents' understanding of gender equality and its importance in policy making and budgeting**

Respondents showed a strong consensus on the importance of gender equality in policymaking and budgeting. The emphasis on treating all genders equally, expressed by 24% of respondents, highlights a shared recognition of the need for neutrality in policy frameworks and budget allocations. This aligns with existing literature that emphasises the key role of gender equality in fostering equitable governance and sustainable development (UN Women, 2021; O'Neill et al., 2020). The concern about the need for equal treatment of all genders in policy and budgeting echoes research by Rivas et al. (2019), who argue that gender-neutral policies are essential to ensuring fair governance and resource allocation.

##### ***5.4.3.1 The importance of planning for an equal distribution of resources through gender budgeting***

The 18% who recognise equal access to resources and opportunities are those who benefit from public budgets, i.e., citizens whose access to services like healthcare, education, and economic opportunities depends on how resources are distributed. It emphasises the importance of eliminating systemic injustices that limit possibilities for equitable access across various dimensions. According to Molyneux (2018), gender equality requires equitable access to these public resources, as this guarantees inclusion and justice in development outcomes.

Gender discrimination is the primary concern of any fair policies, even though only 9% of respondents mentioned its need to be eradicated. According to Kabeer (2016), gender-based discrimination is a significant obstacle to equitable access, as is the initial stage of creating policies that effectively address a range of social demands. This highlights the necessity of gender-sensitive budgeting systems to eliminate gender-based discrimination. With 15% of respondents emphasising the importance of fair financial planning in promoting social progress, the replies also showed a substantial link between gender equality in budgeting and development. The SDGs, particularly Goal 5, which aims to empower all women and girls and achieve gender equality, align with this perspective (United Nations, 2015). Given that Gender-Responsive Budgeting is essential to broader development goals, the statement that "policy making and budgeting aligned to gender equality will give both men and women fair access to resources" (O'Neill et al., 2020) encapsulates this idea.

Furthermore, the fair distribution of resources and gender mainstreaming, noted by 12% of respondents, indicate an awareness of the need to incorporate gender perspectives throughout policy development. Gender mainstreaming is essential to ensure that resources are allocated to the specific needs of different gender groups (Walby, 2011). This approach promotes more equitable outcomes and demonstrates a commitment to tailoring policies to address the unique challenges faced by various genders. Additionally, the theme of policy and budget responsiveness to gender needs, highlighted by 15% of respondents, underscores the need for adaptable systems that effectively address gender-specific challenges. As Elson (2018) notes, responsive policies are crucial for identifying and overcoming barriers to gender equity. The focus on flexibility within budgeting processes reflects an increasing recognition of the need for dynamic strategies that can adapt to the shifting landscape of gender issues.

The findings from respondents' understanding of gender equality in policymaking and budgeting reveal a strong commitment to achieving gender equity through systemic, policy-driven methods. The agreement on the importance of equal

treatment, resource distribution, and the elimination of discrimination emphasises the need for a comprehensive and inclusive framework in public finance management. Respondents' views highlight the essential role of Gender-Responsive Budgeting in promoting fair governance and supporting broader developmental goals. Future initiatives should focus on improving training and capacity-building efforts to equip policymakers with the skills and knowledge needed to implement gender-responsive practices effectively.

#### **5.4.4 Gender indicators used by MoF**

Ten indicators were identified in the study, namely: Addressing Gender-Based Violence (GBV); Sex-Disaggregated Data and Reporting; GRB Proposals and Circulars; Evaluation of Gender Equality against Budget Expenditure; National Development Plans (NDPs) and Gender Mainstreaming in Government Plans; Support for Women in Specific Sectors; Sustainable Development Goals (SDGs); Gender Affairs Department and Gender and Development Policy-2015, along with Line Ministry Reports on Gender Impact. These findings align with similar studies in the field, which highlight the critical role of GRB in promoting gender equality and the importance of integrating gender perspectives into national budgeting frameworks.

One of the MoF's key indicators is the allocation of resources to combat Gender-Based Violence (GBV); 12.1% of respondents report that funds are directed to GBV initiatives. This approach aligns with global calls for targeted financial interventions to address GBV, particularly through public expenditure aimed at prevention and support services. A UNICEF (2019) study emphasises the need to integrate GBV prevention into national development agendas, highlighting the link between violence reduction and sustainable development. Like Botswana's efforts, UNICEF's report highlights the importance of resource allocation in addressing violence against women and girls, and aligning these efforts with international goals, such as SDG 5. Additionally, the findings align with the SADC Gender and Development Monitor (2022), which advocates for including gender-based

performance indicators in public budgeting to address issues such as GBV across Southern African countries. Botswana's alignment with this regional framework further demonstrates its commitment to using GRB as a tool to combat GBV (SADC, 2022).

The emphasis on using sex-disaggregated data for accountability in gender budgeting, reported by 6.1% of respondents, reflects a well-documented practice in ensuring transparent and effective gender budgeting. Sex-disaggregated data enables better tracking of how funds affect men and women differently, promoting more equitable resource allocation. The study by Oppi, Cavicchi, and Vagnoni (2021) supports this approach, noting that sex-disaggregated data are essential for evaluating the gendered impacts of public financial management, particularly in sectors such as education and health. In Botswana's context, using this data ensures that ministries are held accountable for their spending decisions, which must reflect the distinct needs of men and women. The approach aligns with broader global efforts to mainstream gender in budgeting processes, as evident in studies on Gender-Responsive Budgeting practices across Sub-Saharan Africa, which emphasise the need for robust data systems to monitor budget outcomes (Nhamo et al., 2018).

A significant portion of respondents (15.2%) identified the need for ministries to submit gender-responsive budget proposals as a key element of gender budgeting in Botswana. This finding aligns with broader literature, in which scholars such as Botlhale (2020) argue that Gender-Responsive Budgeting should ensure that all ministries' financial proposals are analysed through a gender lens to understand how budget allocations affect men and women differently. In Botswana's context, this approach is evident in sectors such as labour and property ownership, where ministries are required to evaluate the gender-specific effects of their budget activities. This practice aligns with findings from studies on gender budgeting in African countries, where gender-responsive proposals have been employed to address gender inequalities in public service delivery (Adejumo, 2021).

The incorporation of gender mainstreaming into national frameworks such as the National Development Plan II and Vision 2036, as noted by 9.1% of respondents, represents a strategic alignment of Botswana's GRB efforts with long-term development goals. This integration aligns with findings from Odera and Mulusa (2020), who emphasise that gender equality must be embedded in national development strategies to ensure sustained progress toward equity. Their study highlights how frameworks like Botswana's Vision 2036 can serve as a foundation for institutionalising gender mainstreaming in financial planning (Odera and Mulusa, 2020). Botswana's approach to aligning Gender-Responsive Budgeting with national development goals is also reflected in international practice, in which countries use long-term development frameworks to create an enabling environment for gender equality in public financial management. Rojas and Prebble (2020) similarly emphasise the importance of integrating gender mainstreaming into national energy and agricultural policies to ensure equitable resource distribution across genders.

Support for women in agriculture and STEM, as highlighted by 6.1% of respondents in response to the question on perceived gender equality priorities within national budgeting processes, demonstrates Botswana's focus on addressing gender disparities in traditionally male-dominated sectors. This finding is consistent with broader global efforts to promote women's participation in key economic sectors to achieve gender equality. Studies such as those by Konte and Tirivayi (2020) show that increasing women's representation in STEM fields and agriculture not only empowers women economically but also drives broader societal benefits by fostering innovation and inclusivity. Botswana's initiatives in these sectors reflect a commitment to reducing gender disparities through targeted financial interventions, an approach similarly emphasised in studies on gender-responsive financing in Africa, where specific allocations for women entrepreneurs and workers have been linked to improved gender outcomes (Ufodike and Ally, 2023).

The alignment with global frameworks such as SDG 5, cited by 3% of respondents in response to the question on how national budgeting aligns with international gender equality commitments, underscores Botswana's efforts to meet its international obligations regarding gender equality. This finding resonates with broader literature that emphasises the role of international frameworks in guiding national gender policies. Nhamo et al. (2018) argue that aligning national budgets with SDG 5 and other global targets ensures that gender equality is prioritised at all levels of public financial management.

