BACKGROUND PAPER – SEPTEMBER 2026

FROM REPORTING TO REFORM?

Assessing South Africa's 2026 Gender Budget Statement

INSTITUTE FOR ECONOMIC JUSTICE
RESEARCH POLICY ADVOCACY

About the IEJ

The Institute for Economic Justice (IEJ) is a progressive policy think tank based in Johannesburg, South Africa. IEJ is dedicated to advancing economic justice through rigorous research, creative policy advocacy, and coalition building. Its work empowers communities and progressive actors to promote a more equitable, democratic and rights-centred economy in South Africa, the region, and across the African continent.

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Cover photo: Two women sell their wares at a Soweto taxi rank. *(Photo by: Marc Hoberman/Hoberman Collection/Universal Images Group via Getty Images)*

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1 PURPOSE AND SCOPE

The urgency of this analysis stems from the central role of fiscal policy in addressing the deep inequalities that characterise South African society. Inequalities in employment, income, adequate public service delivery, access to healthcare and education remain embedded within society. Structural factors such as race, age, gender, class, disability, sexual orientation, and spatial location continue to determine access to opportunities and services. The most severe impacts are felt by those at the intersection of multiple exclusions, particularly Black African women, rural communities, persons with disabilities, the LGBTQIA+ community, and unemployed youth.

These inequalities are not incidental to the budget process; they are shaped and reproduced through it. Public budgets dictate how resources are distributed. The design of budgeting mechanisms therefore determines whether public spending can dismantle the structural conditions that reproduce inequality. This is particularly pressing in the context of a decade-long run of fiscal consolidation and austerity, during which gender-responsive and redistributive reforms have consistently struggled to secure adequate resourcing. Rather than reversing this trajectory, the 2026 Budget continues along the same path.

The purpose of this paper is to provide a critical assessment of the 2026 Gender Budget Statement (GBS) issued by National Treasury (2026), evaluating its effectiveness in promoting social equity. Specifically, the paper analyses whether the statement successfully advances a transformative approach to gender responsive budgeting (GRB) in South Africa. It identifies key patterns, gaps, and limitations in the current framing and implementation of GRB. Finally, it compares the 2026 GBS to the inaugural 2025 version to measure progress or regression in the budget statement's institutionalisation.

GRB refers to the integration of gender and intersectional perspectives into all stages of the budget (Global Campaign for Education, 2024). The intended goal of GRB is to ensure that public resources are allocated and spent in ways that advance substantive equality across race, age, class, gender, and disability. In the South African context, this includes aligning government departmental spending with the Gender-Responsive Planning Budgeting, Monitoring, Evaluation and Auditing Framework (GRPBMEAF). This policy mandates the systematic and rigorous assessment of all fiscal policy through a gendered and intersectional lens.

The GBS is a document released in the annexure of the budget statement that outlines government gender priorities, identifies key inequalities, and tracks how public resources are allocated to address them. This paper evaluates the 2026 GBS as a policy and accountability instrument, drawing comparative insights from the 2025 GBS to measure institutional progress. Rather than a comprehensive expenditure review, the paper examines how gender priorities are articulated, framed, and operationalised within the GBS. It pays particular attention to how the GBS addresses structural drivers of inequality. This includes unpaid care work, the legacy of spatial inequality, gender-based violence (GBV), and differentiated access to public services.

The 2026 GBS is assessed against the core objective of the GRPBMEAF (DWYPD 2022, 29), which mandates that government policies, plans, and fiscal actions be viewed through an intersectional lens. This paper argues that in its current format, it remains unclear whether the interventions outlined in the GBS translate into tangible improvements for women. It also contends that the GBS falls short of the GRPBMEAF mandate by insufficiently addressing structural inequalities that fuel gender inequality. This is a direct consequence of the strong focus on the Women's Economic Empowerment paradigm, which narrows the scope of fiscal interventions. Without integrating these foundational dimensions, GRB in South Africa risks being reduced to a tick-box exercise rather than a tool for meaningful fiscal change.

The intended beneficiaries of this assessment include policymakers and government officials, particularly those from departments participating in the GRB pilot and the Interdepartmental Task Team (IDTT) working on GRB. The IDTT is formed by the National Treasury, Department of Women, Youth and Persons with Disabilities (DWYPD), and Department of Planning, Monitoring and Evaluation (DPME). The aim is for this document to inform iterative improvements to future versions of the GBS, supporting its role as a welcomed and evolving component of the budget process. It is also intended to be used by civil society to strengthen ongoing advocacy and engagement with gender-responsive budgeting processes.

The following sections provide the policy context and background by outlining defining GRB, situating its historical development globally and within South Africa, and examining the current status of the GRPBMEA framework alongside the key challenges in implementing GRB in practice. The paper then turns to an assessment of the 2026 GBS, followed by a critical analysis of its core dimensions.

