AN ASSESSMENT OF GENDER BUDGETING IN LOCAL GOVERNMENT AUTHORITIES IN MALAWI

MASTER OF PUBLIC ADMINISTRATION AND MANAGEMENT THESIS

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DECLARATION

I, the undersigned, hereby declare that this thesis is my own original work, which has not been submitted to any other institution for similar purposes. Where other people's work has been used, acknowledgements have been made.

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CERTIFICATE OF APPROVAL

The undersigned certify that this thesis represents the student's own work and effort and has been submitted with our approval.

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Co-Supervisor

DEDICATION

I dedicate this thesis to my late younger brother Kalumbi Mpeusa who was always supporting my academic endeavors.

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To get a finished thesis into the hands of the examiner requires the contribution of many people. As a student, one does his or her part such as developing the research proposal and conducting the research study, but that is not all about a thesis. A lot other people contribute in many ways in producing a good thesis. In this regard, I am highly indebted to my supervisor Associate Professor Dr. A. Chiweza of Chancellor College, for her direction, comments, constructive criticisms and insights.

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ABSTRACT

This study aimed at assessing gender budgeting in local government authorities in Malawi particularly at Blantyre City Council, Luchenza Municipal Council, Mangochi Town Council and Mwanza District Council. The objectives of the study were to analyze the policy relating to gender budgeting; to assess gender budgeting implementation strategies; to analyze the effects of gender budgeting implementation; and to explore challenges facing gender budgeting implementation in local government authorities in Malawi. This was an empirical study based on qualitative research design, as such; the data were collected through key informant interviews and focus groups. The study revealed that implementation of gender budgeting in local government authorities in Malawi was generally not very systematic due to absence of many prerequisites for gender budgeting in local authorities as well as failure to follow prescribed mechanisms of implementation. Instead, the study revealed significant challenges which ranged from lack of leadership and coordination, lack of commitment and political will, lack of sex disaggregated data, lack of funding and human skills for gender budgeting, and absence of legislation to compel local government authorities to implement gender budgeting. Overall, the study revealed that gender budgeting in local government authorities in Malawi was not successful and not in support of both the literature and the conceptual framework

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LIST OF ABBREVIATIONS

ADC	Area Development Committee
CEDAW	Convention on Elimination of All forms of Discrimination against Women
CIDA	Canadian International Development Agency
DDC	District Development Committee
DEC	District Executive Committee
DDF	District Development Fund
FISP	Farm Input Subsidy Programme
GII	Gender Inequality Index
LDF	Local Development Fund
MHEN	Malawi Health Equity Network
MLGCD	Ministry of Local Government and Community Development
MTEP	Mid Term Expenditure Plan
MOU	Memorandum of Understanding
NLGFC	National Local Government Finance Committee
NNR	National Net Revenue
NGO	Non-Governmental Organization
UN	United Nations
UNDP	United Nations Development Programme
UNICEF	United Nations Children Education Fund
UNFPA	United Nations Population Fund
VC	Village Committee

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This chapter introduces the study. It presents the background to the study, problem statement, study objectives, research questions, significance of the study, organization of the chapters and ends with chapter conclusion.

This study is about an assessment of gender budgeting in local government authorities in Malawi. The study emanated from the revelations that gender budgeting in local government authorities is problematic (UN Women, 2016). The Malawi National Gender Policy since 2000 requires that all government ministries, departments and local government authorities implement gender budgeting in their annual budgets. In line with this, each year, the ministry responsible for finance through yearly Budget Call Circulars calls upon all local government authorities to implement gender budgeting in their annual budgets (Ministry of Finance [MoF], 2016). The main objective of gender budgeting is to achieve equality between women and men, girls and boys. Gender budgeting tries to achieve this by addressing the needs of women and men in development activities and to ensure that programme budgets have sufficient resources allocated to the gender inequality areas (MoF, 2016).

However, a number of studies such as one by the UN Women (2016), revealed that local government authorities in Malawi were facing challenges in their efforts to implement gender budgeting. The challenges ranged from, failure to articulate expected gender implications of expenditure; failure of budget outputs and targets to respond adequately to the differentiated needs of women, men, boys, and girls. An analysis of these challenges revealed problems to do with adherence to the laid down policy, gender budgeting mechanisms, and ensuring availability of prerequisites for gender budgeting. Following policy instructions, implementing gender budgeting according to prescribed mechanisms, and ensuring the availability of prerequisites for gender budgeting is essential for the success of gender budgeting in an institution (Budlender & Hewitt, 2003). According to Government of India [GoI], (2015) and Quinn (2009), prerequisites for gender budgeting form a foundation for gender budgeting. Some of prerequisites for gender budgeting are the following: understanding of the concept of gender, political will, bureaucratic commitment, and sex-disaggregated data. The success of gender budgeting also depends on systematic approach such as conducting analysis of the budget from a gender perspective first, followed by restructuring of the budget basing on gender analysis, and then integrating gender as a category of the analysis (Quinn, 2009).

There are four city councils in Malawi, these are Blantyre, Lilongwe, Mzuzu and Zomba; two municipal councils namely Luchenza and Kasungu; and one town council, Mangochi. There are also twenty-eight district councils in Malawi making 35 local government authorities. Local government authorities in Malawi draw their revenues from three main sources, locally generated revenues, ceded revenues, and transfers from central government (O'Neil & Cammack, 2014). The authorities generate local revenues from property rates, ground rates, fees and licences, commercial undertakings and service charges. They also receive non-tax revenue that is collected on their behalf by central government and these include toll fees, gambling and casino fees, fuel/road levies and industrial fees. Local government authorities also receive grant transfers from central government in accordance with the constitutional provision that 5% of net government revenue should be transferred to local authorities to ensure that there are adequate resources for the effective local delivery of devolved functions and addressing shortage of local revenue. Transfers are based on 5% of National Net Revenue (NNR) as unconditional grants. Parliament also resolved that 9% and 15% of NNR be allocated for health and education funds respectively to help develop these functions. Therefore, there is 29% of NNR that should be transferred to local government authorities. However, financial transfers to local government authorities are frequently less than they should be; the central government transfers have never reached 5% of the national revenue (O'Neil & Cammack, 2014). Another source of revenue for local government authorities is the Local Development Fund (LDF). Government of Malawi established the fund to finance development in local government authorities and the funds are transferred directly to them (Government of Malawi [GoM], 2009). District Development Fund (DDF) is another source of funding for local authorities in Malawi. Central government started dispensing this funding since 2015.