Botswana's focus on SDG 5, its collaboration with the Gender Affairs Department, and its 2015 Gender and Development Policy reflect a coordinated effort to institutionalise gender mainstreaming within public financial management. This finding is consistent with the UN Women (2018) report, which highlights the importance of aligning national financial systems with global gender equality goals to ensure accountability and sustained progress. The above results indicate that the use of gender indicators for responsive budgeting aligns closely with global practices and scholarly insights into gender-responsive financial management. Similar studies confirm the effectiveness of these approaches in promoting gender equality and ensuring equitable allocation of public resources across genders. However, the need for improved communication and awareness among stakeholders, as indicated by 18.2% of respondents, suggests that Botswana must continue to build capacity and disseminate knowledge on gender budgeting to fully achieve its gender equality objectives.

#### **5.4.5 Effectiveness of GRB indicators**

The findings on the effectiveness of Gender-Responsive Budgeting (GRB) indicators indicate a complex landscape where scepticism and uncertainty coexist with some positive findings. The survey results show that, among 33 respondents, 24.2% expressed doubt about the effectiveness of these indicators, particularly those who selected "No idea." This fragmentation suggests that many respondents may lack sufficient knowledge or awareness of the impact of GRB indicators,

consistent with broader findings in the gender budgeting literature. The notable share of respondents expressing uncertainty indicates a broader trend observed in similar studies. For example, a study by Aikins et al. (2022) found that many stakeholders in gender budgeting initiatives lack clear understanding of the specific indicators used, which hampers effective implementation and monitoring. This also aligns with the current study's findings, which highlight challenges in measuring effectiveness and the complexity of collaboration across ministries.

Respondents highlighted issues such as “lack of disaggregated data,” “difficulty in measuring or monitoring effectiveness,” and “the process is not fully monitored.” These concerns align with the findings of a study by Subramaniam and Bhattacharyya (2021), which emphasised that the absence of robust, disaggregated data impedes the evaluation of gender-sensitive policies. They argue that the lack of systematic data collection makes it difficult to accurately assess the impact of budgeting decisions on gender equality. Moreover, the perception that collaboration between ministries is inadequate echoes research by Bhanot et al. (2023), which found that effective gender budgeting requires not only inter-ministerial cooperation but also a cultural shift within institutions to prioritise gender considerations. The current findings highlight a similar need for improved collaboration and accountability to enhance the effectiveness of GRB indicators. While some respondents acknowledged the usefulness of gender indicators, they tempered their optimism with caution. Comments such as “There is room for improvement” and “Could be effective with better reporting” indicate that, although progress has been made, significant work remains. This view is supported by a study by Cockburn et al. (2023), which found that while some governments have made progress in implementing GRB, the sustainability and rigor of these efforts often fall short due to incomplete reporting and accountability mechanisms.

Some respondents (54.2%) cited specific line ministries, such as the Ministry of Health and Education, that are attempting to provide gender-disaggregated data. This aligns with findings from Khan et al. (2020), who observed that successful gender budgeting initiatives often depend on the commitment of specific ministries

to incorporate gender considerations into their financial reporting and policymaking processes. Additionally, initiatives such as TVET reforms and gender-responsive budget circulars demonstrate that, despite challenges, effective practices exist to guide future efforts.

Overall, the findings reflect cautious optimism about the potential of GRB indicators to capture gender-sensitive policies and identify gaps in gender equality. However, significant challenges remain, particularly regarding data quality, inter-ministerial collaboration, and effective monitoring. Similar studies highlight these common themes, emphasising the need for increased awareness, improved data practices, and stronger accountability mechanisms to enhance the overall effectiveness of Gender-Responsive Budgeting initiatives. Addressing these issues will be crucial to unlocking the full potential of GRB indicators to promote gender equality in budgeting processes.

#### **5.4.6 Integration of Gender-Responsive Budgeting into its budgeting process by the Ministry of Finance**

The study uncovers several insights regarding the integration of GRB into the MoF budgeting process. These findings align with recent studies that examine the challenges and gradual progress of GRB across countries, confirming the relevance and universality of the issues faced by the MoF. Key themes include incomplete GRB implementation, collaboration efforts, use of gender-disaggregated data, partial integration, application of guidelines and frameworks, and stakeholder involvement. In Botswana, this includes the Ministry of Finance overseeing budgeting processes; gender-focused ministries such as the Ministry of Basic Education and the Ministry of Health, which hold crucial gender-disaggregated data for planning; and civil society organisations that advocate for and develop gender-sensitive policies. Additionally, the Gender and Responsive Budgeting Office plays a central role in providing gender expertise and guidance for mainstreaming gender in public expenditure. These stakeholders work together to ensure that gender considerations are fully integrated into GRB implementation

and monitoring, and that gender is mainstreamed in budget planning and resource allocation.

According to Downes, von Trapp and Nicol (2021), while many countries have initiated GRB, full implementation remains an ongoing challenge due to factors such as limited political will, insufficient institutional capacity, and a lack of dedicated resources. In a similar study, Kolovich and Shibuya (2019) observed that many governments continue to approach GRB in a fragmented manner, with efforts confined to pilot programmes or specific sectors.

Furthermore, recognising collaboration among the MoF, other departments, and NGOs aligns with recent findings emphasising the importance of multi-stakeholder engagement in GRB. Chakraborty, Downes, and von Trapp (2018) highlighted that partnerships with civil society organisations (CSOs) and NGOs can play a crucial role in advancing GRB initiatives by providing technical expertise and advocacy. Chakraborty (2020) also noted that successful GRB efforts require cross-sector collaboration to ensure that budgeting processes incorporate diverse gender perspectives. Such partnerships have proven critical in countries like Morocco and Bangladesh, where cooperation between government entities and NGOs has led to more effective implementation of GRB. This indicates that respondents recognise the importance of collaboration for the successful realisation of GRB. The study emphasises that the involvement of diverse stakeholders—government ministries, civil society organisations, and gender-focused advocacy groups—is essential for designing and implementing policies. Such collaborative efforts ensure that diverse perspectives are integrated into the budgeting process, making it more inclusive and responsive to the needs of different genders. Chakraborty (2019) observed that partnerships among governments, development partners, and civil society organisations have been key to building the capacity needed to implement GRB. These alliances often provide technical expertise and financial support, especially in countries where governments may lack the capacity to develop GRB frameworks on their own. Moreover, the participation of multiple

stakeholders can ensure that GRB efforts are inclusive and reflect a broad range of perspectives.

The partial integration of GRB, noted by 15.15% of respondents, reflects a phased approach commonly seen in GRB implementation. This mirrors the experiences of countries like Mexico and Kenya, where GRB has been introduced in specific sectors before being scaled up. OECD (2020) found that partial integration of GRB is often a first step for governments, allowing them to build technical capacity and refine their approach before moving to full-scale adoption. This approach is consistent with GIZ (2019), which found that partial GRB implementation, while promising, often lacks the broad impact needed to fully address gender inequalities in public spending.

The reliance on guidelines and frameworks for GRB integration, reported by 12.12% of respondents, underscores the importance of institutionalising GRB through formal mechanisms. Recent research by OECD (2019) and Kolovich (2018) shows that countries with well-defined GRB frameworks tend to have more successful and sustainable GRB initiatives. These frameworks help ensure transparency, accountability, and consistency in applying gender considerations throughout the budgeting process. In Nepal and Austria, for instance, formal GRB frameworks have been crucial to integrating gender perspectives into public finance management, ensuring that GRB is not treated as an ad hoc initiative. However, 9% of respondents expressed uncertainty or lack of knowledge about GRB. This reflects a well-documented issue in many countries. According to Kolovich (2018), one key barrier to GRB implementation is limited awareness and understanding of GRB principles among government officials and stakeholders. This knowledge gap can hinder the practical application of GRB, as stakeholders cannot fully understand its importance or how to integrate it into budgeting processes. Downes et al. (2021) emphasised the need for targeted training and capacity-building programmes to ensure that government officials and stakeholders are well-equipped to implement GRB effectively.

The integration of GRB within the MoF is marked by both challenges and gradual progress, as reflected in the findings. Like global experiences, the full-scale implementation of GRB remains in its infancy. However, efforts such as stakeholder collaboration, the use of gender-disaggregated data, partial integration, and reliance on guidelines demonstrate promising steps. These findings align with recent studies, which highlight the importance of multi-stakeholder engagement, data-driven decision-making, and capacity-building in advancing GRB. As the MoF continues to develop its GRB initiatives, these foundational efforts are critical to achieving more equitable and gender-sensitive public budgeting. The emphasis on gender-disaggregated data by 6% of the respondents aligns with the growing recognition of the importance of data-driven policymaking in GRB. Stotsky (2020) emphasised that the availability and use of gender-disaggregated data are crucial for identifying gaps and addressing gender inequities through public budgets. Moreover, research by the International Monetary Fund (2019) underscored that, without gender-disaggregated data, governments cannot fully understand or address the differential impacts of their budgets on men and women. Countries such as Rwanda have made significant progress in using these data to ensure more equitable budget allocations.

