The ex-post results of Gender Responsive Budgeting at the Gauteng Provincial Treasury

by

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ABSTRACT

Gender-responsive budgeting is a key component of public policy in South Africa. This study aims to explore the extent to which the implementation of the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework (GRPBMEAF) at the Gauteng Provincial Treasury (GPT) contributes to address the problem of how women are continuously excluded and subordinated at a political, economic, and social level. Through qualitative interviews with key employees involved in the framework's implementation, the study reveals varying levels of awareness and understanding of GRB among staff, alongside significant challenges such as limited managerial buy-in and resource constraints. Despite recognition of the framework's potential to improve gender equity, issues persist regarding the effectiveness of its application and monitoring processes. The findings underscore the necessity for enhanced training, stronger political commitment, and the establishment of robust evaluation mechanisms to foster accountability and ensure the intended outcomes of gender-responsive budgeting are realized. This study contributes to the discourse on gender budgeting, advocating for systemic changes to embed gender considerations within public financial management.

Keywords: Gender Responsive Budgeting (GRB), Public Financial Management, Gauteng Provincial Treasury, Policy implementation, Gender equity

CHAPTER 1

1.1 Introduction and Background

Gender studies date back to the 1940s and can be approached from different disciplines by different researchers. It is generally known to be associated with feminist theories, it can be defined and explained by theorists in sociology, psychology, and political science, to name a few (Hameed & Shukri, 2014). A feminist researcher, Judith Butler, defined gender as the process of embodiment which results from the repeated performance of acts of gendering (Francis, Waring, Stravropoulos & Kirkby, 2003). Acker (1992) mentions how early theorists defined gender strictly as an individual characteristic acquired through socialisation and embedded in identity, with a clear distinction between sex. Lindqvist (2021) however, has reviewed the concept of gender to include several different aspects in how it is defined; the author argues that when involving a gender lens in conducting research, the researcher must categorise specific and relevant aspects of gender concerning the research question. Therefore, gender is viewed as a complex construct that does not only rely on the variables of just men and women but rather, it's a social construct and identity, that is also defined by behaviours and attitudes that culture and society associate with a person's biological sex, and is a term used when referring to individuals as social groups (APA, 2012). Akachi Ezeigbo (1999) supports that gender is indeed a complex construct as it has become an important social factor and issues of gender have become pervasive. Ezeigbo mentions how many scholars of gender studies have moved from the male-female distinction of gender that is based on biological and physical characteristics of sex, but rather believe that the differences of the two genders are socially constructed. The Rwanda National Gender Policy (2010) defines gender as the social traits and prospects that come with being male and female. It is the definitions of the two latter authors that the focus of this study will rely on as we focus on gender responsive budgeting as a social complex construct. Just as the authors view of gender to be more than just a distinction between sex, but rather viewed it as incorporating sex, culture and attitudes within a society, as culture is important in the narrowing down of gender polarities (Akachi Ezeigbo, 1999).

This study considers a constructivist understanding of gender where gender is not is not fixed on biological (sex) traits but rather recognises it as a socially constructed identity shaped by cultural, political, and economic contexts. Oakley (1972) defines gender as the roles, behaviours, and attributes that society considers appropriate for individuals based on perceived sex. Feminist theorists such as Simone de Beauvoir have emphasized that “one is not born, but rather becomes, a woman,” underscoring the idea that gender is acquired through socialization rather than biology. However, in practice, the implementation of gender-responsive budgeting frameworks, such as the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework (GRPBMEAF), often relies on sex-disaggregated data due to limitations in how gender identity is captured within public sector reporting systems. Sex, in contrast to gender, refers to biological characteristics such as chromosomes, hormones, and reproductive anatomy, and is typically categorized in binary terms (male/female), although intersex variations exist.

While sex is not synonymous with gender, it remains the most accessible and standardised proxy for gender analysis in budgetary evaluations. This methodological compromise is acknowledged, and the study remains critically aware of the limitations it imposes. Therefore, a gender lens has been applied in this research, incorporating various variables on the social construct of gender equality.

Gender equality means decent work for all women and men as a fundamental principle to create greater opportunities for women and men to secure decent employment and income; thus, enhancing social protection for all genders and strengthening social dialogue (Geneva International Labour Organisation, 2007). According to the UNICEF (2015), gender equality is reached when women and men have equal opportunities, equal conditions, and are treated equally in realising their full potential, accessing their human rights and dignity, and contributing to (and benefitting from) economic, social, cultural and political development.

Gender inequality has been marked as one of the barriers to socio-economic development, this is according to researchers who have noted this to be evident in the obstinate gender inequalities that are faced by women in developing and developed countries all over the world (Belingheri, Chiarello, Fronzetti, Colladon, Rovelli. 2021). Policymakers and economists have taken an interest in the challenge of gender inequality and have conducted research and developed studies with the aim of finding a solution and attempt to decrease the gender inequality gap. Some studies have shown that to reach gender parity, women's education and access to the workforce can contribute positively to socio-economic stability and thus, narrowing the gap (Maceira, 2017). Therefore, to improve income per capita, it is important to find ways to minimise the exclusion of women from the workforce and to promote the employment and promotion of women into managerial and decision-making positions (Esteve-Volart, B. 2014).

For this study, it is important to distinguish the difference between equality and equity as this can result in how policies should be developed. According to the UN Women (2025), Equality refers to treating everyone the same, giving individuals or groups the same resources or opportunities and assumes a level playing field for all. Whereas equity is defined as recognising that individuals and groups start from different positions and therefore may require different resources or support to achieve the same outcomes (Rubin & Bartle, 2023). Based on the above definitions, when developing policies for public budgeting, equality might mean allocating the same amount of funding to all sectors or groups, while equity involves adjusting allocations to address historical disadvantages or structural barriers. In the South African context, it is therefore important that as policy developers aim for gender equality, equity must first be considered due to past social barriers faced by women and marginalised communities in South Africa. It is due to this understanding that this study argues for GRB frameworks that should be developed and implemented from a gender equity perspective not just acknowledging gender differences but actively working to correct historical and systemic inequalities.

According to a report from the World Economic Forum (2019), gender equality is still a mile away for many women worldwide. Equality does not necessarily mean that men and women will turn into the equivalent, rather, it means that women and men's rights, privileges and obligations, responsibilities and opportunities won't rely upon whether they are conceived male or female (UNICEF, 2015). This is based on four indices, namely economic participation and opportunity, health and survival, educational attainment, and political empowerment as these help to measure and determine global gender equality, Global Gender Gap report (2020). The World Economic Forum report (2020) suggests that for nations to transform into gender equal nations, with intentions to decrease levels of gender disparities, they need to employ more women in government, ensure that education is accessible to all women and girls, allow women to participate in the labour market, and provide access to safe reproductive health care.

Many different tools and policy decisions have been taken to resolve the persistent social problem of gender inequality. "*Governments are responding by adopting new equity-oriented reforms, as public sector values are shifting toward equity considerations*" (Guzman, 2023:1), For example, the United Nations (UN) forming Gender equality as one of the Millennium Development Goals (Abu-Ghaida, and Klasen, 2004). Another initiative brought in to fight gender inequality is the introduction of Gender Responsive Budgeting (GRB). GRB entails integrating gender perspectives into the budget cycle at all levels of government budgeting processes, from planning to monitoring and evaluation, with the aim to ensure that public resources are allocated fairly and effectively, considering the different needs of women and men (Polzer, Nolte & Seiwald, 2021). GRB is a policy tool that aims to promote gender parity and the empowerment of women by ensuring public resources are allocated to programmes that empower and promote women and looks to address the disparities that government budgets have on women and men and the impacts thereof and aims to integrate a gender perspective into all stages of the budgetary process (Stotsky, Kolovich & Kebhaj, 2016).

With the aim of promoting gender equality, Gender Responsive Budgeting has been introduced in the public administration space as a process through which budgets are designed and implemented with a gender equity focus (Rubin and Bartle, 2021). According to literature, GRB reforms date back from around the mid-1980s. Over 80 countries around the world have introduced these reforms (Kolovich, 2018). Currently, GRB initiatives globally have been implemented in over 100 countries globally (UNWomen, 2015). This implementation of gender-responsive budgeting has yielded several positive outcomes; however, it was significantly disrupted by the emergence of the COVID-19 pandemic. According to UN Women (2021), the pandemic reversed much of the progress made in expanding women's rights and opportunities, as evidenced by a 35% increase in reported cases of violence against women and girls during the pandemic lockdowns. This alarming trend highlights how crises disproportionately affect vulnerable populations, particularly women, who often bear the brunt of social and economic upheavals.

Furthermore, the pandemic intensified the pressures on women's workloads at home, as they were expected to take on additional responsibilities, including caregiving and homeschooling, alongside their professional duties. This increase in domestic demands led to a significant decline in women's labour force participation, with more than 13 million women leaving the workforce globally between 2020 and 2021 (International Labour Organization, 2021). The combination of heightened domestic responsibilities and job losses forced many women to exit the labour force entirely, undermining years of progress towards gender equality in employment.

These disruptions illustrate the critical need for gender-responsive policies that not only address the immediate impacts of crises but also bolster women's rights and opportunities in the long term, ensuring that progress is not only made but sustained.

Literature also indicates that the Latin Americans commonly implement GRB, with countries such as Argentina, Brazil, Mexico, Panama and Venezuela in Latin America, that have at least initiated some version of GRB (Downs & Nicol, 2020 and Budlender & Hewitt, 2002).

This research builds on the understanding that Gender Responsive Budgeting finds its origins within countries at a global and African level that have implemented the tool, with countries like Australia taking the lead in undertaking actions to implement gender responsive plans which dates to 1984 (Commission for Gender Equality review of implementation report, 2021). Sub-Saharan Africa soon followed suite with South Africa being one of the first countries to lead the way in GRB with the aim to reach the desired outcome of reduced gender inequality.

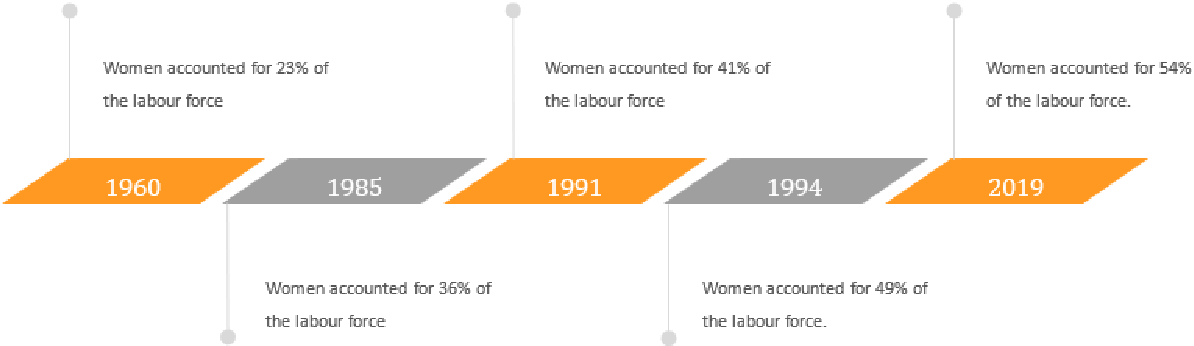
Australia, as one of the leading countries to implement GRB initiatives, were soon followed by the sub-Saharan African countries which were also among the first worldwide to adopt GRB initiatives by using fiscal policy and administration to improve gender equality and women’s development. Some of these countries included Ethiopia, Cameroon, Tanzania, Mozambique, Rwanda, Uganda and South Africa (Stotsky, Kolovich and Kebhaj, 2015). The global and regional commitments made were also a driving force in implementing gender-focused budgets and ensuring mainstreaming of GRB. Globally, the principle of financing for gender equality finds its origins on the Beijing Declaration and Platform of Action in 1995 and corresponding reviews in 2000 to 2020 (UNESCWA, 1995). The United Nations Commission followed this on the Status of

Women at its 52^{nd} session in 2008, where it was agreed on conclusions on financing for gender equality, which filtrated to the Sustainable Development Goals (FGRPBMEA, 2019). The African Union Solemn Declaration on Gender Equality in Africa (2004) committed to report annually on progress on gender equality, while the African Union Strategy for Gender Equality and Women's Empowerment (2017-2027) which was adopted in 2018 states that "at the national level, governments are expected to ensure the advancement of women is vested in the highest possible level of government and ensure that there are sufficient resources in terms of budgets and professional capacity" (FGRPBMEA, 2019, 15). In South Africa there are various policy commitments that have been made in this regard, dating back to the Women's Charter of 1954 and 1994 to the South African National Policy Framework for Women's Empowerment and Gender Equality in 2000 and the Public Sector 8 Principle Plan for Heads of Departments on Women's Empowerment and Gender Equality, issued by the Department of Public Service & Administration (DPSA) in 2007.

