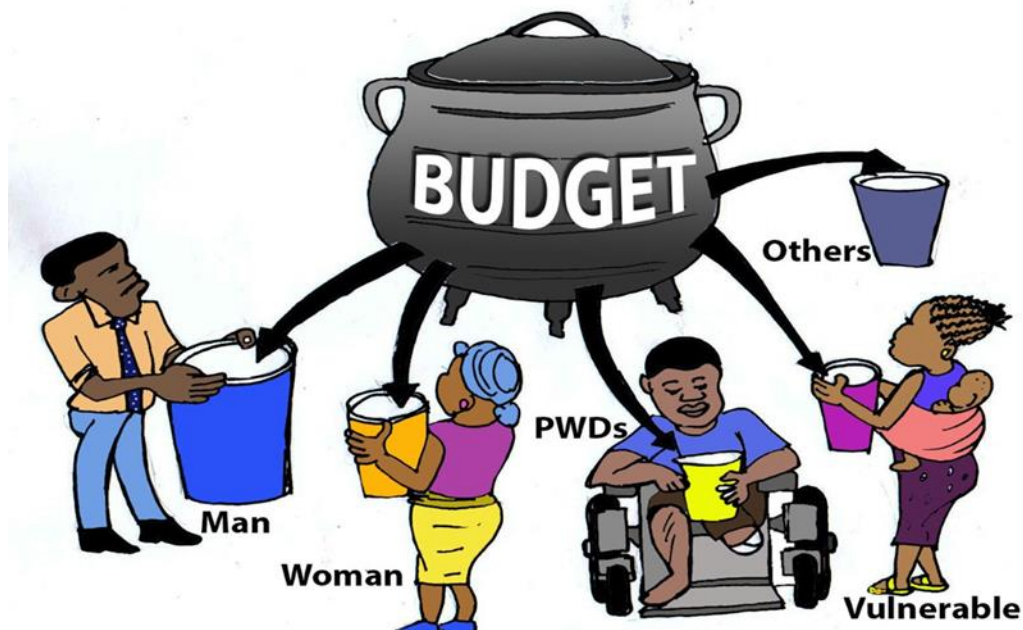




STRENGTHENING THE ROLE OF WOMEN FOR INCLUSIVE GOVERNANCE AND A PEACEFUL SOCIETY

SUMMARY OF THE ANALYSIS OF THE 2023 PORT LOKO 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 Port Loko 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 Port Loko 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
Port Loko District Council	Agriculture	16.71%	14.83%	0%	7.63%	60.84%
	Health	13.01%	4.22%	0%	0%	82.77%
	Education	5.03%	31.95%	0%	0%	62.77%
	Social Welfare	8.94%	72.45%	0%	0%	17.77%
	Total	43.69%	123.45%	0%	7.63%	224.14%
	Average	10.92%	30.86%	0%	1.91%	56.04%

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, **10.92%** of the four sectors administered by the Port Loko District Council have gender-specific budget allocations, and **30.86%** of the activities would have had gender-specific budget allocations if they had been disaggregated by gender (male and female). There was no budget allocation providing equal employment opportunities, but **1,91 %** of the budget should have been employment-specific if disaggregated by gender (male and female). General allocations represent **56.04%** of the total.

One of the reasons that contributed to the gender-specific measures taken by the council was BAN's provision of capacity building and technical support in the form of budget preparation and the disaggregation of budget information over the course of many years to both the core staff of the council and the sector heads. The problem is that there are no gender policies in place, which would have provided a solid basis for the development of gender budgeting had it been in place. In addition, the majority of persons in management positions (who are responsible for making decisions) and budget officers (who are responsible for keeping track of expenditures) had received little to no training on gender mainstreaming.

Table 2: Trend in gender specific budget allocation 2018 – 2023

Sector	2018	2019	2020	2021	2022	2023
Education	4.80%	0.00%	1.74%	75.50%	76.36%	5.08%
Health	0.00%	0.00%	0.00%	0.00%	8.73%	13.01%
Social welfare	0.00%	0.00%	0.00%	52%	33.79%	8.94%
Agriculture	0.90%	0.86%	0.00%	46.60%	10.76%	16.71%
Average for gender-specific allocations	1.48%	0.22%	4.38%	43.42%	32.41%	10.92%

Source: Local Council detail budget allocations

According to Table 2, the proportion of the Port Loko District Council budget devoted to issues relating gender fell from 32.41% in 2022 to 10.92% in 2023. Both the gender-specific budget for social welfare (which fell from 33.79% in 2022 to 8.94% in 2023) and the education budget (which fell from 76.36% in 2022 to 5.08% in 2023) saw a decline. On the other hand, health went from a percentage point of 8.73% in 2022 to a percentage point of 13.01% in 2023. These drops can be attributed, in large part, to the ineffective methods for reproducing trainings provided by the project to council and sector workers, as well as the insufficient follow-up mechanism implemented by supervisors and council leadership. One of the reasons why sectors do not disaggregate information about their target beneficiaries is because the M&E officer plays a subordinate function and does not collaborate effectively with other staff members during budget preparation.

Table 3: Gender budget allocation by gender type for Port Loko District Council, 2018 - 2023

Sector	2018	2019	2020	2021	2022	2023
Gender specific allocations	1.43%	0.22%	4.38%	43.42%	32.41%	10.92
Allocations if disaggregated by sex that would have become gender specific allocations	17.43%	11.59%	0.00%	21.58%	27.47%	30.86%
Gender employment allocations	0.00%	0.00%	0.00%	0.91%	0.00%	0.00%
Allocation if disaggregated by sex that would have becomes equal employment allocation	4.03%	1.42%	0.00%	3.31%	2.10%	1.91%
General allocations	79.13%	86.77%	73%	10.28%	15.75%	56.04%

Source: Local Council detail budget allocations

Table 3 shows that the gender budget allocation “general allocations” increased percentage from **15.75%** in 2022 to **56.04%** in 2023. In 2022 it reduced to 15.75% from 10.28% in 2021. Also, allocations if disaggregated by sex would have become gender specific allocations have increased slightly from 27.47% in 2022 to 30.86% in 2023.

In order to move towards a gender-mainstreaming strategy and institutionalise gender responsive budgeting (GRB), the Port Loko District Council needs to intervene in the important areas that are listed below.

- **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 inequality is a successful method for generating gender sensitivity and is fundamental for improving efficient gender approaches. The equal participation of women and men 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 the provision of services and planning, and municipal funds are not being spent effectively and efficiently from the 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.