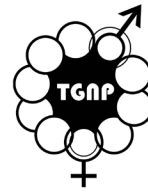


TGNP

Position Paper

Gender Responsive Budget Analysis of the 2023/24

Analysis of the 2023/24 National Budget
from a Gender Perspective - Focus on TGNP priorities in Health, Water,
Education and Agriculture.



TGNP Position Paper:
Analysis of the 2023/24 National Budget from a Gender Perspective
Focus on TGNP priorities in Health, Water, Education
and Agriculture.

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INTRODUCTION

Budgets are universally accepted as a powerful tool for achieving development objectives and an indicator of commitment to state government policy. National budgets reflect how governments mobilise and allocate public resources and aim to meet their people's social and economic needs. Budgets can be viewed as key policy instruments that reflect an administration's priorities and demonstrate the Government's seriousness in responding to persisting development challenges such as gender inequality, poverty, exclusion and economic injustice.

Government macro policies (especially fiscal policy – taxation and public expenditure) can significantly impact gender gaps in various key health, education and income indicators. For instance, there have been concerns worldwide that tax policy is biased against women because it tends to increase the incidence of taxation of the poorest women while failing to generate enough revenue to fund.

Over time, governments, international organisations and civil society groups have used various approaches to analyse and scrutinise government budgets for their impact on women, girls, men and boys (ILO, 2006). These so-called gender-responsive Budget (GRB) initiatives have been adopted as a strategic approach to assessing the role of budgets in promoting gender equality.

Gender budgeting is one of the tools designed to reduce social and economic disparities between men and women and to advance gender equality. The idea behind gender budgeting is that the budget reflects the economic policy and the priorities of the Government and is not gender neutral. In other words, the budget distribution affects women and men differently and reflects the inequality between these groups regarding power and resources.

TGNP is a feminist organisation with the vision of a transformed Tanzanian society characterised by gender equality, equity, empowered women, and social justice through building a transformative feminist movement for social and gender transformation and empowerment of women. This places TGNP at the forefront of advancing gender equality and women's empowerment in Tanzania. TGNP's vision and mission face up to patriarchy and neo-liberalism. At the same time, its transformative feminist ideology discerns the juncture between gender, class, and national and global power relations, including age, corporate globalisation, rural-urban, elite-illiterate, disability and other exclusionary social relations.

TGNP prioritises operating directly with grassroots women activists and their groups by grounding its main strategies locally and focusing on one major campaign, partnering with like-minded organisations at regional, national, district and grassroots levels. TGNP carries out gender-responsive budget analysis and tracking as part of this process. This adds value to the women's and feminist movement by engaging grassroots campaigners and other stakeholders to execute their budget analysis and tracking, focusing on local priority issues.

TGNP has achieved significant achievement in realising budget analysis actions as part of its earlier campaign on 'return resources to the people'. Moreover, this has initiated a new campaign titled 'Economic Justice: Making resources work for marginalised women', partnering with like-minded organisations at regional, national, district and grassroots levels.

TGNP strongly believes that the absence of sound gender analysis on a country's economic policies further entrenches inequalities, especially gender inequalities. As a result, this reduces economic growth and limits the effectiveness of macroeconomic policies. Gender-blind economic planning and resource allocation push the economy into costly efficiency, productivity and growth inequalities. TGNP, therefore,

is strongly devoted to overseeing that national resources are employed in ways that augment gender equality and empowerment of innumerable social groups, especially women, girls and youth. For that reason, these national budget review exercises and tracking of resource allocation act as a tool for safeguarding that gender responsiveness is adhered to by the Government and all other development actors and stakeholders.

The Tanzania Gender Network (TGNP), in collaboration with stakeholders, had the opportunity on 15th June 2023 through the Budget Debate to jointly monitor and analyse the National Budget for the 2023/24 financial year presented to Parliament by the Minister of Finance and Planning, Hon. Mwigulu Lameck Nchemba, and later to give our opinion on the budget which was preceded by the realities of the Tanzanian economy. The 2023/24 Gender Budget analysis for TGNP is based on the motto '**promoting inclusive budgetary processes for gender-responsive budgeting**'.

This paper continues the 2022/2023 paper, highlighting key gender issues from the national budget. It is anticipated that the paper will help to understand and illustrate the existence of inequality in budgetary impacts on women compared to men; it is also a tool for increasing accountability and accelerating the implementation of commitments to gender equality.