A woman passes a "no work" sign in Johannesburg. For millions of South African women, exclusion from paid work is shaped less by choice than by unemployment and the unequal burden of care. *(Photo: Dean Hutton/Bloomberg via Getty Images)*

GRB should not be conceived as a separate budget for women or simply 'spending more' on them. Instead, GRB seeks to understand how public resources can be utilised to dismantle the structural inequalities that impact different groups in distinct ways.

2

THE GENDER BUDGET STATEMENT WITHIN SOUTH AFRICA'S GENDER-RESPONSIVE BUDGETING FRAMEWORK

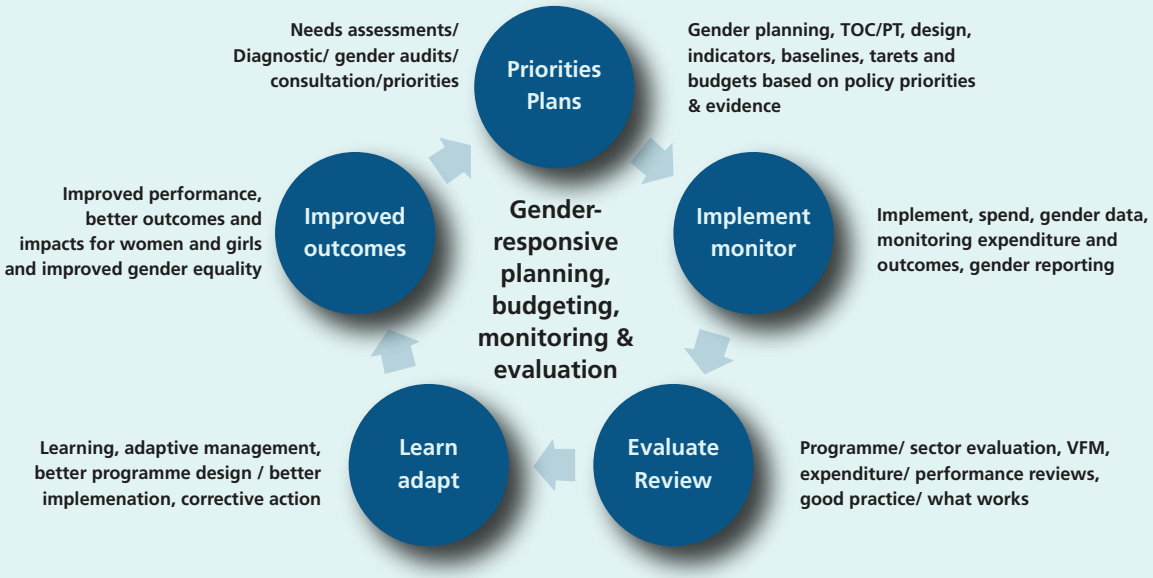
Within the GRPBMEAF, the GBS serves as a central reporting and accountability instrument within the budgeting process. Published with the annual National Budget, the GBS details government gender equality priorities and key gender inequalities across selected departments. It then specifies the resources allocated to address them. As outlined in the Gender Responsive Guidelines published by the Department of Justice and Constitutional Development (2005), for example, the GBS must indicate the impact of each budget line item. Budget decisions should illustrate detailed financial allocations using gender disaggregated data. Each department must provide their planned interventions, intermediate gender outputs, and long-term gender outcomes or impact. More importantly, the GBS must adopt an intersectional approach. It should reflect on how gender interacts with race, disability, age, spatial location (rural versus urban), and socioeconomic class.

Moving beyond high-level policy commitments, this mechanism compels departments to evaluate the impacts of public spending on diverse populations. By shifting the focus from mere compliance to material outcomes of fiscal interventions, the GBS is a transformative tool rather than a passive reporting exercise. It asks government departments and agencies to justify how line items support substantive equality. This approach operationalises accountability and embeds gender analysis directly into the core of the budget cycle.

The GBS forms part of the broader framework of GRB. GRB is a fiscal governance approach that assesses how public revenue and expenditure decisions respond to the diverse needs and lived realities of different social groups (Chakraborty, 2014, 2). Rooted in feminist political economy theory, GRB recognises that budgets are not gender-neutral technical documents but political instruments that shape the distribution of resources, opportunities, and social protections across society. Intersecting identities such as gender, race, disability, class, age, sexual orientation, and spatial location fundamentally shape how individuals access these resources. As champion of, and prolific writer on, GRB in South Africa, Debbie Budlender (1998) emphasises, GRB should not be conceived as a separate budget for women or simply "spending more" on them. Instead, GRB seeks to

FIGURE 1

GRPBMEAF Cycle



Source: Framework On Gender-Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing (2022), Department of Women, Youth and Persons with Disabilities

understand how public resources can be utilised to dismantle the structural inequalities that impact different groups in distinct ways.

