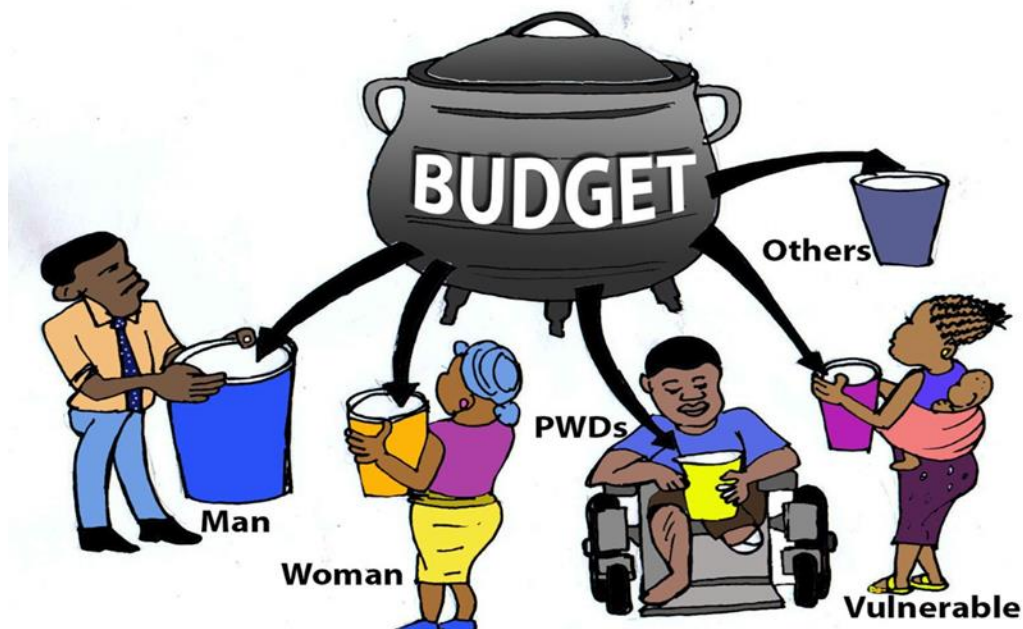




STRENGTHENING THE ROLE OF WOMEN FOR INCLUSIVE GOVERNANCE AND A PEACEFUL SOCIETY

SUMMARY OF THE ANALYSIS OF THE 2023 KARENE DISTRICT COUNCIL AGRICULTURE, HEALTH, EDUCATION AND SOCIAL WELFARE BUDGET ALLOCATIONS FROM A GENDER PERSPECTIVE



This gender budget analysis was done through a collaboration between three Sierra Leonean organisations, led by Talking Drum Studio Sierra Leone (TDS-SL), including the Budget Advocacy Network (BAN) and the 50/50 Group, and funded by Irish Aid. It was done as part of the project's intervention to assist local governments in developing spending plans that account for gender gaps in service provision.

Gender budgeting refers to the design and implementation of budgets that consider the unique needs, preferences, and contributions of individuals of distinct genders. The objective is to ensure that fiscal policies and resource allocations benefit everyone equally, regardless of gender, and help reduce gender disparities.

As part of an effort to assess the state of gender mainstreaming in Sierra Leone's local governments, this Gender Responsive Budget (GRB) analysis was conducted. The goal of the gender budget analysis was to determine if and to what extent women and men in the local councils benefited equitably from all areas of the budget.

The analysis focused on the Karene District Council and targeted the health, education, social welfare, and agriculture sectors for the 2023 fiscal year. Four approaches were used for this analysis, namely:

1. Overview of the budget process and gender
2. Gender-specific allocations
3. Equal employment opportunity/facilities allocation
4. General Allocation

An understanding of the various needs of users informed the budget process. This is because the Local Government Act (2022) makes it mandatory for every council to do a needs assessment that forms the basis of the development of the development plan and subsequently the budget. There was no evidence of the existence of regularly updated planning data. The councils regularly try to invite stakeholders into the budget process, and gender disaggregation of participants is normally done.

Gender mainstreaming in budgeting is mentioned in the revised Medium-Term Expenditure Framework (MTEF)¹. Furthermore, the Budget Call Circular² for local councils also provides concrete guidelines including gender budgeting. However, the gender component of these guidelines is not normally followed in detail. In addition, specific gender targets are not reflected in the MTEF

The table below summarizes the gender allocation for four sectors at the Karene District Council for 2023 fiscal year.

Table 1: Gender Allocation per Sector for 2023

Name of Council	Sector	Gender Specific Allocations	Allocations if disaggregated by sex that will have become gender specific allocation	Equal employment allocations	Allocations if disaggregated by sex that will have become equal employment allocations	General allocations
Karene District Council	Agriculture	20.36%	48.39%	0.00%	0.21%	32.50%
	Health	20.92%	53.79%	0.00%	0.00%	29.81%
	Education	3.54%	49.62%	0.00%	2.96%	43.88%
	Social Welfare	39.66%	27.84%	0.00%	0.00%	25.29%
	Total	84.48%	179.64%	0.00%	2.96%	131.48%
	Average	21.12%	44.91%	0.00%	0.74%	32.87%

Source: Local Council detail budget allocations

¹ Ministry of Finance Revised Medium Term Expenditure Framework 2017

² [The Budget Call Circular gives the official guidelines on budget preparation for a particular period.](#)

According to table 1, **21.12%** of the four industries that fall under the jurisdiction of the Karene District Council have gender specific allocations, and **44.91%** of the activities would have become gender specific budget allocations if the data had been disaggregated by sex (male and female). There was no budget allocation to give equitable job opportunities; nevertheless, **0.74%** of the activities would have been employment specific if the data had been broken down by gender. The general allocations make up **32.87%** of the entire amount.