OVERALL ANALYSIS OF GENDER RESPONSIVENESS IN THE 2022/23 NATIONAL BUDGET

National Budget for Financial Year 2023/24

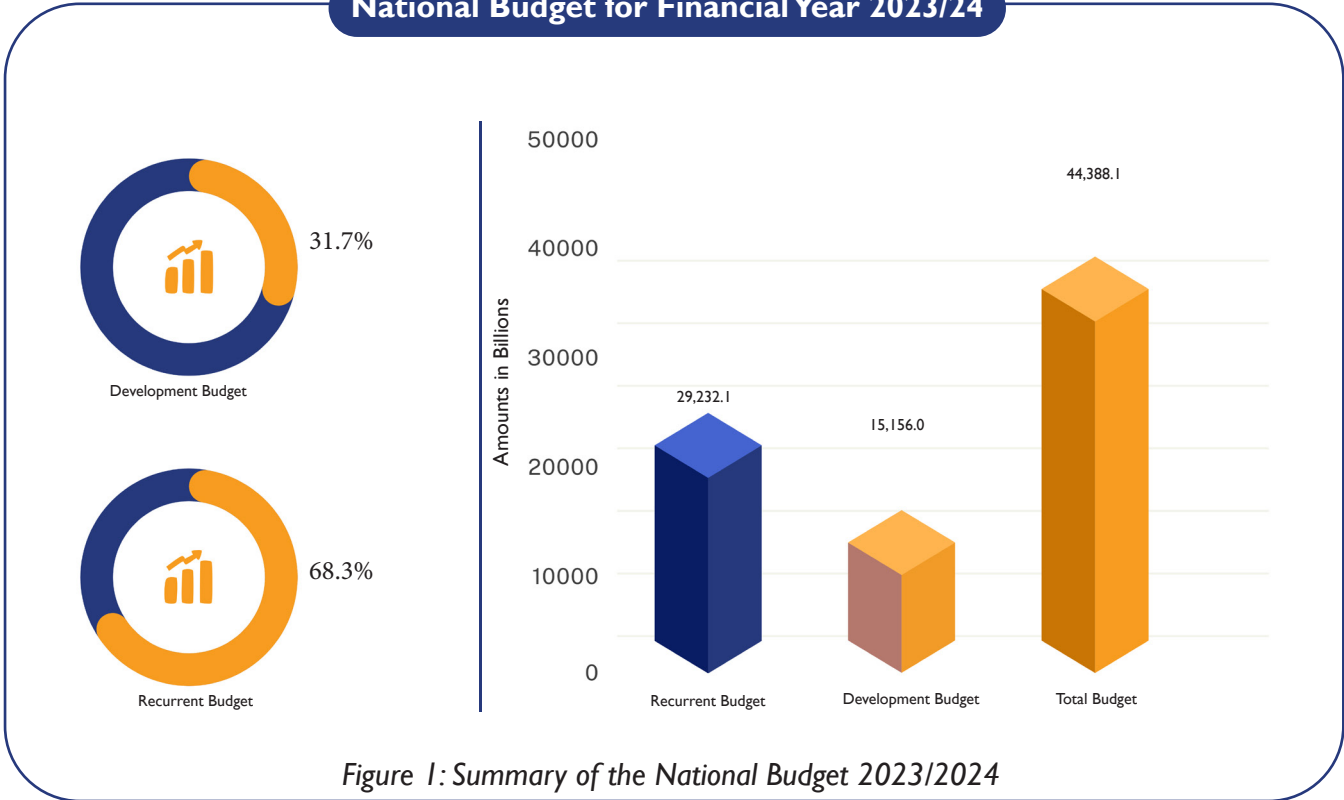


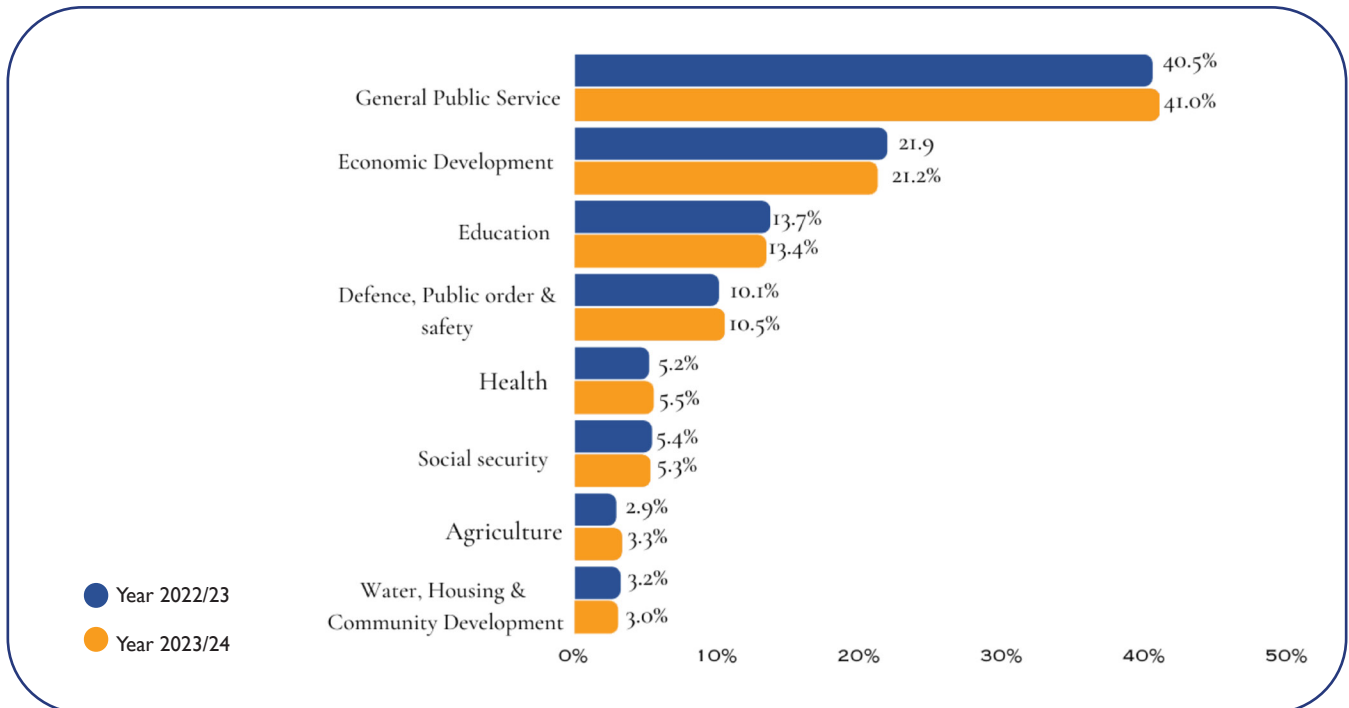
Figure 1: Summary of the National Budget 2023/2024

The budget for 2023/24 is the third in implementing the Third-Five Year National Development Plan (2021/22-2025/26) with the theme of Realizing Competitiveness and Industrialisation for Human Development. This plan continues the implementation of the Tanzania Development Vision 2025 through the Tanzania Long-term Perspective Plan, 2011/12- 2025/26. Further, as agreed by the East African Community, the main theme for the 2023/24 budget is **“Accelerating Economic Recovery, Climate Change Adaptation/Mitigation, and Enhancing Productive Sectors for Improved Livelihood”**.

In the 2022/23 budget, the Government projected to collect a total of Tshs 41.48 trillion shillings from internal and external sources. As of April 2023, Tshs 32.43 trillion shillings have been collected and released. Tshs 20.94 trillion shillings were for recurrent expenditure, and Tshs 11.49 trillion were for development expenditure.

“
**Accelerating Economic Recovery,
 Climate Change Adaptation/Mitigation, and Enhancing
 Productive Sectors for Improved Livelihood**”

The national distribution of the 2023/204 national budget share is shown in the figure below;



The figure above suggests that the Government’s key priorities for the 2023/2024 financial year appear to be developing its mega projects that remain unfinished, which include the construction of Standard Gauge Railway (SGR), Julius Nyerere Hydropower Project, and revamping the national airline ATCL, to name but a few. Over the years, the budget priorities have remained the same, focusing on male-dominated sectors. These sectors continue to enjoy a substantial amount of the budget share, contrary to the social sectors dominated by females, even though there has been a slight increase in the budget share for these sectors.

Moreover, it’s sad to note that the recurrent expenditure has been allocated 68.3% of the budget share, while Development expenditure is expected to account for 31.7% of the total budget in 2023/24. This is a reduction of 4.5% from the 2022/23 allocated percentage (36.2) % for development expenditure. Development expenditure reduction will reduce marginalised families’ incomes, widening poverty and income inequality.

The 2023/24 budget will be funded mainly by domestic revenue, which is expected to account for 68.2% of the total budget. Domestic revenue growth is expected to be driven by a 13.0% increase in tax revenue from Tshs 23.7tn in 2022/23 to Tshs 26.7tn. Tanzania Revenue Authority (TRA) is expected to collect Tshs 26.73 trillion in revenues, while non-tax revenue is expected to be Tshs 4.66 trillion. About Tshs 5.44 trillion would be borrowed from domestic non-concessional sources, and Tshs 2.1 trillion would be borrowed from external non-concessional sources.

One of many issues raised by the CAG is the disturbing fact that the Government had borrowed beyond the approved rates. For instance, the Government borrowed from domestic sources at 30% beyond the approved cap by Parliament. Similarly, foreign borrowing was 33% off the approved ceiling. Speaking of good governance, this cannot continue like this. Gender is about respect for oversight and approval functions. Unlimited and Miscellaneous borrowing can lead to problems, including swayed transparency in government spending. Government must only borrow at the approved rates by Parliament. Otherwise, this can be tantamount to disrespect and undermining of the August institution of Parliament, which cannot be entertained.

