



# GENDER BUDGET WATCH



[www.zwrch.org.zw](http://www.zwrch.org.zw)

VOLUME 4.1



# Zimbabwe Women's Resource Centre and Network

Zimbabwe Women's Resource Centre and Network (ZWRCN) is a knowledge institution that collects and provides information that will lead to the transformation of women's lives. The organization is driven by the vision to see women enjoying the benefits of actualizing their full potential in all areas of their lives.

It places particular emphasis on strengthening the voice of women and girls and enabling them to influence the decisions that affect their lives. Amongst others, one of its strategic focuses is to contribute towards Gender Responsive Public Services (GRPS) and with emphasis on Gender Responsive Budgeting.

## Gender Responsive Budgeting

Gender Responsive Budgeting is not about having separate budgets for women, rather it is a way of crafting the budget which responds to the different specific needs of the different demographic groups of society. The standard of Gender Responsive Budgeting (GRB) was established at the Beijing Platform for Action where countries were called to, *"Develop conceptual and practical methodologies for incorporating gender perspectives into all aspects of economic policy making."* Fourth World Conference on Women in September 1995.

Gender-responsive budgets require a whole government approach, robust institutional frameworks, political will, laws in place to support equal distribution of resources and reliable data to fully understand the diverse needs of people. Gender Responsive Budgeting also requires the engagement with the private sector and civil society, and monitoring and evaluation systems to inform future budget adjustments.

## Benefits of Gender Responsive Budgeting

- If successfully implemented, GRB enables the country to:
- Address poverty and inequality as women, men, girls and boys experience poverty in both similar and different ways;
- Help government to honor its commitments to achieve equality, as set out in international, regional normative frameworks;
- Increase economic efficiency and social welfare: Ignoring the specific roles played by women in the economy and in society, as well as their needs, undermines the efficiency of certain public policies; and
- Reduce gender gaps and inequalities: Gender responsive budgets highlight the definite but different contributions of women and men to the economy, including the care economies.

## Challenges of Gender Based Budgeting

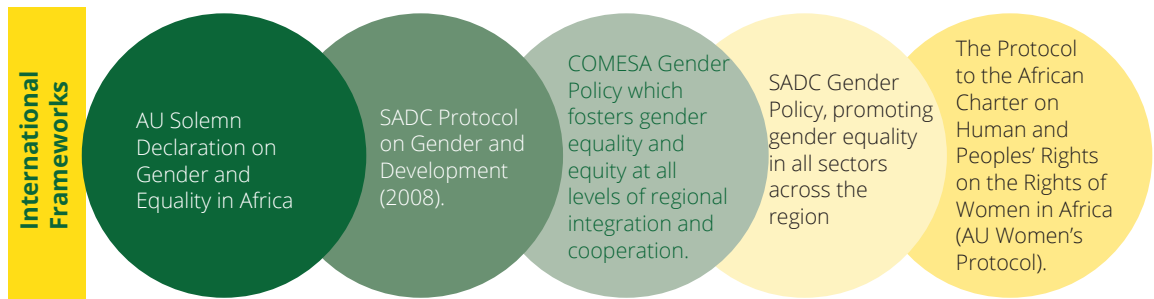
The progress in the integration of gender issues into national and sectoral economic policies and the national budget has not gone beyond statements of intent and tangible results are yet to be seen. Some of the challenges for Gender Responsive Budgeting.