The World Economic Forum (WEF) in 2006 published the Gender Gap Index (GGI) which has since been used to measure gender equality. It assesses how countries around the world divide their opportunities and resources from a gender perspective (Global Gender Gap Report, 2023). The focus of the index is to measure access to these opportunities.

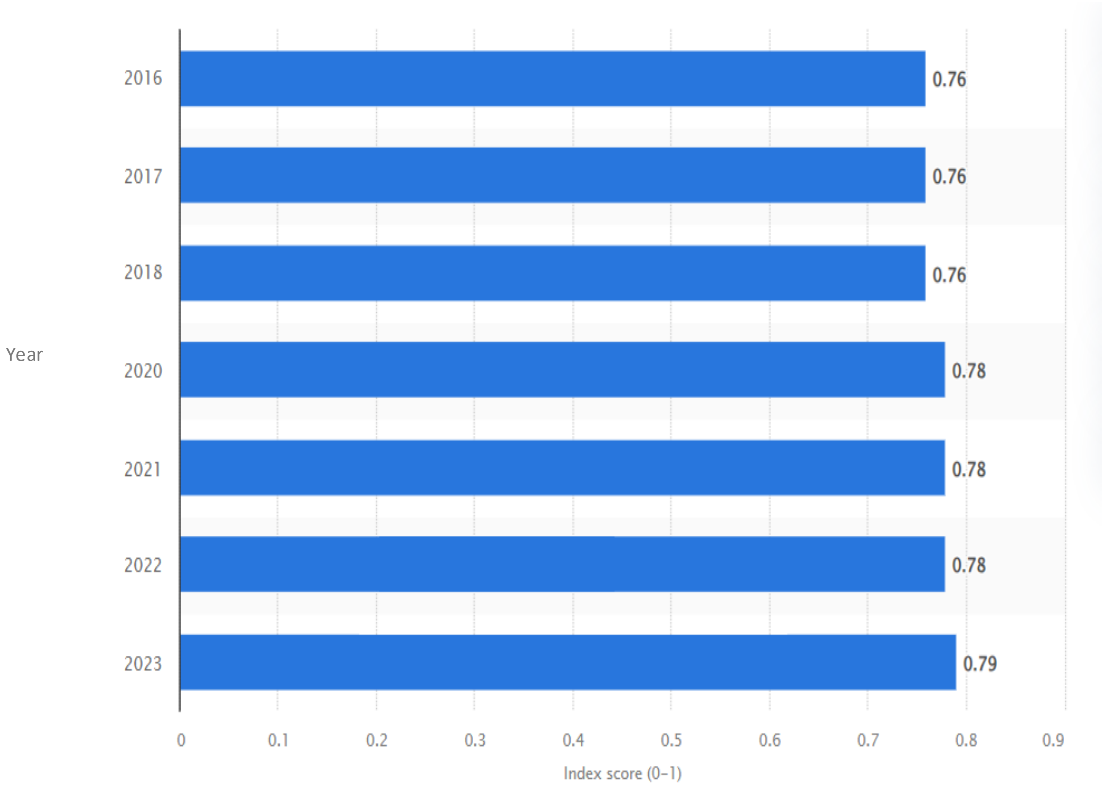
The history of South Africa is one defined by a lack of access to paid employment and economic resources by race and gender due to internal structures of control during the Apartheid era (Walker, 1990). With democracy, South Africa saw the introduction of various protective labour laws that were meant to redress the gender and race inequalities to ensure justice and dignity for all. According to the population census estimates, in 1960 women only made up 23% of the labour force, this increased to 36% by 1985 and a further increase of up to 41% in 1991 (Standing, Sender, & Weeks, 1996). This data was however not nationally representative due to the apartheid regime which disregarded a large population living in the former homelands. More accurate, inclusive data was collected by Stats SA post 1994 and the data continues to show a steady trend with the apartheid era, where participation by women in the labour force has sustainably increases. This was evident in the recorded 40% participation of women in the labour force in 1994 and an increase to 54% in 2019 (Casale, Posel, Mosomi, 2020).

Figure 1



With an overall recorded gender gap index score of 0.79 recorded in 2023, South Africa is placed 20th from the top, out of 146 countries, with a high rate of gender disparities (Statista, 2023). This is measured according to the gender disproportions in the areas of education, economic participation, health, and political empowerment. The table below shows the gender gap index in South Africa from 2016 to 2023 with the years measured on the y-axis and the index scores measured on the x-axis:

Figure 2



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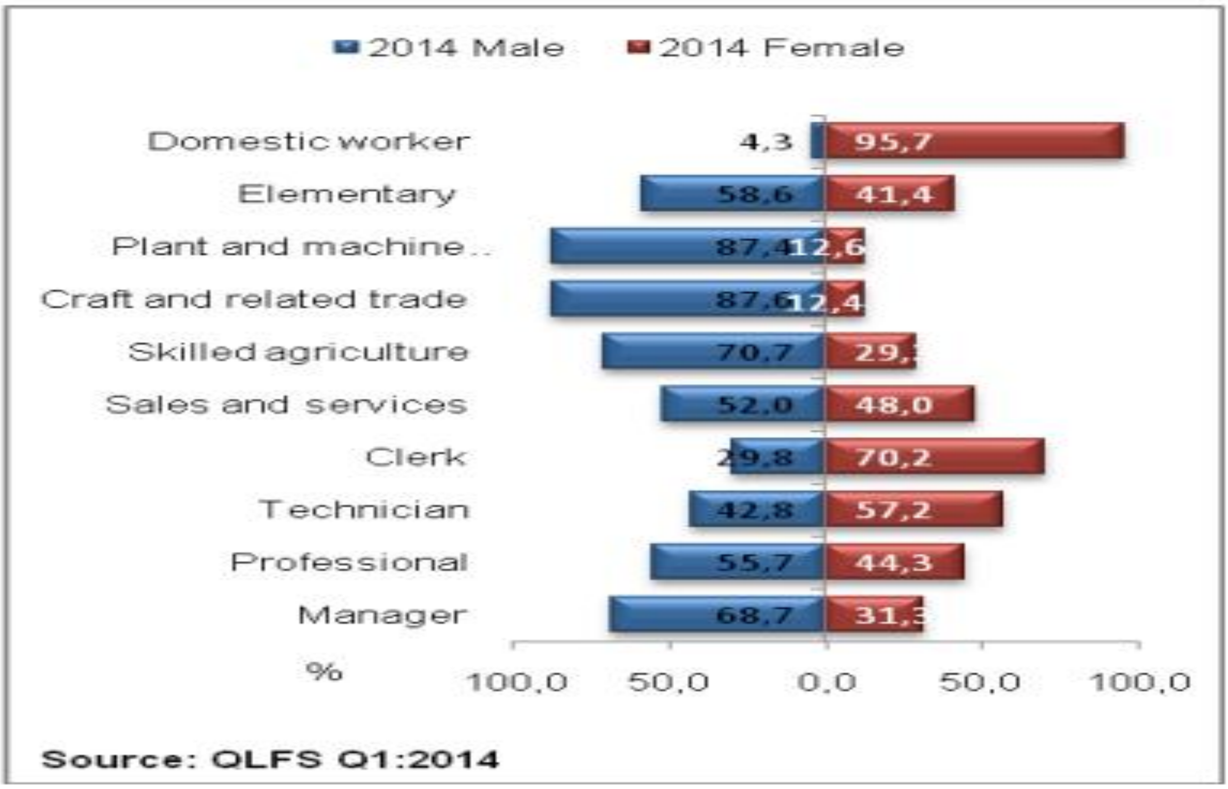
The index score is measured from 0 to 1, with 1= gender parity(equality) and 0= gender imparity (inequality). In the years under review above, it is noted that the gender gap continues to move closer to a level 1 rating as it moved from 0.76 in 2016 to 0.79 in 2023. The improvement is due to increased equal access to education and healthcare. However, we are still seeing challenges and visible gender disparities in politics and economic participation, as well as access to the labour force. According to Stats SA (2023) women are still under-represented in decision making occupations, there is a recorded 67% of men who occupy managerial roles in South Africa, and in a sample of 806,000 employers, almost 650,000 of them were male (Statista, 2023).

There are various laws that were passed with the aim to redress the inequalities of the apartheid regime in South Africa. These include the Basic Conditions of Employment Act (1997), the White Paper on Affirmative Action in the Public Service (1998), and the Employment Equity Act (1998). These have surely improved the Gender Gap Index score to the recorded 0.79 in 2023, however there is still work that needs to be done to improve the gender disparity around politics and economic participation.

The South African Public Service has a history of issues around the discrimination of women and a poor or low representation of women in the workplace. Since democracy, there has only been a small increase in the number of women in the public sector, particularly in the supervisory and technical skills positions (Mokhele, 2016). Government departments have been mandated to put measures in place to meet a target of 50% of women in senior management positions, however most departments are failing to meet this target despite that they have Employment Equity Plans in place (DPSA, 2016).

According to the South African Quarterly Labour Force Survey of 2014, produced by the Statistician General, there are gender disparities that can be noted between women and men by occupation. Men generally have a higher occupation in Management and Professional roles while women have a higher occupation in Domestic work and Clerk work. The figure below captures the percentages according to the Quarterly Labour Force Survey of 2014:

Figure 3



According to the South African department of Women, Youth & Persons with Disabilities (who are the custodians of the Framework on Gender-Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing (FGRPBMEA) in South Africa) the framework was introduced as a solution to address the above mentioned social and developmental challenges of inequalities that have undesirable effects to women and girls. The framework was introduced to address mainly two problems. Firstly, the problem of how women are continuously excluded and subordinated at a political, economic, and social level, and secondly the various weaknesses that have been identified in the process of gender mainstreaming and institutionalisation in state institutions.

The framework includes the following strategic objectives (FGBPBMEA, 2019):

- To serve as a catalyst to effect a system-wide paradigm shift towards gender mainstreaming across the state machinery;
- To ensure women's empowerment and gender equality are at the centre of public policy priorities, results-based planning and budgeting, and accountability;
- To ensure the allocation of adequate resources for women's empowerment and gender equality linked to broader public finance reforms;
- To enhance the country's overall levels of inclusive growth, development, and the broader political and socio-economic transformation agenda; and
- To contribute to the achievement of our Constitutional vision of a non-sexist society and gender equality

According to Kolovich (2018), gender-responsive budgets have a redressing perspective, intending to correct the existing gender gaps which remain a constant fixture in countries worldwide. With the aim of promoting gender equality, GRB can be defined as a distinct initiative that has been introduced in the public administration space as a process in which budgets are designed and implemented. It entails integrating gender perspectives into the budget cycle, from planning to monitoring and evaluation, that contribute towards gender equality (Mishra, 2012). The aim of GRB is to ensure that public resources are allocated fairly and effectively, considering the different needs and priorities of women and men.