#### **5.4.7 Challenges faced by the MoF in integrating GRB**

Integrating GRB within the MoF in Botswana faces numerous challenges. These challenges can be categorised into operational, data-related, resource, accountability, and policy integration issues. Understanding these barriers is crucial for advancing gender equity in budgeting processes. One major obstacle is the absence of a fully operational blueprint for GRB, which is crucial for effective implementation. The slow adoption of GRB initiatives indicates a fragmented distribution of responsibilities across ministries. Bain and Fox (2022) emphasise that, without a clear operational framework, stakeholders may struggle to coordinate their efforts effectively, thereby hampering the overall success of GRB initiatives. Additionally, the complexity and lack of standard frameworks worsen

these challenges, making it difficult for ministries to develop consistent approaches to gender analysis in budget formulation (Esquivel, 2020).

The importance of reliable, disaggregated data cannot be overstated. Responses mentioning “lack of disaggregated data” and “incomplete data in reports” highlight significant barriers to informed decision-making about gender equality. Razavi (2016) emphasises that comprehensive, gender-disaggregated data are essential for assessing the effectiveness of GRB initiatives. Additionally, Yoon (2021) explains how poor data quality undermines the accuracy of gender impact evaluations, leading to inefficient resource allocation. This emphasises a critical need for improved data collection and analysis systems within the MoF. Furthermore, resource constraints, particularly in human and financial capital, pose significant obstacles to successful GRB implementation. Responses indicating insufficient resources suggest a shortage of expertise and experience in conducting gender analysis, which can undermine the effectiveness of budget processes. Grown and Valodia (2021) underline that successful GRB requires investment in capacity building and the development of specialised tools. Without adequate resources, ministries may struggle to fully integrate gender considerations into their budgeting procedures (Hankivsky and Christoff, 2020).

The findings reveal a lack of accountability in the budgeting process (Refer: Figure 4). Relying on multiple ministries can weaken accountability, making it harder to monitor progress towards gender equity goals. Stotsky (2016) emphasises that precise accountability mechanisms are essential for effective GRB, as they ensure stakeholders are held responsible for their contributions to gender equity. The overlap of mandates among line ministries creates ambiguity over responsibilities, complicating coordination (Cagatay and Ozdemir, 2022). The integration of gender issues into budget planning remains insufficient, as evidenced by responses indicating a lack of holistic integration and the absence of specific references to gender equality in budget preparation. This reflects a broader trend in many countries, where gender considerations are not fully embedded in fiscal policy frameworks. Seguino (2019) and Grown and Valodia (2021) highlight the need for

a transformative approach to fiscal policy that makes gender equity a core priority. Successful GRB involves not only including gender perspectives in budget documents but also a fundamental change in how fiscal policies is designed and implemented.

#### **5.4.8 Strategies employed in Integrating GRB**

Gender-Responsive Budgeting has become a key approach for incorporating gender considerations into public financial management. By ensuring that budgeting processes address gender disparities, GRB aims to promote gender equality and improve the effectiveness of public spending. The following discussion highlights the strategies identified for integrating GRB within the Ministry of Finance, drawing on existing literature to contextualise the findings and emphasise both successes and challenges in implementation.

The data shows that 18.2% of respondents expressed uncertainty regarding GRB strategies. This highlights a significant knowledge gap that could impede effective implementation across various ministries. Addressing this gap is essential for fostering an enabling environment for GRB. As Meyer (2019) notes, targeted capacity-building initiatives are crucial for improving understanding and engagement with GRB principles among public officials.

Among the strategies mentioned, the National Development Plan II and the Gender and Development Policy are key frameworks guiding GRB efforts. Respondents recognised these frameworks as instrumental in shaping gender-sensitive budgeting practices, each receiving equal attention. Literature supports this view, emphasising the importance of coherent national policies for successful GRB integration (Budlender and Sharp, 2019). The NDP II emphasises gender equality explicitly as a fundamental aspect of development planning, aligning with global frameworks such as the SDGs. Recognition of SDG 5 underscores the need to incorporate gender considerations into public finance management (UN Women, 2018).

The Ministry of Finance (MoF) plays a pivotal role in coordinating the budgeting process and ensuring consistency across GRB efforts. Respondents noted that the MoF has representatives across various line ministries to monitor and oversee budget allocations, underscoring the importance of central agencies in promoting gender-sensitive budgeting practices. Torgersen and Heller (2019) highlight that strong institutional leadership is essential for advancing GRB initiatives, suggesting that the MoF's oversight improves coherence in gender budgeting across sectors. The presence of MoF representatives in line ministries facilitates communication and collaboration, which are essential to fostering understanding of gender-responsive objectives and aligning resources to meet these goals.

Assessment mechanisms, such as annual evaluations, are also recognised as strategies that reflect a structured approach to measuring GRB performance. Continuous evaluation is essential for monitoring progress and addressing challenges in implementing Gender-Responsive Budgeting (Bexell et al., 2021). By establishing robust assessment mechanisms, ministries can ensure that gender-responsive initiatives are effectively monitored, thereby enhancing accountability in public financial management. The identification of gender-disaggregated data collection methods emphasises the need for informed decision-making; however, the contrast between this response and respondents' expressed uncertainty highlights the importance of standardising reporting practices (Caglar et al., 2018). Effective data collection and reporting are critical for transparency and accountability in gender budgeting, and inconsistent reporting can hinder progress toward achieving gender equality outcomes.

Despite recognising these strategies, respondents also indicated that GRB has not yet been fully integrated into budgeting processes, highlighting ongoing challenges in incorporating gender perspectives into public finance. This aligns with findings from the International Monetary Fund (2020), which identified barriers to effective GRB implementation, including institutional inertia and a lack of political will. Recognising gaps in implementation highlights the need for stronger advocacy and policy changes to ensure gender considerations are systematically incorporated

into all budgeting practices. Advocacy efforts that raise awareness of GRB's significance within government institutions can create a more supportive environment for its adoption (Farrar, 2021). Engaging stakeholders at all levels, including civil society organisations, can promote a more inclusive dialogue about Gender-Responsive Budgeting.

Coordination between the MoF and line ministries is crucial to the successful integration of GRB. The findings indicate that collaboration enhances coherence in gender-sensitive budgeting practices across various sectors. The literature confirms that inter-ministerial collaboration is essential to achieving comprehensive GRB (Zamudio et al., 2022). The presence of MoF representatives in line ministries not only ensures continuity in the GRB process but also strengthens ministries' accountability for adhering to gender-responsive principles. The joint effort can foster a shared understanding of gender-responsive goals and help align resources to reach these objectives.

The establishment of structured assessment mechanisms also shows a commitment to evaluating the performance of GRB initiatives. Regular assessments are essential for recognising strengths and weaknesses in Gender-Responsive Budgeting practices, as noted by Budlender et al. (2020). By assessing the impact of GRB on resource allocation and gender equality outcomes, ministries can make informed decisions to improve their budgeting processes. Furthermore, the need for standardised reporting practices is emphasised by the variability in responses concerning gender-disaggregated data. The lack of consistent reporting can hinder transparency and accountability in gender budgeting efforts. Developing standardised reporting frameworks for gender-disaggregated data, as advocated by the Organisation for Economic Co-operation and Development (OECD, 2019), can increase the effectiveness of GRB initiatives by enabling more accurate performance assessments.

Responses indicating that GRB has not yet been fully integrated underscore the need for ongoing advocacy and policy adjustments to incorporate gender

considerations across all budgeting practices. Policymakers should be encouraged to review and update existing frameworks to ensure they align with modern gender equality goals and best practices. This ongoing process can ensure that GRB remains relevant and responsive to society's changing needs (Dijkstra, 2020). Additionally, strengthening public officials' capacity to understand and implement gender-sensitive budgeting is essential to the successful adoption of GRB initiatives (Elson, 2018). By linking GRB to broader development goals, ministries can better communicate the benefits of gender-sensitive budgeting to stakeholders, thereby increasing support for GRB initiatives.