GRB comprises a range of tools that can be applied across every stage of the budget cycle to ensure that gender considerations are systematically integrated into fiscal decision-making. During budget formulation, tools such as gender impact assessments (GIAs), gender budget statements, and gender-responsive budget call circulars help identify gender inequalities and guide how proposed allocations should respond to them. In the approval stage, gender considerations can be further strengthened through gender-sensitive fiscal guidelines and the inclusion of gender analysis in fiscal notes that accompany budget decisions.

During implementation, instruments such as gender-responsive public procurement help translate these commitments into practice by shaping how public funds are spent. Finally, in the audit and evaluation phase, performance audits assess whether actual expenditure aligns with stated gender objectives and whether it delivers equitable outcomes.

Taken together, these tools are designed to embed accountability throughout the budget cycle and ensure that gender is not treated as an add-on, but as a core consideration in public finance. The diagram above, developed by the DWYPD, illustrates how these instruments are structured within the GRPBMEA framework.

These tools are designed to embed accountability throughout the budget cycle and ensure that gender is not treated as an add-on, but as a core consideration in public finance.

3

THE 2026 GBS

The 2026 GBS underscores a contradiction within South Africa's approach to GRB. On one hand, the expansion of participating departments in the GRPBMEA framework and the broader integration of gender across social and economic portfolios signals growing recognition that fiscal policy is not gender-neutral. On the other hand, this institutional expansion has not translated into meaningful restructuring of fiscal priorities. Instead, both the GBS and GRB remain largely focused on reporting and tracking expenditure rather than demonstrating how budgets are being redesigned to address structural inequality.

A central weakness of the current framework is, therefore, its emphasis on cataloguing existing expenditure rather than transforming how resources are allocated. The GBS largely adopts a descriptive approach, listing programmes and allocations directed toward women without sufficiently interrogating whether these interventions address the underlying causes of gender inequality. This limits the ability of the GBS to assess how broader fiscal choices such as austerity, underfunded public services, and unequal care burdens continue to shape women's social and economic realities. At the same time, inconsistencies in data and the limited use of intersectional analysis weaken the statement's ability to diagnose inequality and measure progress over time.

The subsections that follow examine the key conceptual, structural, and methodological limitations within the 2026 GBS. Section 3.1 provides an overview of the statement and its expanded scope. Section 3.2 critiques the narrow framing of Women's Economic Empowerment (WEE), while Section 3.3 examines the limitations of gender expenditure tagging as a GRB tool. Section 3.4 explores the 'illusion of scale' created through the inclusion of the Department of Social Development (DSD). Section 3.5 analyses the weak diagnosis of gender inequality presented in the statement, and Section 3.6 assesses the failure of the GBS to meaningfully engage existing gender policy frameworks and institutional knowledge.

3.1 Overview of the 2026 GBS

South Africa's 2026 GBS marks the country's second statement designed to institutionalise GRB. The publication of the 2026 GBS indicates an increasing commitment to acknowledging gender equality as a fiscal concern. The 2025 GBS focused primarily on Women's Economic Empowerment (WEE) as a pillar of analysis. The content of the statement focused on women's labour market participation and government's interventions to promote WEE. Five departments participated in the 2025 GBS, which reported total gender expenditure allocation of R32.2 billion for 2025/26. Broadly, the 2025 iteration concentrated on identifying expenditure directed toward programmes benefiting women. There is limited engagement with broader structural issues such as unpaid care work, gendered service delivery needs, and gender-based violence.

The 2026 GBS consolidates GRB within South Africa's fiscal framework, signalling continuity beyond the initial 2025 pilot. Participating departments have expanded from five departments to twelve, demonstrating the growing institutional uptake of GRB across government. New additions include the Department of Basic Education (DBE), DSD, and the Department of Agriculture, Land Reform and Rural Development. This expansion broadens the integration of gender considerations across a wide range of social and economic portfolios. The total gender expenditure across pilot departments amounts to R342.1 billion for the 2026/27 financial year.

A notable development in the 2026 GBS is the introduction of a new analytical pillar labelled Human Endowment. The GBS (National Treasury, 2026) describes Human Endowment as capacities and abilities humans have,

The [Gender Budget] statement remains largely descriptive and expenditure-tagging focused. It primarily catalogues year-on-year spend of existing programmes targeted at women. This happens without any actual redesign of budgets to fix systemic issues.

these can be acquired naturally or socially. The development and protection of human capabilities depend on strategic investments in health, education, and social safety nets. These investments foster an enabling environment that allows individuals to participate meaningfully in both society and the economy. This shift extends the analytical scope of the GBS beyond labour market participation and WEE, recognising that meaningful economic participation is shaped by broader social conditions and public service provision.

