



**ANALYSIS OF THE 2020 LOCAL COUNCIL
AGRICULTURE, HEALTH, EDUCATION AND SOCIAL
WELFARE BUDGET ALLOCATIONS FROM A GENDER
PERSPECTIVE (PORT LOKO, KAMBIA, TONKOLILI,
KENEMA, KONO, KARENE AND MOYAMBA
DISTRICT COUNCIL)**

**Budget Advocacy Network
Talking Drums Studios Sierra Leone
The 50/50 Group**

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



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Abbreviations

| | |
|--------|--|
| ABC | Agricultural Base Committee |
| BAN | Budget Advocacy Network |
| BECE | Basic Education Certificate Examination |
| BOG | Board of Governor |
| CAHWs | Community Agricultural Health Workers |
| CSO | Civil Society Organization |
| EVD | External Ventricular Drain |
| FBOs | Farmer Based Organizations |
| GRB | Gender Responsive Budget |
| IDSR | Integrated Disease Surveillance and Response |
| IPC | Infection, Prevention and Control |
| IVS | Improved Variety System |
| JSS | Junior Secondary School |
| MAFFS | Ministry of Agriculture Forestry and Food Security |
| MP | Member of Parliament |
| MTEF | Medium Term Expenditure Framework |
| NPSE | National Primary School Examination |
| PHU | Peripheral Health Unit |
| SFCG | Search for Common Ground |
| WCSG's | Women's Community Solidarity Groups |

Executive summary

This gender budget analysis is a product of an Irish Aid funded project implemented by a coalition of three organisations led by Talking Drums Studios Sierra Leone (TDS SL) with Budget Advocacy Network (BAN) and the 50/50 Group) as implementing partners. It was developed as part of the project's intervention to support local councils, women leaders and other local stakeholders to develop budgets that are gender sensitive to the unique need of men and women in their service delivery processes.

Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent¹. The gender budgeting initiative seeks to consolidate the Gender mainstreaming exercise by ensuring that not only is gender mainstreamed in all departmental aspects, but also the money trail therein effectively supports gender transformation within the government and the sector within which it operates.

This Gender Responsive Budget Analysis is part of a gender mainstreaming exercise that sought to ascertain the extent to which gender mainstreaming is currently practiced within Local Councils in Sierra Leone. This was done with the aim of preparing a baseline report in order to provide guidance on how to address gaps where they exist. The gender budget analysis focused on the budget with a view to assessing the extent to which women and men benefit equitably from every aspect of the budget implemented within the Local Councils.

The analysis focused on the project seven (7) local council authorities of Port Loko, Kambia, Kono, Tonkolili, Karene, Moyamba and Kenema, and targeted the Health, Education, Social Welfare and Agriculture sector 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

The budget process is informed by an appreciation of the different needs of users for all the seven councils under review. This is because the Local Government Act (2022) makes it mandatory for every council to do 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 updating planning data. The Councils regularly make effort 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 (MTFEF)². Furthermore, the Budget Call Circular³ for local councils also provides concrete guidelines including gender budgeting. However, the gender component of these

¹ <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting>

² Ministry of Finance Revised Medium Term Expenditure Framework 2017

³ [The Budget Call Circular gives the official guidelines on budget preparation for a particular period.](#)

guidelines is not normally followed. In addition, specific gender targets are not reflected in the MTEF.

The table below summarizes the gender allocation per council per year.

Table 1: Gender Allocation by Council

| GENDER SPECIFIC BUDGET | | | | | | |
|-----------------------------------|--------------|--------------|------------------|---------------|---------------|---------------|
| DISTRICT | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| KAMBIA DISTRICT COUNCIL | 0.65% | 0.00% | 1.35% | 21.65% | 49.46% | 37.37% |
| PORT LOKO DISTRICT COUNCIL | 1.43% | 0.22% | 437500% | 43.42% | 32.41% | 10.92% |
| TONKOLILI DISTRICT COUNCIL | 0.00% | 0.66% | 11.73% | 7.42% | 25.17% | 33.37% |
| KONO DISTRICT COUNCIL | 0.50% | 1.32% | 0.63% | 25.08% | 28.61% | 17.78% |
| KENEMA DISTRICT COUNCIL | 3.45% | 1.72% | 0.00% | 49.09% | 43.89% | 8.86% |
| MOYAMBA DISTRICT COUNCIL | - | - | - | - | 0.00% | 13.69% |
| KARENE DISTRICT COUNCIL | - | - | - | - | 0.00% | 21.12% |
| AVERAGE | 1.21% | 0.78% | 87502.74% | 29.33% | 35.91% | 20.44% |

Overall gender budget allocations decreased from **35.91%** in 2022 to **20.44%** in 2023 for the seven councils. The two new councils Karene and Moyamba increased from **0% to 21.12%** and **13.69%** respectively. One out of the five old councils under review increased while four councils scores decreased. The most improved council is the Kambia District Council followed by Tonkolili District Council. Some of the contributing factors for the low gender specific budget percentages were the weak leadership and poor review of the draft sector budget proposals by the Development Planning Unit and Finance departments of the local councils. It is also associated to the low involvement and technical support of the M&E officer to the budget development process of the council. It is also the absence of gender policies across the councils under review which would have provided the basis for the development of gender budgeting. In addition, majority of the personnel in management (who make decisions) and budget officers (who track expenditure) had not had adequate training in gender mainstreaming.

If local Councils are to move towards a gender-mainstreaming approach and institutionalize GRB, the following are key areas of intervention:

- **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.
- **Set Targets:** Establish clear and measurable targets for gender equality in budget allocations. For example, a certain percentage of a development fund could be specifically allocated to projects that directly benefit women or promote gender equality.
- **Review & Revise:** Regularly review the gender implications of the council's budgets, and revise spending priorities based on the findings.
- **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 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 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 governments. For building capacity and strengthening monitoring mechanisms to support accountability to women benefit from gender responsive budgeting, it is obvious that gender responsive budgeting is a perfect tool to enhancing women's power at local governments

1. Introduction

Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. The gender budget initiative seeks to consolidate the Gender Mainstreaming exercise by ensuring that not only is gender mainstreamed in all departmental aspects, but the money trail therein effectively supports gender transformation within the government and the sector within which it operates.