The funds in local government authorities are budgeted according to Section 51 (1) of the 1998 Local Government Act. According to Katimba (2008), the summary of budgeting processes in local authorities is as follows: in stage one, preparation of the draft budget for revenue and expenditure by the local authority staff is made using guidelines given by the National Local Government Finance Committee (NLGFC) and the Budget Circular from the Ministry of Finance. The second stage involves submission of the draft budget to the Finance Committee of the local council for scrutiny and approval. While the third stage involves the submission of the draft budget by local Finance Committee through the District Commissioner/Chief

Executive Officer to the full Council Assembly for scrutiny and adoption. Stage four, requires the submission of the budget to NLGFC by the Council Assembly for scrutiny, approval or disapproval. On stage five, the NLGFC prepares a consolidated budget for all local authorities after consultation with Treasury. Stage six requires presenting the budget to the National Assembly for information purposes by the Minister of Local Government and Rural Development before commencement of financial year. The last stage involves the implementation of the approved budget by council secretariats and monitoring by the Council Assembly through the Local Finance Committee and the NLGFC.

1.2 Problem Statement

Local government authorities in Malawi are required to implement gender budgeting in order to attain gender equality among women and men, boys and girls since 2000 (National Gender Policy, 2000). However, studies on gender budgeting in local government authorities in Malawi revealed a number of challenges. An in-depth analysis of the 2015/16 financial year, from a gender perspective, commissioned by UN Women Malawi, a United Nations (UN) entity for gender equality and women empowerment, revealed that local government authorities in Malawi face a number of challenges in gender budgeting. Some of them are lack of compliance with budget guidelines on gender budgeting issued by ministry responsible for finance; inadequate response to the differentiated needs of women, men, boys and girls; and failure to disaggregate the budget by sex, age or location. The Gender Inequality Index (GII) of the Human Development Report of 2016 by United Nations Development Programme (UNDP) also puts Malawi on low human development position of 145 out of 188 countries. Gender Inequality Index is a composite measure reflecting inequality in achievement between women and men in three dimensions, reproductive health, empowerment and labour market (United Nations Development Programme, [UNDP] 2016).

The question is, are these challenges a manifestation of failure to implement gender budgeting systematically or/and absence of the prerequisites for gender budgeting in local government authorities? Like any other policy initiative, gender budgeting relies on systematic approach and availability of prerequisites for gender budgeting since they form an enabling environment within which gender budgeting operates (Budlender & Hewitt, 2003). Institutions that have the prerequisites and implement gender budgeting systematically have greater chance of success in their efforts (Stotsky, Kolovich, & Kebha, 2016). Ideally, successful gender budgeting requires having in place the prerequisites for gender budgeting and systematic implementation.

A number of studies have been conducted on gender budgeting such as those by Stotsky *et al.* (2016), UN Women (2016), and others. However, these studies were not conducted specifically on how gender budgeting was implemented and whether local authorities had the prerequisites for gender budgeting. The purpose of this study therefore, was to assess the implementation of gender budgeting in local government authorities to find out if it was done systematically and whether local government authorities in Malawi had the prerequisites for gender budgeting.

1.3 Objectives of the study

This study had an overall objective and specific objectives as follows:

1.3.1 Overall objective

The overall objective of this study was to assess implementation of gender budgeting in local government authorities in Malawi.

1.3.2 Specific objectives

In order to fulfill the foregoing broad objective, the study addressed the following specific objectives:

1. To analyze the policy relating to gender budgeting in local government authorities in Malawi.
2. To assess gender budgeting implementation strategies in local government authorities in Malawi.
3. To analyze prerequisites for gender budgeting in local government authorities in Malawi.
4. To analyze the effects of gender budgeting in local government authorities in Malawi.
5. To explore challenges facing gender budgeting implementation in local government authorities

1.3.3 Research questions

Flowing from the specific objectives highlighted above, the following fundamental research questions were formulated for the study:

1. How gender budgeting policy was formulated in local government authorities in Malawi?
2. How was gender budgeting implemented in local government authorities in Malawi?
3. Did local government authorities have the prerequisites for gender budgeting during implementation?
4. What were the effects of gender budgeting in local government authorities in Malawi?

5. How far did challenges facing local government authorities in Malawi affect gender budgeting?

1.4 Significance of the study

Gender budgeting is critical to the achievement of gender equality between women and men, boys and girls in their local communities. In fact, it is the expectation of Malawi government that gender budgeting is implemented successfully in all local government authorities in Malawi as stipulated in the National Gender Policy of 2000. Much is at stake if gender budgeting in local government authorities in Malawi fails. This study helped reveal how gender budgeting was implemented in local government authorities and its effects on gender equality. While a number of studies have been conducted in the area of gender budgeting in Malawi and elsewhere, very few studies have been done to assess how gender budgeting was implemented in local government authorities and whether the authorities had the prerequisites for gender budgeting. This study therefore helped fill this gap, and will assist local government authorities and their stakeholders find ways to improve gender budgeting implementation in all local government authorities.