Despite these developments, the 2026 GBS repeats the same flaws in the 2025 GBS. The statement remains largely descriptive and expenditure-tagging focused. It primarily catalogues year-on-year spend of existing programmes targeted at women. This happens without any actual redesign of budgets to fix systemic issues. For example, the Department of Agriculture allocated R3.6 million for events that promote WEE and gender equality. This figure tells us how much is being spent but it provides no depth. There is no explanation of how this allocation is related to transforming the material realities of women's lives in that sector. We are left not knowing whether this expenditure is tied to measurable outcomes, such as increasing women's land tenure, securing water rights for small-scale female farmers, or dismantling patriarchal barriers to agricultural markets. This lack of detail is a pattern reflected across the GBS. Instead of showing how budget decisions help address gender inequality, the GBS merely catalogues programme expenditures.

The location of the GBS further exposes its peripheral status within South Africa's public finance architecture. Instead of the GBS integrated directly into the core National Budget Review, it was issued as a standalone separate document. This decoupling is symbolic. It indicates that GRB is viewed as a supplementary annexure or separate compliance reporting obligation, rather than a foundational framework driving the country's central fiscal trade-offs. By keeping the GBS outside the main budget narrative, the state effectively walls off gender analysis from macroeconomic decisions such as fiscal consolidation and austerity measures.

The 2026 GBS also represents a regression in the quality of its gender analysis. The 2025 GBS analysed labour market outcomes using an intersectional lens that considered race, gender, and educational attainment. The 2026 GBS does not include these important data points. This effectively signals a loss of analytical depth as women are homogenised into a single category. This inconsistency raises questions on the conceptual coherence of GRPBMEAF and its ability to drive measurable progress. The implications of this analytical regression are detrimental, effectively reducing the GRPBMEAF from a dynamic equity tool into a generic bureaucratic headcount mechanism. By collapsing data into a homogenous 'women' category, the statement operates on the flawed assumption of universal experience for all women. It flattens the deep structural differences between women and their intersecting identities. Their lived experiences vary due to their race, spatial location, disability, age, sexual orientation, class, and job status. Without the intersection of race and educational attainment, the GBS suffers a diagnostic failure. It cannot identify who is most marginalised, which inevitably results in poor policy interventions.

In addition, shifting the baseline metrics after just one year breaks the longitudinal tracking necessary for the evaluation and auditing mandates of the GRPBMEAF. This lack of data continuity makes it difficult to measure progressive realisation.

The following sections critically assess the main conceptual and methodological limitations of the 2026 GBS.

3.2 Narrow framing of women's economic empowerment

Although the GBS highlights some gender gaps, it offers little explanation of their underlying causes. This leaves little guidance on how fiscal interventions should be designed to address these identified problems. Unpaid care work remains a central barrier to women's economic participation, yet this dimension receives no attention in the current analysis. According to the Quarter 1 2026 Quarterly Labour Force Survey (QLFS), women accounted for 85.8 per cent of those who were outside the labour force due to homemaking responsibilities (Statistics SA, 2026). For every man excluded from paid work for this reason, six women remain outside the labour market. These figures illustrate how the unequal distribution of unpaid care work continues to constrain women's labour force participation and economic autonomy.

The GBS defines economic empowerment as women's ability to participate in and benefit from the economy in ways that recognise their contributions, uphold their dignity, and enable a fairer distribution of economic gains (National Treasury, 2026). This entails closing gender gaps in employment and earnings, as well as improving women's access to and ownership of business and productive resources. Though this definition appears comprehensive, in effect the GBS focuses on economic participation mainly through employment and business support. This predominant focus, while important, is a narrow interpretation of gender equality that constrains the transformative potential of the GRPBMEAF. Feminist literature has long criticised WEE approaches for prioritising individual economic inclusion (Breitkreuz and Baird, 2025, 320-321) while neglecting the broader social, political, and care systems conditions that produce inequality. In this framing, women are reduced to economic instruments or 'untapped resources,' rather than as rights-holders embedded within intersecting systems of power.

This narrow framing also shapes the types of interventions prioritised within the GBS. As mentioned earlier, economic empowerment initiatives across pilot departments focus on enterprise support, skills development, training programmes, and participation initiatives. Examples include the Department of Tourism hosting a Women in Tourism Conference and the Department of Electricity and Energy procuring women-owned businesses as service providers. While these may benefit some women, departments jump ahead of the structural realities that constrain the majority. Black African women experience the highest levels of unemployment in the country, with a rate of 40.5% (Maluleke 2026, 25). In this context, interventions centered on entrepreneurship, training, and market participation are unlikely to reach those most marginalised, particularly rural, disabled, and unemployed women. These interventions represent a highly classed approach to empowerment, where those already closer to economic participation are better positioned to benefit.