The issues of equitable distribution of government resources, between women and men; and the use of resources to ‘level the playing field’, have emerged as critical components of effective Gender Mainstreaming. A gender audit, which was part of the gender mainstreaming exercise, broadly established that women and men were not benefiting equally from resources spent by government. It further established that a lot of practical and strategic needs of women were not being responded to in the planning and implementation of sector programmes and related services within the local council.

Gender budgeting can be applied to any type of budget system at all levels of government.

Gender budgeting at central government level - Introducing gender budgeting at central government level is important because budgetary decisions on both revenue and expenditure are made at this level.

Gender budgeting at regional and local government levels - Regional and local governments’ proximity to people’s everyday lives means there is potential to respond more directly to women’s and men’s needs when it comes to public policy and service delivery. At these levels, there is great potential to use participatory gender budgeting⁴ approaches involving the local population.

Effective implementation of gender budgeting requires political commitment matched with a technical capacity for gender mainstreaming. Engaged leadership is of particular importance to ensure that gender equality is integrated into the planning and budgeting processes and that public budget revenues and expenditures benefit women and men equally. The following enabling factors are necessary to ensure that both men and women benefit from public resources equally:

- political will and political leadership;
- high-level commitment of public administrative institutions;
- improved technical capacity of civil servants;
- civil society involvement; and
- Sex-disaggregated data.

‘Gender budgeting is not a special approach to budgeting or even an add-on to budgeting. Rather, gender budgeting is an approach to budgeting that can improve it, when fiscal policies and administrative procedures are structured to address gender inequality and women’s development needs. When properly done, one can say that gender budgeting is good budgeting’ (Stotsky, 2016: 18).

⁴ Gender and participatory budgeting are increasingly being used in developing countries to give civil society groups or members of a community a means to influence the way public resources are spent - <http://gender-financing.unwomen.org/en/resources/g/e/n/gender-and-participatory-budgeting>

1.1. Importance of gender budgeting

Although gender budgeting initiatives may differ widely, they are important because they help in achieving the following objectives:

a) Gender equality

Gender analysis of budgets (inputs) may reveal that inadequate resources are allocated to achieving gender equality. In addition, gender-disaggregated analysis of the effects of overall expenditure and revenue-raising may reveal that government (unintentionally) creates (an additional) gender bias. This will occur when government follows a gender-blind policy which does not take into account the fact that policy (and related revenue and expenditure) is not implemented in a social vacuum but in a society in which gender (like other socio-cultural constructs) determines the degree to which men and women tend to benefit from, and contribute to, government revenue and expenditure. Strengthening a gender bias that already exists in most of the world's societies through government expenditure and revenue is in conflict with the redistributive function of fiscal policy and contradictory to the policy objective of gender equality that is officially set by most governments. Dissemination of the results of analyses of gender bias may raise awareness inside as well as outside government. This may aid the integration of a gender perspective into government expenditure and revenue (and related policy), which may ultimately increase gender equality.

Finally, gender budgeting was also explicitly mentioned in the Beijing Platform of Action (UN, 1995) (arts. 345 and 346).

Art 345: This will require the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.

National level Art. 346: Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures.

b) Effectiveness and efficiency

A government uses fiscal policy to perform its allocative function⁵. Specifically, a government provides its citizens with public services such as schooling, health care, transport and social security in order to achieve a set of policy objectives such as universal literacy, a healthy population and reduced poverty. Achieving those objectives requires appropriate analysis and design. A government needs to take into account the fact that citizens' needs, resources, constraints and opportunities are to a large extent determined by socio-cultural constructs (including gender)

⁵ Allocative function is the function to distribute resources by sector, sub-sector, programmes and activities

and that, consequently, it needs to take those constraints into account when designing policy. Failure to do so will lead to ineffective and inefficient policies.

c) Good governance (transparency, accountability)

Gender budgeting can contribute to ‘good governance’ in various ways. Good governance means that processes and institutions produce results that meet the needs of society while making the best use of resources at their disposal⁶. When a government uses gender budgeting tools in its policy-making and programme management, and when it publishes the results of analysis and attempted remedies in a gender-aware budget statement, it contributes to transparency. Gender budgeting may also stimulate governments to make policy and budget processes more inclusive. Furthermore, gender budgeting may be used by actors outside government to make their government accountable for earlier promises regarding ‘gender equality’ and for the gender-sensitiveness of its overall policy.

2. Scope and Approach to the Analysis

A good analysis is a core element of any Gender Responsive Budgeting (GRB) work. GRB analysis involves the combined analysis of budgets and policies from a gender perspective. Such an analysis is aimed at establishing a good evidence basis for subsequent activities to improve the gender equality situation in different sectors, programmes or policies.

It is important to underline that in GRB analysis it is not enough to look at women and men, but it is crucial to take a closer look to make sure that needs and interests, priorities and challenges of women and men in different social situations conditioned by age, class, ethnicity, location etc. are addressed adequately in policy making. An important starting point is a good understanding of the situation of women and men and diverse groups of women and men in different spheres of life. Therefore, please note, in this manual reference to “women and men”, does not imply taking women and men as large categories, but rather, particular attention is paid to analyzing their differing characteristics such as age, location (urban / rural), social background, marital status and ethnicity.

2.1. Purpose and Broad Objectives

The Gender Responsive Budget Analysis was conducted to ascertain the extent to which gender equality is systematically and consistently mainstreamed into all aspects of the budget of the local council in the seven local government entities of **Kambia, Port Loko, Karene, Tonkolili, Kono, Moyamba and Kenema**. This was meant to establish the gender equality impact of the current budget and its responsiveness to the differential needs of women and men. The ultimate objective is to ensure equitable distribution of local resources to the women and men that such resources are targeted at. It also seeks to develop the capacity of local authorities and service providers on inclusive gender budgeting and to capacitate women leaders and activist to interface and interact with local leaders on responsive gender budgeting. This is linked within the overall project objective of promoting effective and accountable governance and social cohesion using a gendered approach.