1.5 Organization of the thesis

This thesis has five chapters. The first chapter highlights the introduction to the study that includes problem statement, objectives of the study consisting of overall and specific objectives, research questions, significance of the study, and organization of the thesis. The second chapter covers literature review. It provides the concept of gender budgeting, discusses gender budgeting strategies, stages of gender budgeting, the players involved in gender budgeting, and prerequisites for gender budgeting. Emphasis in this chapter is laid on a discussion on how gender budgeting is done; the prerequisites for gender budgeting; players in gender budgeting and the conceptual framework for the implementation of gender budgeting that was used as study guide. This chapter is followed by methodology in chapter three, which presents approaches and methods used in collecting data and their analysis. Chapter four presents the discussion of findings on the five objectives of the study, analysis of gender budgeting in Malawi, assessment of gender budgeting implementation strategies, analysis of prerequisites of gender budgeting, analysis of effects of gender budgeting and exploring the challenges facing gender budgeting in local government councils. The last chapter provides a conclusion and recommendations. It highlights the major findings of the study; presents recommendations, outlines areas for further study and finally concludes the study.

1.6 Conclusion

This chapter has presented an introduction to the study of gender budgeting in local government authorities. The need to understand how gender budgeting was introduced in local government authorities in Malawi necessitated this study. The chapter has, in addition to the introduction also presented the problem statement, specific objectives and questions of the study, significance of the study, among other issues. The chapter ends with an outline of the organization of the chapters. Following this chapter, is 'Literature Review' and it presents a discussion on the concept of gender budgeting and the conceptual frameworks.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents literature review. It discusses theoretical concepts on gender budgeting, gender budgeting strategies and players involved in gender budgeting. It also reviews an approach to gender budgeting, entry points for gender budgeting and the prerequisites for gender budgeting The chapter also discusses the effects of gender budgeting, conceptual frameworks for the study and ends with the chapter conclusion.

2.2 Concept of gender budgeting

According to Stotsky (2016), gender budgeting is an approach to budgeting that uses fiscal policy and administration to promote girls' and women's development. While Council of Europe [CoE] (2005) defines gender budgeting as the means for assessing budgets at all levels of the budgetary process and the restructuring of revenues and expenditures with respect to gender equality and perspective. The wider definition of gender budgeting is provided by Quinn (2009) who defines gender budgeting as the allocation of money for activities that eliminate gender barriers to public services and aims at mainstreaming gender into public finance and economic policy. Quinn further defines gender budgeting as the process that enables rectification of some of the biases in public budgets that generally underestimate the role of women in the macro economy particularly of the unpaid economy where women are almost exclusively responsible for caring, maintaining and expanding the labour force, and maintaining the society fabric. Kamarudin (2016) agrees with Quinn (2009) when he posits that gender budgeting is an instrument that takes care of the different gender roles and relationships in society by targeting developmental projects that would ensure citizens play meaningful role in fulfilling their needs effectively.

Another dimension of gender budgeting is explained by Elson & Sharp (2010) who argue that in order to be effective, gender budgeting should involve analyzing public expenditure as well as methods of raising public revenues from a gender perspective through identifying the implications and impacts of the expenditure and revenues for women as compared to men. Elson and Sharp (2010), further argue that gender budgeting must actually bring into focus issues that are frequently overlooked or obscured in the conventional budget analysis and decision-making. The issues include, the role of unpaid work in economic and social outcomes, especially women's disproportionate responsibility for unpaid work, the distribution of resources within as well as between families, and the extent to which women and men participate in budget decision making.

In spite of the above arguments, Bellamy (2002) and Sharp (2014), observe that although gender budgeting advocates allocation of money for purposes of eliminating gender barriers between men and women, it should not mean producing separate budgets for women or men. Rather, it should be an attempt to break down or disaggregate the public mainstream budget according to its impact on women and men and different groups of women and men with cognizance given to the society's underpinning gender relations. (Government of Rwanda [GoR], 2008), also observes that gender budgeting should also not be about allocation of resources equally between men and women in all public programmes but a consideration that males and females may have different needs that warrant differential allocation of expenditure for example, women may need health programmes such as maternity care which men may not need.

Sotsky (2016) discusses the main objective of gender budgeting as to influence fiscal policy outcomes that influence economic output, growth and equity. Other objectives of gender budgeting are articulated by Budlender & Hewitt (2003) who say that gender budgeting can only be effective if it helps to expedite progress on gender equality and the advancement of women; to link gender equality to macroeconomic goals; and to ensure that women's unpaid care work is taken into account in fiscal policy; and improving governance. The Southern Africa Development Community [SADC], (2014), adds more objectives of gender budgeting, such as, to help achieve gender equity and equality since it helps to conduct a sex-disaggregated analysis of the effects of overall expenditure and revenue-raising; this may reveal unintentional gender bias especially when institutions follow a gender blind policy. To help women realize their rights through measuring the gaps that exist between policy commitments in respect of human rights and women's rights instruments. Gender budgeting therefore can be said to be effective when the above objectives are met.

2.3 Criticism

In spite of the arguments for gender budgeting, it has some criticism. In her criticism, Budlender (1996) argues that gender budgeting focuses too narrowly on budgets and does not consider the wider macroeconomic picture. This critique is on the basis that by conducting analysis on a sectoral basis, the big picture is missed. Another criticism comes from Hinds (2014) who argues that it is difficult to attribute financial changes in an institution to gender budgeting because there can be a number of variables and obstacles that can be attributed to financial changes other than gender budgeting. The obstacles may include limited capacity and resources; high staff turnover and lack of institutional knowledge; weaknesses in monitoring and evaluations; country context factors such as political instability, elections or limited civil society capacity; and lack of gender disaggregated data.

2.4 Gender budgeting strategies

For gender budgeting to be effective in an institution, there is a need to approach its implementation systematically and ensure that gender budgeting is introduced stage by stage. Below are the strategies advocated by the literature.