South Africa introduced GRB in 1995, where the South African Women's Budget Initiative (SAWBI) (modelled on the Australian Women's Budget Initiative), began initiating plans aimed towards fiscal budgets that are gender focused to orientate the post-apartheid resource allocation (Valodia, 1998). Various other tools were adopted over the years that were aimed at analysing government budgets from a gender standpoint to implement and institutionalise GRB, however in 2019 the National Department of Women, Youth and Persons with Disabilities (DWYP) developed and got cabinet approval for the National Framework on Gender Responsive Planning Budgeting Monitoring Evaluations and Auditing Framework (GRPBMEAF). The rationale behind the framework was to provide a more thorough and ongoing approach to gender mainstreaming in SA and to provide direct procedures for implementation. The framework sets out short, medium and long-term strategies to be implemented by government institutions in all sectors.

The South African public sector is one characterised by many elements that affect the effective implementation of gender equality policies. These include factors such as economic empowerment, gender-based violence, women's access to political power, and women's mobility in the workplace (Bangani and Vyas-Doorgapersad, 2020). The Public Service commission issued the Gender Mainstreaming Initiatives in Public Service report in 2006 that supported this statement by reporting that government departments in the public sector are not empowering women in a meaningful way, as they do not have gender specific programmes that highlight the specific interests and needs of women as a separate interest group, relating to recruitment and training (Public service Commission, 2006).

1.2 Problem Statement

South Africa's public sector still struggles to achieve the mandated 50% target for women in senior management. Recent statistics suggest that female representation hovers around 40.5% in senior roles, with some departments reporting even lower figures at executive levels, such as level 16 (Parliamentary Monitoring Group, 2022; Gov.za, 2022). Despite frameworks like those by the Department of Public Service and Administration, which promote gender equality and non-discriminatory hiring practices, barriers persist due to structural and cultural issues that favour male-dominated trends in recruitment and promotion (International Journal of Social Sciences and Humanity Studies, 2020).

In South Africa, the budgeting process is designed to be collaborative between National and Provincial government as legislated by the Public Finance Management Act (PFMA) and the Constitution. The National Treasury plays a strategic and coordinating role where they are responsible for developing budgeting policies and fiscal frameworks, coordinating the budgeting process to ensure alignment with government priorities, and also monitors provincial budgets as it seeks to oversee the implementation of provincial budgets and compliance to fiscal disciplines (PFMA, 2021). The Provincial Treasuries on the other hand conducts their duties within the frameworks set by the National Treasury. They play an operational and contextual role as they are mandated to prepare and manage the provincial budget by allocating funds to provincial departments, they monitor expenditure and performance to ensure achievement of outcomes, and they support the implementation of National Frameworks such as the GRPBMEAF by operationalising these frameworks (Studco, 2023).

The Gauteng Provincial Treasury (GPT) plays a pivotal role in operationalizing South Africa's Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework (GRPBMEAF) at the provincial level. While the framework was developed and adopted nationally, its success depends heavily on how provincial institutions like GPT integrate its principles into their budgetary and planning processes. Full roll-out of the GRPBMEA system was planned for 2020/21 together with further institutionalisation and capacity building mechanisms. GPT is responsible for ensuring that gender considerations are embedded in the provincial budget cycle, from planning and resource allocation to monitoring and evaluation. This involves guiding provincial departments in applying gender budgeting tools, conducting gender impact assessments, and using sex-disaggregated data to inform budget decisions (Government's Gender Responsive Governing Framework, 2021).

According to the researcher's knowledge, since the introduction of the GRPBMEA framework, no study has been conducted to examine the extent to which the Gauteng Treasury adopted and implemented the framework in their budgeting processes, to emphasise the need for institutional transformation and inclusive governance whilst ensuring consistency in implementation and reporting. The role of GPT is important in that, if implemented correctly, this will contribute to the elimination of gender disparities in access to public resources.

Therefore, this study has been conducted with the aim to understand the extent to which the implementation of the framework at the Gauteng Provincial Treasury contributes to address the problem of how women are continuously excluded and subordinated at a political, economic, and social level which could be as a result of lack of implementation of the GRPBMEA Framework.

1.3 Purpose Statement

The purpose of this research is, to explore the extent to which the implementation of the gender responsive budgeting framework has made an impact, as per the ex-post results of the tool. Therefore, the focus of this study is to explore the experiences of employees who are the implementors and administrators of the GRB framework, to determine the extent to which the implementation of the framework, results in the inclusion and promotion of women at a political and economic level, at the Gauteng Provincial Treasury.

This will assist in determining if the application of the framework provides for gendered information that is key in the policy-making process and intensifying government's accountability (Guzman, 2023). The study seeks to investigate if the implementation of the framework results in the allocation of resources that have a direct impact on gender mainstreaming and thus contribute to the inclusion and promotion of women at a political and economic level and thus narrowing of the gender equality gap.

The study has been conducted at the Gauteng Provincial Treasury, not only as the "purse holder" of the Gauteng provincial government budget, but also as a government institution that is mandated to implement the GRB Framework.

1.4 Research Question

To what extent has the implementation of the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework, resulted in improved allocations of resources aimed at the inclusion and promotion of women at a political and economic level at the Gauteng Provincial Treasury?

Sub questions:

- What have been the ex-post results of implementing the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework at the GPT?
- To what extent has there been clear resource allocations in the GPT budget aimed at the inclusion and promotion of women at a political and economic level at the Gauteng Provincial Treasury?

1.5 Research Objectives

- To explore the experiences of the employees tasked with implementation of the framework and if the implementation has resulted in the ex-post results of the inclusion and promotion of women at a political, economic, and social level
- To examine the resource allocations in the GPT budget linked to the inclusion and promotion of women at a political, economic, and social level
- To determine challenges in implementation of the framework that hinder the contribution to the inclusion and promotion of women at a political, economic, and social level

1.6 Significance of Study

Gender Responsive Budgeting is about the inclusion of a gender perspective in public institutions' budgetary processes. Various studies have been conducted, mostly in Europe and other emerging economies like the Latin Americas and some African countries. Several studies have been found to analyse and focus on the ex-ante stages of gender budgeting, and not much is known about the parallel and ex post stages of implementing GRB reforms. The lack of knowledge about the impacts and outcomes of GRB has resulted in governments not knowing what instruments function best in different settings to implement GRB initiatives (Polzer, Nolte & Seiwald, 2021). Therefore, this study will focus on the ex-post results of Gender Responsive Budgeting at the Gauteng Provincial Treasury, analysing primary data to determine if the implementation of the GRB reforms and policies have resulted in women's empowerment and gender equality being at the centre of public policy priorities, results-based planning and budgeting, and accountability; as well as the allocation of adequate resources for women's empowerment and gender equality are linked to broader public finance reforms.

1.7 Chapter Summary

This study has been comprised of 5 Chapters which are explained below:

Chapter 1 is the introductory chapter that introduces the study and provides some background into the topic of the study. It discusses the problem statement that has been identified as well as the purpose statement for the research. It takes a further look into the research question and further discusses the research objectives of the study. Lastly the chapter discusses the significance of the study.

Chapter 2 as the second chapter of the study, provides and comprehensive look into the literature review, providing insight on the history of the concept of gender inequality as the overall theoretical lens of the study. The chapter also further investigates the origins of Gender Responsive Budgeting reforms and how its introduction into the public sector was aimed at increased accountability for budgets that promote gender equality. Finally, the chapter investigates the study site where the research has been conducted.

Chapter 3 of the study explains the research methodology used to complete the study. It explains the ontological and epistemological prepositions of the study as the research approach and further discusses the decision to use the qualitative research technique as the research tool for the study. The chapter then explains the sampling methods chosen for the study and concludes on the discussions of the ethical considerations and the reliability and validity of the study.

Chapter 4 of the study presents the data that was captured using the semi-structured interviews during the research study. In this chapter, data was analysed to investigate the perceptions of role players and the ex-post results or impacts of implementing the Gender Responsive Budgeting tool at the Gauteng Provincial Treasury. The chapter further attempts to highlight

Chapter 5 covered the challenges experienced in implementing this tool. The focus of this chapter is to capture the lived experiences of the role players involved in the implementation of this tool and determine if the implementation of the tool has resulted in the intended results of improved allocations of resources, aimed at the inclusion and promotion of women at a political and economic level.

Chapter 6, as the final chapter of the study, captures the synopses of the findings of the research study together with the recommendations of the study. This chapter provides the final conclusions of the study in relation to the ex-post results of implementing gender responsive budgeting tools to improve allocation of resources aimed at improving the lives of women.

In conclusion, the study has explored the history of gender studies and Gender Responsive Budgeting reforms. The research focuses on the impact of implementing Gender Responsive Budgeting at the Gauteng Provincial Treasury. By examining employees' experiences and resource allocations, the study seeks to address gender disparities and promote gender equality in public policy priorities.

CHAPTER 2

Literature Review

2.1 Chapter Introduction

This chapter presents a comprehensive review of the literature around the discussions and understandings on gender equality, its origins, definitions and how it is measured. The chapter focuses on the gender gap that has been created due the inequalities of the past. The chapter also explores the journey of the recognition of women's rights around the world and how the matter was soon recognised incorporated in the United Nations Charter. This chapter also takes an in-depth look into the introduction of gender responsive budgeting tools into the public sector and how the tools have been introduced to address the complex problems of gender inequality and the exclusion and subordination of women at a political, economic, and social level. The chapter also examines how research that has been conducted on gender responsive budgeting initiatives mainly focus on determining whether theses GRB initiatives reduce gender equality, but there are few to no studies that investigated the long-term results of implementing these tools and if the tools are sustainable.

2.2 Literature Overview

Gender inequality stretches from many years ago, to the Neolithic Iberian prehistory era, which set the basis for male domination in later periods. In the Iberian Neolithic society, increasing social complexity and future gender inequalities were noted as there were highly hierarchical political systems of power and influence, governed by men (Cintas-Peña, & García Sanjuán, 2019). However, strides have been made globally to address the inequities of the past and attempt to lessen the gender gap.

Different instruments have also been used to measure the success, or lack thereof, of gender parity. There are various reports developed by the United Nations that use various mechanical indicators to measure gender equality. The different methodologies range from economic theories to human development theories that come closer to reflecting the well-being and freedoms enjoyed by populations (Anand & Sen, 1995).

March 1911 saw the first celebration of International Womens day in Austria, Denmark, Germany, and Switzerland, and around June 1945 was a time when gender equality was enshrined in the United Nations Charter with July 1975 seeing the United Nations first ever World Conference on Women in Mexico City, and the fourth United Nations World Conference on Women was held in Beijing in 1995 (Vogelstein, 2016). In 2015, the United Nations 2030 Agenda for Sustainable Development, with 17 Sustainable Development Goals (SDGs), was adopted by the then General Assembly. They acknowledged that gender parity is not only a fundamental human right but is also a much-needed foundation for a sustainable human environment (Ruben and Bartle, 2005). SDG 5 specifically calls on UN members to achieve gender parity and ensure empowerment of all women and girls. This SDG aims to empower women by closing the gender gap (Ruben and Bartle, 2021).