The strategies identified for integrating GRB within the MoF highlight both progress and challenges in promoting gender equality through public financial management. While frameworks such as the NDP II and the Gender and Development Policy provide a solid foundation, significant knowledge and awareness gaps remain among stakeholders. Capacity building, enhanced inter-ministerial collaboration, and robust assessment mechanisms are essential for fostering effective GRB integration. Furthermore, ongoing advocacy efforts and policy adjustments are crucial to addressing challenges and ensuring that gender considerations are systematically incorporated into budgeting practices. The successful integration of GRB requires a comprehensive approach that encompasses knowledge enhancement, institutional collaboration, and continuous evaluation. By drawing on existing literature and practices, the Ministry of Finance can strengthen its GRB initiatives, ultimately contributing to more equitable and gender-responsive public financial management.

## **5.5 THEORETICAL REFLECTIONS**

The findings of this study reaffirm the importance of the Gender and Development (GAD) approach as a guiding framework for analysing Botswana's GRB efforts. The GAD framework emphasises the need to address institutional and structural inequalities rather than focusing solely on women as a single group. The study found that, although policy-level commitments to gender equity are present, the

institutional mechanisms for integrating gender throughout the budget cycle remain fragmented — confirming the GAD critique of tokenistic or surface-level approaches to gender policy. As the study revealed, formal structures in the Ministry of Finance, including GRB, informal norms, a lack of technical capacity, and gender-neutral interpretations of budgeting practices, continue to marginalise gender-responsive reforms. This theoretical framework helps contextualise Botswana’s partial adoption of GRB as reflecting both institutional inertia and the need for more systemic policy and cultural transformation.

## **5.6 CHAPTER SUMMARY**

This chapter presented the findings from both structured questionnaires and semi-structured interviews conducted within Botswana’s Ministry of Finance. The analysis aimed to address the five key research objectives guiding this study. Overall, the findings indicate partial alignment between GRB's intended objectives and its actual implementation within the Ministry.

Regarding Objective 1 — to identify the gender indicators used — the findings reveal a growing awareness of the importance of gender-disaggregated data and indicators. However, their application remains sporadic and informal. Only a limited number of respondents reported familiarity with tools such as the Public Expenditure and Financial Accountability (PEFA) framework, which includes gender-sensitive assessments. This indicates that although gender indicators are acknowledged in principle, their systematic and consistent use in budget processes is yet to be realised.

In addressing Objective 2 — to evaluate the integration of GRB — the results indicate that GRB has not yet been fully embedded within the Ministry. While there is engagement with global gender equality commitments, such as the Sustainable Development Goals (particularly SDG 5), actual budgeting practices remain predominantly gender-neutral. The theoretical frameworks underpinning this study—namely the Gender and Development (GAD) approach and the Functional

Framework for Relating Budgets to Gender Equality—have only been partially implemented in practice.

Regarding Objective 3—assessing the challenges to GRB implementation—various institutional and structural barriers were identified. These include limited technical expertise, a lack of GRB training, insufficient political commitment, weak data systems (particularly those lacking gender-disaggregated data), and fragmented interdepartmental coordination. These challenges align with the existing literature, which highlights similar constraints in other contexts (e.g., Back, 2021; Alonso-Albarran et al., 2021), and reaffirm pre-existing assumptions about the institutional inertia that GRB frequently faces.

For Objective 4 — to evaluate the impact of GRB on gender sensitivity in policies and closing gender gaps — the evidence indicates that tangible results remain limited. While GRB is widely recognised as a valuable tool, limited implementation capacity limits its influence on policy outcomes. Respondents were largely unaware of any policy changes directly attributed to GRB, challenging the initial assumption that policy declarations alone are sufficient to drive change.

Lastly, Objective 5 — to recommend strategies for effective GRB implementation was addressed by synthesising recurring themes across both qualitative and quantitative data. Key strategies proposed by respondents include sustained capacity-building through training and development, clear implementation guidelines, strong political will, institutional frameworks, and inclusive participation in the budget cycle. These strategies align with recommendations in the global literature, which emphasise the importance of cross-sectoral collaboration and institutional alignment (Nikore et al., 2021; Rubin and Bartle, 2023).

In summary, although the Ministry of Finance in Botswana has taken initial steps toward GRB adoption, the findings indicate that the process remains in its early stages. The research objectives were achieved in identifying current practices, institutional challenges, and potential approaches forward. However, the assumption that Botswana's Ministry of Finance is currently and effectively

implementing GRB is not supported by the evidence. Instead, the study underscores the need for more deliberate structural reforms, effective policy enforcement, and a sustained institutional commitment. This chapter, therefore, provides a foundation for the final chapter, which will present clear conclusions and practical policy recommendations.

## CHAPTER 6

### SUMMARY, CONCLUSIONS, IMPLICATIONS, AND RECOMMENDATIONS

#### 6.1 INTRODUCTION

This study focused on integrating Gender-Responsive Budgeting (GRB) into public expenditure frameworks within Botswana's Ministry of Finance, making a notable contribution to the discussion of gender equality and public financial management. This chapter concludes the study by offering a comprehensive overview of the research findings, limitations, recommendations, and suggestions for future research. The study was guided by the Gender and Development (GAD) frameworks developed after the 1995 Beijing Conference for Women, which endorsed gender mainstreaming as a fundamental approach to promote gender equality (Polzer, Nolte and Seiwald, 2021). Additionally, the Functional Framework for Relating Budgets to Gender Equality provided a theoretical basis for examining how budgetary processes can be aligned with gender equality objectives. The study was motivated by the realisation that, despite Botswana's commitment to achieving gender equality, the impact of processes such as Gender-Responsive Budgeting remained largely unexplored. As Botlhale (2020) noted, there is a disconnect between the government's commitment to gender equality and the persistence of gender disparities in the country. This gap necessitated an in-depth investigation into how GRB is implemented within the Ministry of Finance and its effectiveness in reducing gender inequalities.

The study employed a qualitative approach to collect and analyse data from within the Ministry of Finance in Botswana. Through questionnaires administered to 50 respondents and face-to-face interviews with 20 participants, the research gathered substantial primary data that offered insights into the implementation, challenges, and impact of GRB in the public sector. This methodological approach

enabled a nuanced understanding of the complex dynamics involved in integrating gender considerations into budgetary processes.

The findings of this research are particularly significant in the context of Botswana's efforts to reach the United Nations Sustainable Development Goal 5 (SDG 5), which centres on gender equality and women's empowerment. LeCrom (2022) states that SDG 5 is essential for advancing women's empowerment and gender equality worldwide. By exploring how GRB is applied in Botswana's Ministry of Finance, this study contributes to the broader understanding of how budgetary processes can be leveraged to address gender disparities and promote inclusive development. The study identified several key themes related to the implementation of GRB in Botswana, including the use of gender indicators, gender-disaggregated analysis of public expenditure incidence, impediments to GRB implementation, and the role of gender sensitivity in budgetary processes. These themes offer a comprehensive framework for understanding the complexities of integrating gender considerations into public financial management.

One of the key findings of the study is that, while Botswana has made significant strides in promoting gender equality through policy frameworks and institutional mechanisms, challenges remain in fully implementing GRB across all sectors. These challenges include difficulties in measuring GRB outcomes, a lack of gender-disaggregated data, limited personnel with expertise in gender analysis, and the absence of a formal GRB framework. Addressing these challenges will be crucial to improving GRB's effectiveness in advancing gender equality in Botswana. The study also emphasised the importance of gender sensitivity in budgetary processes, noting that public financial policies must account for the different needs of men, women, and marginalised groups. As Stotsky (2016) argued, gender-sensitive budgeting is crucial for addressing systemic inequalities and ensuring that public spending aligns with broader social goals, such as gender equality and inclusivity.

## 6.2 SUMMARY OF KEY FINDINGS

This study focused on Gender-Responsive Budgeting (GRB) within public expenditure in Botswana's Ministry of Finance. Whilst this study was comprehensive, it encountered several limitations. These limitations provided context for interpreting the findings and offered insights for future research endeavours. A primary limitation of this study was the scope of institutional coverage. Although the study focused specifically on the Ministry of Finance in Botswana, GRB implementation extends across multiple government ministries, departments, and agencies. This narrow institutional focus potentially limits the generalisability of the findings to the broader public sector in Botswana. Chakraborty (2013) emphasises that effective GRB requires a whole-of-government approach, suggesting that future research should broaden its scope to include multiple ministries to achieve a more comprehensive understanding of GRB implementation.