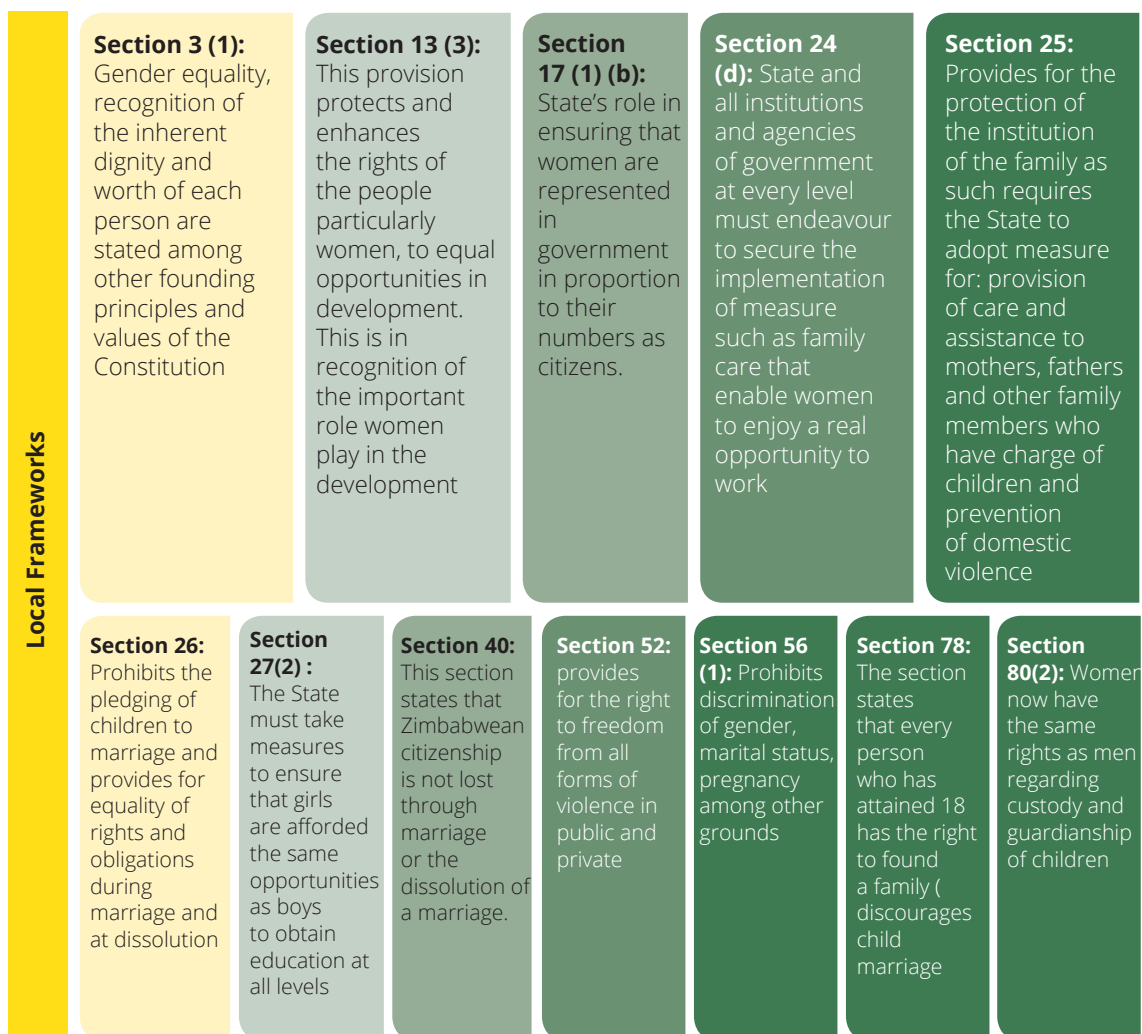
- Resourcing of programmes to advance gender equality within the various sectors remains limited
- The deliberate prioritization of gender sensitive allocations in the national budget, especially for targeted specific empowerment programmes, is still lacking.
- Poor disbursements of resources for gender focused programmes
- Ministries and Departments yet to effectively implement the gender budgeting guidelines

## Overview of Policy Frameworks that influence gender responsive budgeting

In an effort to demonstrate commitment towards the advancement of women and girls' rights and an equitable, inclusive society Zimbabwe is party to several international and regional instruments. Below are the various International and Regional Frameworks that Zimbabwe is party to.

International Frameworks	ILO Convention 100, Equal Pay	ILO Convention 111: Prohibition of Occupational	Universal Declaration of Human Rights (UDHR)	International Covenant on Civil and Political Rights
	International Convention on Economic, Social and Cultural Rights (ICESCR) • United Nations Resolution 1325	Sustainable Development Goals (SDGs ) (SDG 5 : Specific Goal of Gender	Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) (1991)	The Beijing Declaration and its Platform for Action (1995)





sectoral economic policies, national budget policies, Call Circulars and Guidelines. The presentation of the national budget by the Minister of Finance is now accompanied by a National Budget Gender Responsive Statement for the fiscal year.