3.3 The limitations of gender expenditure tagging

A central feature of the GBS is the use of gender expenditure tagging, the primary GRB tool utilised to implement the GRPBMEAF. The manner in which gender expenditure tagging is operationalised in this year's GBS demonstrates the limitations of relying on tagging as the primary tool for implementing GRB. As per the Medium term expenditure framework, departments are required to disaggregate their expenditure by gender. This approach is intended to improve transparency and ideally track how public expenditure contributes toward gender equality objectives. However, the GBS focuses primarily on identifying who benefits from public expenditure. As a result, the focus shifts towards a demographic tally of who benefits rather than a critical interrogation of how public spending can be used to dismantle inequality.

This tendency is clearly reflected in both the 2025 and 2026 GBS iterations, where expenditure is primarily disaggregated according to beneficiary sex rather than analysed in terms of how spending decisions transform unequal outcomes. The GBS should demonstrate how fiscal policy is being restructured to address the identified gender gaps. Debbie Budlender (2005) argues that although GRB is positioned as a tool for mainstream-

Spending is not a success just because it reaches women. If the rules of the game remain unfair, such as women bearing the brunt of unpaid care work or having less job security, then the budget is merely treating the symptoms of the problem.

ing gender across all government policy and expenditure, in practice it often becomes confined to identifying targeted allocations for women. She acknowledges that such allocations serve important affirmative or compensatory functions, but they do not substitute for the more transformative task of restructuring the fiscus. The ultimate objective is to ensure that ordinary programmes and budgets, where the bulk of public spending lies, are made gender-responsive.

Another problem with gender expenditure tagging is the difficulty of determining the gendered component of government spending (Sibeko and Ntinzi, 2025). Table W3.1 in the GBS details all participating departments' gender expenditure. A footnote indicates that the Departments of Employment and Labour, Higher Education, and Social Development submitted budget allocations where both women and men were identified as beneficiaries. While this reflects the universal nature of many public programmes, it also exposes a major weakness of gender expenditure tagging within the GBS itself. The reporting does not specify the proportion of resources reaching different groups, nor does it explain how these allocations respond to gendered inequalities within each sector. Subsequently, the GBS is unable to communicate whether expenditure is actively reducing disparities or simply maintaining existing patterns of distribution. By relying on broad beneficiary categories without deeper analysis, the statement weakens its own accountability function and reduces gender-responsive budgeting to a surface-level reporting exercise.

In *Gender Responsive Budgeting in India: What Has Gone Wrong?,* Mishra and Sinha (2012) discuss how simply categorising spending as benefiting women does not necessarily indicate that it advances gender equality. Allocations directed toward women such as employment initiatives or service provisions may still reproduce inequality if they fail to address underlying structural conditions. As Mishra and Sinha (2012) point out, providing resources without addressing precarious labour arrangements or unequal access to assets can actually lock women into low-quality, unstable positions. Applying this to the GBS, Department of Employment and Labour lists supporting women workseekers as economic empowerment intervention, with an allocation of R2.3 million. This provision alone is insufficient to tackle the systemic conditions that create and sustain women's unemployment. A gender transformative approach would prioritise budgetary measures such as the provision of childcare services, policies that reduce unpaid care burdens, or the implementation of interventions that address hiring discrimination. In other words, spending is not a success just because it reaches women. If the rules of the game remain unfair, such as women bearing the brunt of unpaid care work or having less job security, then the budget is merely treating the symptoms of the problem. Further indicating the limitations of gender tagging in dismantling underlying power imbalances.

Moreover, Mishra and Sinha (2012) assert that gender tagging is inherently limited in its applicability across government expenditure. It is most effective in sectors where beneficiaries can be clearly identified and counted. It becomes far less meaningful in relation to large-scale, universal spending programmes. Identifying gendered impacts is more technically accessible when evaluating programmes with explicit targets, such as grants for women-owned enterprises or initiatives specifically for girls' education. In contrast, general public service delivery lacks this inherent clarity and is rarely divisible by gender. Attempts to disaggregate allocations by gender risk becoming arbitrary or overly simplistic, reducing complex social dynamics to numerical estimates.

The focus of GRB should shift toward how the policies and budgets of each ministry can be made more gender-responsive, rather than simply identifying beneficiaries (Mishra and Sinha, 2012). Practically, this requires transitioning from a passive tracking methodology to an active, diagnostic budget design. Departments should

use the GBS to demonstrate how their budgets are being redesigned to ameliorate the gender gaps they have identified. There should be a narrative explanation of how listed interventions address the complexity of gender inequality. For example, one of the Department of Small Business Development's planned activities is exposing women to global market opportunities. In the GBS, there should be a small paragraph explanation of what structural barriers this intervention seeks to solve, the department's understanding of what is influencing women's exclusion, how the allocated budget will reduce these barriers, and what measurable outcomes the department expects to achieve. This methodology should be applied to all participating departments. Applying this approach would shift the GBS from simply listing targeted activities toward showing how expenditure contributes to transformative change.