The methodological approach, while suitable for the research objectives, presented certain limitations. The qualitative method employed in the study focused mainly on questionnaires and interviews. These instruments could not be subjected to inter-rater reliability tests; therefore, the subjectivity of the responses could not be measured in the absence of measures that reliably determined the level of concordance among participants and respondents. The absence of longitudinal data also limited the methodological approach's ability to monitor changes in GRB implementation over time, which could have provided valuable insights into the development and effectiveness of gender-responsive policies in the country. Costa et al. (2012) note that GRB initiatives often require several budget cycles before their effects become fully apparent, suggesting that follow-up studies would be valuable for assessing long-term outcomes. The study also faced limitations related to participants' expertise and awareness.

Moreover, issues related to data availability and quality posed significant challenges to the research. The study results identified a "lack of gender-

disaggregated data" as a major barrier to effective GRB implementation. This limitation not only hampered the Ministry's capacity to implement GRB but also restricted the scope of the research analysis. Without comprehensive gender-disaggregated data, assessing the gendered impact of public expenditures becomes difficult. Stotsky (2016) emphasises that a robust data infrastructure is essential for meaningful gender analysis in budgeting processes, highlighting a common challenge faced by GRB research worldwide.

Furthermore, the results of the study indicated that GRB was still in its infancy in Botswana. Statements such as "GRB has not been fully implemented" supported this notion. The study also highlighted a "lack of personnel and expertise" in GRB implementation, which contributed to limited GRB integration into the fiscus budget.

Quinn (2009) emphasises that capacity-building is essential for effective GRB implementation, and limited stakeholder expertise can affect both implementation and research outcomes. This limitation was evident in the data, highlighting the need for improved training and awareness of GRB concepts and practices. While the study offers valuable insights into GRB implementation in Botswana, these insights should be considered within the country's unique context. Budlender and Hewitt (2021) argue that GRB practices need to be adapted to local contexts; hence, the findings from this study may not be directly applicable to countries with different governance systems, economic conditions, or gender dynamics.

Whilst the study results showed a lack of a formal GRB framework in Botswana, this was a major limitation for both implementation and research. Without established guidelines and standards, it was difficult to evaluate the effectiveness of GRB practices against a known benchmark. This limitation reflects a broader challenge in GRB research, not only in Botswana. This notion is supported by Elson (2019), who emphasises the importance of clear frameworks for assessing GRB outcomes. Finally, the study's emphasis on formal budgetary processes overlooked informal practices and power dynamics that influence resource

allocation. Debusscher (2020) found that in Botswana, women's voices are often structurally marginalised in budget processes, suggesting that formal analysis alone may not capture the full complexity of gender dynamics in public financial management.

Despite these limitations, the study offers valuable insights into the implementation of GRB in Botswana's MoF. It contributes to the broader understanding of how budgetary processes can be leveraged to address gender disparities. By recognising these limitations, future research can build on this foundation to develop more comprehensive and nuanced analyses of GRB implementation and its impact on gender equality outcomes.

### **6.3 CONCLUSIONS: WHAT CAN BE DONE ON RESEARCH QUESTIONS**

On gender indicators (RQ1)<sup>5</sup> participants cited several tools and reference frameworks used to assess how budgeting and policy address gender. This included gender impact analysis, gender responsiveness scales, inclusion of marginalised groups, sex-disaggregated reporting, alignment with the SDGs, UNICEF-related budget considerations, and Vision 2036. They most often cited NDP II reviews, PEFA assessments, and PFM reforms as the primary practical reference points for tracking gender sensitivity in public finance management. To address this research question, the above indicators may be used by the MoF to assess the impact of gender sensitivity in policies and identify gaps in gender equality.

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<sup>5</sup> What gender indicators does the Ministry of Finance in Botswana use to assess the impact of gender sensitivity in policies or to identify gender equality gaps and issues through responsive gender budgeting?

However, a major weakness was associated with the Gender-Disaggregated Public Expenditure Incidence Analysis Index (RQ2)<sup>6</sup>: characterised by different interpretations, with a large proportion demonstrating ignorance about the index in terms of what it was, what it aimed to achieve and how it was calculated. This demonstrated that a key GRB analytical mechanism was poorly understood and likely applied inconsistently. The fact that the index is less understood implies that the MoF cannot determine its actual value. The lack of understanding of a Gender-Disaggregated Public Expenditure Incidence Analysis Index means the MoF cannot quantify how much the government spends to benefit women and men, including other groups, and determine whether public money is distributed equitably or reinforces gaps.

The main barriers to implementation (RQ3)<sup>7</sup> are institutional and systemic rather than conceptual. The study results indicate that GRB is often described as hard to assess because it has not been fully implemented or institutionalised across the entire budget cycle in the country. This problem is linked to limited gender-disaggregated data, partial and non-holistic reporting by line ministries, weak tracking and monitoring systems, and a lack of specialised staff and technical expertise. The results further indicate the absence of a clear GRB framework as a blueprint and fragmented accountability, with the MoF managing allocations while MDAs are responsible for implementation and reporting on results. The challenges identified above require the MoF to maintain gender-disaggregated data that are routinely updated to ensure the data repository is consistent and reflects critical GRB indicators for GRB implementation. In this regard, there is also a need to train MoF managers and operatives using a well-defined guideline or framework that serves as a blueprint. Establishing clear reporting structures within line ministries

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<sup>6</sup> What is the index used for the Gender-Disaggregated Public Expenditure Incidence Analysis, estimated based on the distribution of budget resources among male and female subgroups of the population?

<sup>7</sup> What challenges does the Ministry of Finance in Botswana encounter regarding responsive gender budgeting?

is also essential. There is an urgent need to strengthen the tracking and monitoring system, with a focus on critical GRB indicators.

Despite the above constraints, the chapter demonstrates gender sensitivity (RQ4)<sup>8</sup> in how policies are aligned and updated. This is reflected in the use of national and international benchmarks, particularly SDG 5, and in examples of initiatives targeting women and marginalised groups. These include measures that support women's participation in traditionally male-dominated sectors. In response to the research question (RQ5), the chapter advocates adopting a GRB framework that encompasses the entire budget cycle as a tentative solution. This should begin from planning to implementation and calls for closer coordination and shared responsibility among line ministries, NGOs, and oversight bodies. This may also support monitoring and evaluation and standardise gender-disaggregated reporting.

#### **6.4 POLICY AND PRACTICE IMPLICATIONS**

Whilst the study was grounded on sound theoretical frameworks: the Functional Framework for Relating Budgets to Gender Equality, proposed by Polzer, Nolte and Seiwald (2021), and the Gender and Development (GAD) framework established after the 1995 Beijing Conference for Women, study's extensive qualitative approach provided valuable insights into the potential, challenges, and uses of GRB in Botswana's public sector. The realisation that legislative goals and actual outcomes did not align with Botswana's commitment to gender equality motivated this investigation.

Furthermore, the lack of a clear link between the government's commitment to gender equality and the persistence of gender inequality, as noted by Bothale (2020), calls for policy reforms to GRB's implementation and effectiveness in addressing these issues. To successfully implement policies aligned with GRB, it

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<sup>8</sup> How does responsive gender budgeting influence gender sensitivity in policies and address gaps in gender equality?

is prudent to incorporate specific gender indicators. Examples include gender equality measures, gender mainstreaming metrics, and gender-disaggregated data, which are used to monitor progress in gender equality within budgetary procedures. It is also prudent for policies to incorporate indices, such as the Gender-Disaggregated Public Expenditure Incidence Analysis (GDPEIA), as a methodological baseline for policy formulation. GDPEIA is recognised as a valuable tool for evaluating how public spending affects different gender groups. If included as a policy issue, it would enhance stakeholders' limited understanding of GDPEIA. As Chakraborty (2018) and Quinn (2017) observed, GDPEIA plays a critical role in informing fiscal policy and addressing gender disparities by identifying how public resources are allocated between men and women.

The study also emphasised the importance of policy reviews and evaluations in keeping budgeting decisions responsive to evolving gender dynamics. It concluded by exploring ways to improve Botswana's utilisation of GRB. These include establishing a formal GRB framework, enhancing data collection and analysis systems, strengthening accountability measures, encouraging greater stakeholder cooperation, and increasing capacity through training and awareness campaigns. The complexity and diversity of GRB implementation, along with the need for a comprehensive strategy to address the issues raised, are recognised as enablers for policy formulation and implementation.