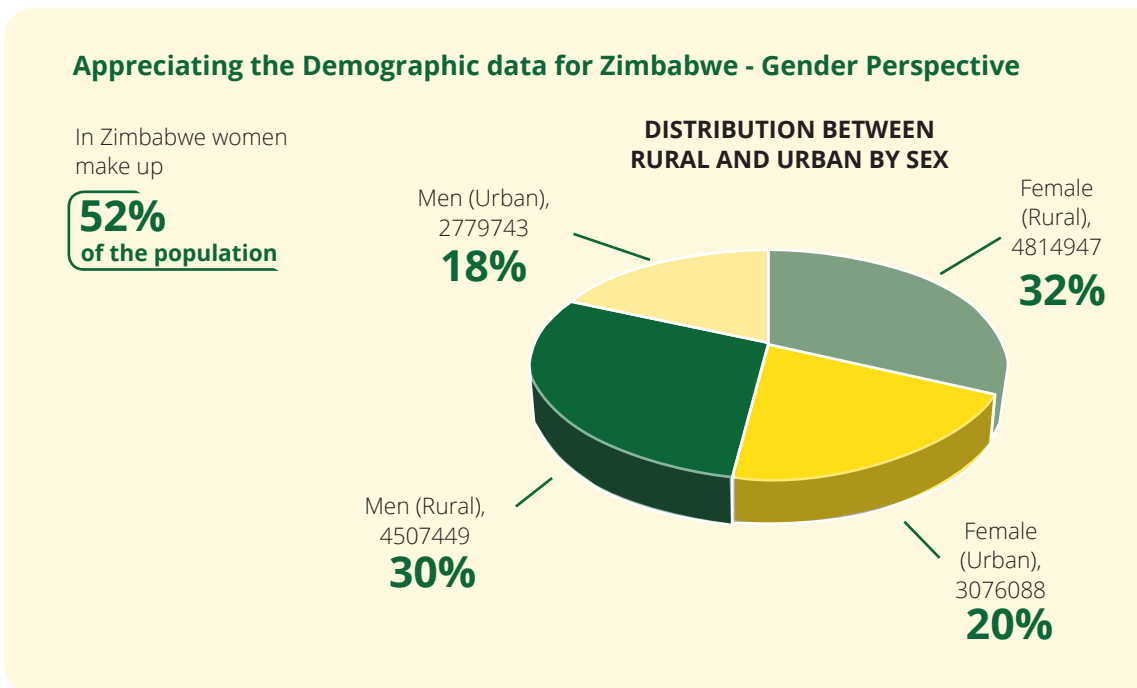
Government with the support of UN Women has developed Gender Responsive Budgeting Guidelines which were adopted in 2021. The sole objective of the Guidelines is to promote and accelerate gender mainstreaming throughout the budget cycle. The guidelines are expected to assist line Ministries to mainstream gender through the budgetary process and ultimately contribute towards achievement of the National Development Strategy (NDS1) goal of inclusive socioeconomic growth, as well as gender equality

and women empowerment, supporting the achievement of the 2030 Sustainable Development Goals<sup>1</sup>. In addition, the guidelines will enable the country to comply with the Supplementary Public Expenditure and Financial Accountability Gender Responsive Framework<sup>2</sup>.

The government has also put in place a National Gender Policy that is meant to be implemented in conjunction with Vision 2023 and the NDS1 through programmes that benefit women. Beyond policies, the National Budget plays an important role in advancing gender equality and providing resources needed to implement the various international, regional and domestic rights frameworks for women, these are some of the important issues it should seek to address:

## Appreciating the Demographic data for Zimbabwe – Gender Perspective

Globally women make up **49.7%** of the world population and in Africa they constitute **50%** while in Zimbabwe they make up **52%** of the population. To create a more just, resilient, inclusive and sustainable society women's needs should be at the forefront in national budgets.