The world has seen an increase in awareness and a reduction in tolerance toward gender, racial, and other biases, and inequalities as governments across the globe are responding to these biases by introducing and approving new equity-oriented improvements to policy, as public sector values are moving in the direction of setting plans with equity considerations (McDonald et al., 2022). To reduce the gender gap and eliminate gender inequality, the concept of Gender Responsive Budgeting was introduced into public administration. In becoming more aware and responsive to gender inequities, over 80 countries globally have introduced and attempted to implement gender outlooks to their budget processes, initiatives referred to as gender-responsive budgeting (Ruben and Bartle, 2021). In most cases, the gender gap is most often the consequence from unplanned results of government policies that poorly contemplate, or at time not even consider at all, the differences between women and men in their social and economic circumstances. Therefore, introducing a gender perspective could highlight these differences and the resulting impacts of public policies on women and men, given that budgets are the tools used to implement public policy (Wildavsky & Caiden, 2001).

According to literature, GRB reforms date back to around the mid-1980s and have been introduced in various countries worldwide (Kolovich, 2018). Literature also indicates that Latin America is the region where GRB has become the most common, as countries such as Argentina, Brazil, Mexico, Panama and Venezuela, in Latin America have at least initiated some version of GRB (Downs & Nicol, 2020 and Budlender & Hewitt, 2002). Australia was also in the forefront of introducing GRB initiatives which was soon followed by sub-Saharan African countries, which were among the earliest countries in the world to adopt gender budgeting. Within these in the sub-Saharan African region, South Africa, Uganda and Rwanda had made some positive strides with gender budgeting by making some changes to fiscal policies or budget making procedures (Stotsky et. al, 2016).

Gender Responsive Budgeting as a tool, has been applied in many countries around the world, like Argentina, Bolivia, Ecuador, Dominican Republic, Peru, Uganda, Rwanda, Botswana, but for this tool to make a positive impact and bring about any substantial changes, its application needs to result in increased budgetary accountability and ensure that budgets and policies change to promote gender equality (Sharp, 2003). The tool needs to address the high-level problems of gender inequality and the exclusion and subordination of women at a political, economic, and social level; and the weaknesses in the institutionalisation of gender mainstreaming across the state machinery (FGRPBMEA, 2019).

There has been a growing body of knowledge on the application of gender responsive budgeting in many countries around the world (Guzman, 2023), with the aim to influence policy making and enhance gender-orientated accountability. Recent studies have also shown that in the past few decades, countries globally, have introduced gender responsive budgeting initiatives at both national and provincial levels with the intended purpose being to enhance government expenditure with a gender element by assimilating gender-disaggregated analyses and gender equality output indicators and targets into the budgeting process. Though gender budgeting has been adopted for many years now, empirical studies on the topic have been scarce (Jung, 2022).

Research has been conducted on gender responsive budgeting initiatives with the focus aimed at determining whether theses GRB initiatives reduce gender inequities, however, if it is to have a lasting effect, gender responsive budgeting must reform the budget process and become integral to government administrative routines (Ruben and Bartle, 2021). Whilst the initial focus on gender responsive budgeting was on measuring the extent and magnitude of inequities, the focus has shifted toward practical and results-oriented tools to reduce those inequities (Gooden,2017).

In the context of gender-responsive budgeting (GRB), it is essential to distinguish between equality and equity, as these concepts shape how resources are allocated in public finance. Equality implies that all individuals or groups receive the same level of support or access to resources, if everyone starts from an equal position. While contrast to this, equity recognises that people face different circumstances and social barriers and therefore may require unique and tailor-made interventions to achieve similar outcomes (Rubin & Bartle, 2023; Polzer et al., 2023). Rubin and Bartle (2023) argue that equity-focused budgeting is necessary to address systemic disadvantages, especially for historically marginalized populations, like in the context of South Africa. They continue to argue that budgets must be used as instruments to promote fairness (equity), rather than simply distributing resources evenly (equality). This aligns with the principles of GRB, which aim to embed equity into fiscal planning to correct gender disparities. These views are supported by Polzer et al. (2023) by noting that equity-based approaches in budgeting require a shift from uniform treatment to context-sensitive allocations. Their analysis shows that while many governments have adopted GRB frameworks, implementation often remains rooted in equality-based practices due to institutional challenges and data limitations.

In a comprehensive literature review of gender budgeting in public financial management conducted by Polzer, et al., (2023) they found that most existing research studies focus on the ex-ante stages of gender budgeting such as planning and budget formulation, while concurrent and ex-post stages, including implementation and impact assessment, remain underexplored. This is relevant to this research as it looks into the ex-post outcomes of the GRPBMEAF within the Gauteng Provincial Treasury which seeks to explore the experiences of implementers and the actual resource allocations aimed at promoting women's inclusion. This is one of the knowledge gaps as identified by Polzer et al., (2023). This study made use of a qualitative methodology grounded in feminist institutionalism and intersectionality, which addresses another gap as identified by Polzer et al. that many GRB studies rely heavily on secondary data and remain largely descriptive, with limited engagement in institutional analysis or qualitative inquiry.

There is still much to be done that focuses on the results and impacts of GRB on society. This research sought to expand existing knowledge on not only the developmental stages of this reform but also with a focus on the implementation of the tool and the lasting impact it has on society.

GRB can be traced back to Beijing in 1995 where the United Nations held their fourth world conference which highlighted the persistent gender inequalities in society and called for action to address them. The conference emphasised the importance of mainstreaming gender perspectives, with the aim to reduce gender inequality, into all policies and programs, including budgetary processes and therefore, the conference recommended a gender-sensitive budget that 'ensures that the needs and interests of individuals from different social groups are addressed' (United Nations Development Programme [UNDP], 2005).

Based on these newly introduced reforms, various countries began experimenting with gender-responsive budget initiatives with many countries introducing gender responsive government spending, by implementing gender disaggregated analysis and gender equality outcomes targets at national and provincial levels of government (Jung, 2022). This is a means for government to respond to the reduction in gender biases and adopting new equity-orientated reforms (McDonald et al., 2022).

This research builds on the understanding that Gender Responsive Budgeting finds its origins within countries at a global and African level that have implemented the tool, with countries like Australia which were at the forefront of undertaking action regarding gender responsive budgeting plans which dates to 1984 (Commission for Gender Equality review of implementation report, 2021). The aim was to reach the desired outcome of reduced gender inequality. Australia recognised the potential of GRB as a transformative tool for achieving gender equality and followed suit in the year 2001 by introducing a Gender Budget Statement as part of their federal budget process, to assess how government spending impacted different genders (Sharp & Broomhill, 2014).

On the African continent, Uganda established a Gender Responsive Planning and Budgeting initiative in 2002, and the approach was introduced to ensure that national development plans were informed by gender analysis as research conducted in Uganda found that poor women, more than men, rely on public services because they often do not have other options. Also, household spending is mostly split between health and education and is commonly reserved for medical care and schooling for men and boys over women and girls (de Gaulle, 2020). According to the Rwanda civil society analysis of Gender budget statements (2019), women in Rwanda only benefited 37.1% from the Business Development Fund (BDF) in comparison to men who benefited 62.9% from the fund. To narrow this gap, the ministry of finance and economic planning in Rwanda have budgeted 2 billion Rwandan francs in the next financial year, to train women and youth on how to prepare a good bankable project.

The table below shows the National allocation of resources on Social Transformation pillar for the 2021/2022 financial year and the medium term:

Table 1

NST Pillar	NST sector	2021/2022	% share	2022/2023	% share	2023/2024	%share
02 Social Transformation		1,014,592,697,279	26.7%	1,058,943,684,603	24.9%	1,110,542,106,542	25.0%
	05 Water and Sanitation	53,655,387,121		56,935,920,529		58,042,217,273	
	06 Urbanization and Rural Settlement	22,681,911,588		20,855,626,716		20,341,943,337	
	10 Social Protection	118,569,634,592		108,891,773,857		115,436,861,186	
	11 Health	383,793,323,251		409,108,372,044		421,708,953,065	
	12 Education	422,402,888,333		449,604,585,395		480,780,859,732	
	15 Sports and Culture	13,489,552,394		13,547,406,062		14,231,271,949	

Source: MINECOFIN: Budget Framework Paper 2021/2022-2023/2024

The table above illustrates that funds are allocated to the social transformation programme to deal with issues around access to healthcare and quality education, however the Rwanda budget is not specific to add a gender perspective to these critical issues and for it to be visible in the allocation of funds.

South Africa introduced GRB in 1995, where the South African Women's Budget Initiative (SAWBI) (modelled on the Australian Women's Budget Initiative), started working on plans aimed towards gendering budgets to orientate the post-apartheid resource allocation (Valodia, 1998). They launched the first women's budget, which was centred around national and provincial budgets in South Africa, in March 1996, with the aim to include gendered references into the tabled government budgets. Though this had been ground-breaking work done by SAWBI, the initiative ended together with the fall of the Commonwealth project in 1999.

The South African political leadership decided to introduce these initiatives that were aimed at analysing government budgets from a gender perspective and advocate for more equitable resource allocations. SA continued to show its commitment to GRB initiatives by aligning with organisations that promote GRB, such as the United Nations, however a study by the Commission of Gender Equality found that even while SA led the way in regards to GRB on the African continent, the country also encountered particular difficulties in the implementation of GRB (through women economic empowerment programs), and did not always achieve the intended impact with the intended beneficiaries as it found that "GRB was less effective in the absence of gender responsive planning, monitoring, evaluation and auditing components" (Commission for Gender Equality review of implementation report, 2021,6). The Department of Planning Monitoring and Evaluation (DPME) introduced the mandate paper on the Budget Prioritisation Framework, but the mandate paper is silent on gender priorities.

At a National level, the National Treasury has allocated funds, in the Estimates of National Expenditure (2023), to empower women, young people and persons with disabilities (PwDs) in its social development function. The table below shows the line item for Women, Youth and PwDs with an allocation of R4.5mil in the 2023/24 financial year, up to R4.7mil at the end of the Medium-Term Expenditure Framework financial year in 2025/26 (2023 Estimates of National Expenditure Introduction and Information Contained in Each Vote – National Treasury):

Table 2

Function[i] by vote R million	**2023/24**	**2024/25**	**2025/26[ii]**	**MTEF total**
2022 MTEF function baseline[iii]	**241 986.1**	**254 771.2**	*266 184.9*	*762 942.3*
2023 MTEF function baseline[iii]	**284 251.5**	**264 183.1**	**281 059.6**	**829 494.1**
Annual growth rate (percentage)	**2.1%**	**-7.1%**	**6.4%**	**0.5%**
Net change from the 2022 baseline (percentage)	**17.5%**	**3.7%**	*5.6%*	*8.7%*
National Treasury **(Provincial social development departments)**	**273.6**	**277.7**	**281.9**	**833.2**
Provincial equitable share: Compensation of employees	273.6	277.7	281.9	833.2
Social Development	**41 987.2**	**9 129.5**	**14 588.1**	**65 704.8**
Social relief of distress grant	35 681.4	–	–	35 681.4
Social assistance grants: Increase in grant values	5 890.0	9 113.5	14 571.8	29 575.4
Social relief of distress grant: Administration	400.0	–	–	400.0
Compensation of employees	15.8	16.0	16.2	48.0
Women, Youth and Persons with Disabilities	**4.5**	**4.6**	**4.7**	**13.8**
Compensation of employees	14.9	15.5	16.1	46.5
Machinery and equipment	-0.5	-0.5	-0.5	-1.4
Goods and services	-9.9	-10.4	-10.9	-31.3
Net change to function baseline	**42 265.4**	**9 411.8**	**14 874.6**	**66 551.8**

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Source: 2023 Estimates of National Expenditure

At a provincial level, the Western Cape and Gauteng Provincial governments were the first to put plans in place for gender mainstreaming and institutionalisation. Western Cape Provincial Government introduced GRB in 2001 and again in 2007-2012 while in Gauteng, the Office of the Premier initiated gender budgeting together with the provincial treasury in 2003 and 2004. Another GRB programme was launched in the Gauteng province in 2011-2016.