## **6.5 RECOMMENDATIONS**

This study identified several areas deserving further investigation. These research gaps present opportunities for scholars and practitioners to deepen their understanding of GRB implementation and its influence on gender equality outcomes. The following recommendations emerge from the findings and limitations of the current study. The study also proposes several recommendations for policy and practice. These aim to address the identified challenges and enhance the effectiveness of GRB in promoting gender equality and inclusive development.

1. A primary recommendation is to develop and adopt a formal GRB framework tailored to Botswana's context (Refer: Figure 10). This framework should provide clear guidelines, standards, and procedures for implementing GRB throughout all stages of the budget cycle, from planning and formulation to execution, monitoring, and evaluation. Drawing from Costa et al. (2012), it should establish institutional responsibilities, coordination mechanisms, and accountability structures to ensure consistent implementation across departments and ministries. The framework should also incorporate international best practices while being adapted to Botswana's specific socio-economic and cultural context. As Budlender and Hewitt (2021) argue, GRB practices must be contextualised to be effective. The framework should align with Botswana's national development priorities, existing gender equality policies, and international commitments such as the United Nations SDGs, particularly SDG 5 on gender equality and women's empowerment.

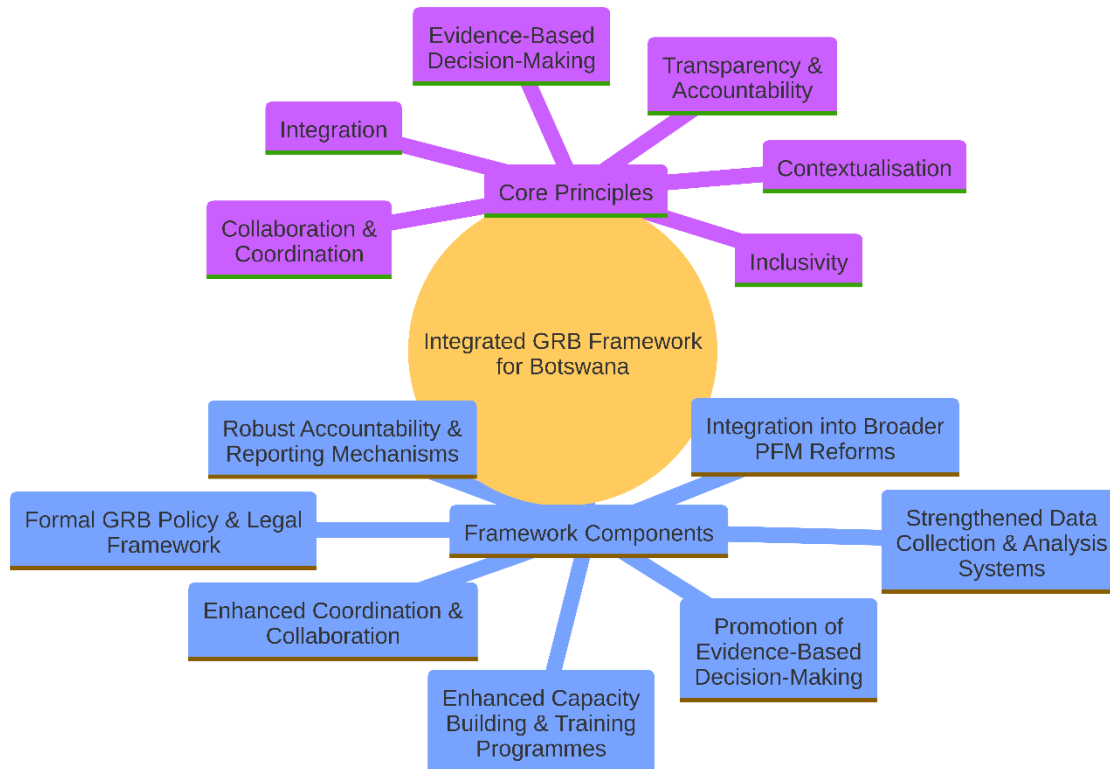


Figure 9: Integrated GRB Framework for Botswana

(Source: Own illustration)

2. A critical recommendation is to improve systems for collecting, analysing, and using gender-disaggregated data. As the study highlights, the "lack of gender-disaggregated data" is a significant impediment to effective GRB implementation. The Ministry of Finance should invest in developing a robust data infrastructure to enable the systematic collection of gender-disaggregated data across all sectors and programmes. This should include standardised data-collection methods, quality-assurance processes, and integrated data-management systems. In line with UNICEF's (2021) emphasis on the importance of gender-disaggregated data for equitable public spending, the Ministry should collaborate with the national statistics office and other relevant agencies to ensure comprehensive data coverage. Additionally, capacity-building initiatives should be implemented to enhance staff skills in data collection, analysis, and interpretation, ensuring that gender-disaggregated data is effectively utilised in budgetary decision-making.

3. Given the identified shortage of personnel and expertise in GRB implementation, a key recommendation is to strengthen capacity-building initiatives. The Ministry of Finance should develop and implement comprehensive training programmes on GRB concepts, methodologies, and practices for staff at all levels. These programmes should be tailored to different roles and responsibilities, ensuring that all stakeholders have the necessary skills to incorporate gender considerations into their specific functions. As Quinn (2009) emphasises, capacity-building is essential to ensure that public officials possess the necessary skills to incorporate gender considerations into budgeting processes. Training should cover topics such as gender analysis, gender-responsive planning, gender budgeting tools and techniques, and monitoring and evaluation of gender outcomes. Additionally, peer learning opportunities, mentorship programmes, and communities of practice should be established to facilitate knowledge sharing and continuous learning.

4. To address the lack of accountability and reporting identified in the study, the Ministry of Finance should establish robust mechanisms for tracking and reporting on GRB implementation and outcomes. This should include clear performance indicators, regular monitoring and evaluation processes, and transparent reporting systems. As Stotsky (2016) argues, strong accountability mechanisms are critical for the success of GRB. The Ministry should consider implementing gender budget statements as part of the annual budget documentation, providing a comprehensive analysis of how budget allocations and expenditures impact gender equality outcomes. Additionally, regular gender audits should be conducted to assess the effectiveness of GRB practices and identify areas for improvement. These accountability measures should be integrated into existing public financial management systems to ensure sustainability and institutionalisation.

5. Given the complex and cross-cutting nature of gender issues, effective GRB implementation requires strong coordination and collaboration among various stakeholders. The Ministry of Finance should establish formal coordination

mechanisms, such as inter-ministerial committees or working groups, to promote collaboration on GRB implementation. These mechanisms should include representatives from different ministries, departments, and agencies, as well as CSOs, academic institutions, and international partners. As Chakraborty (2018) emphasises, effective GRB requires a whole-of-government approach. The Ministry of Finance should assume a leadership role in coordinating GRB efforts across the public sector, ensuring coherence and alignment with broader gender equality and development goals. Additionally, partnerships with civil society organisations and academic institutions should be strengthened to leverage external expertise and resources for GRB implementation.

6. To ensure sustainability and effectiveness, GRB should be implemented as part of broader public financial management (PFM) reforms rather than as a standalone project. As the report highlights, PFM reforms prioritise gender equality, but the specific mechanisms of integration require strengthening. Gender issues should be mainstreamed across all PFM activities, including budget planning, execution, reporting, and auditing, according to the Ministry of Finance. This integration should be grounded in a comprehensive understanding of how specific PFM changes may support or hinder GRB implementation. For example, performance-based budgeting can establish a framework for linking budget allocations to gender equality outcomes, while fiscal transparency measures can improve accountability for gender-responsive resource distribution. By embedding GRB within wider PFM systems, the ministry can enhance its sustainability and effectiveness in advancing gender equality.

7. Finally, by funding research, evaluation, and knowledge management, the Ministry of Finance should promote evidence-based decision-making in the application of GRB. Regular evaluations should inform budgetary decisions and policy development regarding the gendered impacts of public spending. To produce accurate and practical findings, these evaluations should use rigorous methods, such as Gender-Disaggregated Public Expenditure Incidence Analysis (GDPEIA). To record, preserve, and share best practices, innovative ideas, and

lessons learned in GRB implementation, the ministry should also establish a knowledge management system. This would facilitate the adaptation and ongoing improvement of GRB procedures based on real-world experience and empirical data. Regular assessments of gender-related outcomes are crucial to ensuring policies remain responsive to changing gender dynamics, as Elson (2019) highlights.