2.4.1 Gender policy

According to various governments, gender budgeting requires well-constructed policy before it is introduced. In most countries, a gender budgeting policy is contained in the National Gender Policy and the Budget Call Circulars produced by the ministry responsible for finance. A gender policy is a document that aims to mainstream gender, women's empowerment and social protection concerns into national development processes in order to achieve equitable livelihood for women and men, boys and girls (Government of Ghana [GoG], 2015). In many countries, the National Gender Policy is guided by the Development Goals, the Convention of all Forms of Discrimination against Women (CEDAW), and the Beijing platform for Action. The National Gender Policy is one of the documents that guides ministries, departments and local authorities on how to implement gender budgeting (GoG, 2015). The strategies in the National Gender Policy document normally include, the level of government on which gender budgeting can be implemented, the stages of implementation, the players to be involved in gender budgeting etc.

2.4.2 Levels for gender budgeting

Rubin & Bartle (2005), advise that gender budgeting can be implemented at different levels of government such as at central government, at regional level or local government authority level. They further advise that gender budgeting can also be applied in both types of budget, expenditure budget or revenue budget and both at the same time. In agreement, Quinn (2009), recommends implementing gender budgeting at regional or local government authority levels because of government's proximity to the people at grassroots level where there is potential to respond more directly to women's and men's needs. She states that this type of implementation provides chance for government to formulate public policy and service delivery that suit the needs of the grassroots community through devolved services. However, Quinn (2009) cautions that local government authorities are many times distracted by scarce resources and the pressing priority of poverty. This study was conducted at this level.

2.4.3 Participatory process

According to Sharp (2014), gender budgeting cannot be effectively implemented if there is no participation of the people it wants to serve. Sharp therefore advises that gender budgeting requires participation of all stakeholders in the community in order to reflect their priorities in expenditure and revenue-raising decisions. Sharp advocates that gender budgeting and public participation need to go hand in hand since participation offers means of challenging traditional and often invisible power relationships and negative budgetary outcomes. In the same vein, Kamarudin (2016), observes that policies and budgets impact differently on women and men in systemic ways and therefore gender budgeting strategies need to respond and promote activities that change policies and budget priorities in line with women empowerment and gender equality. With this observation in mind, gender budgeting requires the participation of different groups of women and men, particularly those poorly represented or marginalized.

2.4.4 Players in gender budgeting

The Government

According to Stotsky (2016), there are better prospects for gender budgeting to succeed if the ministry responsible for finance leads the initiative. However, other literature indicates that there can be a number of different models of leadership for example, in India, the ministry responsible for finance, initiated gender budgeting with the introduction of the Gender Budget Statement and the setting of Gender Budget Cells. While, Budlender & Hewitt (2003) recommend that coordination and ongoing responsibility should be with the ministry responsible for gender and women. It has been noted however that in Southern Africa, most countries' gender budgeting is led by the ministry responsible for finance in cooperation with ministry responsible for women (SADC, 2014).

International organizations and Parliament

Budlender (1996) recommends a strong collaboration between government agencies and international agencies so that they can provide the necessary technical backstopping, research, and analysis for developing and promoting gender budgeting efforts. On the role of international agencies, Budlender (1996) observes that in other countries international agencies such as the Commonwealth Secretariat and Canadian International Development Agency have supported gender budgeting through training and promoting gender budgeting analysis. Budlender argues that international organizations are very important in their role of providing guidelines on gender budgeting and providing research information and technical assistance particularly during the early stages of gender budgeting. They also provide independent monitoring and evaluation of the budget; training for government officials and a channel of information from the citizens to the budget decision maker. CoE (2005) also recommends that parliament needs to be involved in gender budgeting because in general, parliament negotiates, amends and finally adopts the budget proposed by the executive authorities. Parliamentarians also make requests and engage in lobbying activities, thereby participating in the formation of political will and strengthening governments' commitment to gender budgeting.

2.4.5 Stages of gender budgeting

On how to implement gender budgeting successfully, CoE (2015), advises that it is important that the following three clear sets or stages of activities of gender budgeting be followed: conduct an analysis of the budget from a gender perspective; restructure the budget based on gender analysis; and mainstreaming gender as a category of analysis in the budgetary processes. These steps are discussed in detail in the following paragraphs.

Analysis of the budget from gender perspective

According to Klatzer & Ivanina (n.d), conducting an analysis of the budget from a gender perspective is a useful first step in gender budgeting because it helps to show how men and women are impacted by budgets and how they are impacted differently. This stage produces sex-disaggregated report of end users or recipients of budget programmes. Klatzer & Ivanian (n.d), further advise that the analysis of the budget also helps probe deeper from a gender perspective the following: levels of satisfaction the budget makes on the needs of the recipients, and how the gendered needs and roles of recipients contribute to the level of satisfaction. It also helps probe the challenges and barriers facing the people who have not accessed services; and the reasons why the budget needs to account for differing participation rates of women and men in the care economy.

Hewitt (2000) sets out the following different types of tools and methodologies for analyzing public budgets and are categorized into two broad groups, the Expenditure tools and the Revenue Tools. Hewitt argues that these tools are used selectively and usually at incremental basis and often their choice by countries is informed by their effectiveness in addressing their prevailing gender issues in the society, and their compatibility with public policy management systems and procedures. Examples of the tools include the following: Gender-Aware Policy Appraisal; Gender-Disaggregated Public Expenditure Incidence Analysis; Gender-Disaggregated Beneficiary Assessments; Sex-Disaggregated Analysis of the impact of the Budget on Time Use; and Gender-Aware Medium-term Economic Policy Framework (Hewitt (2000).

Restructuring the budget based on gender analysis

Sharp & Broomhill (2000) advise that after conducting a budget analysis in gender perspective, there is the need to restructure the budget basing on the results of the budget analysis. At this stage, reformulation of budgetary policies and the distribution of resources to achieve gender equality outcomes need to be considered. This activity ensures that the budget takes account of gender equity and redresses the inequalities.