Without the use of complementary analytical tools such as gender impact assessments, the 2026 GBS remains limited in its ability to assess whether fiscal policy is effectively addressing structural inequalities.Substantive GRB is therefore not simply about counting how many women benefit from existing expenditure particularly in the form of dedicated women's programmes. It is about using public budgets to reshape the dynamics that limit women's social and economic participation. The reliance on gender tagging can lead to reducing gender-responsive budgeting to a surface-level reporting exercise rather than a substantive assessment of gendered outcomes. It fails to capture how intersecting factors such as race, class, geography, disability, and care responsibilities shape access to and benefit from public services.

This limitation becomes particularly visible with the inclusion of DSD, where large-scale social grant expenditure is categorised as gender-responsive spending primarily because women constitute a significant proportion of beneficiaries. These social safety nets are vital for poverty alleviation, yet counting them as novel gender-directed spending creates an illusion of progress. Merely labeling large-scale social welfare spending masks a deeper reality. The underlying design of the national budget remains largely unchanged, leaving the root drivers of gender disparities untouched.

3.4 Illusion of scale: the inclusion of department of social development

The inclusion of DSD in the statement is both necessary and important for advancing a whole-of-government approach to GRB. Social protection plays a significant role in shaping social and economic outcomes. The way DSD expenditure is incorporated into the GBS, however, further reveals the limits of gender expenditure as a GRB tool. Large-scale social protection allocations are classified as gender-responsive expenditure due to the high proportion of women beneficiaries. 82% of beneficiaries of social protection are women (SASSA, 2025). Inevitably, DSD expenditure heavily dominates the total gender expenditure for the 2026 GBS. It skews the financial landscape of gender mainstreaming within the fiscal framework. While grants are critical for poverty alleviation and social support, relying on them to demonstrate gender commitments creates an illusion of scale. It inflates the statements total gender expenditure while hiding a lack of targeted, cross-cutting financial commitments across the remaining government departments.

Building on this, the GBS identifies improved access to social grants and gendered social provisioning data insights as key tools for strengthening human endowment. This is an important recognition. Social grants play a critical role in sustaining livelihoods and reducing poverty. By categorising social protection under the Human Endowment pillar, the state presents these transfers as an essential investment in human capabilities. However, the GBS largely assumes that the existence of these transfers is sufficient evidence of GRB. It does not interrogate whether their value is adequate to achieve the transformative outcomes of the GRPBMEAF and Human Endowment. For example, the Child Support Grant (CSG) is set at R580. This amount remains approximately 32 per cent below the official food poverty line of R855 (Damons, 2026), making it fundamentally insufficient to meet the children's nutritional needs. Similarly, the Old Age Grant (OAG) at R2,400 provides vital income

support and is frequently stretched by elderly women to support entire multi-generational households (Moore, 2024). Rather than questioning whether current levels of social protection are sufficient to build long-term capabilities, the GBS largely presents these transfers as evidence of investment in Human Endowment. A more gender-responsive analysis would assess not only who receives social grants but whether the level and design of these transfers are adequate to reduce food insecurity, gender inequality, strengthen women's economic security, and expand their long-term capabilities.

Social assistance alone represents approximately 86.5% of the total gender expenditure reported in the 2026 GBS. While 2025 GBS reported R32.2 billion in gender-responsive expenditure, this figure increased dramatically to R342.1 billion for 2026/27.[1] This sharp increase is largely driven by the inclusion of social assistance programmes administered by DSD, which accounts for R291.6 billion of the total expenditure. It is important to note that the DSD's total Budget Vote for 2026/27 amounts to R302 billion, suggesting that the department's entire budget has been classified as gender-responsive expenditure (South African Government, 2026).

Protesters outside the Pretoria High Court over exclusion from Social Relief of Distress grants, October 2024, part of legal action brought by the Institute for Economic Justice and the #PayTheGrants campaign over procedural barriers that have shut millions out of the grant. Counting large-scale grant spending as gender-responsive inflates the totals, but says nothing about whether that money reaches the women who need it.. (Photo: Lefty Shivambu/Gallo Images via Getty Images)

1. 2025/26 total allocation is taken from the 2025 Gender Budget Statement.

The dominance of social assistance within the reported gender expenditure makes it difficult to assess whether other departments are allocating sufficient resources to address sector-specific gender inequalities or whether the apparent increase in gender-responsive spending reflects genuinely new fiscal commitments rather than the incorporation of existing social protection expenditure.