At a provincial level, the GPT has a planned target of the achievement of 50% women appointed at senior management (SMS) as seen in the table below. The budget is not explicit to the funds allocated for this target, but it would be classified under the compensation of employees' classification (2023 Estimates of Provincial Revenue and Expenditure – Gauteng Provincial Treasury):

Table 3

PROGRAMME1: ADMINISTRATION

	Estimated performance	Medium-term estimates		
Programme performance measures	**2022/23**	**2023/24**	**2024/25**	**2025/26**
AG audit outcome	Unqualified audit outcome	Unqualified audit outcome	Unqualified audit outcome	Unqualified audit outcome
% of supplier payments paid within 30 days after receipt of valid invoice	100%	100%	100%	100%
Number of APP submitted to GPL on due date	2	1	1	1
Number of approved departmental risk register	1	1	1	1
Number of workshops and/or training conducted to promote awareness on transformation agenda matters	4	4	4	4
Number of reports submitted to OoP to monitor the implementation of GEYODI programmes	4	4	4	4
% of women appointed at SMS level	50%	50%	50%	50%
% of youth in development programmes	10%	10%	10%	10%

Source: Estimates of Provincial Revenue and Expenditure GPT

Table 4

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
Current payments	**134 764**	**124 793**	**123 885**	**167 552**	**159 970**	**159 970**	**167 108**	**173 715**	**180 832**
Compensation of employees	94 512	99 089	96 117	139 924	114 342	114 342	139 205	145 808	151 678
Goods and services	40 252	25 704	27 768	27 628	45 628	45 628	27 903	27 907	29 154
Interest and rent on land									
Transfers and subsidies to:	**330**	**218**	**645**	**457**	**1 567**	**1 174**	**478**	**499**	**521**
Provinces and municipalities									
Households	330	218	645	457	1 567	1 174	478	499	521
	6 097	**7 506**	**538**	**181**	**11 969**	**11 969**	**6 900**	**1 256**	**1 312**
Machinery and equipment	6 097	7 506	538	181	11 969	11 969	6 900	1 256	1 312
Software and other intangible assets									
Payments for financial assets			**38**						
Total economic classification	**141 191**	**132 517**	**125 106**	**168 190**	**173 506**	**173 113**	**174 486**	**175 470**	**182 665**

Source: 2023 Estimates of Provincial Revenue and Expenditure GPT

From 2016 to 2018 the Department of Women Youth and Persons with Disabilities (DWYP) conducted research which sought to guarantee a more thorough, multi-sectoral, and long-lasting approach to gender mainstreaming in SA. The research found that the last adopted framework was the South African National Policy Framework for Women's Empowerment and Gender Equality adopted in 2000 which lacked direct guidelines for implementation as there was a fragmented and isolated approach to implementation driven by individual champions, which were not sustainable and eventually fell away (FGRPBMEA, 2019). The framework was also outdated.

This resulted in the development of the National Framework on Gender Responsive Planning Budgeting Monitoring Evaluations and Auditing Framework (GRPBMEAF) in the 2018/19 financial year, led by the National Treasury.

The framework adopted a multi-disciplinary approach to public policy budgeting and programming with the aim to close the gap between plans and budgets by ensuring sustainability and getting full buy-in at a political and administrative level, ensuring institutionalisation of GRB by key role players, ensuring there are strong legal GRB integration initiatives passed and by ensuring multi-stakeholder engagements across all spheres of government with high level political endorsement and technical capacity across all government institutions (FGRPBMEA, 2019).

According to the FGRPBMEA (2019), institutionalisation of the framework must be located within the evidence-based public policy cycle with various components, but for the purpose of this study, focus has been on the highlighted components:

- Situational analysis – diagnostic approach of social problems or environmental analysis/ scan
- Policy Prioritisation – policy development and priorities that inform implementation
- Budgeting – allocation of resources aligned to priorities and informed by the impact of expenditure
- Implementation – in line with plans and budgets

- Evidence – based on implementation of plans and having a positive impact on the social problems
- Learn and adjust – institutionalisation

2.3 The Case

South Africa (SA) has come a long way since its liberation into democracy. There have been notable advances that have been made to empower women and decrease gender inequality as seen by the passing of protective labour laws that were meant to redress the gender and race disparities to ensure justice and dignity for all (Walker, 1990). The country continues to be threatened by poverty, unemployment and inequality and women in SA are hugely impacted by this. Close to 42% of females in SA live below the lower-bound poverty line, compared to 38% of males (Stats SA, 2015). The GRPBMEA framework was introduced in SA to promote a non-sexist society and provide a more tangible gender equal impact to the country's citizens, while ensuring that resources are allocated to promote the elimination of gender disparities (FGRPBMEA, 2019).

2.4 Theoretical Framework

The theoretical framework for this study draws from gender theory and public finance, particularly focusing on the principles of GRB. Gender theory emphasizes the need to address systemic inequalities that arise from socio-cultural norms and practices, positing that gender is a socially constructed variable influencing economic and political power dynamics (Ridgeway, 2011). In public finance, GRB advocates for integrating gender analysis into budgetary processes to ensure that government allocations reflect the different needs and priorities of all genders, thus promoting equity (Sharp, 2003). This framework asserts that budgeting is not merely a technical exercise but a political process that can reinforce or challenge existing inequalities, aligning with the feminist critique of traditional budgeting that often overlooks gender disparities (Budlender & Hewitt, 2002).

Feminist institutionalism is also applicable in this study as it explores how gender norms and power relations are embedded within institutions and how these influence policy outcomes (Thomson, 2018). GRB was introduced to transform budgeting practices to be more gender-inclusive and therefore this theoretical lens assists to analyse how institutional structures, rules, and actors influence the implementation of the framework. This theory assists to analyse internal dynamics such as managerial buy-in or staff awareness that either facilitate or hinder gender mainstreaming within the GPT.

The intersectionality theoretical framework has been applied to evaluate inclusivity and impact. This theory realises that the gender construct does not operate in isolation but rather intersects with other identities such as disability, race and the like (Collins, P.H, 2009). Therefore, in this study, this theory is used to evaluate real impacts of GRB policies on diverse populations, especially those facing multiple layers of disadvantage as this is important for understanding the equity outcomes of GRB beyond just surface level gender inclusion. This multi-theoretical framework is directly linked to the ex-post results of GRB in the GPT.

2.5 Empirical Evidence

Empirical studies on GRB initiatives across various contexts reveal mixed outcomes regarding their effectiveness in reducing gender inequalities through budget allocations. In Argentina, for instance, the implementation of GRB resulted in increased allocations for health and education programs specifically targeting women, leading to improved access to services (Guzman, 2023). Conversely, research in South Africa indicated that despite the introduction of GRB, the actual impact on resource allocations for women's empowerment remained limited, primarily due to inadequate institutional support and lack of political will (Commission for Gender Equality, 2021). Similarly, a study in Uganda highlighted that while gender-disaggregated data collection improved under GRB initiatives, translating this data into meaningful budgetary changes proved challenging, thereby limiting the potential benefits for women (de Gaulle, 2020). These findings underscore the necessity of both political commitment and institutional capacity in the successful implementation of GRB initiatives.

2.6 Conclusion

In conclusion, the literature highlights the critical role of theoretical frameworks that interlink gender perspectives with public budgeting processes to address systemic inequalities. Empirical evidence illustrates that while GRB initiatives can yield positive outcomes in some contexts, challenges remain in their effective implementation and sustainability. This underscores the need for ongoing research to assess not only the immediate impacts of GRB but also the long-term transformations necessary to foster genuine gender equality. Ultimately, understanding these dynamics is essential for informing policies aimed at enhancing women's inclusion and empowerment through budgetary mechanisms.

CHAPTER 3

Research Methodology

3.1 Chapter Introduction

This chapter presents the research design and methodology used in the study to capture and present the ex-post results of implementing Gender Responsive Budgeting tools into the public sector. The chapter also provide details on the sampling methods used as well as the study limitations, feasibility and positionality.

3.2 Research Approach

The ontological preposition for this study is that there are multiple realities and perspectives of the truth and the reality as experienced by women in relation to gender inequalities and if the application of this framework has influenced those realities. The epistemological proposition would entail the interpretation of social realities of the participants to discover the underlying meanings (Creswell, 1994). This research therefore required a more interpretive method to constructing the understanding of the comments, responses and perceptions from the participants as they all have their personal views about the social world and if the application of the framework has and will make any contributions to improve gender equality. It is under this backdrop that this research applied qualitative research approach in gaining scientific knowledge, as the qualitative methodological approach seeks to further understand human perspectives, experiences, and human behaviour of a phenomenon (Bryman, 2016). In this approach, the experiences of the GPT employees who are tasked with the implementation of this framework, has been captured and analysed, allowing the researcher to conduct a prescriptive analysis to map out reasons and opinions on the ex-post results of the implementation of the framework.

Qualitative research is inductive in its nature which allows for the development of theories or generalisations based on specific observations or data, therefore allowing for the data to bring out, rather than test, theories (Bell et al., 2018).

3.3 Research Design

From the different approaches a researcher can apply qualitative research, this research applied a case study approach as the research design. This approach allows for detailed intensive analysis of the experiences of the GPT employees tasked with implementing the framework. The central principle of a case study is the need to explore an event or phenomenon in depth and in its natural context (Stake, 1995 & Miles and Huberman, 1994).

Research Tools and Application

This study provided a reasoned argument and gather information-rich data that has been interpreted to determine the experiences of the GPT employees who implement the framework by the National DWYP whilst also determining what lessons have been learnt and what challenges has the application of the framework brought about in the Gauteng Provincial Treasury. This research used primary sources of data where the researcher gathered the data first-hand. Primary data collection is often considered to be expensive and time consuming in obtaining valuable data sets (Hox and Boeiji, 2005), but the researcher, who is also employed by the GPT and has easy access to the participants, took on the intense role of engaging personally with the participants whilst considering their positionality in relation to the study. Though this is an advantage, it added to the complexity of the explicit and implicit influence their presence brought to the environment because though there may be trust as the researcher is employed by the GPT, this doesn't not always translate to the researcher getting the data that is required for the study. In eliciting data from the GPT participants, and given the research approach and design, the researcher used semi-structured interviews as they are the most common tool used in qualitative research. The tool is flexible and responsive to the participant and is the most appropriate tool to gather data and give the researcher the relevant information needed. The interviewer may make follow-ups on unanticipated responses and ask spontaneous and unplanned questions (Braun and Clarke, 2013). Semi-structured interviews allow for greater interest in the participants' point of view and allows for greater insight to what is deemed as relevant to the participant and allows for detailed responses. The aim is for the participant to provide rich detail when responding to questions. The interviewer had an interview schedule that has a set of questions that allowed for the respondent to openly give a response and from the response, follow up questions were asked to ensure that the underlying meanings are expressed by the participant and captured by the researcher. Conducting a survey would not be the best approach for conducting this research because at the GPT, there is a culture of not attending to email interviews or surveys, especially if they are not related to their work deliverables. Focus groups could not suffice as subordinates do not normally feel comfortable expressing their honest views when their managers are in the room and there is an interaction amongst them. It is therefore more practical and advisable to conduct in-person or virtual interviews as they are the golden standard in qualitative research as the interviewer is deeply immersed in the social environment of the interviewee (Hox and Boeiji, 2005).