Mainstreaming gender as a category of analysis

CoE (2007) recommends that after conducting the last two stages, a third stage must be conducted so that all processes and structures that seem to hinder gender equality are transformed. At this stage, systems that purport to be gender neutral or blind or gender biased need to be transformed too so that they become gender sensitive and responsive. This mainstreaming of gender in budgeting requires ongoing commitment to undertaking gender analysis, consultation and continuous readjustment to take account of changing needs of women and men, boys and girls.

2.4.6 Entry points

For gender budgeting to be properly introduced in an institution, it requires entry points. Government of India [GoI] (2007) advocates for entry points for gender budgeting in any institution such as budget statements to show how much of the budget is allocated for women. An example of such statements is the “Statement 20” of the Expenditure Budget of the Union Government of India 2005-06 and 2007-08. SADC (2014), also advises that government policies, programmes and plans of ministries and departments are also entry points for introducing gender budgeting and need to be available for gender budgeting to take effect.

2.5 Prerequisites for gender budgeting

Quinn (2009) advises that gender budgeting should not be implemented without grasping the fundamentals of gender equality. She argues that gender budgeting cannot be adopted without prior experience in addressing gender equality and therefore presents gender budgeting as being made up of three major elements one of which is ensuring that there is a set of prerequisites fundamental to sustain gender equality work. A prerequisite may be defined as a thing that is required as a prior condition for something else to happen or exist (Cambridge Dictionary). CoE (2015) describes prerequisites for gender budgeting as the foundational elements required for gender budgeting. Budlender & Hewitt (2003), argue that, just like with any other policy innovation, gender budgeting relies on an enabling environment within which to operate and present the following key prerequisites for gender budgeting: political will, bureaucratic commitment, human and financial resources, coordination, understanding of gender and gender equality, and gender disaggregated data.

2.5.1 Political Will

Post, Salmon & Raile (2008) define political will as support from political leaders that results in policy change. Gender budgeting requires drastic policy change, as such, requires that all political masters give it the necessary support. Quinn (2009), warns that if gender budgeting initiatives are to be sustained, political will is of paramount importance. European Institute for Gender Equality [EIGE] (2017), also urges the need to translate political will into accountability in the sense that authorities need to be held accountable for their commitments towards gender equality and gender mainstreaming. Political will can be demonstrated in ways, such as, voicing support for gender budgeting in public, making gender budgeting mandatory in the budget, and creating new institutional instruments, like, primary or secondary legislation that should help to anchor the principle of gender budgeting. (Budlender & Hewitt, 2003)

2.5.2 Bureaucratic commitment

According to Rubin & Bartle (2007), bureaucratic commitment is another important prerequisite for gender budgeting and advises that without high-level commitment of civil servants, gender budgeting cannot succeed. Operational responsibilities within the structure of government departments and agencies lie with civil servants. As such, senior civil servants need to take a leading role in gender budgeting. Senior civil servants need to issue clear instructions for gender budgeting implementation and make necessary follow-ups. This will enable them to contribute to government's gender equality commitments and ensuring that technicians in public service have improved technical capacity to implement the gender policy.

2.5.3 Participation of non-governmental organizations

Non-Governmental Organizations and civil society also need to be active in raising awareness and mobilizing the society to demand accountability and fair distribution of public resources if gender budgeting is to be successful (EIGE, 2017). European Union [EU], (n.d), advises that participation of the civil society is important in ensuring that governments are held accountable for meeting international and national gender equality commitments. Non-Governmental Organizations are also crucial in linking the community to government or vice versa and promoting participatory process in budgeting, the EU advises.

2.5.4 Human and Financial Resources

Other prerequisites that are needed for gender budgeting are, skilled human resource, and financial resources. Pearl (2002), says that adequate personnel and financial resources are needed to carry out gender budgeting exercises. Human resources are needed to undertake gender budgeting activities and therefore need to have the necessary skills and expertise. Financial resources are required for training officials and coordinating gender budgeting processes. Civil servants that participate in gender budgeting require to receive training especially on gender and be involved in the initiative from the beginning in order to facilitate access to information and decision making processes.

2.5.5 Coordination

Budlender & Hewitt (2003), argue that gender budgeting also requires coordination. Gender budgeting requires that information be collected, managed and exchanged amongst all people involved. Coordination ensures that there is free circulation of information, proper training is conducted, distribution of instructions is done, monitoring and consultation in the budget cycle are done, and gathering and sorting of data is done. Coordination may also require establishing a coordination unit within institutions to ensure that gender budgeting is implemented effectively and efficiently.

2.5.6 *Sex disaggregated data*

According to Doss & Kieran (2014), sex disaggregation is a key element for gender budgeting since it is a basic tool that is used to gather a pool of data for eventual sorting according to sex and gender. The tool avails data both in terms of women and men, boys and girls as well as other relevant gender dimension e.g. time use and access to resources. Impact of policies on gender can be assessed by this tool. The data collected by this tool include distribution of unpaid work between women and men, boys and girls. Without sex-disaggregated data, implementation of gender budgeting can be a challenge. Sharp & Broomhill (2002) advise that national statistics and management information systems in ministries, public agencies, research institutes and local authorities require to play crucial role in collecting and managing data for gender budgeting.

2.5.7 Transparency and participation

Johnson (2014), argues that for gender budgeting to be implemented successfully, there must be transparency in terms of political decision making and partnership between budget experts, gender experts, and some women and men at different stages. There must be cooperation linking ministry responsible for finance and other authorities responsible for gender equality. Cooperation also means linkages with external experts that should train officials and support process of gender impact assessment. Cooperation with civil society players also plays a critical role as intermediaries between government and society thereby providing budget decision makers with policy relevant information on women's and men's needs and priorities (SADC, 2014).