Without adequate investment in health, education, transport and social care services, social grants alone cannot deliver on transforming inequality seen in South Africa's society. Patel (2017) uses the CSG as an example. She asserts that while grants such as the CSG improves the lives of children and their carers, cash transfers alone cannot build women's capabilities without complementary investments in enabling welfare services and quality public services (Patel, 2017, 117). This is particularly important in the context of deteriorating public services. Women rely disproportionately on public healthcare, education, public transport and social care services, and absorb additional unpaid care work when these services fail (O'Neill, Vargas and Chopra, 2017, 4). While social grants provide an essential income floor, they cannot compensate for underfunded or declining public services. A gender-responsive analysis should therefore assess social grants alongside the quality and accessibility of public services, recognising that meaningful gender equality depends on both adequate income support and sustained public investment. Without this broader analysis, the GBS risks equating high levels of social expenditure with transformative gender budgeting, even though the adequacy and gendered impact of these transfers remain largely unexplored.

3.5 A weak diagnosis of gender inequality

Further, one of the central limitations of the 2026 GBS is its weak problem diagnosis and limited gender analysis. As noted, while the statement presents sex-disagrregated data on labour force participation and employment, the analysis remains largely descriptive and does not sufficiently interrogate the systemic conditions shaping these outcomes. Critical factors such as unpaid care work, occupational segregation, and intersecting inequalities related to race, socioeconomic status, geographic location, disability, and educational attainment are largely absent from the analysis. Notably, the 2025 GBS included labour statistics disaggregated by race, gender, and educational attainment. It offered a more nuanced picture of labour market inequality. In the 2026 GBS, there is an absence of a similar stratification, representing a regression in analytical depth.

This analytical limitation also raises broader concerns about how gender-relevant fiscal interventions are captured within the GBS itself. In the 2026 Budget Speech, Finance Minister Enoch Godongwana announced an R12.8 billion allocation over the next three years to strengthen the Early Childhood Development (ECD) grant (Godongwana, 2026). This would expand the service to an additional 300,000 children. Investments in ECD are widely recognised as gender-responsive fiscal measures because they reduce unpaid care burdens that disproportionately fall on women while supporting children's development. This enables women's economic labour market participation (Brooks, 2021, 27). This intervention is not reflected or analysed in the GBS. The absence of such interventions in the GBS highlight how the current reporting fails to reflect the full range of fiscal policies that affect gender equality, limiting the extent to which GRB is applied across the budget process.

While the inclusion of Human Endowment in the 2026 GBS expands the scope of gender-responsive budgeting, important gaps remain. Key sectors such as transport, safety, and social infrastructure continue to be treated as gender-neutral. In doing so, the GBS misses an opportunity to recognise the differentiated needs of citizens based on gender, age, spatial location, and disability. Presumed gender-neutrality obscures how public service delivery directly shapes women's economic and social realities. The lack of safe and affordable public transport functions as a mobility tax for many women, as transport costs consume a large share of their income. Women are also more reliant on public transport, 26.5% of women use it compared to the 23.5% of men who do (Vanderschuren, Phayane, and Gwynne-Evans, 2019). This disparity is linked to care

By isolating economic empowerment from safety, the government disregards the fact that violence is both a cause and consequence of economic disempowerment. This fragmentation means the budget remains a collection of siloed allocations rather than a coordinated strike against the structural conditions that sustain inequality.

work. Women are more likely to engage in trip chaining (Jennings, 2023), making multiple stops for school drop-offs, clinic visits, and household shopping.

This lack of integration extends to issues of safety. The GBS does not engage with the National Strategic Plan on Gender-Based Violence and Femicide. The omission is particularly concerning, especially following the President Cyril Ramaphosa's decision to declare gender-based violence and femicide a national disaster in 2025. The estimated annual cost of gender-based violence and femicide ranges between R28 billion and R42 billion (Gahan and Brooks, 2014) driven largely by lost productivity and healthcare expenditure. In addition, the GBS does not include how budget reprioritisations are reaching frontline shelters, prevention programmes, or specialised courts. By isolating economic empowerment from safety, the government disregards the fact that violence is both a cause and consequence of economic disempowerment. This fragmentation means the budget remains a collection of siloed allocations rather than a coordinated strike against the structural conditions that sustain inequality.

3.6 Failure to leverage existing gender policy frameworks

South Africa has developed a range of policy frameworks and analytical tools intended to guide the integration of gender equality into the planning, budgeting, and evaluation process. However, these instruments appear to be absent from the GBS, suggesting that the statement is not fully drawing on the broader gender policy architecture available within government. One tool is the Country Gender Indicator Framework (CGIF), developed in 2020 by the Department of Women, Youth and Persons with Disabilities. The CGIF is a monitoring tool devised to track gender equality progress. It does so through standardised indicators across governance, health, education, and the media. Strategically aligned with national instruments like the Medium-Term Strategic Framework, the CGIF intends to ensure that priorities for women and girls are achieved through targeted resource allocation. It also incorporates indicators linked to South Africa's regional and international commitments, including the African Union's Agenda 2063, the UN Sustainable Development Goals (SDGs), and the SADC protocol on Gender and Development. The exclusion of the CGIF signals a missed opportunity to harmonise South Africa's budget processes with the regional and international frameworks that the country is signatory to.