TGNP Paper on the analysis of the CAG Report 2021/2022
 International Monetary Fund (IMF) World Economic Outlook report of April 2023,
<https://www.imf.org/en/Blogs/Articles/2021/11/24/how-domestic-violence-is-a-threat-to-economic-development>
<https://www.idea.int/news-media/news/tanzania-pursuing-gender-equality-and-youth-inclusion>

The 2023/2024 national budget insists that despite economic shocks experienced by countries worldwide, our country is still making progress. According to the IMF, Tanzania's economy is expected to reach USD 85.4 billion in 2023 from USD 69.9 billion in 2021. This performance has ranked our country in 6th position compared to other Sub-Saharan Countries in investing in the productive sectors and promoting investment and people's economic empowerment.

This analysis is of the view that Tanzania could have done much better in terms of economic endowment by multiple natural and labour forces, primarily women in rural areas. However, the potentialities of these resources are not fully capitalised as women who were expected to engage in economic activities are burdened with unpaid care work and are limited to mobility due to patriarchy and stereotype.

Violence against women and girls has a multi-dimensional effect on the overall health of an economy. In the short term, women from abusive homes are likely to work fewer hours and be less productive when they do work. In the long run, high levels of domestic violence can decrease the number of women in the workforce and women's acquisition of skills and education, resulting in less public investment as more public resources are channelled to health and judicial services. Studies have shown that increased violence against women by one percentage point is associated with a 9 per cent lower level of economic activity.

The Government of Tanzania has adopted policies that advance gender equality and youth inclusion in a supportive enabling environment. However, the legal and regulatory framework and the sector-specific policies of government ministries and independent departments have yet to be aligned with these policies. There are minimal voices to champion changes in sector policies due to the low participation of women in leadership positions. For example, in 2020, women held only 36.7 per cent of the seats in Tanzania's parliament. Without changes in sector policies, women, who are the majority, will continue to contribute little to economic activities.

Moreover, the 2017/18 Household Budget Survey showed that 26.4 per cent of Tanzanians were living below the basic needs poverty line, compared to 28.2 per cent in 2012. Tanzania has reduced extreme poverty from 9.7 per cent in 2011/12 to 8.0 per cent in 2017/18. The poverty level has continued to decrease but not at a satisfactory pace.

The 2023/2024 budget affirms that the COVID-19 pandemic and, later, the ongoing conflict between Russia and Ukraine has adversely affected socio-economic aspects, including an increase in deaths, decline in production activities, disruption of goods and services distribution network/value chain and increase in the cost of provision of social services, especially health and education. As a result, our economy's economic growth rate has slowed from 7.0 per cent in 2019 to 4.7 per cent in 2022. However, the budget confirms that measures to curb the situation were in place through various interventions, including implementing the Tanzania COVID-19 Socio-economic Response Plan (TCRP).

The plan has helped to: increase access to clean and safe water; extend health services closer to the community; improve education infrastructure, including the construction of classrooms to minimise students' congestion; improve tourism infrastructure and services; and empower 51,290 poor households affected by COVID-19 by providing them with cash transfer to afford their basic needs. In addition, the plan facilitated the improvement of infrastructure and business environment for small-scale entrepreneurs, including 'Machingas'. The achievements are commended. The extent to which beneficiaries are disaggregated, particularly how male and female-headed households and PWDs have benefited from this transfer, will be critical to determine how resources have reached these groups.

The 2023/2024 National Budget also acknowledges the importance of citizen economic empowerment, including women, youth and people with disabilities, by making changes in the management of the 10 per

cent of the council's source revenue. Looking at the budget estimates for 2023/24, a total of Tshs 1.4 trillion shall be collected from LGAs' sources. This means the revolving fund shall account for up to Tshs 140 billion. In our proposal, a new system of assessing the beneficiaries, reviewing and appraising the projects, and disbursement will be instituted to ensure that such loans can begin to reach the intended beneficiaries starting the next financial year. The suspension of this fund should be only temporary to allow for laying the proper systems for effective implementation of the revolving funds.

As recommended by the CAG, disbursement through banks with the broadest outreach must ensure that bank requirements do not disqualify sideline most of the Women, Youth and Persons with disabilities from accessing the Revolving Fund. It must continue to be provided at the zero interest rate stipulated in the law. The budget has proposed an additional allocation of 1.0 billion shillings to the Charitable Fund for the Disabled to support much-needed equipment through the Tanzania Productive Social Safety Net (PSSN) Programme.

The National Budget 2023/2024 will also continue to improve citizens' life by increasing the agriculture budget, which has enabled the following: increased availability and accessibility of agricultural inputs; establishment of block farming through Building a Better Tomorrow: Youth Initiative for Agribusiness (BBT-YIA); improved research and extension services; provision of fertiliser subsidy to farmers; construction and rehabilitation of irrigation schemes, and storage facilities; establishment of Agricultural Development Fund and improvement of markets for agricultural products. This is another recommendable achievement, but we appeal for more females and PWDs inclusion in these projects that have been left behind for years. Data collected by TGNP has shown that only 35% of females were selected for BBT.

The National Budget 2023/2024 is geared towards strengthening the livestock sub-sector projects. The projects include improving livestock health, extension services, research and training services, and a market for livestock products. The achievements attained in this sector as of April 2023 include the completion of 97 cattle dips and continued with the construction of 160 cattle dips in 25 regions; establishment of eight (8) operational centres to provide livestock breeding (fattening skills) to both youth and women; and the purchase of 1,200 motorcycles and 13 motor vehicles to strengthen the provision of extension services. Looking from a gender lens, the benefits accrued from this sector have a connotation of male dominance which leaves much to be desired on the extent to which females benefit from this sector. In the National Budget 2023/2024, in ensuring value addition and prevention of mineral smuggling, the Government has continued to disburse funds for establishing mineral centres where a total of 40 new centres have been opened and thus making a total of 93 minerals centres, completing the construction of centres of excellence for small scale miners in Songea, Mpanda and Chunya; purchasing of Tanzanite minerals worth 2.2 billion shillings; purchasing five (5) small mining plants for small-scale miners; and purchasing two (2) plants for charcoal production using coal. While it is widely known that the mining sector is male-dominated, targeting small-scale miners implies reaching out to marginalised groups, particularly youth who engage in small-scale mining. However, the extent to which female groups benefit from these centres must be established.

The National Budget 2023/2024 is continuing with the implementation of the project to distribute electricity in villages to ensure all villages have access to electricity by 2025. In achieving this goal, as of April 2023, a total of 903.8 billion shillings has been disbursed, and more than 81 per cent of the villages have access to electricity. In 2023/24, the Government will continue implementing the electricity distribution projects at the hamlet level.

These achievements are applauded because they are expected to reduce the burden of care work in terms of time spent by women in search of alternative energy sources and hence increase engagement in

productive economic activities. The call is for these data to be disaggregated regarding male and female households that have benefited from electricity access.

