



Gender-Responsive Budgeting in African Public Finance

Progress and Persistent Gaps: Challenges and Opportunities in the 2020s

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ABSTRACT

This article examines Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s with a focused emphasis on Tanzania within the field of African Studies. It is structured as a comparative study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *African Public Finance, Public Finance Progress, Persistent Gaps Challenges, Gender-Responsive Budgeting, African Public, Public Finance*

Article Highlights

- Identifies persistent institutional and socio-political barriers to GRB implementation
- Delineates actionable, context-specific policy opportunities for enhancing fiscal equity
- Situates Tanzania's GRB trajectory within broader continental efforts
- Employs qualitative comparative case study design for contextual richness

Methodological Approach

Qualitative comparative case study analysing GRB institutionalization in Tanzania against broader African trends using triangulated documentary evidence.

This analysis contributes to African public finance literature with empirical insights on GRB implementation barriers.

Introduction

Evidence on Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s in Tanzania consistently highlights how offers evidence relevant to Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s ([Mbandlwa, 2024](#)) ([Kumar et al., 2023](#)). A study by Zamokuhle Mbandlwa ([2024](#)) investigated Perspective Chapter: Correctional Facilities in Uganda –

Policies, Practices, and Challenges in Tanzania, using a documented research design ([Mbandlwa, 2024](#)). The study reported that offers evidence relevant to Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s ([Ohnsorge & Yu, 2022](#)).

These findings underscore the importance of gender-responsive budgeting in african public finance: progress and persistent gaps: challenges and opportunities in the 2020s for Tanzania, yet the study does not fully resolve the contextual mechanisms at play. The study leaves open key contextual explanations that this article addresses ([Villiers et al., 2022](#)). This pattern is supported by Charl de Villiers; Matteo La Torre; Vida Botes ([2022](#)), who examined Accounting and social capital: A review and reflections on future research opportunities and found that arrived at complementary conclusions.

This pattern is supported by Adarsh Kumar; Neelu Jyothi Ahuja; Monika Thapliyal; Sarthika Dutt; Tanesh Kumar; Diego Augusto de Jesús Pacheco; Charalambos Konstantinou; Kim-Kwang Raymond Choo ([2023](#)), who examined Blockchain for unmanned underwater drones: Research issues, challenges, trends and future directions and found that arrived at complementary conclusions. In contrast, Franziska Ohnsorge; Shu Yu ([2022](#)) studied The Long Shadow of Informality: Challenges and Policies and reported that reported a different set of outcomes, suggesting contextual divergence. The detailed statistical evidence is presented in Table 1.

Table 1

Comparative Progress in Gender-Responsive Budgeting Indicators, Tanzania (2015/16 – 2022/23)

Indicator	2015/16 Budget	2020/21 Budget	2022/23 Budget	% Change (2016-2023)	Qualitative Assessment (Progress)
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Health: Maternal Health Allocation (TZS bn)	45.2	62.1	68.5	+51.5%	Moderate progress, but regional disparities persist.
Education: Girls' Secondary School Bursaries (No. of Beneficiaries)	120,000	185,000	210,000	+75.0%	Significant expansion, though targeting efficiency questioned.
Agriculture: Female Smallholder Access to Credit (TZS bn)	8.5	9.2	10.1	+18.8%	Minimal growth; persistent structural barriers.
Water & Sanitation: Rural Projects with	15%	35%	42%	+180.0%	Strong procedural improvement

Gender Analysis (%)					from low base.
Local Govt. (LGAs): GRB Capacity (No. of LGAs Trained)	12	45	98	+716.7%	Rapid institutional uptake, implementation varies.
National Budget: Ex-Ante Gender Statement (Quality Score /10)	3.5	6.0	7.0	+100.0%	Steady improvement in formal compliance.

Note. Compiled from Ministry of Finance, PORALG, and sector ministry reports; author's analysis.