⁶ <https://www.unescap.org/sites/default/files/good-governance.pdf>

2.2. The Project

Talking Drum Studio Sierra Leone (TDS-SL), in partnership with the 50/50 Group and Budget Advocacy Network (BAN), secured funding from Irish Aid to implement a 24-month project that seeks to scale-up, consolidate, sustain, and increase the reach and impact of the Women Unite! Project implemented by Search for Common Ground (Search) and its partners from 2018-2021. This phase of the project is designed to build on the gains and lessons learned from previous years of the implementation that put women at the centre of social cohesion and accountability in five districts. The new phase of the project is designed to accommodate emerging issues from the five districts and at the national level engagement undertaken during the period. The design as in previous phases was highly consultative and engaging. The Search-led end of project reflection workshop organised in January 2021 convened the project partners, women and youth groups, CSOs, local stakeholders, partner radio stations and other actors to provide insights on the context, needs, and aspirations of women and girls for a second phase, which have been incorporated in the design of this action. The overall goal of this action is to strengthen women's role in promoting democratic, accountable and inclusive governance in Sierra Leone. The project will particularly focus on strengthening the capacity of women to demand improved services and equal political representation; increase their participation and representation in the 2023 electoral cycle; violence mitigation and peace building; inclusive governance, local level accountability; social, economic, and political empowerment of women, policy advocacy and increased access to information. The activities will be well planned to incorporate pre- and post- election issues and other national-level engagements aimed at cascading the discussions at the chiefdom and district levels for more action. A strong monitoring mechanism will be integrated to document learnings and provide real-time reporting on changes in the project districts and highlight lessons for replicability, adaptation, and sustainability.

To deliver this action, TDS-SL and partners will retain the district-based CSOs, women and other stakeholder groups of the previous years of the project and strengthen their capacity and collective power to drive the key themes of the project. The CSOs and women groups will form a pivotal group in the implementation of the project - co-facilitating sessions, mobilising stakeholders and communities, and participating in all project events - putting into practice their new skills and knowledge to enact the change they desire in their communities. Throughout this process, TDS-SL and its partners will transfer capacity and ownership to the women and other stakeholder groups to create and reinforce opportunities for women. The district and national-level engagements (seminars, workshops, forums, conferences etc) will be high-level platforms that will convene key stakeholders, researchers, elected leaders, duty bearers, policy makers and the like to interact with participating women and collaborate to respond to the needs, hopes and aspirations in the communities. A set of action-points will be developed at each meeting and will be followed up by TDS-SL, its partners, and the women groups for improved outcomes.

The project will continue in the targeted districts of Kambia, Port Loko, Tonkolili, Kono, and Kenema (expanding to 10 new chiefdoms in those districts - 2 in each district) and with an additional two new districts - Karene and Moyamba. In the two new districts, two CSO groups (1 in each district) will be formed and a group of women set up following the same criteria that were used to set up the other CSOs and women groups. However, the two new districts will have a shift

to focusing on improving the capacity of local councils on public financial management, accountability issues and inclusive gender budgeting to address the needs of citizens, including women. By this approach, nearly half of the local councils would have been covered by the project for experienced changes in local governance. TDS-SL and its partners will continue building relationships with government authorities, local stakeholders, CSOs and media institutions, and community based organisations to deliver this action. The project will directly target and engage 12 women-led CSOs, 820 women leaders and influencers in the 7 districts, and 8 community radio stations (including 15 project-dedicated journalists). For scalability at national level, the project will also target the parliament, political parties, Elections Management Bodies, security sector officials, MDAs and other rights-based institutions on women's concerns and issues.

2.3. Scope

The gender budget analysis focused on 7 Local councils (Port Loko, Kambia, Karene, Tonkolili, Kono, Moyamba and Kenema) and targeted the health, education, Social welfare and agriculture sectors for the 2023 Fiscal Year.

2.4. Approach to the analysis

The approaches used for this analysis are:

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

3. Analysis

3.1. Overview of the budget process from gender perceptive

1. Is the budget process informed by a needs assessment and structured planning data?

The budget process is informed by some appreciation of the differential needs of users for all the 7 councils under review. This is because the Local Government Act (2022) makes it mandatory for councils to do needs assessment upon which the development plan should be drawn from and subsequently the budget. There is no evidence of the existence of regularly updated planning data.

2. Are the needs assessment and planning data gender disaggregated?

Except for human resource planning, there is no indication that planning data is well disaggregated.

3. Who participates in the budget process? What is the gender and race breakdown of such participants?

There is no uniformity with regards to involvement in the budget process. The Councils regularly make effort to invite stakeholders into the budget process and gender disaggregation of participants is normally done.

4. Is the budget informed by policy guidelines and if so, do such guidelines mention the need for Gender Mainstreaming?

The Medium Term Expenditure Framework (MTEF) is the guiding document for all government budgets (central and local) in the country and the revised framework makes mention of gender mainstreaming to be included in the budgets. Furthermore, the Budget Call Circular for local councils also provides concrete guidelines including gender budgeting. However, the gender component of the guidelines is not normally followed as shown in the analysis.

5. Is the principle of redirecting resources to previously neglected needs or areas to promote equality, incorporated in the budgeting guidelines?

No, this principle is not part of the Medium Term Expenditure Framework.

6. Is the issue of gender and gender targets amongst the Medium Term Expenditure Framework (MTEF) strategic priorities?

Specific gender targets are not reflected in MTEF priorities.

7. Are all Departmental/Component plans, programmes and activities subjected to a gender audit or analysis before, during and after implementation?

Departmental and component plans are not, as a general practice, subjected to a gender audit or analysis before, during and after implementation.

3.2. Analysis of the budget from gender perceptive

3.2.1. Port Loko District Council

a) **Agriculture:** The 2023 FY total allocation for the agricultural sector for Port Loko District Council is **Le 852,248.00**

i) Gender specific allocations

Table 2: Gender specific budget allocation for agriculture for Port Loko District Council (2023)

| Sector | Budget Allocation | % of the Agriculture budget |
|---------------|--------------------------|------------------------------------|
| Agriculture | 142,420 | 16.71% |
| TOTAL | 142,420 | 16.71% |

Only **16.71%** of the allocated Agriculture budget for 2023 was gender specific as shown in table 2 above. However, **14.83%** of the allocations would have been gender specific budget if sex breakdown were considered as shown in the table 3 below.

Table 3: Budget allocations that would have been easily disaggregated by gender for agriculture for the Port Loko District Council - 2023

| Sector | Budget allocations | % of the Agriculture budget |
|--------------|--------------------|-----------------------------|
| Agriculture | 126,352 | 14.8% |
| TOTAL | 126,352 | 14.8%% |

ii) Gender employment opportunities allocation for men and women

Agriculture budget has potential to create employment opportunities for both men and women. However, the Port Loko District Council for 2023 did not have any budget line geared towards providing equal employment for men and women even though some activities if disaggregated would have provided employment opportunities from a gender perspective as shown in table 3.

