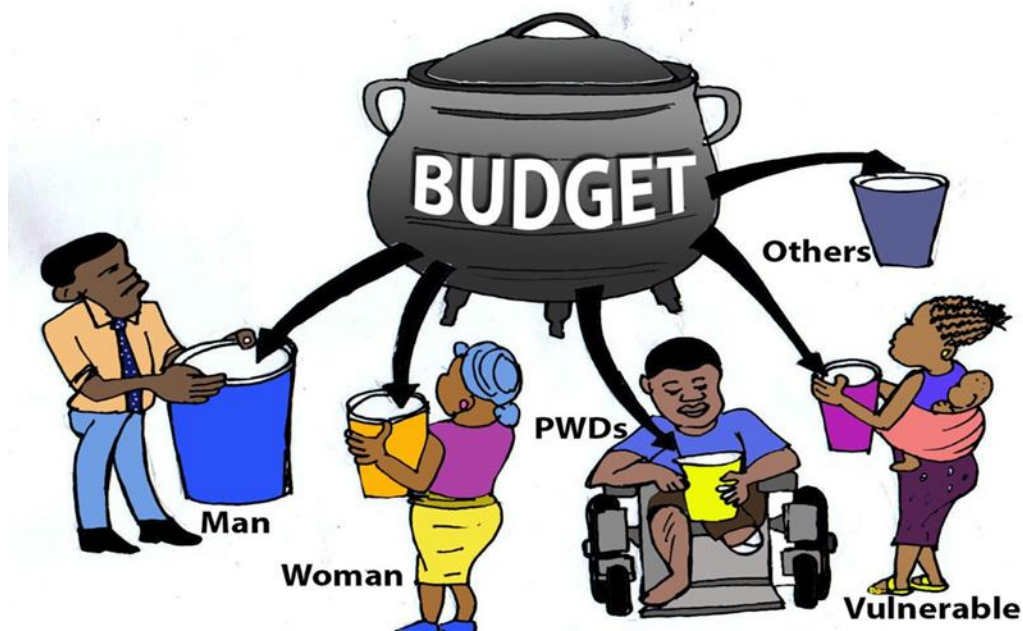




STRENGTHENING THE ROLE OF WOMEN FOR INCLUSIVE GOVERNANCE AND A PEACEFUL SOCIETY

SUMMARY OF THE ANALYSIS OF THE 2023 TONKOLILI 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 Tonkolili 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 (MTFEF)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 **Tonkolili** 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
Tonkolili District Council	Agriculture	25.96%	28.38%	0%	4.55%	41.102%
	Health	48.11%	59.31%	0%	0%	114.05%
	Education	0%	35.5%	0%	0%	64.5%
	Social Welfare	59.42%	21.70%	0%	0.48%	18.38%
	Total	133.49%	144.90%	0%	5.04%	238.03%
	Average	33.37%	36.22%	0%	1.26%	59.51%

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 one, gender specific budget allocations exist in **33.37%** of the four sectors under Tonkolili District Council, and **36.22%** of the activities would have become gender specific budget allocations if disaggregated by sex (male and female). There was no percentage budget allocation that provided equal job opportunities, although **1.26%** would have been employment specific if gender was disaggregated. General allocations account for **59.51%** of overall allocations.

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 2018 – 2023

Sector	2018	2019	2020	2021	2022	2023
Education	0.00%	0.00%	0.00%	0.00%	0.00%	0%
Health	0.00%	0.00%	19.08%	26.33%	49.28%	48.11%
Social welfare	0.00%	0.00%	0.00%	0.00%	48.48%	59.42%
Agriculture	0.00%	2.64%	1.61%	3.36%	2.93%	25.96%
Average for gender-specific allocations	0.00%	0.66%	5.17%	7.42%	25.17%	33.37%

Source: Local Council detail budget allocations

Tonkolili District Council gender specific budget allocations grew from 25.17% in 2022 to 33.37% in 2023, according to Table 2. Similarly, gender budget allocations for social welfare and agriculture climbed from 48.48% in 2022 to 59.42% in 2023 and 2.93% in 2022 to 25.96% in 2023, respectively. Since 2018, the education sector has maintained a 0% gender specific allocation. This rise is mostly due to the efforts of supervisory staff 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" failing to disaggregate target beneficiary information.

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

Sector	2018	2019	2020	2021	2022	2023
Gender specific allocations	0.00%	0.66%	5.17%	7.42%	25.17%	33.37%
Allocations if disaggregated by sex that would have become gender specific allocations	5.08%	16.80%	6.14%	8.47%	21.71%	36.22%
Gender employment allocations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Allocation if disaggregated by sex that would have becomes equal employment allocation	2.48%	0.68%	0.00%	0.00%	0.97%	1.26%
General allocations	92.45%	82.52%	3.20%	4.45%	23.69%	59.15%

Source: Local Council detail budget allocations

Table 3 shows that the gender budget allocation “general allocations” with increased percentage from **23.69% in 2022 to 59.15% in 2023**. In 2022 it similarly increased to **23.69%** from **4.45%** in 2021. Also, allocations if disaggregated by sex would have become gender specific allocations have increased significantly from **21.71% in 2022 to 36.22%** in 2023.

The following is a list of important areas of intervention that need to be implemented in order for the Tonkolili 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.