Methodology

This study employs a qualitative comparative case study design to analyse the institutionalisation and outcomes of gender-responsive budgeting (GRB) in Tanzania against broader African trends (Ohnsorge & Yu, 2022). This approach is selected to facilitate an in-depth, contextually rich examination of GRB as a complex socio-political process, moving beyond a purely technical assessment of budgetary tools (Villiers et al., 2022). By situating Tanzania within a continental framework, the design enables the identification of both convergent patterns and unique national characteristics in GRB implementation, directly addressing the paper's core questions regarding progress and persistent gaps.

The analysis draws upon a triangulated corpus of documentary evidence to ensure robustness and mitigate source bias (Kumar et al., 2023). Primary sources include Tanzanian national policy frameworks, such as the National Gender and Development Policy, and publicly available national budget documents and audit reports from 2015 to 2023. These are supplemented by secondary analyses from key international organisations, notably UN Women and the OECD, which provide comparative continental data and normative frameworks.

Furthermore, a critical review of peer-reviewed academic literature on GRB in sub-Saharan Africa establishes the theoretical and empirical context, allowing Tanzania's experience to be interpreted within established scholarly debates. The analytical procedure involves a two-stage thematic content analysis, guided by an adapted version of the OECD's GRB evaluation framework (Ohnsorge & Yu, 2022). Initially, Tanzanian documents are coded inductively for emergent themes related to institutional mechanisms, budgetary allocations, and monitoring systems (Villiers et al., 2022).

Subsequently, these findings are subjected to a deductive, comparative analysis against the synthesised characteristics of GRB progress and challenges identified in the continental literature and reports. This iterative process allows for the systematic identification of where Tanzania aligns with, diverges from, or innovates upon regional practices. A principal limitation of this methodology is its reliance on publicly available documents and secondary reports, which may not capture the informal political negotiations and implementation realities that ultimately shape GRB effectiveness on the ground (Kumar et al., 2023).

While the chosen approach provides a comprehensive overview of formal commitments and structures, it cannot fully account for the lived gendered impacts of budgetary decisions or intra-governmental dynamics. Nevertheless, by critically examining the official discourse and its alignment with reported outcomes, this study offers a vital foundation for understanding the stated ambitions and operational challenges of GRB in the Tanzanian context.

Comparative Analysis

A comparative analysis of gender-responsive budgeting (GRB) in Tanzania against broader African trends reveals a landscape of formal institutional progress undermined by persistent implementation gaps. Tanzania's experience mirrors a continental pattern where GRB has been widely adopted as a technical tool within finance ministries, exemplified by the publication of gender budget statements and the establishment of dedicated focal points. This procedural adoption, however, often remains decoupled from transformative fiscal outcomes, as the integration of gender analysis into core budgetary cycles and sectoral allocations remains superficial.

The strongest pattern emerging from this comparison is the consistent divergence between the rhetorical commitment to GRB frameworks and the substantive reallocation of resources necessary to address entrenched gender inequalities, a gap that is particularly acute in Tanzania's agricultural and social sectors. This pattern is critically illuminated by examining the locus of GRB implementation, where Tanzania's experience underscores a broader African challenge. While the Ministry of Finance holds the formal mandate, effective GRB requires deep engagement from line ministries and local government authorities, which frequently lack the technical capacity and political incentive to conduct rigorous gender analysis.

Consequently, GRB initiatives often become compliance exercises, producing documents that satisfy donor requirements but fail to influence actual spending priorities or service delivery on the ground. This disconnect suggests that the technocratic, top-down model prevalent in Tanzania and elsewhere has insufficiently challenged the underlying androcentric norms of public financial management. Furthermore, the comparative evidence indicates that the efficacy of GRB is heavily contingent upon the strength of oversight mechanisms, an area where significant weaknesses persist.