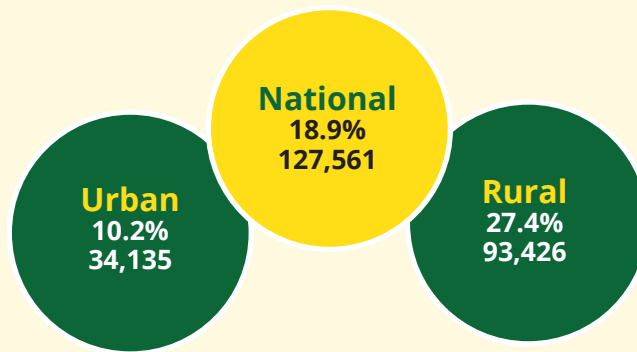
<sup>1</sup>Zimbabwe Gender Responsive Budgeting Guidelines

<sup>2</sup>This framework has been developed to assist in assessing the extent to which countries' Public Financial Management systems are inherently promoting and contributing towards gender equality and addressing men and women's needs.

## Appreciating the Demographic data for Zimbabwe - Gender Perspective

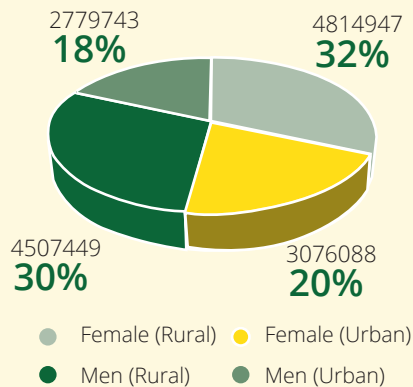
### Women Aged 20-24 years Married before Age 18

A total of **127,561** or 18.9 percent of women age 20-24, were married or got into union before attaining the age of 18. The proportion was higher, at 27.4 percent in rural areas compared to 10.2 percent in urban areas