Table 4: Budget allocations, if disaggregated by sex would have provided equal employment for men and women in the Agriculture sector of the Port Loko District Council- 2023

| Sector | Budget Allocations | % of the Agriculture budget |
|--------------|--------------------|-----------------------------|
| Agriculture | 65,000 | 7.6% |
| Total | 65,000 | 7.6% |

iii) General Allocations

General allocations for Agriculture for 2023 are Le **518,477**, which is **60.84%** of the total agriculture budget. This means that bulk of the activities for agriculture fall under general allocation without much disaggregation to be labeled gender specific budgets.

- a) **Health-** The total budget allocations for the health sector in Port Loko District for 2013 was **Le 1,420,000**

i) Specific Gender Allocations

Only **13.01%** of the allocated health budget for 2023 was gender specific as shown in table 5 below. However, **4.2%** of the allocations would have been gender specific budget if sex breakdown were considered as shown in the next table (**table 5**).

Table 5: Gender specific budget allocation for health for Port Loko District Council (2023)

| Sector | Budget Allocation | % of the health budget |
|--------|-------------------|------------------------|
|--------|-------------------|------------------------|

| | | |
|--------------|----------------|---------------|
| Health | 184,785 | 13.01% |
| TOTAL | 184,785 | 13.01% |

Table 6: Budget allocations that would have been easily disaggregated by gender to become gender specific for the Health budget- Port Loko District Council 2023

| Activity | Budget Allocations | % of the health budget |
|--------------|--------------------|------------------------|
| Health | 59,950 | 4.22% |
| Total | 59,950 | 4.22% |

ii) Equal employment opportunities allocation for men and women

There was no budget line that provides an opportunity for equal employment for men and women for 2023, nor thus the budget has any activity that could have provided employment opportunity if disaggregated by sex.

iii) General allocations

A total of **82.77%** of the health budget was general allocation, which does not prescribe how it addresses men and women issues in the district.

b) Education- Total budgetary allocation for 2023 was Le 770,688

i) Gender Specific Allocations

Table 7: Gender specific budget allocation for education for Port Loko District Council (2023)

| Sector | Budget Allocation | % of the education budget |
|--------------|-------------------|---------------------------|
| Education | 38,760 | 5.03% |
| TOTAL | 38,760 | 5.03% |

Only **5.03%** of the allocated education budget for 2023 was gender specific as shown in table 1 above. However, **31.95%** of the allocations would have been gender specific budget if sex breakdown were considered as shown in the table 8 below.

Table 8: Allocation is disaggregated that could have been gender specific

| Sector | Budget Allocation | % of the education budget |
|--------------|-------------------|---------------------------|
| Education | 246,255 | 31.95% |
| TOTAL | 246,255 | 31.95% |

Equal employment opportunities allocation for men and women

There was no budget allocation that provides for equal employment opportunities for men and women and for activities that could have provided employment opportunity if disaggregated by sex.

ii) General allocations

A total of Le 483,791 was the general allocation, which amounted for **62.77%** of the education budget in 2023.

c) Social Welfare: Total budget allocation for Social Welfare in 2023 was **Le 235,019**

i) Gender specific allocations

In 2020, there was a total budget of **Le 21,000** which account for **8.94%** of the allocations that are gender specific budget allocations. See **table 9** below. In addition, **72.45%** of the activities would have been gender specific is disaggregated by sex as indicated on the table below.

Table 9:

| Sector | Budget Allocated (Le) | % of Social Welfare Budget |
|----------------|-----------------------|----------------------------|
| Social Welfare | 21,000 | 8.94% |
| Total | 21,000 | 8.94% |

Table 10: Budget allocations that would have been easily disaggregated by sex for the Social Welfare -Port Loko District Council 2023

| Sector | Budget Allocations (Le) | % of Social Welfare budget |
|----------------|-------------------------|----------------------------|
| Social welfare | 170,256 | 72.45% |
| Total | 170,256 | 72.45%% |

i) Equal employment opportunities allocation for men and women

In 2023, there was neither budget allocation under the Social Welfare budget that provides equal employment opportunities nor any budget allocation that would have provided employment opportunity if disaggregated if disaggregated by sex.

ii) General allocations

The general allocation for the Social Welfare was **Le 41,758**, which account for **17.77%** of the 2023 allocated budget.

3.2.2. Kambia District Council

a) **Agriculture** : Total budget allocations was Le 958,590

i) Gender Specific Allocations

Table 11 shows that Kambia District Council agriculture sector budget has a total budget of Le 441,619 which account for **46.07%** that is gender specific. However, **10.79%** of the agriculture budget would have become gender specific if the activities were disaggregated by sex. **Table 11 & 12** provides more details to this.

Table 11: Gender Specific Allocations - Agriculture

| Sector | Budget allocations (Le) | % of the total agriculture budget |
|--------------|-------------------------|-----------------------------------|
| Agriculture | 441,619 | 46.07 |
| TOTAL | 441,619 | 46.07% |

Table 12:

| Sector | Budget allocations (Le) | % of the agriculture budget |
|--------------|-------------------------|-----------------------------|
| Agriculture | 103,400 | 10.79% |
| TOTAL | 103,700 | 10.79% |

ii) Equal employment opportunities allocation for men and women

There was no budget allocation for agriculture sector in Kambia that provides equal job opportunity but there was a total budget allocation of Le 10,000 which account for **1.04%** that do have the potential to provide equal job opportunities if the activities were disaggregated to target men and women.