For a successful interview session, it is key for the researcher to refrain from making the participants feel inferior or that they themselves are more learned or knowledgeable than the participants. All interviews has been conducted via the Microsoft Teams Application and has been recorded on the App to ensure that all details are captured. The recording will then be transcribed to prepare for analysis of the data. The researcher throughout the research process, observed the rules of engagement that need to be followed. This includes making the participant aware that their views are respected and there has been no harm brought upon them as a result of participating in the study. The participants were also made aware of all ethical standards in the study, that the interview has been recorded and that their input has been used as part of this study, which may be published. For this study it is important to get written consent from the participants acknowledging the rules of engagement.

3.4 Sampling

Sampling is defined as "the act, process, or technique of selecting a representative part of a population for the purpose of determining parameters or characteristics of the whole population", this according to the Merriam Webster Dictionary. This definition however has been contested by qualitative researchers who believed it to be more appropriate in quantitative research. As this study used the qualitative approach, one needs to consider a sampling technique best suited for the qualitative research domain. Qualitative researchers define sampling as the "act, process, or technique of selecting a representative part of a population for the purpose of determining parameters or characteristics of the whole population" (Gentles et al., 2015: 1775).

For this research, sampling applies to selecting data sources, to involve in the study, that best help us understand the case. Qualitative research also does not require a large sample size to draw findings, unlike with quantitative analysis, thus allowing the research to be conducted within the limitations of purposive sampling approach.

Therefore, the sampling technique used has been the purposive sampling technique as this technique allows the researcher to deliberately approach the participants as they may have the pertinent information required for the study. To ensure diversity and variety of participants, 10 to 12 employees who work within the GPT, who work in either subordinate level or management level has been sampled as captured below:

- 1 Employee from the Gender programme unit
- 1 Employee from the Strategic Planning unit
- 1 Employee from the Monitoring unit
- 1 Employee from the Evaluations unit
- 1 Employee from the Financial Management Services unit
- 1 Employee from the Human Resources unit
- 4 Employee from the Budget Management unit

The study used the purposive sampling technique to access specific employees from these specific business units as they all are not only the key role players in the implementation of the framework, but also would have the required information for the study. The convenience sampling technique may also be used to sample the participants to be chosen as and when they are available to the researcher during the study, if the desired sample size is not reached by the purposive sampling method. However, as the researcher, one has been careful of selection error that may arise as a result of convenience sampling.

The qualitative snowballing sampling technique was also used in addition to the purposive sampling technique. This technique is also known as the chain referral sampling technique, Naderifar et al. (2017). This occurs when a participant of the study provides the researcher with contact details of another potential participant who would also have a role to play in the implementation of the Gender Responsive Budgeting tool. For this study, the Gauteng Provincial Treasury implements the framework as instructed and supported by the Provincial Office of the Premier. Therefore, the participants from the study provided the researcher with contact details of employees from the Office of the premier, who were then invited to participate and provide data on their experiences in the implementation of the framework.

The rationale for using qualitative snowball sampling alongside purposive sampling lies in the ability to access hard-to-reach populations, build trust among participants, and gather diverse and rich qualitative data that aligns with research objectives. Snowball sampling is particularly effective for identifying individuals involved in specialized roles or hidden populations, allowing researchers to expand their sample size as participants refer others with similar experiences. This technique enhances the richness of data by leveraging personal networks, leading to a more nuanced understanding of the research topic. Combining it with purposive sampling ensures that key demographics and relevant perspectives are represented, providing flexibility in participant selection and making the recruitment process more efficient. Overall, this integrated approach is beneficial in exploratory research settings focused on understanding complex social phenomena, such as Gender Responsive Budgeting.

It is also important to be aware of saturation in qualitative research as a criterion for discontinuing the collection or analysis process (Saunders et. al., 2018). Though the origins of saturation are found in grounded theory research approaches, it has in recent years found to be applicable across a range of research approaches in qualitative studies (Glaser and Strauss, 1976).

As an employee at the GPT, the researcher had easy access to the sampled employees. The inclusion and exclusion criteria are guided by the research objectives with the inclusion criteria being that the participants must be currently involved in the implementation of the framework.

3.5 Process of Analysis

It has been important to put in place processes and procedures for the collection of information from the participants and process it into data that can be explained, understood, and interpreted. Primary data has been collected in one-on-one sessions with the sampled participants, using a semi-structured interview schedules as part of the research process. A thematic analysis method has been applied in analysing the data which is a method for systematically identifying, organising and offering insights into patterns of meaning in data sets (Braun and Clarke, 2013). The data has been analysed through rigorous review and interpretation to produce the findings of the study and draw rich interpretive analysis. The researcher will manage the data by taking what has been audio recorded and subsequently transcribe it verbatim. The researcher needs to be aware of any errors in this process to make sure that the meaning of what was said is not lost or misinterpreted. In a thematic analysis, once the data has been transcribed, the data can be transferred to a software such as ANOVA to be examined and extract core themes identified among and within the transcripts. The themes that has been identified has been based on the objectives of the study and the themes has been coded, where the data is broken down and given labels. The researcher will read through the transcripts over and over to identify recurring coded texts and link them with the codes, aligning to the research objectives and the literature. (Bryman, 2016). The main aim here has been to reduce the data so we can make sense of it and interpret it. It is also important to note that the researcher who has been conducting the interviews and collecting the data, has been the same person to transcribe, clean, code and interpret the data in the analysis process. It is also important for the researcher to remain neutral in this entire process. Some ways to ensure this would be to hire and pay someone other than the researcher to conduct the interviews and collect the information from the participants. However, as a Wits Masters student, it is a requirement that the researcher must collect the information from the participants themselves. Therefore in ensuring that the data remained credible and reducing the likelihood of producing false positive results (Simmons, Nelson and Simonsohn, 2011) the researcher produced the research design for review by a panel of lecturers and review by the supervisor.

3.6 Limitations, Feasibility and Positionality

As previously discussed, there is a high culture of reluctance to participate at the GPT. This may cause a limitation in getting a representative sample for the study. However, this is the reason why a convenience sampling approach has been used. Another limitation that could occur is getting enough time to conduct the interview as the participants has been interviewed during working hours therefore the scheduling of the sessions need to be done well in advance and allow for flexibility to accommodate their schedules. With the mentioned limitations the study is doable as measures have been put in place to counter the limitations.

For this study it’s important for the researcher to identify and be conscious of their positionality in relation to their biases, values and experiences. As a young, black woman who may be affected by gender inequalities, and has feminist views on gender related matters, I am passionate about gender equality and reforms around patriarchy. This should, however, not cloud the research and the research should remain neutral. I will ensure that my personal views on gender do not influence the research study. I’ve also been employed at the GPT for a few years now and have built relationships with other employees. I am currently in a middle management position which interacts with all levels of hierarchy within the GPT structure. This worked as an advantage to gain trust from participants that I regularly interact with and allowed for them to express themselves freely. This however did not guarantee that the researcher would solicit the needed information from the participant and doesn’t guarantee accurateness of results. With the researcher being and employee of the GPT, some of the sampled participants were reluctant to participate in the study. It was therefore important for the researcher to ensure the confidentiality of the participants using the consent forms.

3.7 Ethics

As part of complying to ethical standards for this study, one will ensure that there has been no harm to the participants relating to their development in the workplace or them being victimised in the workplace due to participating in the study. The participants have been required to give written consent of their participation in the study. They have been informed about the nature of this study and that their participation is voluntary, and they may withdraw at any time without giving reasons. The participants have been informed that all information acquired from them has been kept safe and will only be accessed by the researcher (Locharoenrat, 2017). For this research there is no participant who is below the age of 18 therefore no parental consent is required. Nothing has been kept secret from the participants and there has been complete transparency. As a researcher, I will complete all necessary ethics documentation required by from university. This study is deemed a minimal to low-risk ethics study as there is minimal chance of harm which may relate to discomfort.

3.8 Validity, Reliability, Dependability

Validity is a very important criterion of research that focuses on the integrity of the conclusions of the study. Measurement validity would not apply for this study as it is primarily concerned around quantitative research and is closely related to reliability. Internal validity relates to issues of causality. For this research we cannot be entirely sure if the participation of the sampled employees within the Gauteng Treasury, and the results of this study shows a direct impact to gender inequality. External validly is concerned with the issue of generalisability beyond the research context. Whatever observations arise from the analysed data from the employees at GPT, could influence policy changes to existing policies relating the GRB or could be used as recommendations by other government institutions in implementing the framework.

Reliability is most often relevant in quantitative research as its focus is on whether the results of a study are repeatable and if the measures devised for concepts such as poverty, gender equality and the like, are consistent.

Dependability is more focussed on the trustworthiness and how the findings of the study are consistent with the raw data collected and repeatable. To ensure this, one can ask an external researcher to conduct an inquiry audit that follows the logic that was used, to confirm the accuracy of the findings. This will confirm if the researcher was objective when conducting the study.

Generally, validity, reliability and dependability are concerned around the credibility and integrity of the findings of the study. Therefore, the methodological strategies discussed above are supposed to give merit and ensure the trustworthiness of this study. In ensuring credibility, the researcher will account for any personal biases which may influence the findings, we will also acknowledge any biases in the sampling process to ensure relevance in the data collection and analysis process. The data has been handled carefully, and the interpretation thereof has been transparent and consistent. There has been engagement with experts in the field to reduce research bias and there has been data triangulation where different perspectives will assist in producing a comprehensive set of findings.

CHAPTER 4

4.1 Data Analysis

This section delves into the analysis of the qualitative data gathered, exploring key themes and patterns related to the implementation and outcomes of GRB at the Gauteng Provincial Treasury. The data is analysed to assess the effectiveness of GRB in addressing gender disparities, the allocation of resources, and the challenges faced by the Treasury. The discussion integrates these findings with existing literature, providing a critical reflection on how GRB has influenced gender equality within the province.

4.2 Chapter Introduction

This chapter presents the qualitative findings derived from interviews, policy documents, and other relevant sources, focusing on the ex-post evaluation of GRB at the Gauteng Provincial Treasury. The objective of this analysis is to explore how GRB has been implemented within the province and its subsequent impact on gender equality outcomes.

Drawing on thematic analysis, the qualitative data is organised into key themes that align with the research objectives. These themes include the institutional readiness for GRB, the allocation of resources towards gender-specific programs, and the challenges faced in integrating gender considerations into budget processes.

4.3 Data Preparation

This section outlines the processes followed in preparing the data for analysis. The qualitative data was gathered through semi-structured interviews conducted with various employees at the Gauteng Provincial Treasury (GPT) involved in the implementation of the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework (GRPBMEA). Each interview was recorded, transcribed, and anonymised to ensure confidentiality.

Transcripts were then carefully reviewed for accuracy and completeness, ensuring that all relevant responses were captured. The data was organized thematically based on the interview questions, facilitating a structured approach to analysis.

4.4 Data Analysis Techniques

To analyse the qualitative data collected, thematic analysis was employed. This approach involved identifying patterns and themes across the interviews. Thematic analysis is particularly effective in exploring participants' experiences, attitudes, and perceptions related to gender-responsive budgeting.

The following steps were undertaken in the analysis process:

- Familiarisation with the Data: Reading through transcripts multiple times to gain an in-depth understanding of the content.
- Initial Coding: Generating initial codes from the data to categorize responses.
- Theme Development: Organizing codes into potential themes that reflect the data's overall narrative.
- Reviewing Themes: Refining and reviewing themes to ensure they accurately represent the data.
- Defining and Naming Themes: Clearly defining each theme to encapsulate its essence.