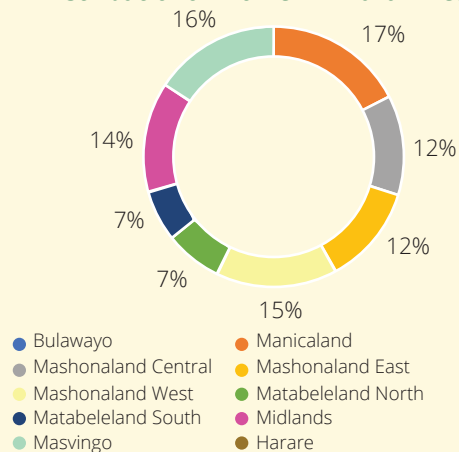


## Distribution of Women in Zimbabwe

Distribution between Rural and Urban by Sex



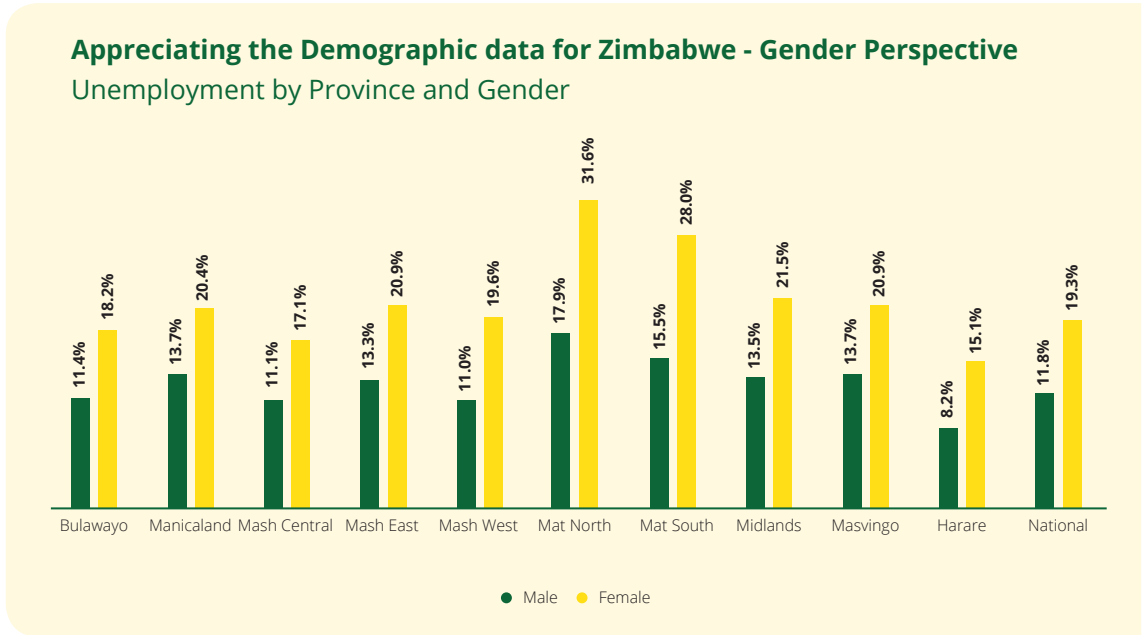
Distribution of Women in Rural Areas



Source: ZIMSTAT 2022 Census Report

Statistics also reveal that in Zimbabwe there are about **3.8 million** households of which **39.4%** of them are headed by females. Most of the female headed households are in rural areas and they tend to be poorer than male headed households.

## Unemployment by Province and by gender



The figures above show women remain marginal and disadvantaged compared to men.

## 2024 National Budget Priorities from a gender perspective

The Zimbabwe 2024 budget made some strides in introducing gender initiatives, aiming to promote gender responsiveness. However, despite these efforts, the budget still falls short in adequately addressing various essential areas that cater to the needs of men, women, boys, and girls. This omission undermines the overarching objective of achieving gender equality and enhancing the overall well-being of individuals, particularly those who face higher risks of experiencing additional inequalities due to factors such as socio-economic status, race and ethnicity, age, disability, and sexual orientation.



## Summary of Mainstream Expenditures with Expenditures of 60-95% benefiting women

	2022 Actual Expenditure to December	2023 Revised Budget	2022 Expenditure to September	2024 Appropriation
	Z\$ million	Z\$ million	Z\$ million	Z\$ million
<b>Agriculture Programmes</b>	330.193	139.987	293.263	877.175
<b>Social Welfare Programmes</b>	136.890	408.534	774.381	4.340.152
<b>Health Service Delivery Programmes</b>	95.604	432.777	363.092	3.937.642
<b>Educational Programmes</b>	31.425	96.074	49.989	771.975
<b>Economic Empowerment Programmes</b>	14.344	49.607	294.803	1.077.049
<b>Total</b>	608.455	1.126.979	1.775.528	11.003.992

From the table above, in the 2024 gender budget statement the social protection component received 39% of the total support under the category, followed by health service delivery programme which received 36% of the resource envelop and the education service delivery component receiving only 7%, with economic empowerment component is getting 10% of the total resources allocated. Although there have been increments in the allocations the social services programmes still leave more to be desired.

## The 2024 Budget's response to the priorities of women and girls

Women's Priority Issues	Budget response
<p><b>Training and Education</b></p> <ul style="list-style-type: none"> <li>Free education for all to allow girls to go to school</li> <li>100 schools per year, Adequate recourses for BEAM</li> </ul>	<ul style="list-style-type: none"> <li>Z\$605 billion allocated to BEAM. There is need to assess the actual amount needed vs that which was allocated.</li> <li>Education got the highest vote at Z\$10.3 trillion constituting 17.7% of the total vote allocations, this is still below the Dakar Declaration target of 20%.</li> <li>Z\$88.7 billion for construction, upgrading, rehabilitation and expansion of schools, especially in marginalized areas.</li> </ul>

