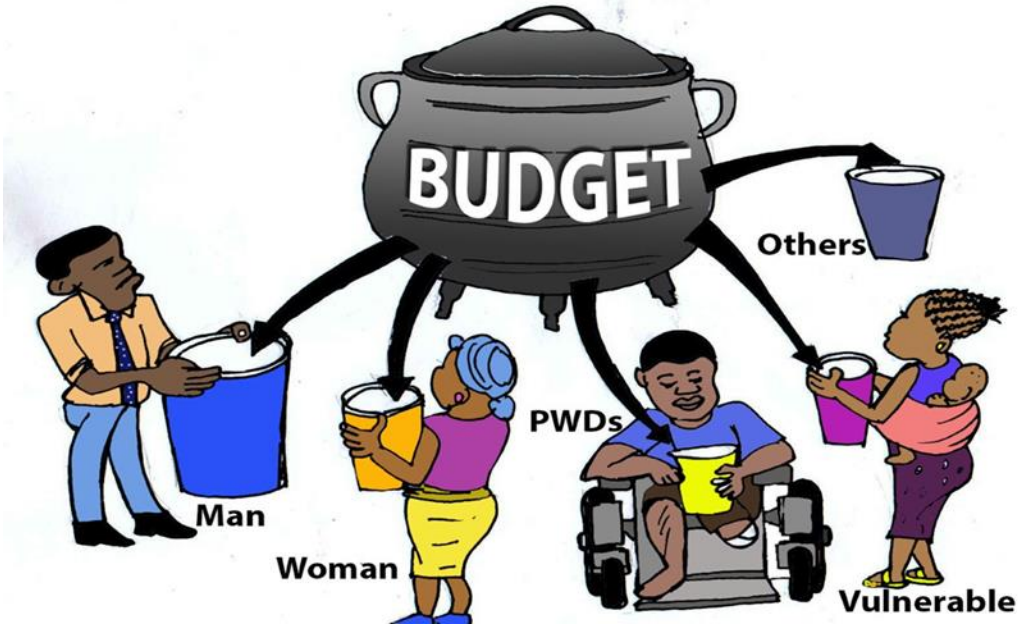




**STRENGTHENING THE ROLE OF WOMEN FOR INCLUSIVE GOVERNANCE AND A PEACEFUL SOCIETY**

**SUMMARY OF THE ANALYSIS OF THE 2023 MOYAMBA 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 Moyamba 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)<sup>1</sup>. Furthermore, the Budget Call Circular<sup>2</sup> 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 Moyamba District Council for 2023 fiscal year.

**Table 1: Gender Allocation by 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
<b>Moyamba District Council</b>	Agriculture	54.76%	27.38%	0%	0%	11.20%
	Health	0.00%	36.55%	0%	0%	63.45%
	Education	0.00%	21.99%	0%	9.31%	68.70%
	Social Welfare	0.00%	53.47%	0%	0%	41.98%
	<b>Total</b>	<b>54.76%</b>	<b>139.38%</b>	<b>0%</b>	<b>9.31%</b>	<b>185.32%</b>
	<b>Average</b>	<b>13.69%</b>	<b>34.85%</b>	<b>0%</b>	<b>2.33%</b>	<b>46.33%</b>

Source: Local Council detail budget allocations

<sup>1</sup> Ministry of Finance Revised Medium Term Expenditure Framework 2017

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

According to table 1, 13.69% of Moyamba District Council's four sectors have gender specific allocations, and 34.85% of the activities would have become gender specific budget allocations if the data had been broken down by gender (male and female). There was no budget allocated to give equitable job opportunities; nevertheless, 2.33% of the activities would have been employment specific if they had been disaggregated by gender. The general allocations make up 46,33% points of the total.

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 that led to the council allocating a gender-specific portion of its budget. This was accomplished through BAN's provision of these services. At the municipal level, however, one of the challenges is the absence of gender policies, which would have provided a platform for the development of gender budgeting but does not now exist.

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

Sector	2022	2023
Education	0.00%	0.00%
Health	0.00%	0.00%
Social welfare	0.00%	0.00%
Agriculture	0.00%	54.76%
<b>Average for gender-specific allocations</b>	<b>0.00%</b>	<b>13.69%</b>

**Source:** Local Council detail budget allocations

According to Table 2, gender specific budget allocations at Moyamba District Council grew from 0.00% in 2022 to 13.69% in 2023. For the 2022 and 2023 assessments, no increase was observed in the social welfare, education, and health sectors. Agriculture grew dramatically from 0.00% in 2022 to 54.76% in 2023. This rise is mostly due to the efforts of supervisory staff and sector and council leadership in developing gender-responsive council budgets. It is also linked to robust procedures for reproducing trainings provided by the project to municipal and sector workers, as well as an effective follow-up mechanism to support the process. However, the M&E officer's ineffective function and lack of coordination during budget preparation is also to blame for sectors such as "health, education and Social welfare " failing to disaggregate target beneficiary information.

**Table 3: Gender budget allocation by gender type for Moyamba District Council, 2022 - 2023**

Sector	2022	2023
Gender specific allocations	0.00%	13.69%
Allocations if disaggregated by sex that would have become gender specific allocations	40.11%	34.85%
Gender employment allocations	0.00%	0.00%
Allocation if disaggregated by sex that would have becomes equal employment allocation	3.55%	2.33%
General allocations	20.74%	46.33%

**Source:** Local Council detail budget allocations

According to Table 3, the gender budget allocation **grew from 20.74% in 2022 to 46.33% in 2023**. The results were 0.00% in 2022, which was the baseline for the two more councils in the programme (Moyamba and Karene District Council). Furthermore, if allocations were disaggregated by gender, they would have declined from 40.11% in 2022 to 34.85% in 2023.

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The following are major areas of intervention for the Moyamba District Council to move towards a gender-mainstreaming approach and institutionalise 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

Gender inequality evidence is a successful strategy for establishing gender sensitivity and is critical for improving effective gender approaches. Equal participation of men and women in local government decision-making is critical to ensuring that: any decisions made and budgets allocated are relevant to the living conditions and needs of local women and men; there is no equity in service provision and planning; and municipal funds are not spent effectively and efficiently from a gender perspective.

If gender budgeting is done properly at the local level, it will be one of the motivations for women's involvement with local government, hence it is obvious that gender-responsive budgeting is a perfect tool for enhancing women's power in local governments.