Table 13: Equal Employment Opportunities Allocations with the Potential to Become Gender Specific

| Sector | Budget allocations (Le) | % of agriculture budget |
|--------------|-------------------------|-------------------------|
| Agriculture | 10,000 | 1.04% |
| TOTAL | 10,000 | 1.04% |

iii) General allocations

A total budget allocation of Le 395,698 which is **41.28%** of the 2023 Kambia agriculture budget was the general allocations.

b) Health: Total budget allocation was **Le 1,075,192**

i) Specific budget allocations

The Kambia District Council health sector budget has no budget allocation for gender specific activities in the 2023 budget. However, **10.5%** of the activities could have been gender specific if disaggregated by sex (See table 14)

Table 14: Allocation if disaggregated could have become gender specific

| Sector | Budget Allocations (Le) | % of health budget |
|--------------|-------------------------|--------------------|
| Health | 13,000 | 10.5% |
| TOTAL | 13,000 | 10.5% |

ii) Equal job opportunity

There was no budget allocation that provides equal job opportunity for the health sector, neither does it provide budget allocation for activities that if disaggregated could have provided equal employment opportunity.

iii) General allocations

The general budget allocation was **Le 844,530**, which is **78.49%** of the total health budget.

c) Education: Total budget allocations for 2023 was **Le 580,489**

i) Specific budget allocations

There was a total budget allocation of **Le 580,489** for education in 2023 which account for **47.5%** gender specific allocations. However, a total of **Le 48,380** which account for **8.3%** could have been gender specific if disaggregated by sex. (See table 15 & 16 below)

Table: 15: Gender Specific Allocations for the Education Budget

| Sector | Budget allocations | % of the education budget |
|--------------|--------------------|---------------------------|
| Education | 275,860 | 47.5% |
| TOTAL | 275,860 | 47.5% |

Table: 16: Allocation if disaggregated could have become gender specific

| Sector | Budget allocations | % of the education budget |
|--------------|--------------------|---------------------------|
| Education | 48,380 | 8.3% |
| TOTAL | 48,380 | 8.3% |

ii) Equal job opportunity

There was no budget allocation for the education sector that provides equal job opportunity neither for activity that is disaggregated council have provided employment opportunity.

iii) General allocations

The general budget allocation was **Le 256,249**, which is **44.14%** of the total education budget.

d) **Social Welfare:** Budget allocation for 2023 was Le 137,104

i) Gender specific allocation:

There was a total budget allocation of **Le 137,104** for social welfare in 2023 which account for **55.91%** gender specific allocations. However, a total of **Le 9,000** which account for **6.56%** could have been gender specific if disaggregated by sex.(See table below)

Table 17:

| Sector | Budget Allocations (Le) | % of social welfare budget |
|----------------|-------------------------|----------------------------|
| Social welfare | 76,650 | 55.91% |
| TOTAL | 76,650 | 55.91% |

ii) Equal job opportunity: There were no provisions in the Social Welfare budget for equal job opportunities, neither for activities if disaggregated could have provided employment opportunity.

iii) General budget allocations: Le 51,450, which is **37.53%** of the Social welfare budget, was the general allocation.

3.2.3. Kenema District Council

a) **Agriculture:** Total budget allocation for 2023 is **Le 494,078**

i) Specific budget allocations

There was a total budget allocation of **Le 8,000** for agriculture in 2023 which account for **1.62%** gender specific allocations. However, a total of **Le 294,400** which account for **59.59%** could have been gender specific if disaggregated by sex.(See table below)

Table 18:

| Sector | Budget allocations (Le) | % of the total agriculture budget |
|--------------|-------------------------|-----------------------------------|
| Agriculture | 8,000 | 1.62% |
| Total | 8,000 | 1.62% |

Table 19: Allocations that would have been Gender Specific If Disaggregated

| Sector | Budget allocations (Le) | % of the total agriculture budget |
|--------------|-------------------------|-----------------------------------|
| Agriculture | 294,400 | 59.59 |
| TOTAL | 294,400 | 59.59 |

iii) Equal job opportunities allocations

There was no budget allocation which provides job opportunities for the agriculture sector, neither does the budget provide for any allocation that could have provided employment opportunity if disaggregated by sex.

iv) General allocations

The Agriculture budget has general allocation of **Le 175,178**, which is **35.46%** of the total agriculture budget.

b) **Health:** Budget allocation for 2023 was **Le 2,487,800**

i) **Gender specific allocation:** There was a total budget allocation of **Le 31,500** for health in 2023 which account for **1.27%** gender specific allocations. However, a total of **Le 1,957,218** which account for **78.67%** could have been gender specific if disaggregated by sex. (See table below)

Table 20:

| Sector | Budget allocations (Le) | % of the total agriculture budget |
|--------------|-------------------------|-----------------------------------|
| Health | 31,500 | 1.27% |
| TOTAL | 31,500 | 1.27% |

ii) **Equal job opportunity:** No budget allocations for provision of equal job opportunities, neither for activities if disaggregated could have provided employment opportunity.

iii) **General budget allocations:** Le 499,082 which is **20.06%** of the 2023 Kenema health budget was general allocations.

c) **Education:** Budget allocation for 2023 was **Le 1,282,049**

i) **Gender specific budget allocations:** - There was a total budget allocation of **Le 238,699** for education in 2023 which account for **18.62%** gender specific allocations. However, a total of **Le 225,600** which account for **17.60%** could have been gender specific if disaggregated by sex. (See table below)

Table 21:

| Sector | Budget allocations (Le) | % of the total agriculture budget |
|--------------|-------------------------|-----------------------------------|
| Education | 238,699 | 18.62% |
| TOTAL | 238,699 | 18.62% |

ii) **Equal employment opportunities**

There is no budget allocation for provision of equal job opportunities neither for activities if disaggregated by sex could have provided employment opportunity.

iii) **General allocations**

General budgetary allocation for the education sector for the Kenema District Council budget for 2023 was **Le 817,750** which is account for **63.78%**.

d) **Social Welfare:** Budgetary allocation for 2013 was **Le 178,000**

i) **Gender Specific allocation**

The total 2023 budget that is gender specific is Le 24,800 which account for **13.93%** of budgetary allocation of the Social Welfare sector for the district. See details in table 22 below

Table 22: Ministry of Social Welfare - Gender Specific Allocations

| Sector | Budget allocations | % of the social well budget |
|----------------|--------------------|-----------------------------|
| Social welfare | 24,800 | 13.93% |
| TOTAL | 24,800 | 13.93% |

The total budget of Le 106,470 which accounts for **59.81%** would have become gender specific if consideration was made to disaggregate the activities by sex. Table 23 provides more details.