2.5.8 Understanding gender equality

Lastly, one can only deal with gender inequalities if they understand how gender inequalities arise. Knowing how gender and gender relations are constructed and perpetuated in society, institutions and processes of government is the key to tackling various manifestations of gender inequality (CoE, 2005). So, understanding gender forms one of the fundamentals of gender budgeting since one cannot drive gender budgeting without understanding the reasons why the concept was developed.

2.6 Effects of gender budgeting

Studies in other countries show that gender budgeting can result in success or failure. Studies in Rwanda and Tanzania by Stostky *et al* (2016) and Mushi & Edward (2010) respectively, show that gender budgeting in local authorities was successful due to the availability of political will, participation of Non-Governmental Organizations and parliamentary bodies since these played an essential role in advocating for gender budgeting. The studies also show that the success was due to collaborative efforts within local authorities and among Non-Governmental Organizations and donors. Local authorities were also allocated sufficient funds to implement their investment plans for gender-oriented programmes. Most of all, Stostky *et al* (2016) observe that Rwanda ensured that local authority staff, especially accounting staff, were well versed in gender equality issues and women empowerment and that this was made as one of their own performance indicators on their jobs. These countries also established national coordination mechanisms aimed at ensuring systematic integration of gender equality and women’s empowerment issues in the development plans, policies, programmes and the budget. The countries also ensured that there was enough expertise within local authorities and reduced over reliance on outside experts. They achieved this by training and sensitizing planning and budgeting officers as well as core technical teams. The countries also established sex-disaggregated data collection and monitoring mechanisms.

On the other hand, Tanzania faced a number of challenges in gender budgeting such as, the non-availability of resource and participation of stakeholders in planning and budgeting processes. Although donors showed cooperation and support to gender budgeting efforts, there was still some bureaucracies hampering entry into government sectors. Another challenge rose from decentralization, which posed further challenges to incorporating gender equality issues in public expenditure processes and decisions particularly on how to create an enabling environment for the participation of women and men on equal basis. Low level of understanding of gender budgeting among planners and the use of guidelines and the application of steps in gender budgeting were also unsatisfactory and this was due to either negligence or lack of access to the guidelines.

2.7 Conceptual framework for the study

The conceptual framework for a study should provide a model for linking categories of possible variables or concepts in a study as perceived by the researcher (Odiya, 2009). It should provide an explanation of how the research problem would be explored by the researcher (Peshkin, 1993). In view of this, the researcher discusses the Gender and Development (GAD), one of the theories of gender equality and the Gender Implementation Framework as conceptual frameworks to guide study.

2.7.1 Gender and Development (GAD)

Gender and Development (GAD) argues that there should be increasing attention to the cultural representation of the sexes, the social construction of gender identity and its determining influence on the relative position of men and women in society. It also argues that there should be the need to understand how men and women are socially constructed and how those constructions are powerfully cemented by the social activities that define men and women (Razavi & Miller, 1995).

Young, (1987); Sen & Grown, (1987), identify key aspects of the GAD as being its holistic perspective, which looks at the totality of social organization, economic and political life, so to understand the shaping of particular aspects of society. It is also not concerned with women only but with social construction of gender and assignment of specific roles, responsibilities and expectations to women and to men. It welcomes contributions of men who share concern for issues of equity and social justice; and analyzes the nature of women's contribution in context of work done both inside and outside the household and rejects the public/private dichotomy commonly used to undermine family and household maintenance work performed by women. The GAD also emphasizes participation of the state in promoting women by providing social services.

The GAD is not free from criticism, the constant concerns of the GAD according to Rowlands (1997), has been its vulnerability to be used in an instrumentalist way to facilitate other objectives within prevailing ideologies, for example, gender can become a proxy for women who can be used as vehicles through which some policy can be fulfilled.

2.7.2 Relevance and linkage of GAD

Despite the alluded to criticism, the GAD is closely linked to the concept of gender budgeting because it helps explain the relationships between some key variables of interest in this study, such as participation, political intervention, role of government, and understanding of gender issues. However, this theory is inadequate to address the problem under study due to its inability to provide enough variables identified in the literature namely, political will; bureaucratic commitment; participation of NGOs;

human resource and financial resources; coordination; sex disaggregated data; transparency and participation.

However, the GAD as a theory is well linked to the concept of gender budgeting because it advocates gender equality. Both the GAD and gender budgeting aim to achieve equality between women and men. The GAD recognizes that there is gender inequality in societies between women and men and that women are deeply affected by the nature of patriarchal power at national and household levels (Connelly, Li, Macdonald, & Parpart, 2000). The GAD also recognizes that development policies and practices impact on women and men differently and therefore need to be addressed. However, the GAD does not only focus on women alone but also on men, and sees gender relations as the key determinant of women's position in society, which can be changed. The GAD therefore seeks to address the fundamental factors that structure and maintain gender inequalities. This is where gender budgeting comes in as a strategy to achieve this gender equality especially in the dimension of resource distribution. However, whether gender budgeting in local authorities helps achieve or fails to achieve this, will be ascertained by the study findings.

2.7.3 Gender Budgeting Implementation Framework

The figure below presents the variables of the study based on the framework designed by the researcher called the "Gender Budgeting Implementation framework", and it shows how the various variables are connected in order to achieve successful gender budgeting. This framework is designed help guide the study in assessing gender budgeting in local authorities. The framework is based on the literature such as that by the Council of Europe (2005), Shiela and Quinn (2009) and the Government of Rwanda [GoR] (2008). This framework first requires that there should be available all the key prerequisites of gender budgeting before gender budgeting is introduced; then consideration of which players should be involved in the implementation of gender budgeting. After that, the three stages of actual implementation need to be followed; these are conducting the analysis of the budget in gender perspective, restructuring the budget based on gender analysis and mainstreaming gender as category of analysis in the budgetary processes.