The above recommendations provide a comprehensive roadmap for improving the application of GRB in the MoF, Botswana. The ministry can strengthen its approach to GRB and make significant progress towards achieving gender equality and inclusive development by addressing issues through targeted interventions in policy frameworks, data systems, capacity building, accountability mechanisms, coordination structures, and evidence-based decision-making. These suggestions are pertinent to advancing gender-responsive public finance management in Botswana, as they align with international best practices and are tailored to the country's specific circumstances.

## **6.6 AREA FOR FUTURE RESEARCH DIRECTIONS**

1. There is a need for longitudinal studies that track the evolution and impact of GRB implementation over time. As noted in the findings, GRB in Botswana is still in its "infancy". Costa et al. (2012) observe that GRB initiatives often require several budget cycles before their effects become fully apparent. Therefore, longitudinal research would provide valuable insights into how GRB practices evolve, the factors that influence their development, and their long-term impact on gender equality outcomes. Such studies could employ mixed-method approaches, combining qualitative and quantitative data to provide a comprehensive understanding of GRB implementation trajectories.

2. Future research should explore the influence of informal practices and power dynamics on GRB implementation. As Debusscher (2020) found, women's voices are often structurally marginalised in Botswana's budget processes. Future studies could utilise feminist institutional analysis to investigate how formal and informal

rules, norms, and power relations shape the integration of gender considerations into budgetary processes. This would offer a deeper insight into the barriers to effective GRB implementation and support the development of strategies to address these challenges.

3. Research on the link between GRB and more extensive improvements in public financial management is necessary. According to the current study, gender equality is a crucial part of Public Financial Management (PFM) reforms; however, it remains unclear how these reforms specifically support or obstruct the implementation of GRB. Future research should explore the relationships between GRB and other PFM programmes, such as fiscal transparency initiatives, medium-term expenditure frameworks, and performance-based budgeting. This would provide valuable insights into the most effective ways to incorporate GRB into larger public finance management systems.

4. Future research should examine the role of technology and data systems in supporting GRB implementation. The study highlighted a lack of gender-disaggregated data as a major obstacle to effective GRB. Future investigations could explore how digital technologies, data analytics, and information management systems can enhance the collection, analysis, and use of gender-disaggregated data to inform budgetary decision-making. This might include research on the design and implementation of gender-responsive data infrastructures, as well as the use of innovative data collection methods to capture gender-related information.

5. There is a need for research on the impact of GRB on different demographic groups within gender categories. While the current study focused on gender as a binary category, future research should adopt an intersectional approach that examines how GRB affects women and men across socioeconomic backgrounds, ethnicities, age groups, and geographic locations. This would provide a more nuanced understanding of the varying impacts of public expenditures across

diverse populations and inform more targeted interventions to address specific forms of gender inequality.

6. The role of international funders, civil society organisations, and other non-state actors in supporting and advancing GRB implementation should be explored in future studies. Although a broader network of stakeholders influences GRB practices, this current study mainly focused on government actors. Future research could examine how these individuals shape GRB discourse, provide technical support, mobilise resources, and hold governments accountable for their commitments to Gender-Responsive Budgeting. This would shed light on how various stakeholders collaborate to foster gender equality through public financial management.

7. Subsequent studies ought to broaden the institutional scope to include multiple government ministries, departments, and organisations beyond the MoF. A whole-of-government strategy is essential for effective GRB, as Chakraborty (2018) emphasises. To gain a more comprehensive understanding of GRB in the public sector, researchers can examine differences in practices, challenges, and outcomes by analysing GRB implementation across various sectors. Studies comparing ministries could also identify opportunities for cross-sectoral collaboration and learning, as well as best practices that can be adopted across sectors. Furthermore, comparative research is needed to examine GRB implementation across countries and regions. By comparing Botswana's experience with that of other countries, researchers can identify common challenges, success factors, and contextual influences that shape GRB practices. Such comparative studies would contribute to the development of more nuanced theories of GRB implementation and inform the adaptation of global best practices to local contexts.

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## APPENDICES

### APPENDIX A: CONSENT FORM- INTERVIEWS



#### CONSENT TO PARTICIPATE IN THIS STUDY

I, \_\_\_\_\_ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty.

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the interview alternatively, I agree to the manual recording of the information I provide.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname..... (please print)

Participant Signature.....Date.....

Researcher's Name & Surname.....(please print)

Researcher's signature.....Date.....



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## APPENDIX B: LETTER OF INTRODUCTION TO SUBJECTS



### PARTICIPANT INFORMATION SHEET

02 June 2023

**TITLE: INTEGRATING GENDER – RESPONSIVE BUDGETING (GRB) WITHIN THE DISAGGREGATED PUBLIC – EXPENDITURE: A CASE OF THE MINISTRY OF FINANCE**

**Dear Prospective Participant**

My name is Tamapo Moathodi and I am doing research with Dr MS Motebang a lecturer in the Department of Development Studies towards a PhD in Development Studies at the University of South Africa. We are requesting you to participate in a study entitled 'Integrating Gender - responsive Budgeting (GRB) within the disaggregated Public Expenditure: A Case of the Ministry of Finance - Botswana.'

#### **WHAT IS THE PURPOSE OF THE STUDY?**

I am conducting this research to assess the process of integration and effectiveness of Gender-Responsive Budgeting in the Ministry of Finance in Botswana as a means of attaining gender equality as stipulated in the United Nations Sustainable Development Goal 5.

#### **WHY AM I BEING INVITED TO PARTICIPATE?**

Your participation in the study will be highly appreciated. You have been selected in the study because of your expertise and responsibility in coordinating the formulation of the government's recurrent and development budgets. Please note that your participation is voluntary. For this study to be effective, approximately 50 key players at the Ministry of Finance will be selected to take part in the study.

#### **WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?**



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Because the study seeks to explore gender responsive budgeting and its impact on addressing and measuring SDG 5, specifically the equitable distributions of resources that may promote gender equality, the Ministry of Finance in Botswana will be a candidate for the study. The study involves a virtual interview session (Google Meet or Telephonic). Questions asked will be related to the aspect of gender responsive budgeting. The semi structured interview will be conducted virtually to maintain anonymity and confidentiality within the office. The anticipated duration of the interview is 30 minutes.

**CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?**

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason. Unfortunately, it will not be possible to withdraw once the interview has been concluded. This is because the researcher will anonymise personal data hence making it impossible to withdraw an already submitted data.

**WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?**

The benefit of the study will be to the Ministry of Finance, facilitators in the area of gender responsive budgeting. The purpose of this study is to examine how gender equality is achieved in Botswana through gender responsive budgeting in the public sector and as a means of attaining the United Nations SDG 5.

**ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?**

There is no potential harm or injury in relation your participation to this study. The inconvenience caused may be the time requested taking you away from your work commitments and schedule. There are no possible or reasonably foreseeable risks or harm or side effects to the participants.

**WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?**



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Your name will not be recorded anywhere and no one, apart from the researcher and the supervisor, no one will know about your involvement in this research. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. Any phrases which can easily be associated with particular participant will not be used in reporting the findings.

Please note that your answers may be reviewed by people responsible for making sure that research is done properly, the supervisor and members of the Research Ethics Review Committee. If these answers are reviewed, they will be reviewed in their anonymous status. Otherwise, records that identify you will be available only to the researcher, unless you give permission for other people to see the records.

Your anonymous data may be used for other purposes other than in completing this study. These may include a research report, journal articles and/or conference proceedings. Privacy will be maintained across, for example in the case of the report of the study being submitted for publication, individual participants will not be identifiable in such a report.

#### **HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?**

Hard copies of your answers will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet at the principal investigator's place of residence, Molapo Estates in Francistown, Botswana. For future research or academic purposes; electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable.

#### **WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?**

There will be no payment or reward for participating in the research. There are no financial costs to be incurred by the participant for participating in this study.

#### **HAS THE STUDY RECEIVED ETHICS APPROVAL**



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This study has received written approval from the Research Ethics Review Committee, Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

#### HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Tamapo Moathodi on +267 72949977 or [tmoathodi@idmbis.ac.bw](mailto:tmoathodi@idmbis.ac.bw) / [tchilas@gmail.com](mailto:tchilas@gmail.com) / [51669072@mylife.unisa.ca.za](mailto:51669072@mylife.unisa.ca.za). The findings are accessible for five (5) Years.