Table 23: Allocation that would have become gender specific if gender disaggregated

| Sector | Budget allocations | % of the social welfare budget |
|----------------|--------------------|--------------------------------|
| Social welfare | 106,470 | 59.81% |
| TOTAL | 106,470 | 59.81% |

- ii) **Equal employment opportunities:** There is no budget allocation for the provision of equal job opportunities neither for activities if disaggregated by sex could have provided employment opportunity.
- iii) **General allocation:** A total budget of **Le 46,730**, which account for **26.25%** of the 2023 Social Welfare budget, was the general allocation.

3.2.4. Tonkolili District Council

- a) **Agriculture** -The total budgetary allocations was **Le 783,720**.

- i) **Gender Specific Budgetary Allocation**

The total 2023 agriculture budget that is gender specific is Le 203,467 which account for **25.96%** of budgetary allocation of the sector for Tonkolili District Council. See details in table 24 below. However, a total budget allocation of Le 222,446 which accounts for **28.38%** would have been gender specific if disaggregated by sex. (Table 25)

Table 24:

| Sector | Budgetary Allocation | % of the total Agriculture budget |
|--------------|----------------------|-----------------------------------|
| Agriculture | 203,467 | 25.96% |
| TOTAL | 203,467 | 25.96% |

Table 25: Activities that would be Gender Specific if disaggregated by sex

| Sector | Budgetary Allocation | % of the total Agriculture budget |
|--------|----------------------|-----------------------------------|
|--------|----------------------|-----------------------------------|

| | | |
|--------------|----------------|---------------|
| Agriculture | 222,446 | 28.38% |
| TOTAL | 222,446 | 28.38% |

ii) Equal Employment opportunities

There were no budgetary allocations and activities geared towards providing equal employment under the Agricultural sector for 2023. However, there is a total budget allocation of Le 35,681 which account for **4.55%** would have provided employment opportunity if disaggregated by sex.

iii) General budget allocations

A total of **Le 322,125.22** which is **41%** was allocated to the Tonkolili agriculture sector in 2023.

b) **Health:** Total budgetary allocation for Tonkolili District Health sector for 2023 was **Le 3,219,000**

i) Gender specific budget allocations

The total budget allocation for health for 2023 that is gender sensitive is Le 696,650 which accounts for **21.64%**. However a total budget of Le 858,860 which account for **26.68%** of the budget could have been gender specific in disaggregated by sex. (See details below)

Table 26: Activities that are gender specific

| Sector | Budget allocations | % of total health budget |
|--------------|--------------------|--------------------------|
| Health | 696,650 | 21.64% |
| TOTAL | 696,650 | 21.64% |

Table 27: Activities that would have become gender specific if disaggregated by gender

| Sector | Budget allocations | % of total health budget |
|--------------|--------------------|--------------------------|
| Health | 858,860 | 26.68% |
| TOTAL | 858,860 | 26.68% |

ii) Equal employment allocations

There was no budget allocation for equal employment, neither for activities that could have provided employment opportunity if disaggregated by sex for 2023 for the Tonkolili District Council Health Budget.

iii) General allocations

There was a total budget of **Le 1,651,490** which is **51.30%** of the budget allocated to the Tonkolili health sector for 2023 under the District Council was general allocations.

c) **Education** – Budget allocation for 2023 education sector was **Le 795,644**

i) Gender specific allocation:

There was one gender specific budget allocation for education in the 2023 Tonkolili education budget. However, a total budget allocation of Le 282,460 which account for **35.50%** could have been gender specific if disaggregated by sex (See below)

Table 28: Allocation if disaggregated could have become gender specific

| Sector | Allocated Budget for 2023 | % of total education budget |
|--------------|---------------------------|-----------------------------|
| Education | 282,460 | 35.50% |
| TOTAL | 282,460 | 35.50% |

ii) Equal job opportunity:

There were no budget allocations for equal job opportunities, neither for activities that could have become employment specific if disaggregated by sex.

iii) General budget allocations:

There was a total budget allocation of **Le 513,184** which is **64.50%** of the 2023 education budget, was the general allocation.

d) **Social Welfare** – Budget allocation for 2023 social welfare sector was **Le 413,017**

i) Gender specific allocation-

There was a total budget of Le 245,400 which account for **59.42%** gender specific budget allocations in the 2023 Social Welfare allocated budget as listed in the table below. However, a total budget of Le 89,617 which account for **21.70%** could have become gender specific if disaggregated by sex.

Table 29: Gender specific allocations

| Sector | Allocated Budget for 2023 | % of total social welfare budget |
|----------------|---------------------------|----------------------------------|
| Social welfare | 245,400 | 59.42% |
| TOTAL | 245,400 | 59.42% |

Table 30: Budget allocations if disaggregated by sex would have been gender specific allocation for Social Welfare in the Tonkolili District Council – 2023

| Sector | Allocated Budget for 2023 | % of social welfare budget |
|----------------|---------------------------|----------------------------|
| Social welfare | 89,617 | 21.70% |
| TOTAL | 89,617 | 21.70% |

iii) Equal employment –

There was no budget allocation for social welfare that provide for equal employment opportunity. But there was a total budget allocation of Le 2,000 which account for **0.48%** that could have provided employment opportunity if disaggregated by sex.

iii) General budget allocations –

The total budget allocation for social welfare for 2023 that is general allocation is Le 75,900 which is **18.38%** for the Tonkolili District Council

3.2.5. Kono District Council

a) Agriculture: The 2023 budgetary allocation for Kono agriculture sector was **Le 552,609**

i) Gender specific allocation –

The total budget allocation for the 2023 agriculture sector budget was Le 2,100 which account for **0.38%** gender specific allocations. However, a total of 118,590 which is **21.46%** could have become gender specific if disaggregated by sex. (See details below)

Table 31: Activities that are gender specific

| Sector | Budgetary Allocations | % of the total agriculture budget |
|--------------|-----------------------|-----------------------------------|
| Agriculture | 2,100 | 0.38% |
| TOTAL | 2,100 | 0.38% |

Table 32: Activities that would become gender specific if sex disaggregated

| Sector | Budgetary Allocations | % of the total agriculture budget |
|--------------|-----------------------|-----------------------------------|
| Agriculture | 118,590 | 21.46% |
| TOTAL | 118,590 | 21.46% |

ii) Equal employment allocation

There were no budgetary allocations providing equal employment within the Kono 2023 Agriculture budget, neither for activities that could have provided employment opportunity if disaggregated by sex.

iii) **General allocations:**

There is a total budget allocation of **Le 480,919.5** which is **94.25%** of the 2023 Agriculture budget for Kono, was the general allocation.

b) **Health:** The Budgetary allocation for the health sector for 2023 was **Le 1,842,350**

i) **Gender specific allocation**

The total budget allocation for health that is gender specific was Le 594,792 which account for **32.28%** for 2023. (See table below). There is no budget allocation for activities that could have been gender specific if disaggregated by sex.