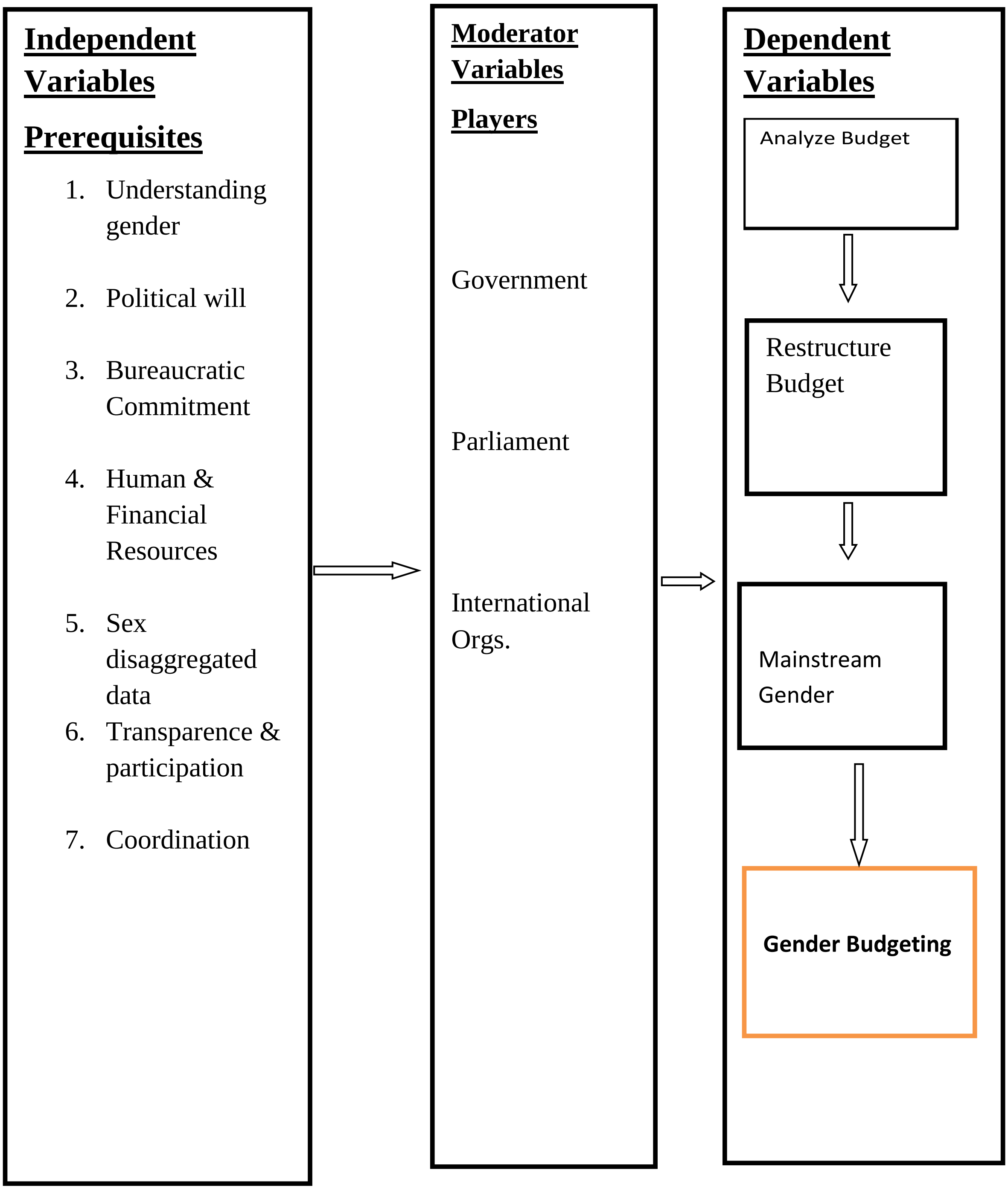

Figure 1: The Gender Budgeting Implementation framework showing independent, moderator and dependent variables

In the figure above, the following variables: analyze budget, restructure budget and mainstream gender depend on an environment created by the independent variables in the first box namely; understanding gender, political will, bureaucratic commitment, human & financial resources, gender disaggregated data, transparence & participation and coordination. These variables provide the foundation on which gender budgeting activities are built on. In other words, the variables in the first box have an effect on the variables in the last box. The box in the middle indicates the moderator variables, namely; Government; Parliament and international organizations. Moderator variables affect the relationship between the independent variables and dependent variables by modifying the effect of intervening variables. Intervening variables refer to abstract processes that are not directly observable but that link the independent and dependent variables (Kaur, 2013).

A variable, according to Odiya (2009) is any number, quantity or situation that varies with time or condition. A variable can be classified in many ways and are called independent variables while as outcome/effect variables are called dependent variables. An independent variable is one that causes or affect a dependent variable and in other words, it is said to be a presumed cause of some change to the dependent variable (Odiya, 2009). An independent variable explains or accounts changes in the dependent variable (s). On the other hand, dependent variable depends or is affected by the independent variable. In a study, a variable is of much interest to the researcher. The Gender Budgeting Implementation framework tries to explain how gender budgeting is dependent on prerequisites for gender budgeting.

2.8 Conclusion

This chapter has explored the theoretical concepts of gender budgeting. It has defined gender budgeting as the allocation of resources for activities that eliminate gender barriers to the public services and aims at mainstreaming gender into public finance and economic policy. Gender budgeting is instrumental in taking care of the needs of the different people in the community be it women and men, boys and girls. It was revealed in the literature that gender budgeting does not mean separate budgets for women or men rather it is an attempt to breakdown the public mainstream budget according to its impact on women and men. The literature also revealed that, in order to implement gender budgeting successfully, there is need to follow a systematic approach as well as ensuring that the critical prerequisites for gender budgeting are available beforehand. The chapter has also exposed that in order to implement credible gender budgeting, there must be involved all crucial players such as Government, Parliament, international institutions and Non-Governmental Organizations. The chapter also presented the Gender and Development and the Gender Implementation Framework as conceptual frameworks to guide the study. The next chapter is about the research methodology for this study.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter discusses the research methodology of the thesis. It outlines the study design, the research approach, and the methods of data collection, selection of the sample, the research process, type of data analysis, ethical considerations and the limitations of the study.