4.5 Results Presentation

The results of the data analysis revealed several key themes related to the implementation of the GRPBMEA framework. The findings are presented in the following sections, supported by direct quotations from the interview participants.

Theme 1: Awareness and Understanding of Gender Responsive Budgeting

A significant observation from the interviews was the varying levels of awareness and understanding of gender-responsive budgeting among GPT employees. While some participants demonstrated a conceptual grasp of GRB, others were unfamiliar with the framework entirely. One participant stated:

"Unfortunately, most employees do not know what the GRPBMEA framework is, nor its objectives."

Other participants added:

"I understand it to mean allocating resources in a balanced way for all genders. Traditionally, it was seen as a male-centric space, but now we're shifting focus to ensure both men and women's interests are considered equally."

"Yes, I am. As you mentioned, the goal is to address inequalities from the past where marginalised groups, including women, youth, and persons with disabilities, were

overlooked. The gender-responsive budgeting framework ensures government plans include actions to improve the lives of these groups in areas like education and economic participation."

This lack of awareness was echoed by other participants when they were questioned as to whether they would think everyone would understand it, these varying responses highlighting a crucial area for improvement in targeted training and capacity building within the organization for both management and employees. The varied understanding of GRB reflects institutional gaps in capacity-building, aligning with feminist institutionalism's view that informal norms and knowledge shape policy uptake and implementation.

Theme 2: Challenges in Implementation

Several challenges were identified in implementing the GRPBMEA framework effectively. Common responses indicated a lack of buy-in from management, limited training, and unclear accountability structures, which hindered effective execution. One interviewee remarked:

"There's a lack of buy-in by managers, which makes it challenging to enforce the framework effectively."

A pie chart (Figure 1) illustrating the distribution of responses related to the challenges faced in implementation is provided below:

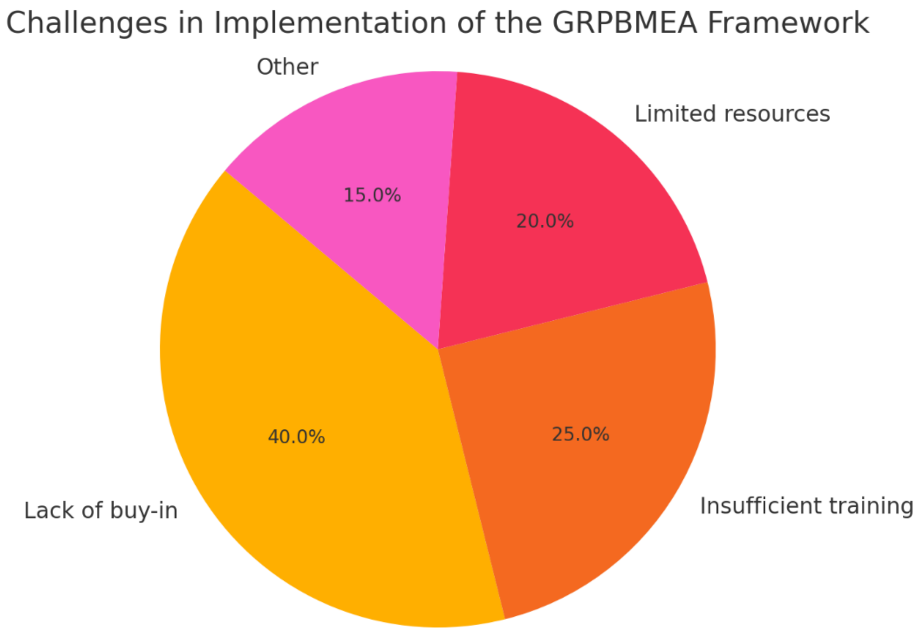


Figure 4: Challenges Faced in Implementing GRPBMEA Framework

The data indicates that institutional support in the form of training and awareness, and leadership engagement are critical areas for improvement to improve institutionalisation.

Theme 3: Resource Allocation and Gender Targets

The analysis of responses related to resource allocation revealed that while some targets were seen as realistic and achievable, others posed challenges due to existing contracts. Respondents expressed mixed views on the achievability of gender-related procurement targets. One participant stated:

"The department is currently contracted for an average period of three years for procurement, which complicates our ability to meet the 60% target for women-owned businesses."

A bar graph (Figure 2) illustrates the perceived achievability of gender targets among respondents.

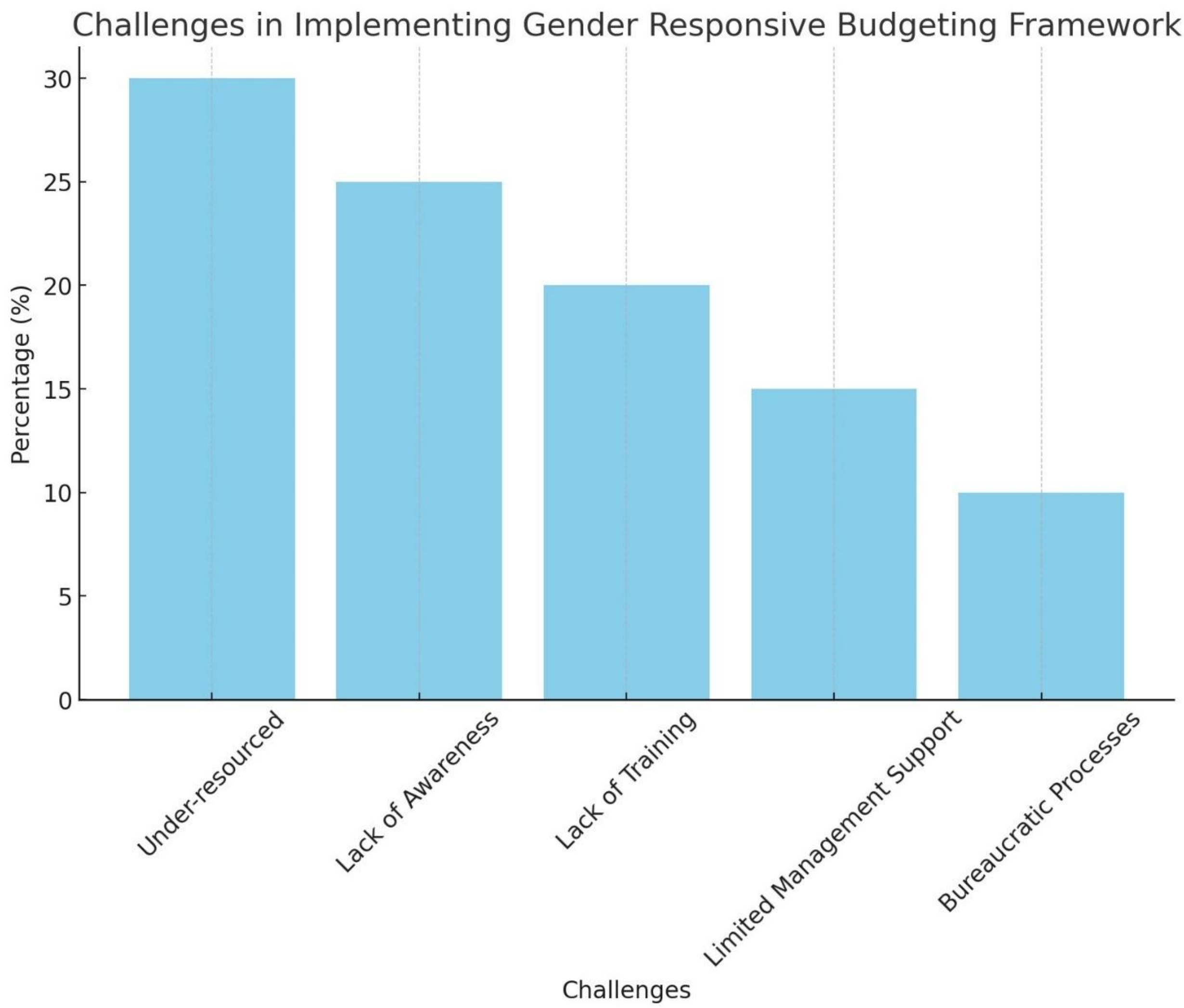


Figure 5: Perceived Challenges associated with the Achievability of Gender Targets

Theme 4: Monitoring and Reporting Mechanisms

The participants expressed varying levels of knowledge regarding the monitoring and reporting mechanisms in place. Six participants had varying levels of familiarity with the monitoring mechanisms for gender-responsible budgeting and six were either unaware of or unable to confirm the existence of formal internal evaluations specifically related to gender-responsible budgeting, as highlighted by one interviewee:

"I'm not aware of any internal evaluations being conducted on gender-responsive budgeting."

The interview responses indicate that questions around specific mitigating mechanisms to ensure the objectives of gender-responsive budgeting are achieved were not directly or comprehensively addressed across participants. Instead, discussions tended to focus on implementation challenges and some aspects of monitoring and accountability.

CHAPTER 5

5.1 Introduction

This chapter presents the discussion of the results from the analysis. The discussion will contextualize these findings within broader theoretical frameworks, highlighting both the successes and the limitations encountered in achieving gender-equitable budget outcomes. This chapter provides a comprehensive examination of the practical applications of GRB, reflecting on the perspectives of stakeholders and policy implementers. The insights gained has been crucial in informing policy recommendations aimed at strengthening GRB practices at the provincial level.

5.2 Discussion of results

Some of the key questions which guided the interviews were around the knowledge and awareness of Gender Responsive Budgeting and if participants knew of the National GRPBMEA framework that is supposed to be implemented by public institutions. Those who were aware of the framework were questioned on their role in implementing the framework and if they experienced any challenges during the implementation process. The participants were also requested to mention how implementation of the framework is monitored and if there have been any evaluations conducted linked to the framework and if these have had any relation to the transformative targets set in the departmental plans. Four clear themes came out of the analysis process which were on the awareness and understanding of GRB, challenges in implementation, resource allocation and gender budgeting and monitoring and reporting mechanisms.

Several participants highlighted key obstacles in implementing the framework. These challenges include a lack of clear accountability structures, often leading to confusion about who is responsible for reporting on gender-related targets. This "hot potato" effect, as one participant described it, created difficulties in ensuring consistent progress. Additionally, participants noted that data systems for tracking gender-specific indicators were either inadequate or lacking entirely, making it hard to reliably assess progress.

While monitoring practices were mentioned—such as the use of quarterly reporting templates and tracking budget allocations—these responses generally addressed processes for observing progress rather than active, structured mechanisms designed to overcome specific challenges. Monitoring steps seemed to focus more on reviewing outputs than on proactively correcting course to achieve objectives.

There was also a notable knowledge gap regarding evaluations or corrective actions in cases where gender-responsive budgeting objectives were not met. Most participants were either unaware of any formal internal evaluations or could not confirm whether such evaluations had taken place. This gap suggests that structured mitigation measures, or mechanisms to ensure objectives are met despite challenges, may not be well communicated or well-integrated within the organization.

In summary, although participants discussed aspects of monitoring and accountability, direct questions about mitigating mechanisms to actively secure the success of gender-responsive budgeting objectives were limited. This absence of structured, proactive solutions for overcoming implementation challenges was apparent across interviews.

5.2 Summary of Responses

This section presents findings from interviews conducted to assess the implementation of the GRPBMEAF within the Gauteng Provincial Treasury (GPT), focusing on its impact or ex-post results on resource allocations aimed at promoting women's inclusion at political and economic levels. The varied levels of awareness among GPT staff who are employed to implement this framework, suggest that institutional transformation is still in progress. While some participants understood GRB's objectives, others lacked basic familiarity, indicating gaps in internal communication and training. This affects the framework's ability to influence budget decisions meaningfully.