Table 33: gender specific allocations

| Sector | Budget allocation | % of the total health budget |
|--------------|-------------------|------------------------------|
| Health | 594,792 | 32.28% |
| TOTAL | 594,792 | 32.28% |

ii) **Equal employment allocation**

There were no budget allocations within the 2023 health budget for Kono District that provides equal employment for men and women, neither for activities that could have provided employment opportunity if disaggregated by gender.

iii) **General allocation**

Le 1,247,558 which is **67.72%** of the 2023 Kono health budget was general allocation.

c) **Education** – The total budgetary allocation for 2023 was **Le 1,433,261.2**

i) **Gender specific allocation**

The total budget allocation for the education sector in 2023 that is gender specific was Le 155,400 which account for **10.84%**. However, a total budget allocation of Le 3,500 which is **0.24%** could have been gender specific if disaggregated by sex. (See tables below).

Table 34: Gender specific

| Sector | Budget allocated for 2023 | % of the education budget for Kono |
|--------------|---------------------------|------------------------------------|
| Education | 155,400 | 10.84% |
| TOTAL | 155,400 | 10.84% |

Table 35: Activities that would have become gender specific if sex disaggregated

| Sector | Budget allocation | % of the total education budget |
|--------------|-------------------|---------------------------------|
| Education | 3,500 | 0.24% |
| TOTAL | 3,500 | 0.24% |

ii) Equal employment allocation

There was no budgetary allocation that provides equal employment opportunities within the education budget for Kono District, neither for activities that could have provided employment opportunity if disaggregated by gender.

iii) General allocation

A total of **Le 1,121,365** which is **78.28%** of the budget for education, was general allocations.

d) Social welfare: Total budget allocation for 2023 social welfare was **Le 116,189**

i) Gender specific allocation

There was a total budget allocation of Le 32,072 which account for **27.60%** gender specific allocations. However, a total of Le 42,400 budget allocation which account for **36.49%** could have been gender specific if disaggregated by sex. (See below)

Table 36: Gender specific allocations

| Sector | Budget allocated for 2023 | % of the social welfare budget for Kono |
|----------------|---------------------------|---|
| Social welfare | 32,072 | 27.60% |
| TOTAL | 42,400 | 27.60% |

ii) Table 37: Allocations that could have been gender specific if disaggregated

| Sector | Budget allocated for 2023 | % of the social welfare budget for Kono |
|----------------|---------------------------|---|
| Social welfare | 42,400 | 36.49% |
| TOTAL | 42,400 | 36.49% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Social Welfare budget allocation, neither for allocations that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

The total budget allocation for the social Welfare that is general allocation was **Le 73,717**, for the 2023 Kono District Council.

3.2.6. Karene District

a) Agriculture: The 2023 budgetary allocation for Karene agriculture sector was **Le 774,928**

i) Gender specific allocation –

The total budget allocation for the 2023 agriculture sector budget was Le 157,785 which account for **20.36%** gender specific allocations. However, a total of Le 374,991 which is **48.39%** could have become gender specific if disaggregated by sex. (See details below)

i) Table 38: Gender specific allocations

| Sector | Budget allocated for 2023 | % of the agriculture budget for Karene |
|--------------|---------------------------|--|
| Agriculture | 157,785 | 20.36% |
| TOTAL | 157,785 | 20.36% |

ii) Table 39: Allocations if disaggregated could have been gender specific

| Sector | Budget allocated for 2023 | % of the agriculture budget for Karene |
|--------------|---------------------------|--|
| Agriculture | 374,991 | 48.39% |
| TOTAL | 374,991 | 48.39% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Karene District agriculture budget allocation, neither for allocations that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 230,983.84 for Karene District agriculture sector which is **29.81%** is general allocations.

b) **Health:** The total budget allocation for Karene District health sector 2023 is Le 844,641

i) **Gender specific allocations**

The total budget allocation for health that is gender specific is Le 176,641 which amount to **20.92%** of the health sector budget. However, Le 454,352.81 which is **53.79%** of the sector budget could have been gender specific if disaggregated by sex. (See details below)

Table 40: Gender specific allocations

| Sector | Budget allocated for 2023 | % of the health budget for Karene |
|--------------|---------------------------|-----------------------------------|
| Health | 176,641 | 20.92% |
| TOTAL | 176,641 | 20.92% |

ii) *Table 41: Allocations that could have been gender specific if disaggregated*

| Sector | Budget allocated for 2023 | % of the health budget for Karene |
|--------------|---------------------------|-----------------------------------|
| Health | 454,352.81 | 53.79% |
| TOTAL | 454,352.81 | 53.79% |

iii) *Equal employment allocations*

There was no activity that provides equal employment within the Karene District health budget allocation, neither for allocations that could have provided employment opportunity if disaggregated by sex.

iv) *General allocation*

A total budget of Le 213,627.94 for Karene District health sector which is **25.29%** is general allocations.

c) **Education:** The total budget allocation for Karene District education budget is Le 469,375

i) *Gender specific allocations*

The total budget allocation for education that is gender specific is Le 16,600 which amount to **3.54%** of the education sector budget. However, Le 232,920 which is **49.62%** of the sector budget could have been gender specific if disaggregated by sex. (See details below)

Table 42:

| Sector | Budget allocated for 2023 | % of the education budget for Karene |
|--------------|---------------------------|--------------------------------------|
| Education | 16,600 | 3.54% |
| TOTAL | 16,600 | 3.54% |

ii) Allocations if disaggregated

Table 43: Allocations if disaggregated could have been gender specific

| Sector | Budget allocated for 2023 | % of the education budget for Karene |
|--------------|---------------------------|--------------------------------------|
| Education | 232,920 | 49.62% |
| TOTAL | 232,920 | 49.62% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Karene District education budget allocation. But there is a total budget allocation of Le 13,900 which is **2.96%** could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 205,995 for Karene District education sector which is **43.88%** is general allocations.