The National Budget 2023/2024 is set to continue with the efforts to reduce poverty in the country through the Productive Social Safety Net (PSSN) Program has continued. As of March 2023, 1,371,916 households benefited from PSSN II with an additional assistance of 5,000 monthly shillings to a household with a severely disabled member. As of May 2023, approximately 110,000 households with people with disabilities benefited from the program. The need for disaggregated data regarding female-headed households that are most deprived of care burden is critical to inform how the marginalised have been equitably benefited.

The National Budget 2023/2024 also aimed at showing a significant commitment and effort in improving the Public Service in line with existing policies, laws, rules, and guidelines, including the promotion of 135,170 public servants, whereas of April 2023, a total of 177.9 billion shillings were spent; There is a data desegregated gap in these achievements in terms of sex and age of the beneficiaries.

The National Budget 2023/2024 will also continue to take various measures to deal with the impacts of climate change, particularly the implementation of the National Environmental Master Plan for Strategic Interventions (2022 - 2032). The budget acknowledges that Tanzania's economy largely depends on productive activities, including agriculture, livestock, fishing and tourism which are mostly affected by climate change. Climate change negatively affects economic growth, food security, production and industrial development. These affect most women and girls, particularly in old age and those with disabilities. In the National Budget 2023/2024, a total of USD 33.59 million has been allocated for Tanzania to implement environmental and climate change management projects. Whereby negotiation with Development Partners to increase funds to deal with the effects of Climate Change is still going on.

While climate change affects everyone, it does not affect everyone equally. Vulnerability to climate change is exacerbated by inequity and marginalisation linked to gender, ethnicity, low income, and other social and economic factors. Our position is that the efforts to invest from local sources are highly encouraged as the consequences of climate change can increase the burden for women and girls, for example, causing them to travel further to obtain daily supplies, leaving less time for paid work and potentially exposing them to greater risk to their safety. Empowering women in agriculture can also have a positive impact on climate adaptation. We can promote more sustainable farming and conservation practices by providing appropriate technology and resources. And by reducing poverty, we can help individuals better adapt to the effects of climate change.

Additionally, women are usually first responders in community responses to natural disasters, leaders in disaster risk reduction, and contribute to post-recovery by addressing the early recovery needs of their families and strengthening community building. By involving women in community planning and disaster response efforts, we can build stronger, more resilient communities that are better equipped to face the challenges of climate change; therefore, by tackling climate change with a gender lens, we can also address women's rights and promote greater gender equality.

The National Budget 2023/2024 states that as of April 2023, the Government debt stock was 79.10 trillion shillings, an increase of 13.9 per cent compared to 69.44 trillion shillings recorded in April 2022. Out of the total Government debt stock, the domestic debt stock is 27.94 trillion shillings, equivalent to 35.3 per cent, and external debt stock is 51.16 trillion shillings, equivalent to 64.7 per cent.

The Controller and Auditor General audited the National Debt Account and made some revelations. First, the National Debt was on the rise and had reached TZS 71.312 trillion as of 30th June 2022, up from TZS 64.5 trillion in June 2021. Of the total debt, TZS 24 trillion had been borrowed from domestic sources, and TZS 47.2 trillion had been accessed abroad. This was an 11% increase in one year. Although the CAG remarked that the National debt was still sustainable, we see that the growth rate of the debt is alarming, and the fact that there were issues pointed out on the National Debt meant that we need to

do something as a nation .

Due to their traditional role in society and the multiple forms of discrimination they suffer, women tend to be disproportionately affected by debt. The prevalence of women in informal employment, their heavy burden of work, their role in caring for children and for ailing and elderly family members, their limited access to land, property and social security, their primary role in providing food and water for their families and their prevalence in subsistence agriculture leaves women vulnerable to the economic hardship associated with debts as repayments of debts in most cases causes the stagnant in rising the social sectors budgets to match with the needs.

The CAG undertook a special audit of COVID-19 funds disbursed to various Ministries and departments, including the Ministries of Health; Education; Water; Natural resources and Tourism; Community Development and TASAFA. The queried amount was a loan accessed from the International Monetary Fund (IMF). The CAG audit has queried so many aspects of the spending of such funds to suggest possible misuse of large portions of the fund. The Tshs 212.1 billion queried spending represents 17.06% of the total Tshs 1.24 trillion loan disbursed to Tanzania by the IMF. In his audit, the CAG discovered that a total of 212.1 billion disbursed to the various Ministries could not be fully accounted for as most of the procured goods had not been delivered by the time of the audit. The distribution of the queried expenditure includes Ministry of Health (Tshs 91 billion); Ministry of Water (Tshs 82.8 billion); Ministry of Education (Tshs 33.5 billion); Ministry of Natural Resources and Tourism (Tshs 1.2 billion); Tanzania Social Action Fund (Tshs 1.5 billion) and Ministry of Community Development (Tshs 141 million).

These amounts are huge considering that the nation has a staggering strategy towards Universal Health Insurance coverage, which could have benefited from such funds if there were not misused. Consequently, these increase the burden on women who play a major role in providing care services to these groups. These domestic activities or household chores hinder women's participation in beneficial income-earning opportunities.

The National Budget 2023/2024 has also included the issue of youth unemployment. Despite the efforts to build our country's economy, most youth are unemployed. The 2020/21 Integrated Labour Force Survey revealed that the unemployment rate in the United Republic of Tanzania among people aged 15 and above decreased to 9.3 per cent from 10.5 per cent in 2014. The decline results from various efforts taken by the Government; however, more efforts are required since the unemployment rate is still high. Further, unemployment among youth aged 15 to 35 in Tanzania has increased from 12.1 per cent in 2014 to 12.6 per cent in 2020/21. Unemployment is more pronounced in young women (16.7 per cent), twice the rate for young men (8.3%).

The National Budget 2023/2024 informs that the proposed tax measures for the year 2023/24 aim at "accelerating economy recovery and enhancing productive sectors for improved livelihood, aiming to stimulate various economic activities in the country by emphasising strategic sectors such as industry, agriculture, livestock farming and fishing, electricity infrastructure, transportation and social sectors on education and health to improve production, economy, and employments. The proposed measure is to increase the Road and Fuel Tolls by 100 shillings per litre of Petrol and Diesel.

The same budget speech has alluded that implementing the Government budget for 2023/24 may be affected by various risks, including inflation rate fluctuations; exchange and interest rate fluctuations in financial markets within and outside the country; contingent liabilities; and changes in fiscal and aid policies. Other risks include climate change, environmental degradation and natural disasters such as earthquakes and pandemics. TGNP is concerned with the proposed measures in fear of hiking the prices of goods along the production and marketing chain and thus creating economic pinches to final consumers, especially women and other marginalised groups. In 2022/2023, we witnessed an increase in the cost of transportation due to high fuel prices caused by the Russia-Ukraine war. High transportation costs caused

prices of basic needs to increase, making it hard for women, poor men and other marginalised groups to purchase basic needs as there was no reciprocal increase in income. Most women get their incomes from selling food products, and demand for these products becomes low with price increases pushing women further into poverty. The Government intervened by subsidising Tsh 100 Billion from June 2022 to restore the situation. An increase in fuel price by Tshs 100 per litre will bring similar effects to society. We urge them to consider other measures that will not burden consumers.