Women's Priority Issues	Budget response
	<ul style="list-style-type: none"> <li>• Amount does not quantify how many schools will be established.</li> <li>• The budget is silent on its initiatives towards free education</li> </ul>
<p><b>Health</b></p> <ul style="list-style-type: none"> <li>• Improvement in health personal remuneration</li> <li>• Equipping the hospitals with drugs and other equipment such as that for screening cancer</li> <li>• Skills retention scheme</li> <li>• 0.02% of the 1% Intermediated Money Transfer Tax (IMTT) be set aside towards creation of a cancer levy fund for creating cancer centers.</li> <li>• Mobile visits by specialists</li> <li>• Curative Services budget should be adequate and ensure free maternal health care.</li> <li>• Village Health Workers (VHWs ) stipends be considered and allocated funding in the 2024 budget.</li> </ul>	<p>Z\$6.3 trillion (10.8%), a decline from the 11.2% allocated in 2023, below the Abuja Declaration target of 15%.</p> <ul style="list-style-type: none"> <li>• Per capita health spending on health is however expected to increase to US\$71.8 in 2024 up from US\$40 in 2023</li> <li>• Construction &amp; rehabilitation of hospitals, clinics, and health.</li> <li>• centers Z\$1.4 trillion; Procurement of medical equipment Z\$960 billion; Procurement of 100 ambulances Z\$52.8 billion; and Provision of staff accommodation Z\$110.3 billion.</li> <li>• There is no strategy for skills retention or deliberate review of health personal remuneration. Although overly US\$300 to be part of the pensionable.</li> <li>• A levy of US\$0.02 per gram of sugar contained in beverages levy fund for therapy and procurement of cancer equipment for diagnosis.</li> <li>• No mention of mobile specialists and village health workers.</li> <li>• Maternal health care services were allocated Z\$11 billion for the benefit of disadvantaged expecting mothers and the sanitary wear for primary school children received an allocation of Z\$15.5 billion in 2023 Z\$1.2 billion was allocated benefitting about 452,705 expecting mothers.</li> </ul>

Women's Priority Issues	Budget response
	<ul style="list-style-type: none"> <li>The 2024 National Budget Statement revealed that development assistance towards the health sector was US\$309.4 million during the first 9 months of 2023, and it is projected at US\$436.0 million for the year 2024.</li> <li>Development assistance for health has crowded out government resources and created donor dependence. According to the WHO, the out-of-pocket expenditure per capita on healthcare as at 2019 in Zimbabwe was USD50.8 which is way higher than the public spending per capita of USD7.</li> </ul>
<p><b>Economic Empowerment</b></p> <ul style="list-style-type: none"> <li>Loan facilities enhanced</li> <li>Collateral substitution</li> </ul>	<ul style="list-style-type: none"> <li>Z\$15.5 billion, whilst women economic empowerment programmes received an allocation of Z\$10 billion, as part of the capitalization of the Women Development Bank.</li> <li>Of the amount availed in 2023, the Women Empowerment Bank recorded expenditures of Z\$5.3 billion against budget allocation of Z\$3 billion. No initiatives on collateral substitution were introduced.</li> </ul>
<p><b>Employment</b></p> <ul style="list-style-type: none"> <li>Existence of gender focal persons extended to private sector</li> <li>Incentivize tax compliance</li> <li>Build better trading infrastructure for informal players</li> </ul>	<p>The Budget does not contain any direct employment creation incentives and strategies which is a concern especially given the fact that the country is facing huge employment related challenges.</p> <p>Gender sensitive expenditures were allocated Z\$26 trillion, representing 43% of the 2024 total Budget. Employment costs received the highest share of the equal opportunities' expenditures benefiting 283 824 civil servants, of which, 161 311 of them are women, representing 57% of the total number of people in post.</p> <p>No initiatives around incentivizing tax compliance for formalizing the informal sector resources have been set aside for the construction the necessary infrastructure including Vendor Marts and Market Stalls amount has not been mentioned.</p>