Should you require any further information or want to contact the researcher about any aspect of this study, please contact 0026772949977 or [tmoathodi@idmbis.ac.bw](mailto:tmoathodi@idmbis.ac.bw) / [tchilas@gmail.com](mailto:tchilas@gmail.com) / [51669072@mylife.unisa.ca.za](mailto:51669072@mylife.unisa.ca.za).

Should you have concerns about the way in which the research has been conducted, you may contact +27124293111, or [motebams@unisa.ac.za](mailto:motebams@unisa.ac.za) or **CREC contact details**

Thank you for taking time to read this information sheet and for participating in this study.

Thank you.



Tamapo Moathodi



## APPENDIX C: QUESTIONNAIRE SURVEY



UNIVERSITY OF SOUTH AFRICA

Questionnaire

**Thesis Title: INTEGRATING GENDER – RESPONSIVE BUDGETING (GRB) WITHIN THE DISAGGREGATED PUBLIC EXPENDITURE: A CASE OF THE MINISTRY OF FINANCE - BOTSWANA**

My name is Tamapo Moatlhodi. A PhD student at the University of South Africa. Thank you for agreeing to participate in this research study. This study aims to assess the integration of Gender-Responsive Budgeting in the Ministry of Finance in Botswana as a means of attaining gender equality as stipulated in the United Nations Sustainable Development Goal 5. Your participation in this study is voluntary, and all the information you provide will be kept confidential.

The researcher may be contacted on mobile number +267 72949977 or email address: 51669072@mylife.unisa.ac.za for any queries.



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1. Gender:

- Male
- Female
- Prefer not to say

2. Age(Years):

- 18-24
- 25-34
- 35-44
- 45-54
- 55 and above

3. Level of Education:

- Certificate
- Diploma
- Bachelor's degree
- Master's degree
- PhD

4. Work Experience:

- Less than 5 years
- 5-10 years
- 11-15 years
- 16-20 years
- More than 20 years

**Section B: Background Information**

1. What is your current role in the Ministry of Finance in Botswana?

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2. What is your experience in gender-responsive budgeting?

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3. What is your understanding of gender equality and its importance in policy making and budgeting?

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**Section C: Gender Indicators**

1. What are the gender indicators used by the Ministry of Finance in Botswana to capture the implications of gender sensitivity in policies or relevant gender equality gaps and issues through responsive gender budgeting?

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2. Are there any challenges encountered in using the indicators? If so, explain?

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3. How effective are these gender indicators in capturing gender-sensitive policies and identifying gender equality gaps and issues in the budget?

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**Section D: Integration of Gender-Responsive Budgeting**

1. How has the Ministry of Finance integrated gender-responsive budgeting into its budgeting process?

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2. What are some of the challenges the Ministry has faced in integrating gender-responsive budgeting?

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3. What are some of the strategies that have been successful in integrating gender-responsive budgeting into the Ministry's budgeting process?

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**Section E: Impact of Gender-Responsive Budgeting**

1. How has gender-responsive budgeting influenced gender sensitivity in policies and gaps in gender equality in the Ministry of Finance?

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2. Can you provide examples of how gender-responsive budgeting has influenced policies or resource allocation in the Ministry?

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3. In your opinion, has gender-responsive budgeting contributed to achieving gender equality in the Ministry of Finance?

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Thank you for your participation in this study.

## APPENDIX D: INTERVIEW GUIDE



UNIVERSITY OF SOUTH AFRICA

### Interview Guide

**Thesis Title: INTEGRATING GENDER – RESPONSIVE BUDGETING (GRB) WITHIN THE DISAGGREGATED PUBLIC EXPENDITURE: A CASE OF THE MINISTRY OF FINANCE - BOTSWANA**

My name is **TAMAPO MOATLHODI**. A PhD student at the University of South Africa. I am conducting a research study on gender-responsive budgeting and its implications in Botswana. The purpose of this interview is to gather data on the Ministry of Finance (MoF) gender budgeting indicators, Gender-Disaggregated Public Expenditure Incidence Analysis (GPEIA), the influence of gender-responsive budgeting on gender sensitivity, and the challenges faced by the MoF in implementing gender-responsive budgeting.

Before we begin, may I have your consent to record this interview? All information shared will be kept confidential and anonymous.

The researcher may be contacted on mobile number +267 72949977 or email address: [51669072@mylife.unisa.ac.za](mailto:51669072@mylife.unisa.ac.za) for any queries.



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**Interview key questions**

**RQ 1 - The gender indicators used by the MoF in Botswana to capture the implications of gender sensitivity in policies or relevant gender equality gaps and issues through responsive gender budgeting?**

i. Can you describe the specific gender indicators used by the MoF?

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ii. How are these indicators used to capture gender sensitivity in policies?

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iii. Can you provide an example of how these indicators have been used to address gender equality gaps and issues in Botswana?

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**2. What is the index for the Gender-Disaggregated Public Expenditure Incidence Analysis estimated on the basis of the distribution of budget resources among male and female subgroups of the population?**

i. Can you explain the Gender-Disaggregated Public Expenditure Incidence Analysis (GPEIA) index?

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ii. How is the GPEIA index estimated in Botswana?

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iii. How is the GPEIA index used to ensure gender sensitivity in budget allocation and expenditure?

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**RQ 3 - How does responsive gender budgeting influence gender sensitivity in policies and gaps in gender equality?**

i. How has the implementation of gender-responsive budgeting impacted gender sensitivity in policies in Botswana?

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ii. Can you provide an example of how gender-responsive budgeting has addressed gender equality gaps in Botswana?

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iii. How does the MoF measure the effectiveness of gender-responsive budgeting in addressing gender sensitivity and equality gaps?

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**RQ 4 - What are the challenges faced by the MoF in Botswana concerning responsive Gender - responsive Budgeting?**

i. What are the common challenges the MoF faces in implementing gender-responsive budgeting?

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ii. Can you describe any specific challenges the MoF has faced in implementing gender-responsive budgeting in Botswana?

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iii. How does the MoF address these challenges in implementing gender-responsive budgeting?

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**RQ 5 - What are the possible solutions to the challenges faced by the MoF concerning gender - responsive budgeting?**

i. What strategies has the MoF used to address challenges in implementing gender-responsive budgeting?

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ii. Are there any possible solutions to these challenges that have not been tried yet?

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iii. How can the MoF collaborate with other stakeholders to address these challenges and improve gender-responsive budgeting in Botswana?

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Thank you for participating in this interview. Is there anything else you would like to add that you think would be important to note for our research? Your participation is greatly appreciated.

## APPENDIX E: ETHICAL CLEARANCE CERTIFICATE



### COLLEGE OF HUMAN SCIENCES RESEARCH ETHICS REVIEW COMMITTEE

18 March 2024

Dear Ms Tamapo Moathodi

NHREC Registration # :  
Rec-240816-052  
CREC Reference # :  
51669072\_CREC\_CHS\_2024

**Decision:**  
**Ethics Approval from 18 March 2024  
to 18 March 2025**

**Researcher(s): Name: Ms. T. Moatlhodi**  
**Contact details: [51669072@mylife.unisa.ac.za](mailto:51669072@mylife.unisa.ac.za)**  
**Supervisor(s): Name: Dr. M. S. Motebang**  
**Contact details: [motebams@unisa.ac.za](mailto:motebams@unisa.ac.za)**

**Title: Integrating Gender - responsive Budgeting (GRB) within the disaggregated Public Expenditure: A Case of the Ministry of Finance and Economic Development-Botswana**

**Degree Purpose: PhD**

Thank you for the application for research ethics clearance by the Unisa College of Human Science Ethics Committee. Ethics approval is granted for one year.

The **low-risk application** was reviewed by College of Human Sciences Research Ethics Committee, in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College Ethics Review Committee.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.



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4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.
5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data require additional ethics clearance.
7. No fieldwork activities may continue after the expiry date (**18 March 2025**). Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

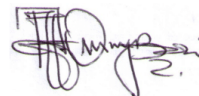
*Note:*

*The reference number **51669072\_CREC\_CHS\_2024** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Yours sincerely,

Signature: 

Prof. KB Khan  
CHS Research Ethics Committee Chairperson  
Email: khankb@unisa.ac.za  
Tel: (012) 429 8210



Signature: PP

Prof ZZ Nkosi  
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