Additionally, we strongly urge them to strengthen the accountability measure on fund mismanagement. The CAG report 2021/22 has revealed that the National Health Insurance Fund has continued to run at a loss due to gross mismanagement of the Fund. This came as bad news when the nation was gearing towards the Universal Health Insurance Act. The National Health Insurance Fund is integral to the Universal Health Insurance rollout. Its bad performance is terrible news to Tanzania's marginalised Men and Women. The loss incurred by NHIF in 2020/21 was Tshs 104 billion. Sadly, according to the current CAG reports, this figure has nearly doubled to TZS 205 in 2021/22. The CAG also reveals that the member's contributions do not suffice the cost of services provided to them by the Fund and that NHIF has always had to foot the deficits by some other means, which is not sustainable. This affects the large population of young children who need particular attention and significant investments in nurturing care, health, adequate nutrition, responsive caregiving, opportunities for early learning, security, and safety so that they can grow to their full potential and become productive adults with significant contribution to the national development.

Similarly, the CAG discovered that four other institutions within the Government of Tanzania had collected up to TZS 69.47 billion without using the GePG system. This can be treated as sabotage to Government's move to ensure no collections were diverted from public coffers. Any system by-passes must be sanctioned heavily and urgently.

Even though the Government has made some progress on the gender-responsive budget, the analysis has come up with the following concerns to inform the improvement of gender responsiveness in the national budget.

- a) Several inconsistencies and gaps have been observed in the GRB over the years, but there have been no significant changes in the Gender Budget Statement (GBS) process or reporting structure. This limits the role of the GRB in tracking and monitoring allocations for women and addressing gender issues across sectors.
- b) It is high time that Government uses gender budget analysis tools to inform the budget's relevancy to the specific target groups based on their needs and priorities. The analysis has found a mismatch between the demands of the target beneficiary in a particular sector and the sector's allocation.
- c) The budget share should be proportional between the development and recurrent budgets. A decrease in the development budget has a detrimental effect on meeting the demands of the social sectors and thus shoulders the burden of those dependents in the sector, particularly women and other marginalised groups. This aligns with the prioritisation of the national budget to also focus on the needs and priorities of marginalised groups.
- d) While the proposed tax measures are highly recommended for addressing the social needs of women and other marginalised groups, strengthening urgent accountability and disciplinary measures to tax defaulters and responsible entities and individuals identified in the CAG report is also recommended with this analysis.
- e) They should develop innovative revenue collection techniques rather than depending on debts and other sources, which pinches its people and hence causes a burden to women and other marginalised groups.
- f) The budget does not establish a link between budget allocations and international, national and sectoral policy commitments and targets for gender equality.
- g) Another concern is the lack of gender-disaggregated budget data on sector components. Often, schemes have dedicated components for advancing women's empowerment and gender equality, but these remain unreported, so their progress cannot be tracked.
- h) As a result of these issues, the GBS remains limited as a tool for Gender Responsive Budgeting. Even in cases where gender-disaggregated beneficiary data is available, corresponding allocations are not captured in the GBS.

Position Statement

The government has adopted a concrete action plan through the Generation Equality Forum (GEF) to increase income equality; create equal opportunities for decent work for women and men; and access to credit for inclusive economic growth. The action plan will also prioritize upscaling use of affordable technologies to promote women-led businesses and entrepreneurs, encourage financial inclusion, invest more in girls' science schools and technology hubs, expand innovation to eliminate discriminatory practices and social norms that disempower women and girls, and establish community-based childcare centres in work and marketplaces to support active participation of women in the economy.

While it is interesting to note that the plan is one of the priorities for the 2023/2024 under the Ministry of Community Development Gender Women and Special Groups which has allocated Tshs 4.9 billion for the Plan, which is only 7% of the entire budget of the Ministry. While affirming the objectives under this plan, we strongly urge the government to progressively consider adequate funding for this plan to meet the desired objectives.

ANALYSIS OF THE 2023/24 EDUCATION SECTOR BUDGET



The education sector budget has been allocated TZS 5.95 trillion, a 4.7% increase from 2022/23, which was 5.73 trillion. The Development Expenditure receives 73% of the planned allocation, while the current expenditure will receive 77% by April 2023. However, the budget increase is decreasing to 13.4% in the national budget share compared to 14% in the 2022/2023 budget.

There have been some positive strides in the education budget, including the Preparation of Safety School Plan aiming to remove barriers to access to school, particularly for vulnerable groups; construction of 10 Girls' Schools with a target of 26 schools in each region on the country; Constructions of 72 Hostels in 54 schools; Construction of a model/demonstration school in Dodoma with the capacity of 1,000 intakes; The Government has provided opportunities for students who dropped out of schools for various reasons whereby 1,967 students have been enrolled (females 1,046 and 86 males) in formal education while enrolling 23,263 students (females 15,006 and males 8,257) in 26 regions through Alternative Education Pathway program; construction of 12,000 classrooms, 3,000 satellite schools, and 50 dormitories for students with special needs.

The Has increased loans for students from low-income families and the subsistence allowance rate for higher learning students from 8,500 to 10,000 shillings per day. Other milestones achieved include the construction of 27,235 classrooms for primary and secondary schools, of which 15,000 were built using Rapid Credit Facility (COVID-19 funds). In addition, 8,000 secondary school classrooms were constructed for 160 billion shillings disbursed to accommodate the increased number of Form One students intake. Further, the Government has completed: The renovation of 89 old schools.

Apart from all the efforts, the challenges of gender issues in education remain mostly unabated. The girl child's cultural barriers concerning her roles at home and in society still inhibit her ability to attend school.

Key Gender Concerns in the 2023/2024 Education Sector Budget

(a) The Education Sector Development Plan guides the budget compared to the five-year priorities outlined in the Education Sector Development Plan (ESDP) 2021/22-2025/26. For 2023/24, the ESDP estimated cost was TZS 8,128 billion, while the Government has estimated an allocation of TZS 5,952 billion for the education sector, which is just 69.9% of the total estimated cost for the ESDP implementation for that year. This implies failures to the fulfilment of the priorities under the sector strategy. Also, the budget allocation falls short of the Incheon Declaration, which requires signatory countries to commit four to six per cent of the Gross Domestic Product and between 15-20% of the national budget share in education.

(b) TGNP calls for establishing a special window (specific expenditure item) through TASAF's Conditional Cash Transfer program to target assisting schoolgirls and other children from low-income families to afford other sporadic educational costs. This was also proposed in the 2022/2023 national budget position paper.

(c) Similarly, TGNP urges the Government's 2023/24 National Budget, as proposed in the analysis of the national Budget 2022/2023, to address the re-entry process for teenage pregnant girls and engage measures to address the prevention of schoolgirl pregnancies. These measures should include the Government continuing to build dormitories for schoolgirls living in high-risk areas where gender-based violence against girls is still rampant.

(d) We also appeal for tax relief to sanitary pads to make them affordable to marginalised girls.

(e) We also affirm the Government's measures to expand the fee-free education scope by increasing the Budget of TZS 10.3 billion for fifth and sixth-form students. In contrast, the budget for free education for primary and secondary education students (Form Four) increased from TZS 364.2 billion in 2021/22 to TZS 390 billion in the Fiscal Year 2022/23.