Interviewees cited lack of managerial buy-in, inadequate data systems, and unclear accountability as major barriers. These findings reflect structural and institutional constraints that hinder the full operationalization of GRPBMEAF, limiting its potential to drive gender-equitable budgeting. While some gender targets (e.g., procurement from women-owned businesses) were seen as achievable, others were constrained by existing contracts and rigid procurement cycles. This suggests that while intentions exist, systemic limitations reduce the framework's effectiveness in reallocating resources toward women's economic empowerment. The lack of structured monitoring and internal evaluations undermines accountability and progress tracking. Without clear reporting mechanisms, it is difficult to assess whether budget allocations are achieving intended gender outcomes, which weakens the framework's transformative potential.

Respondents generally displayed a foundational understanding of Gender Responsive Budgeting (GRB), recognizing its purpose in advancing gender equality through budgetary mechanisms. They were knowledgeable about frameworks like the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework (GRPBMEAF), specifically designed for the Gauteng Provincial Treasury (GPT). This framework was introduced several years ago, with participants noting its gradual integration into GPT's budgeting practices.

Key stakeholders involved in GRB implementation were identified, including departmental officials, gender focal points, civil society organizations, and various government stakeholders who work collectively to ensure GRB's effectiveness. Respondents explained their roles in GRB implementation, which involve activities like training, budget analysis, data collection, and stakeholder engagement to embed gender considerations within budgeting processes. The implementation process itself follows stages of planning, budgeting, monitoring, and evaluation, each focused on integrating gender perspectives.

However, respondents pointed out significant challenges, including insufficient resources, limited training, inconsistent political support, and inadequate gender-specific data, all of which hinder effective implementation. Monitoring occurs through routine reporting, budget reviews, and stakeholder feedback to ensure that gender considerations are factored into budget decisions. While some internal evaluations have been conducted, respondents noted variability in the frequency and depth of these assessments.

Views on the realism of gender-related targets were mixed; while some felt the targets could be reached with sufficient support, others doubted their feasibility in light of current obstacles. Opinions on the framework's effectiveness also varied; some respondents observed positive changes, whereas others pointed to areas needing further attention. Reported outcomes included heightened awareness of gender issues, better allocation of resources toward gender initiatives, and gradual improvements in women's representation in decision-making roles.

While budget allocations for GRB exist, respondents questioned their consistency and adequacy. Transformation targets within the department focus on female representation and reducing gender disparities, although respondents observed that these targets are unevenly integrated across various departments. Reporting to the Department of Women, Youth, and Persons with Disabilities (DWYP) is conducted regularly, though some felt that these reports could benefit from more comprehensive insights.

Overall, women within GPT have reportedly benefited from the framework through enhanced opportunities, training, and increased leadership roles. General awareness of the GRB framework among GPT employees was also acknowledged, with training sessions, internal communications, and workshops cited as key methods of promoting gender budgeting practices.

5.3 Data Interpretation

The results indicate a need for enhanced awareness and understanding of gender-responsive budgeting across GPT. The lack of awareness suggests that the GRPBMEA framework has not been effectively communicated or implemented within the organization. Furthermore, the identification of challenges related to managerial buy-in emphasizes the importance of fostering a supportive environment for gender-responsive initiatives.

The data also points to significant obstacles in resource allocation, particularly in achieving procurement targets for women-owned businesses. The insights shared by participants highlight the complexities of balancing existing procurement contracts with the need for gender equity in resource allocation.

5.4 Discussion and Synthesis

The findings of this chapter align with existing literature on gender-responsive budgeting, which emphasizes the importance of awareness, training, and institutional buy-in for successful implementation. The challenges identified in this study reflect similar trends observed in other governmental contexts where gender budgeting frameworks are applied.

The need for training and awareness programs is paramount, as many employees remain uninformed about the GRPBMEA framework. A structured training approach, incorporating workshops and ongoing education, could enhance understanding and commitment to gender-responsive budgeting among all stakeholders.

Moreover, fostering a culture of accountability at the management level is essential to drive the agenda forward. Engaging leadership in discussions about the importance of gender-responsive budgeting can help align organizational objectives with broader societal goals of gender equality.

Overall, the findings indicate that while the GRPBMEAF has been introduced within GPT, its implementation is uneven and constrained by institutional challenges. There is limited evidence of systematic resource reallocation toward women's inclusion, and monitoring mechanisms remain underdeveloped. These results highlight the need for stronger institutional support, clearer accountability, and targeted capacity-building to realize the framework's goals.

CHAPTER 6

Conclusion and Recommendations

6.1 Conclusion

This study examined the implementation of the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework (GRPBMEAF) in the Gauteng Provincial Treasury, focusing on its effect on resource allocations aimed at promoting gender equality. The research highlighted that while GRPBMEAF has established a foundation for gender-responsive budgeting, its effectiveness in achieving substantial improvements in gender equity remains a work in progress. The findings indicate that the framework has facilitated discussions around gender issues and increased awareness among stakeholders; however, challenges such as inadequate training, limited resources, and insufficient political support have hindered its full implementation. Ultimately, this study contributes to the understanding of the complex dynamics involved in gender budgeting initiatives and emphasizes the need for ongoing evaluation and adaptation to enhance their efficacy.

6.2 Limitations of the Study

While this study provides valuable insights, it is important to acknowledge several limitations. Firstly, the qualitative nature of the research may limit the generalizability of the findings to other contexts, as the experiences of participants in the Gauteng Provincial Treasury may not reflect those of other regions or sectors. Additionally, the reliance on self-reported data may introduce biases, as participants might underreport challenges or overstate successes due to social desirability. Furthermore, the study's time constraints limited the number of interviews conducted, which may affect the depth of insights gained. Lastly, the evolving political and economic landscape, particularly post-COVID-19, may impact the relevance of findings over time.

6.3 Policy Recommendations

Based on the findings and limitations of the study, several recommendations are proposed for enhancing the implementation and sustainability of the GRPBMEAF. Firstly, there is a need for comprehensive training programs for employees involved in gender budgeting to equip them with the necessary skills and knowledge. This training should also include the integration of gender analysis into budget planning and monitoring processes. Secondly, it is crucial to secure strong political commitment at all levels to ensure the prioritization of gender equality in budget allocations. Thirdly, fostering collaboration between government departments, civil society, and gender-focused organizations can enhance resource sharing and support for gender initiatives. Lastly, regular evaluations and feedback mechanisms should be established to assess the impact of GRPBMEAF, allowing for continuous improvement and adaptation of strategies to meet the evolving needs of women and marginalized groups.

The FGRPBMEA (2019), also encompasses the short-term strategy and a medium to long-term strategy:

Short-term strategy - objectives which are to improve the gender responsiveness of	**Medium to long-term strategy - fundamental re-conceptualisation, redesign, and implementation and institutionalisation**
Policy priorities	A comprehensive, evidence-based diagnostic and gender audit of government
Planning instruments and legislation (MTSF 2019-2024)	Comprehensive country-wide programme theory development and design
Short to medium-term planning framework and institutional plans (Strategic Plans and Annual Performance Plans)	A more detailed exploration of implementation models and systems, with recommendations on the most appropriate model for South Africa
Monitoring and reporting systems	Further development of a plan for the institutionalisation of the model, including the appropriate mechanisms and resources and the identification of

	appropriate incentives and disincentives to engender behaviour change
Budgeting systems	Clear assignment of roles and responsibilities – internally and externally
National evaluation systems	Development of a detailed implementation plan, including change management and capacity development;
	Development of a monitoring and evaluation plan

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APPENDICES

Semi-structured Interview Guide

Name: ……………………………………………………………………………………………

Surname: ………………………………………………………………………………………

Gender: ………………………………………………………………………………………...

Department: ……………………………………………………………………………………

Qualitative Interview Introduction

My Name: Njabulo Ntuli

Institution: Wits School of Governance

Qualification: Master's in public policy

Student no.: 303106

e-mail: njabulo.ntuli@gauteng.gov.za

Cell no.: 0837084275

Supervisor: Dr Kholiswa Malindini

e-mail: kholiswa.malindini1@wits.ac.za

Length of interview: - 45-60 minutes

Interview type: Semi-structured with 13 questions which allow for follow up and probing questions

Consent

1. Have you received a consent form Y / N
2. Have you signed the consent form Y / N
3. Have you submitted the consent form back to the interviewer Y / N

Context

Research question:

To what extent has the implementation of the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework, resulted in improved allocations of resources aimed at the inclusion and promotion of women at a political and economic level at the Gauteng Provincial Treasury?

Sub questions:

What have been the ex-post results of implementing the Gender Responsive Planning Budgeting Monitoring Evaluation and Auditing Framework at the GPT?

To what extent has there been there clear resource allocations in the GPT budget aimed at the inclusion and promotion of women at a political and economic level at the Gauteng Provincial Treasury?

Research objectives:

- To explore the experiences of the employees tasked with implementation of the framework and if the implementation has resulted in the ex-post results of the inclusion and promotion of women at a political, economic, and social level
- To examine the resource allocations in the GPT budget linked to the inclusion and promotion of women at a political, economic, and social level
- To determine challenges in implementation of the framework that hinder the contribution to the inclusion and promotion of women at a political, economic, and social level

Background:

- The interview will take place on Microsoft teams
- The interview has been recorded
- The interview has been transcribed
- The results of the interview has been captured in the final research report, and you has been kept anonymous
- The final research can be shared with you for viewing upon request

Interview Questions

1. Do you know what GRB is?
2. Are you aware of any frameworks to this regard?
3. When was GRB introduced into the GPT?
4. Who are the key role players for GRB?
5. What is your role in the implementation of GRB tools in the GPT?
6. What is the process you follow in implementing the framework?
7. What have been some of the challenges experienced in implementing the framework?
8. How is the implementation monitored?
9. Has there been any evaluations done internally on GRB?
10. Do you think the gender targets are realistic and achievable?
11. Do you view the framework to be working and producing results?
12. What are the results you have noted?
13. Has there been a budget allocated for the implementation of the framework?
14. Are there any transformation targets in the department relating to gender?
15. Are these targets captured in the departmental plans?
16. Is there any kind of reporting to the DWYP that is done, on the implementation?
17. Have the women in the GPT benefited from implementation of the framework and how?
18. To your knowledge, are GPT employees aware of this framework and how?

Research Consent Form

Name of Researcher(s) *(to be completed by the researcher)*
Title of study *(to be completed by the researcher)*

Please read and complete this form carefully. If you are willing to participate in this study, circle the appropriate responses and sign and date the declaration at the end. If you do not understand anything and would like more information, please call me on 0837084275.

• **I have had the research satisfactorily explained to me in verbal and / or written form by the researcher.**	YES / NO
• **I understand that the research will involve a semi-structed interview which will allow for follow up questions and the interview will take place in Microsoft Teams for 45-60 min**	YES / NO
• **I understand that I may withdraw from this study at any time without having to give an explanation. <u>This will not affect my future care or treatment.</u>**	YES / NO
• **I understand that all information about me has been treated in strict confidence and that I will not be named in any written work arising from this study.**	YES / NO
• **<u>I understand that any audiotape material of me has been used solely for research purposes and has been destroyed on completion of your research.</u>**	YES / NO
• **I understand that you has been discussing the progress of your research with your supervisor at the Wits School of Governance.**	YES / NO

I freely give my consent to participate in this research study and have been given a copy of this form for my own information.

Signature: ……………………………………………………………………………….

Signature: ……………………………………………………………………………….

Date: ………………………………………………………………………………………