A similar disconnect is evident in the limited engagement with other government tools created to mainstream gender across policy processes. For example, DPME has produced Gender Responsive Evaluations Guidelines (DPME, 2021). The guidelines provide direction for integrating gender analysis into evaluations to support government commitments to gender equality and women's empowerment. Likewise, the Framework on Gender-Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing (2022) explicitly recognises that women's exclusion from the economic sphere is shaped by patriarchy, the enduring legacy of Apartheid, and the disproportionate burden of unpaid care work. These structural dynamics do not appear anywhere in the GBS. The statement does not incorporate these dynamics into its analysis. This risks reducing the GBS to an isolated reporting exercise rather than a fiscal mechanism that translates gender equality commitments into coordinated policy and budgetary action.

4

MOVING BEYOND REPORTING: TOWARDS TRANSFORMATIVE GENDER BUDGETING

As the second iteration of South Africa's GBS, the 2026 GBS should be understood as part of an evolving, learning-oriented process. It is therefore expected that there will be gaps and methodological weaknesses at this early stage. However, the value of this exercise lies in its potential to move beyond descriptive reporting towards meaningful transformation. To move from this trial phase to a truly transformative budget, the interdepartmental task team needs to take steps to move the GBS from a general summary and treat the document as a substantive mechanism for closing gender gaps through targeted budgetary interventions.

Currently, departments rely on the World Bank's 2021 Gender Needs Assessment for South Africa to inform their GRB submissions to the GBS. However, the document is both outdated and limited in scope, as it does not comprehensively reflect current gender gaps or adequately capture the sector-specific concerns of all government departments. Thus, a robust gender analysis is a prerequisite for effective GRB. Without a clear understanding of the nature, causes and distribution of gender inequalities within a sector, departments cannot design budget interventions that respond to the specific needs of each citizen. They are also unable to assess whether public expenditure is likely to reduce those inequalities or contribute to meaningful gender equality outcomes.

Thus, the primary recommendation moving forward is that every government department must conduct its own-sector specific gender analysis. It is important to note that this is not a new suggestion. According to the GRPBMEAF (DWYPD, 2022, 38) gender analysis is a mandatory tool for mainstreaming gender into all institutional, sectoral, provincial, and municipal plans. These regulations also required that a gender analysis be integrated into the situational analysis of all short-to-medium term planning, with the DPME and DWYPD leading the oversight of these initiatives. DPME's Gender Responsive Evaluations Guideline provides departments with a framework to mainstream gender into their evaluation processes and can serve as a practical tool for conducting a robust gender analysis.

By failing to include these analyses in the GBS, the government is bypassing its own planning regulations. While building capacity takes time, it is a legal and policy prerequisite for effective implementation. Instead of the heavy reliance of gender expenditure tagging as the sole GRB tool, each department needs to fulfill this mandate to investigate the specific hurdles in their sector. We argue that deepening this analytical ambition is essential to ensure that gender considerations do not just appear in reports, but actively dictate how the country's money is prioritised.

For the GBS to move beyond descriptive reporting, it must function as a decision-making tool that embeds gender analysis into fiscal trade-offs, ensuring that budget choices are evaluated based on their potential to either reinforce or alleviate gender inequality.

Like the 2025 iteration, the 2026 GBS remains a supplementary reporting exercise rather than an active driver of budget decision-making. This limitation is reinforced by its continued placement with the annexure of the Budget Review, with no substantive reference by the Minister of Finance in his budget speech. This positioning shows that GRB has not yet been fully integrated into the core fiscal framework or fiscal decision making metrics. The Statement does not analyse how fiscal consolidation, including real-term cuts to social services and regressive tax measures, disproportionately harm women and other marginalised groups. Therefore, it does not communicate how macro-fiscal decisions may undermine the state's stated commitment to gender equality.

Furthermore, the 2026 GBS does not have a clear outcomes framework that includes specific targets, timelines and performance indicators. Without these, there is no mechanism to hold departments accountable for how budget decisions are being made in relation to the varying needs of the South African population. The GBS relies solely on reporting activities and allocations rather than measuring outcomes and progress. For the GBS to move beyond descriptive reporting, it must function as a decision-making tool that embeds gender analysis into fiscal trade-offs, ensuring that budget choices are evaluated based on their potential to either reinforce or alleviate gender inequality.

Ministers and delegates at the G20 Empowerment of Women Working Group meeting under South Africa's presidency, Kempton Park, October 2025 — where the care economy, women's financial inclusion, and gender-based violence were named as priorities. Translating that ambition into the national budget remains the unfinished task. (Photo: Sharon Seretlo/Gallo Images via Getty Images)

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