The capacity building and technical support in terms of budget preparation and how to disaggregate budget information that BAN provided to both council core staff and sector heads throughout the years was one of the contributing elements to the council's gender-specific budget allocation. The absence of gender policies, which would have served as a foundation for the development of gender budgeting, is, however, a barrier at the council level.

Table 2: Trend in gender specific budget allocation 2022 – 2023

Sector	2022	2023
Education	0.00%	3.54%
Health	0.00%	20.92%
Social welfare	0.00%	39.66%
Agriculture	0.00%	20.36%
Average for gender-specific allocations	0.00%	21.12%

Source: Local Council detail budget allocations

Table 2 indicates that Karene District Council gender specific budget allocations increased from **0.00% in 2022 to 21.12% in 2023**. Additionally, social welfare increased significantly from **0.00% in 2022 to 39.66%** in 2023, health from **0.00% in 2022 to 20.92%** in 2023 and Agriculture from **0.00% in 2022 to 20.36%** in 2023. Also, education also increased from **0.00% in 2022 to 3.54%** in 2023. This increase is mainly associated to the commitment of supervisory staff and the leadership of the sector and council in the area of preparing council budgets that are gender responsive. It is also related to strong systems of replicating trainings given to council and sector staff by the project and the adequate follow up mechanism to support the process. However, the weak role and poor collaboration of the M&E officer during budget preparation is also a factor responsible for sectors like “Education” not disaggregating target beneficiary information.

Table 3: Gender budget allocation by gender type for Karene District Council, 2022 – 2023

Sector	2022	2023
Gender specific allocations	0.00%	21.12%
Allocations if disaggregated by sex that would have become gender specific allocations	43.38%	44.91%
Gender employment allocations	0.00%	0.00%
Allocation if disaggregated by sex that would have becomes equal employment allocation	3.63%	0.74%
General allocations	29.47%	32.87%

Source: Local Council detail budget allocations

Table 3 shows that the gender budget allocation “general allocations” increased from **29.4% in 2022 to 32.87%** in 2023. In 2022, which was the baseline for the two additional councils in the project **Karene District Council**, the results were **0.00%**. Also, allocations if disaggregated by sex would have become gender specific allocations have increased from **43.38% in 2022 to 44.91%** in 2023.

The following is a list of important areas of intervention that need to be implemented in order for the Karene District Council to move towards a gender-mainstreaming approach and institutionalise a gender responsive budget (GRB):

- **Awareness & Training:** Organize workshops and training sessions for council members and financial officers on the importance of gender-responsive budgeting (GRB) and its benefits. This should enhance their capacity to integrate gender into budget processes.
- **Data Collection & Analysis:** Council should collect disaggregated data by sex for all local council activities. Analyze spending and revenues to understand the different impacts on men and women, boys, and girls. Regularly conduct gender-based needs assessments to inform budget decisions.
- **Stakeholder Involvement:** Include gender experts in the budgeting process. Engage with local women's groups, NGOs, and other relevant stakeholders to get insights into the specific needs and priorities of different genders.
- **Gender Mainstreaming:** Integrate gender considerations across all areas of the council's work, not just in traditionally "gendered" sectors like health, agriculture, social welfare and education.
- **Gender Budget Statements:** Require departments or units to produce a Gender Budget Statement as part of their annual budget submissions. This statement would outline how their proposed budget addresses gender inequalities.
- **Transparency & Accountability:** Ensure that the budgeting process is transparent and that documents are available to the public. Implement mechanisms for citizens, especially women and marginalized groups, to provide feedback on budget allocations and outcomes.
- **Performance Measurement:** Develop gender-specific indicators and metrics to evaluate the success of various initiatives. This can provide data-driven insights for further refining the approach.
- **Integrate Gender in Audits** Ensure that internal and external audits review the gender responsiveness of budgets and expenditures, recommending corrective measures as necessary.
- **Communication:** Raise awareness among the local population about gender-responsive budgeting efforts and successes. Engaging the community can build support and provide valuable feedback

Evidence of gender inequity is an effective tool for establishing gender awareness, and it is crucial for improving the effectiveness of gender approaches. In order to ensure that any decisions made and budgets allocated are relevant to the living conditions and needs of local women and men, the equal participation of women and men in the decision-making process of local governments is critical. Without this, there will be no equity in the provision of services and planning, and municipal funds will not be spent effectively and efficiently from a gender perspective.

Gender-responsive budgeting is clearly the best tool for increasing women's influence in local governments, since it will be one of the motivators for women's involvement in local government if gender budgeting is done well at the local level.