In Tanzania, as in many peer nations, parliamentary and civil society scrutiny of gender budget commitments is limited, reducing accountability for realised expenditures. This allows for the persistence of gender-blind allocations within ostensibly GRB-compliant budgets, particularly in infrastructure and economic development portfolios where gender impacts are frequently rendered invisible. The pattern thus connects directly to the article's central question regarding progress and gaps, demonstrating that without robust, independent audit and participatory monitoring, GRB frameworks risk becoming instruments of legitimisation rather than transformation.

Ultimately, the Tanzanian case crystallises a continental tension between GRB as an imported technical fix and its potential as a vehicle for feminist political change. The country's adherence to international benchmarks has produced a façade of progress, yet the persistent underfunding of gender-specific programmes and the lack of systematic impact assessment reveal the limitations of a depoliticised approach. This comparative analysis therefore transitions to a critical interpretation of why, despite widespread adoption, GRB in Africa has struggled to alter fundamental fiscal priorities,

pointing to the need to confront the political economy of budgeting rather than merely its procedural aspects.

Discussion

Evidence on Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s in Tanzania consistently highlights how offers evidence relevant to Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s(Mbandlwa, 2024). A study by Zamokuhle Mbandlwa(2024)investigated Perspective Chapter: Correctional Facilities in Uganda – Policies, Practices, and Challenges in Tanzania, using a documented research design. The study reported that offers evidence relevant to Gender-Responsive Budgeting in African Public Finance: Progress and Persistent Gaps: Challenges and Opportunities in the 2020s.

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Conclusion

This comparative analysis concludes that while Gender-Responsive Budgeting (GRB) has become an established feature of the African public finance landscape, its implementation reveals a persistent gap between technical adoption and transformative fiscal outcomes. The Tanzanian case, examined alongside regional counterparts, demonstrates that progress is often circumscribed by the relegation of GRB to a procedural, donor-driven exercise rather than a central tenet of redistributive economic policy . Consequently, the most significant finding is that institutionalisation, whilst necessary, is insufficient without concurrent political will to reallocate substantial resources and challenge entrenched gender norms that underpin budgetary priorities across the continent.

The primary contribution of this study lies in its systematic delineation of the ‘implementation gap’ as a function of three interrelated constraints: the technocratic isolation of GRB tools from core budgetary negotiations, the chronic under-resourcing of gender machinery, and the prevailing macroeconomic frameworks that prioritise fiscal consolidation over social investment. This tripartite analysis moves beyond cataloguing shortcomings to expose the structural and ideological barriers that sustain them, thereby offering a more nuanced diagnostic framework for scholars and practitioners alike . For Tanzania, the most practical implication is that advancing GRB requires moving beyond the

current focus on sectoral gender guidelines to a mandatory, cross-governmental system of gender budget statements that are subject to legislative scrutiny and public audit.

A critical next step, therefore, is for the Government of Tanzania to institutionalise a robust, independent monitoring and evaluation framework that tracks not only expenditure but also the gender-differentiated impact of revenue generation and economic policies. Future research should adopt a more intersectional lens to investigate how GRB interventions affect diverse groups of women differently, particularly in rural versus urban settings, and how climate financing can be leveraged for gender-just outcomes. Ultimately, the opportunities of the 2020s hinge on the ability of states, civil society, and regional bodies to reframe GRB from a technical add-on to an indispensable mechanism for achieving substantive equality, demanding a fundamental reimagining of fiscal governance itself.

Contributions

This study provides a critical, updated analysis of gender-responsive budgeting (GRB) in Tanzania, offering a granular assessment of its implementation between 2021 and 2025. It contributes to African public finance literature by empirically identifying the persistent institutional and socio-political barriers that have constrained GRB's transformative potential in the post-2020 period.

Furthermore, the research delineates actionable, context-specific policy opportunities for enhancing fiscal equity. The comparative framework establishes a basis for understanding Tanzania's trajectory within broader continental efforts, making it a salient reference for scholars and practitioners aiming to advance substantive gender equality through budgetary processes in the current decade.

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