(f) We are removing financial barriers to girls and other marginalised students by allowing them to compete with customary norms and limitations, such as early marriage and childbearing. However, the Government's grant covers only school fees, making households responsible for school uniforms, boarding fees, and infrastructure, leaving a significant financial burden on many families for whom school fees remain a significant barrier to schooling. The position is that the initiative should go hand in hand with building an enabling environment at schools to retain girls in schools who seem to have higher dropout rates at higher levels, possibly attributed to the lack of enabling environment. For instance, distance to the nearest secondary school is still an impediment, more so in some rural areas than in urban areas. Walking distance to school has a more significant influence on females' schooling because of safety concerns.

The 2021/2022 CAG report revealed that of the 42,954 impregnated schoolgirls, 23,009 were from secondary schools, and 19,945 were from primary schools. The report said that impregnated secondary schoolgirls accounted for 28% of 82,236 girls scheduled to complete their ordinary-level education in 2021. Therefore, identifying protective factors against teenage motherhood could inform policymaking and help lessen adolescent motherhood's adverse health and economic outcomes. Human capital improvement is critical, and reducing barriers to schooling (e.g., cost), especially for girls.

(g) We strongly extol measure by the Government to remove tuition fees for Form Four graduates who have been selected to join vocational training colleges, including Dar es Salaam Institute of Technology (DIT), Mbeya University of Science and Technology (MUST) and Arusha Technical College (ATC) which offers national prioritised courses. We also commended the proposed provision of loans prioritised to students selected by the Government to join colleges that provide priority programs such as science, health, technology, and education.

While commending these measures, we urge the Government to complement them with initiatives to ensure the enrolment of more female students than males who are the majority in these masculine-dominated subjects. Evidence suggests that in the academic year 2020-2021, Tanzania had more than 206 thousand university students. Almost 57% of these students were male .

The position statement

Much as the government efforts in education towards gender responsiveness of the sector are extolled, the allocation and disbursement of the budget need to align with the ESDP III to match with the demand of the sector. The alignment with the global target for the allocation of 20% of the national budget share in education is proposed to guide the sector allocation. The current trends of the budget for increasing and decreasing may implies a slow pace for the sector growth in achieving its desired results and thus perpetuate gender inequality.

Improving education opportunities for girls is an important step in the longer term. Reducing the gender education gap gives women more economic freedom and less ability to be influenced and controlled by men. It should be noted that economic gender-based violence is a critical factor that must be considered when determining the degree of development of women and the country at large, as it reflects the respect for human rights of women and girls in comparison to their male counterparts in relation to productive resource access, ownership, and control of economic resources.

ANALYSIS OF THE 2023/2024 NATIONAL HEALTH SECTOR BUDGET

In 2022/2023, Tshs 1,1 trillion was approved by the parliament, of which Tshs 554 billion (49.96%) was for recurrent and Tshs 555 billion, equivalent to 50.04%, was for development expenditures. By March 2023, Tshs 743 billion (67%) were disbursed, of which Tshs 459 were for recurrent (83%) and Tshs 284b (51%) were for development. The national budget share for 2022/2023 was 2.7%.

The Ministry of Health has unveiled a Sh1.2 trillion budget for the 2023/24 fiscal year, with priorities aimed at further improving health services in the country, of which 41% will be used for recurrent expenditure and 59% will be for development expenditure an increase of 10% from 2022/2023 budget which demonstrate the commitment of the Government to advance the health sector demands. The priorities for the 2023/2024 health sector budget will be to strengthen the services of prevention against diseases, including vaccination services, nutritional services, sanitation, and environmental health services, as well as strengthening health services at the community level. There has been a significant increase in the national budget share of the sector from 5.2% in 2022/23 to 5.5% in the 2023/2024 budget. However, this falls short of the Abuja Declaration, which requires member countries to allocate at least a target of 15% of the budget share in health.

As of March 2023, the Government has disbursed 45.3 billion shillings to construct five (5) Regional Referral Hospitals to improve the health sector. In addition, the Government has disbursed 246.4 billion shillings to improve healthcare infrastructure in Local Government Authorities, including the construction of 59 hospitals, the renovation of 19 old hospitals and the ongoing construction of 300 dispensaries, whereby the implementation is at different stages. Further, the Government has continued procuring and distributing medicine, equipment, medical equipment and reagents for all public health facilities.

On strengthening healthcare provision and management by July 2022, the Government decided to establish a Department for Maternal and Child Reproductive Health is also a notable milestone for addressing gender-responsive healthcare challenges for women and adolescents who are the primary beneficiaries of the sector and reducing the maternal and infant mortality by 2030 as per Sustainable Development Goals. By July 2022, there was a total of health facilities where hospitals were 430, Health Centers were 1,030, Dispensaries were 7,458, 906 clinics and 1,216 private laboratories as compared to 8,549 health facilities in March 2022.

So far, it is noted that Tanzania has experienced an increase in life expectancy from 66 years to 66.6 years, with women (69.8 years) outliving men (64.7 years) on average. Similarly, there is an increase in the number of people registered in the National Health Insurance Fund, from 4,403,581 in 2020 to 4,550,207 in 2021. Other improvements in the health sector have included a significant decrease in under-five mortality from 432 to 250 and maternal mortality dropping from 1,640 to 1,580 per 100,000 live births in 2021.

The rate is strongly unwelcome because women are the reproductive factors for the country's labour force. This implies that much funding is needed to speed up the decrease ratio and meet the target.

The budget has also reflected the demand raised in the 2022/2023 budget, where there was a lot of health infrastructure construction; this came with an increased challenge of medical equipment and professionals, making some new health centres and clinics unused. By increasing the budget for medical equipment government is responding to an immediate problem.

Key gender concerns on Health Sector Budget

Despite the efforts by the Government to improve this sector through massive investments in building infrastructures such as building and renovation of referral, regional, and district hospitals and upgrading health centres and dispensaries, the coverage of health facilities is still inadequate to suffice the needs, especially in most remote rural areas where there are more pronounced access and or proximity and affordability challenges. The effort has focused more on regional and referral hospitals.

- a) TGNP is concerned whether the cross-cutting health issues have been sufficiently dealt with in the 2023/24 Health sector budget, especially allocations towards eliminating cross-cutting challenges such as mental health and sexual violence, which usually have profound social and health impacts on women. Evidence exists that among HIV-positive populations, the proportion of women still outnumbers that of men, and similarly, the proportion of women among sexually transmitted infections outstrips men. Moreover, fertility rates are excessive, with vast numbers of women still giving birth to more children due to limited access to reproductive health and decision-making opportunities in their bodies.
- b) By and large, the 2023/24 National Budget has shown insufficient evidence on the creation of a more enabling environment towards the dismantling of infrastructural and especially SWASH-related barriers for girls to access education in the school environment, as also reflected in the 2022/2023 position paper by TGNP.
- c) The access to clean and safe water in schools, the provision of safe menstrual products such as sanitary towels, and the insufficient prevention of sexual and gender-based violence against mostly female students still prevail.
- d) There is a need for rural-based Dispensaries to be open 24 hours.
- e) Universal Access to Health Insurance coverage and the Provision of FREE medical services for pregnant women and the elderly is still a policy demand that has not been translated into resources.
- f) The Guidelines for Preparation of Plans and Budgets 2023/24 has provided the directive to Accounting Officers to “apportion budgets for the implementation of cross-cutting issues to reach interventions” to benefit special needs groups, youth and gender. Another seemingly gender-specific allocation is the directive to apportion resources to facilitate the National Action Plan to End Violence Against Women and Children (NPA-VAWC). The plan has ended, and the call is for adequate funding and monitoring for the new plan.