Women's Priority Issues	Budget response
<p><b>Social Welfare</b></p> <ul style="list-style-type: none"> <li>• Index social welfare support packages, to the cost of living</li> <li>• Social service work force remunerations to improve</li> <li>• CRVS system computerization</li> <li>• State-funded Safe shelters for GBV survivors</li> </ul>	<p>Social protection got ZW\$2.4 trillion, which is 4.1% of the total votes and 1.5% of GDP.</p> <p>Africa Agreement (2008), African governments must spend at least 4.5% of GDP on social protection.</p> <p>To reduce the burden of unpaid care work on women to Z\$42 billion have been provided in the budget drilling and installation of boreholes, as well as construction of sanitary facilities.</p> <p>To reduce impact of El-Nino induced drought on the availability of food Z\$100 billion for procurement of grain for distribution to the vulnerable groups.</p>
<p><b>Agriculture</b></p> <ul style="list-style-type: none"> <li>• Village Agro Business Units being set up and well-resourced capacitation of Extension workers.</li> <li>• Access by women of mechanisation resources.</li> <li>• Agriculture loan facilities for women</li> </ul>	<ul style="list-style-type: none"> <li>• Agriculture got Z\$4.3 trillion, which is 7.4% of the total votes and is below the Maputo Declaration target of 10%.</li> <li>• Z400million was set for provision of training and extension services</li> <li>• No mention of loan facilities or access by women to government mechanization programmes.</li> </ul>
Revenue collection initiatives	Gender implication
<ul style="list-style-type: none"> <li>• Tax-free threshold has been reviewed upward to Z\$750,000 (about US\$100) per month, or Z\$9,000,000 about US\$1,200) per annum from Z\$500,000 per month</li> <li>• August 2023 (a 50% increase).</li> </ul>	<ul style="list-style-type: none"> <li>• Increase disposable income for only those who are in the formal sector yet majority of people especially women are in the informal economy and there were no tax incentives to attract compliance.</li> <li>• However, the erosion of income value due to inflation may offset these benefits, potentially leading to salary increments and individuals re-entering the tax bracket.</li> <li>• Women, who are more likely to be in low-income positions, may be particularly affected by inflationary impacts.</li> </ul>

Revenue collection initiatives	Gender implication
<ul style="list-style-type: none"> <li>Introduction of a Wealth Tax levied at a rate of 1% of market values of residential properties with a minimum value of US\$ 100 000. The tax is payable in every year of assessment.</li> </ul>	<ul style="list-style-type: none"> <li>The tax ignores unique situations of acquiring property such as women who inherited properties from late spouse or divorce settlement or parents.</li> <li>For women who may have limited income or resources, this additional tax burden can pose financial challenges and may require them to allocate a larger portion of the income towards paying taxes.</li> <li>Wealth Tax may deter women from acquiring or inheriting properties, as the potential tax liability may outweigh the benefits.</li> </ul>

▶ **Levy on Selected Minerals** - The levy on selected minerals can contribute to corporate social responsibility and lead to improved access to essential services, such as healthcare, education, and ICT facilities, particularly in remote areas. This can positively impact women and girls by increasing their access to these services and potentially creating job opportunities.

▶ **Lithium Beneficiation:** Increased income from lithium exports can contribute to economic growth, employment creation, and revenue generation for both women and men. However, it is important to monitor and address potential gender disparities in employment opportunities and ensure that women benefit from these developments.

▶ **Withholding Tax for Small-Scale Farmers:** The review of withholding tax for small-scale farmers producing certain crops can result in more disposable income for women farmers. This can positively impact their ability to meet their needs and potentially invest in their farms or households.

▶ **Taxation of Micro and Small Enterprises:** The reduction in the VAT registration threshold may have limited impact on revenue collection as most small business (tuck shops and runners) import their goods of which most of them are smuggled. However, for women in small businesses burdened by additional licenses and taxes, this tax change may add to the formalization burden and potentially discourage formalization efforts.

▶ **Removal of Suspension of Duty on Basic Commodities:** The removal of the suspension of duty on basic commodities may lead to price increments and import-induced inflation. This can affect the disposable income of women and men, particularly women who often allocate their income towards household needs. The increase in prices may impact their ability to afford essential goods.



## Proposals of what else could have been done in the 2024 budget:



Government should have considered the following in their budget



Cubing exchange rate and inflation disparities to retain the value for money and promoting economic growth this has an impact on livelihoods goods which women are the main consumers



Incentivizing tax compliance for the informal sector by simplifying the regulatory burden for the informal sector which is of benefit to women as they are the majority. More women to benefit



Avoiding tax increments to the already over-taxed population this reduces trusts and increases tax evading



Considered the income levels of women and men in the economy and economic impact of the different initiatives that they introduced such as the wealth tax.





288 Herbert Chitepo Avenue, Cnr 7th Street/Herbert Chitepo, Tel: +263 4 252 388-90  
Email: [zwrcn@zwrcn.org.zw](mailto:zwrcn@zwrcn.org.zw), Twitter: @ZWRCNZimbabwe, Website: [www.zwrcn.org.zw](http://www.zwrcn.org.zw)