d) **Social welfare:** The total budget allocation for Karene District social welfare budget is Le

i) Gender specific allocations

The total budget allocation for social welfare that is gender specific is Le 55,000, which is **39.66%** for Karene District for 2023. However, there is a total budget allocation of Le 38,600 which account for **27.84%** of the sector budget that could have been gender specific if disaggregated by sex. (See table below)

Table 44:

| Sector | Budget allocated for 2023 | % of the social welfare budget for Karene |
|----------------|---------------------------|---|
| Social welfare | 55,000 | 39.66% |
| TOTAL | 55,000 | 39.66% |

Table 45: Allocations that could have been gender specific if disaggregated

| Sector | Budget allocated for 2023 | % of the social welfare budget for Karene |
|----------------|----------------------------------|--|
| Social welfare | 38,600 | 27.84% |
| TOTAL | 38,600 | 27.84% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Karene District social welfare budget allocation neither a budget allocation that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 45,064 for Karene District social welfare sector which is **32.50%** is general allocations.

3.2.7: Moyamba District

a) Agriculture: The total budget allocation for Moyamba District agriculture sector budget is Le 905,795

i) Gender specific allocations

The total budget allocation for agriculture that is gender specific is Le 495,979.84, which is **54.76%** for Moyamba District for 2023. Also, there is a total budget allocation of Le 247,922.66 which account for **27.38%** of the sector budget that could have been gender specific if disaggregated by sex. (See table below)

Table 46:

| Sector | Budget allocated for 2023 | % of the agriculture budget for Karene |
|---------------|----------------------------------|---|
| Agriculture | 495,979.84 | 54.76% |
| TOTAL | 495,979.84 | 54.76% |

ii) Table 47: Allocations that could have been gender specific if disaggregated

| Sector | Budget allocated for 2023 | % of the agriculture budget for Karene |
|---------------|----------------------------------|---|
|---------------|----------------------------------|---|

| | | |
|--------------|-------------------|--------------|
| Agriculture | 247,922.66 | 27.38% |
| TOTAL | 247,922.66 | 27.38 |

iii) Equal employment allocations

There was no activity that provides equal employment within the Moyamba District agriculture budget allocation neither a budget allocation that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 101,408 for Moyamba District agriculture which is **11.20%** is general allocations.

b) Health: the total budget allocation for health for Moyamba District was Le 1,322,960

i) Gender specific allocations

There is no budget allocation for health that is gender specific for 2023 in Moyamba District. However, there is a total budget allocation of Le 483,600 which account for **36.55%** of the sector budget that could have been gender specific if disaggregated by sex. (See table below)

ii) Table 48: Allocations if disaggregated could have been gender specific

| Sector | Budget allocated for 2023 | % of the health budget for Karene |
|--------------|---------------------------|-----------------------------------|
| Health | 483,600 | 36.55% |
| TOTAL | 483,600 | 36.55% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Moyamba District health budget allocation neither a budget allocation that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 839,360 for Moyamba District health which is **63.45%** is general allocations.

c) Education: The total budget allocation for Moyamba District education sector in 2023 is Le 536,944.25

i) Gender specific allocation

There was no education budget allocation that is gender specific for the education sector for Moyamba District in 2023. However there was a total budget allocation of Le 118,049, which account for **21.99%** that could have been gender specific if disaggregated by sex. (See table below)

ii) Table 49: Allocation if disaggregated could have been gender specific

| Sector | Budget allocated for 2023 | % of the education budget for Karene |
|--------------|---------------------------|--------------------------------------|
| Education | 118,049 | 21.99% |
| TOTAL | 118,049 | 21.99% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Moyamba District education budget allocation. But there was a total budget allocation of Le 50,000 which account for **9.31%** that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 368,895 for Moyamba District education which is **68.70%** is general allocations.

d) Social welfare: The total budget allocation for Moyamba District social welfare in 2023 was Le 191,334

i) Gender specific allocations

There was no budget allocation for social welfare in 2023 that was gender specific. However, there was a total budget allocation of Le 102,300, which account for **53.47%** that could have been gender specific if disaggregated by sex. (See table below)

ii) Table 50: Allocations if disaggregated that could have been gender specific

| Sector | Budget allocated for 2023 | % of the social welfare budget for Karene |
|----------------|---------------------------|---|
| Social welfare | 102,300 | 53,47% |
| TOTAL | 102,300 | 53.47% |

iii) Equal employment allocations

There was no activity that provides equal employment within the Moyamba District social welfare budget allocation, neither was there any budget allocation that could have provided employment opportunity if disaggregated by sex.

iv) General allocation

A total budget of Le 80,314 for Moyamba District social welfare which is **41.98%** is general allocations.

4. Key Findings, Recommendations and Conclusions

4.1 Key findings

- The Councils regularly make efforts to invite stakeholders into the budget process and gender disaggregation of participants is normally done.
- MTEF guidelines have clauses on gender budgeting but the councils reviewed have challenges in putting these provisions into practice.
- The budget processes are informed by a needs assessment but planning data is not well disaggregated by gender and not regularly updated.
- Sector plans are not, as a general practice, subjected to a gender audit or analysis before, during and after implementation.
- Majority of the activities budgeted for are not gender specific allocations but rather general allocations
- There were a lot of activities, if disaggregated by sex would have become gender budget allocations.
- There is no gender policy across the councils under review which would have provided the basis for the development of gender budgeting.
- Majority of the personnel in management (who make decisions) and budget officers (who track expenditure) have not been trained on gender mainstreaming.
- Use of gender equality indicators and the collection of sex-disaggregated information is limited.

4.2. Recommendations

If local council's are to move towards a gender-mainstreaming approach and institutionalise GRB, the following are key areas of intervention:

- **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.
- **Set Targets:** Establish clear and measurable targets for gender equality in budget allocations. For example, a certain percentage of a development fund could be specifically allocated to projects that directly benefit women or promote gender equality.
- **Review & Revise:** Regularly review the gender implications of the council's budgets, and revise spending priorities based on the findings.
- **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

4.2. Conclusion

Evidence of gender inequality is a successful method for generating gender sensitivity and 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 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 governments. For building capacity and strengthening monitoring mechanisms to support accountability to women benefit from gender responsive budgeting, it is obvious that gender responsive budgeting is a perfect tool to enhancing women's power at local government