The position statement

Apart from acknowledging the invested resources in the sector, still the speed of addressing the gender needs of the sector which pertain the burden of unpaid care load to women and rural population is not to the desired pace, moreover, the attaining of the regional target of 15% of the national budget share (5.5%) is still far from the reality. Additionally, Health ministries should advocate for adequate resourcing, with strong and clear arguments to invest in health as a productive sector that builds human capital, reduces poverty and inequity, safeguards health security from pandemics, improves workforce productivity and provides employment.

Analysis of the 2023/2024 Water Sector Budget

In 2022/2023, Tshs 709.4 billion were approved for the budget of the ministry, whereby Tshs 51,462.3 were for recurrent expenditures and Tshs 658 billion was for development expenditures. By April 2023, Tshs 686.4 billion was disbursed (equivalent to 97%).

In 2023/2024, Tshs 756.2 billion have been allocated for the budget of the ministry, whereby Tshs 60,375.5 billion are geared toward recurrent expenditures and Tshs 696 billion is for development expenditures. 59% of the revenue sources for development expenditures of the sector are internal sources, while external sources will fund 41%.

The increased funding is aimed at meeting the targets of providing access to safe drinking water to 85% and 95% of the population in rural and urban areas, respectively, by 2025. The Government identified budget priorities, including continuing to conserve water sources, strengthening water management, and completing construction, renovation and expansion of ongoing water projects.

The 2023/24 National budget speech noted that the implementation of water projects had increased the accessibility of water supply in rural areas to 77.0 per cent in 2022 compared to 70.1 per cent in 2020. Similarly, access to water services in urban areas reached 88 per cent in 2022 compared to 84.0 per cent in 2020. In a way, there is evidence of positive progress from the current administration in addressing water scarcity and recognising how this problem affects both rural and urban women, mainly through the government statement on the desire to reduce the water burden for women. Nevertheless, in most rural and some urban localities, women and girls still have to ferry water on their heads or walk several hours to obtain the same from distant sources.

The CAG Report in 2023 revealed a shortage of water supply in 25 Water Authorities ranging from 10% to 80% of the water demand, while 23 Water Authorities incurred losses amounting to TZS 162.14 billion from non-revenue water during the year 2021/22. This implies that while attempting to build and maintain new water projects, there should equally be massive efforts to improve the existing infrastructures as it is indicated that safe and clean water loss stands at 36.2%, which is above the international standard of 20%

Key Gender concerns on the water sector budget

TGNP recognises that these water-related limitations create time poverty, lost women's income opportunities, and even schooling time for girls. Most crucially, using women as substitute vehicles for transporting water resources for household and domestic water requirements creates bodily stress, fatigue, and other biological damage to their health.

In a way, there is evidence of positive progress from the current administration in addressing water scarcity and recognising how this problem affects both rural and urban women, mainly through the government statement on the desire to reduce the water burden for women (e.g., **“Kumtua Mawanamke Ndoos Kichwani”**). **More closely, this 2023/24 Water sector budget is somehow in line with the Sustainable Development Goals (SDGs), which aim at ensuring 100% access to water by the year 2030 and “ensuring access to and sustainable management of water and sanitation for all.”**

The position statement

Whilst there has been a positive response from the current administration in addressing water shortages, and acknowledging how the problem affects women, nevertheless resource allocation and water resource management mechanisms must be implemented if Tanzania is to achieve the intended target by 2025/26. Moreover, the budget fluctuation is not promising with regards to the national target share of 5.5% stipulated in the National Water Sector Development Program II (WSDP II). The current share is only 2.7%

Additionally, more funding in the water sector is needed in order to develop and rehabilitate water supply and sanitation infrastructure in both rural and urban areas and thus improve access to clean and safe water and sanitation services as well as improve good hygiene practices by all segments of the population particularly for women and girls who are more sensitive to water issues; home based care treatments and in public facilities.

ANALYSIS OF THE 2023/2024 AGRICULTURE SECTOR BUDGET

Budget allocation to the agriculture sector has increased significantly in 2022/23 compared to the previous year; to the Ministry of Agriculture (MoA), it increased from TZS 294 billion in 2021/22 to TZS 954 billion in 2022/23 to the Ministry of Livestock and Fisheries (MLF); from TZS 169 billion in 2021/22 to TZS 268 billion in 2022/23 (92 billion TZS for Livestock and 176 billion TZS for Fisheries) (MoF, 2022).

Nevertheless, looking at actual spending levels against the benchmark of the Maputo Declaration of 2003 and reaffirmed under the Malabo Declaration of 2014 in which the Heads of State of the African Union committed to allocate 10% of total public expenditure to agricultural development, the country is far in allocating sufficient resources as committed. The low public investment in the sector translates into food and nutrition insecurity and abject poverty due to low income and economic growth .

- The 2023/2024 budget increase has enabled increased availability and accessibility of agricultural inputs; establishment of block farming through Building a Better Tomorrow: Youth Initiative for Agribusiness (BBT-YIA); improved research and extension services; provision of fertiliser subsidy to small-scale farmers; construction and rehabilitation of irrigation schemes, and storage facilities; establishment of Agricultural Development Fund and improvement of markets for agricultural products.
- The Sixth Phase Government has decided to recapitalise its strategic banks, the Tanzania Agricultural Development Bank (TADB) and TIB, by providing subsidies to smallholder farmers to ensure the availability of fertilisers and agricultural inputs at affordable prices.

The analysis believes that as agriculture is estimated to contribute more than 26.1% of Tanzania’s GDP, the speed of the sector’s growth does not match the sector’s demands compared to other sectors. The figure below shows the current trends of the sector growth.

Sectorial GDP Growth

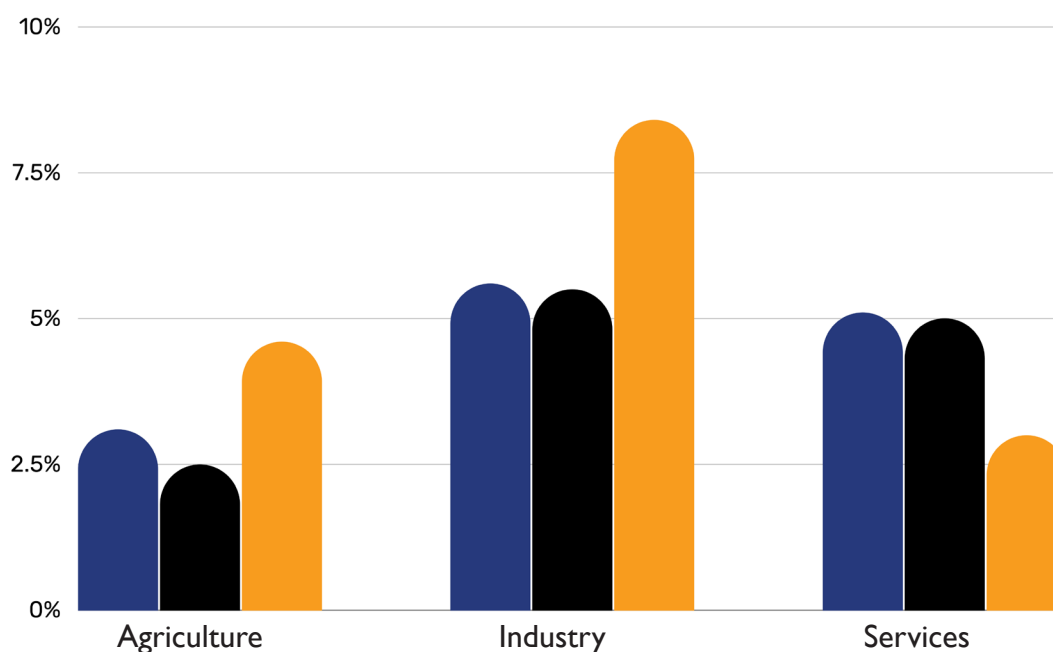


Figure 3; The GDP Growth of Sectors

Key Gender Concerns in Agriculture Sector

The agriculture sector contributes 26.1% of Tanzania's GDP and has created employment opportunities for about 65.5% of the total population, and contributed about 65% to the availability of industrial raw materials. Even though 69.9% of women are employed in agriculture, the sector's growth does not reflect the potentialities, even though there has been a large effort to maximise its impact. Failure to realise this will still push women in an adverse position towards abject income poverty, the fact that they have limited access, control and benefits to agricultural services, resources, and inputs; difficulty finding land; and limited ability to inform and influence the programs and policies that affect them - as well as the added function of performing their farm work for unpaid care and internal responsibilities within their homes and communities.

The position statement

In order to ensure that both men, women and youths equally benefit from the 2023/24 Agriculture sector budget, it is necessary to highlight how each intervention shall build bridges to address elimination of differentiated development between men, women and youth in the agricultural, as well as the livestock sector. Moreover, the increased budget still fell short of the Malabo agreement on accelerated agricultural growth and transformation, which required members to ensure the allocation of at least 10% of public expenditure to agriculture and to ensure its efficiency and effectiveness.

The agricultural sector is an essential source of economic growth, employment, poverty reduction and food security. Because women play a vital role in agriculture, neglecting gender issues in agriculture can be costly, socially and economically. Strengthening the role of women in agriculture could boost agricultural productivity and income, and closing the gender gap by ensuring gender equality in access to productive resources would raise agricultural output in developing countries and help reduce hunger.

CONCLUSION AND RECOMMENDATIONS

In the 2023/24 National Budget, we applaud the existence of efforts to improve gender issues in various sectors, which largely affect women, youth and other marginalised groups. Although the Government has adopted several measures for gender mainstreaming in government policies and toughened international human rights protocols, the national machinery for promoting gender equality is primarily constrained. The problem has been how programs integrate or are ready to integrate and mainstream the reformulation of masculinities and femininities and subsequently create an enabling environment for the empowerment of women and girls to thrive.

Below are the recommendations for gender responsiveness in the national budget;

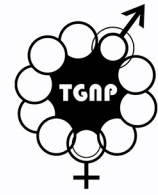
1. The Ministry of Community Development, Gender Women and Special Groups, whose overall mandate is to promote gender equality and women's empowerment through gender mainstreaming in the development process, needs to play a leading role in ensuring that the policies and legal framework about gender equality is implemented.
2. There is also a need for increased funding towards the specific gender mainstreaming sectors and programs, which are currently largely underfunded.
3. In order to meet the requirement by the Ministry of Finance to mainstream gender in sector reports, each ministry/sector should come up with clear outcome indicators and targets, which should include targets for the reduction of any existing gender inequalities. As a GRB pilot, implementation can start with a few sectors/ministries before rolling out to all the ministries. A key input into this process is collecting and analysing gender-disaggregated data (for instance, through a baseline survey), which is necessary to identify gender gaps and design outcome indicators and performance targets within each sector. So far, the Ministry of Agriculture can be lauded for initiating the data collection process through a baseline survey to inform the budget process within the particular financial year, with the main aim of mainstreaming gender within the process.
4. There is still a need for the Ministry of Finance to instruct all ministries to prepare a Gender Budget Statement (GBS) and integrate it into the Annual Budget Speech and which will facilitate the realisation of the inclusiveness of the budgetary processes and benefits.
5. The Ministry of Finance, in collaboration with the Ministry of Community Development, should ensure compliance with gender-related laws and treaties. It should also prepare and provide all government ministries with Gender Mainstreaming Guidelines (a handbook) to implement GRB. For the Ministry of Finance to take this lead role, the relevant finance officers need sensitisation and training on the need to mainstream gender in the budget process.
6. In order to promote an inclusive budget, the analysis recommends that PO-RALG ensure that the participatory process of identifying the Opportunities and Obstacles to Development (O&OD) is effectively conducted at the community levels to integrate the needs and opportunities, particularly of the marginalised groups.
7. The Ministry of Education needs the mechanism and guidelines for re-entry for girls who dropped out of school due to various circumstances, including early pregnancy.
8. In addition, we expect that the Government shall continue to strengthen women's economic empowerment through the Generation Equality Forum Program, wherein Hon. President Samia Suluhu Hassan is a key supporter of women's economic empowerment. The Ministry responsible for Community Development must promote adequate funding for this program.
9. Undeniably, many efforts have been made to ensure the proper use of government funds by local government authorities, but there is still much work to be done. One thing that can strengthen ac-

countability, especially at the grassroots level of Government, is to build citizens' capacity to participate directly in managing government resources and projects at their level. This can be achieved by continuing to provide regular information and ensuring that the performance of local government authorities is transparent.

10. Lastly, other stakeholders in the budget process, especially Parliament, civil society and the citizenry, can play an important role in pushing for mainstreaming of gender in the budget process. This requires sensitisation and training in gender-responsive budgeting, emphasising the importance of gender-responsive budgeting in bridging gender inequalities.

Other accountability measures may include:

- Gender Desks and Planning Departments to facilitate gender-responsive statistical analysis on beneficiaries, employees, and other stakeholders in accessing services in the education, health, agricultural, mining, and water sectors.
- District Councils need to mobilise community members to speed up the erection of Health Centres in each Ward, Dispensary facilities in each village, and urban localities.
- The Gender Alliance should work with District Water authorities to monitor progress and challenges in access or proximity to water services in rural and urban localities, especially SWASH services.
- Gender Activists have to work with District Councils to allocate education funds to enable schoolgirls to access safe menstrual health services in schools through the District's resources.
- Further implementation across other ministries requires sensitisation and training in gender-responsive budgeting.



For More Information

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