3.2 Study Design

This study is based on the social constructivist paradigm, which assumes that individuals seek understanding of the world in which they live and work (Creswell, 2009). Creswell further states that in the world, people develop meanings of their experiences subjectively and they direct these towards certain objects or things. As such, the meanings are varied and multiple, which in turn lead the researcher into looking for complexity of views rather than narrowing meanings into few categories or ideas. This approach relies so much on the respondents' views of the situation being studied.

This study is empirical and is based on qualitative research design. It therefore used qualitative research methods to assess gender budgeting in local government authorities. Creswell (2009), defines qualitative study as an inquiry process of understanding a social or human problem, based on building a complex, holistic picture, formed with words, reporting detailed views of informants, and conducted in a natural setting. Unlike quantitative study, the advantages of qualitative study are that it provides results that are usually rich and detailed, offering ideas and concepts to inform the research. It can also tell how people feel and think about the subject matter. However, it cannot tell the researcher how many of the targeted population feel or think as quantitative study can (Macdonald & Headlam, 2008).

There are three mostly used qualitative methods in research; these are participant observation, in-depth interviews, and focus groups and each of these is particularly suited for obtaining specific data (Macdonald & Headlam, 2008). This study used key in-depth interviews and focus groups in order to collect data on individual's personal views, perspectives, and experiences. Open-ended questions were used and these provided an opportunity for participants to respond in their own words rather than forcing them to answer to fixed questions. This is opposed to quantitative methods that require participants to respond to fixed questions in order to narrow participants' answers into categories or ideas (Creswell, 2009).

The researcher chose qualitative design in order to get deeper insight into the knowledge, expertise and influence from the research participants. The purpose of qualitative research is to purposefully select participants, sites, documents or visual materials that will in turn help in understanding the research problem and to answer the research questions (Burnham, Gillard, Grant & Henry, 2008).

3.3 Case Study

In this study, the researcher selected four local government authorities as case studies. A case study is an in-depth study of a particular situation; it is used to narrow down a very broad population or field of research into one easily researchable topic. Creswell (2009), defines case studies as a strategy of inquiry in which the researcher derives a general, abstract theory of process, action, or interaction grounded in the views of participants. In this type of study, the researcher is required to collect information that is detailed using different types of data collection procedures (Burnham *et al.*, 2008).

The selected cases in this study are Blantyre City Council, Luchenza Municipal Council, Mangochi Town Council, and Mwanza District Council. These authorities were selected on the basis that they represent different types of local authorities in Malawi namely, city authorities, municipal authorities, town authorities and district authorities. Although the Local Government Act (1998), does not distinguish between urban and rural authorities and their responsibilities, their functions can be influenced by their urban and rural characteristics, and the way they are managed (Holmes and Jones, 2009). These differences may have a bearing on how gender budgeting can be introduced and implemented. These four authorities were also selected because they were closer to where the researcher lives and hence research costs were minimized. A study of these different authorities also provided a chance to make a cross case conclusion.

Blantyre City Council is an urban authority in the Southern Region of Malawi. The population of Blantyre City Council is approximately one million (National Statistical Office [NSO], 2008). Blantyre covers an area of 220 square kilometers and is run by elected representatives of city wards, other non-elected officials and non-voting members who are headed by the Mayor in managing the City while the Chief Executive Officer heads the secretariat and over 90% of its revenues are sourced locally. On the other hand, Luchenza is a municipality located in the Southern Region district of Thyolo with a population of 36,000 people. Like Blantyre City Council, the Municipality is headed by a Mayor politically and a Chief Executive Officer administratively. The Municipality generates 95% of its revenue locally. However, it also receives some revenues from central government such as Local Development Funds (LDF) and donations from some well-wishers.

Mangochi Town Council is also situated in the Southern Region of Malawi (NSO, 2008). The economy of the Council depends largely on commerce and tourism. Like Blantyre City Council and Luchenza Municipality, Mangochi Town Council is an urban area that depends on its own local revenues and very small disbursements from central governments such as the LDF funds. The political and administrative arrangements consist of the Chairperson for the Council and the Chief Executive Officer as the administrative head.

Mwanza District Council is a rural district local authority situated in the Southern Region of Malawi and covers an area of 2,259 square kilometers and has a population of 138, 015 (NSO, 2008). It is a border district whose economy is largely depends on transportation and agriculture especially citrus fruits. The District Council functions through committees for finance, development, education, works, health and environment, and human resources. There is a full time Chairperson elected amongst councilors who heads the Council. The affairs of the Council are run through committees such as the District Executive Committee (DEC) which is led by the District Commissioner and is supported by the Elected Council, Area Development Committees (ADCs) and Village Committees (VCs).

3.4 Sampling Method

Purposive sampling method was used in this study to select research respondents from the four local government authorities. Purposive sampling is a method of sampling where the researcher deliberately chooses who to include in the study based on their ability to provide necessary data that will help the researcher understand the problem and the research question (Parahoo, 1997; Creswell, 2013). This method allows non-probability sampling techniques in which sample members are selected based on their knowledge, role and expertise regarding the research topic (Freedman, Pisani and Purves, 2007).

The significance of selecting this method was to seek knowledge about the selected participants' opinions in gender budgeting in local government authorities, which participants would provide by virtue of their experience. In the study, the participants were selected because of their special relationship with budgeting in local government authorities, sufficient relevant work experience and active participation in budgeting initiatives in local government authorities. The researcher worked with the District Commissioners, Chief Executives of Municipal and City councils and heads of sectors to select the participants based on their special relationship to budgeting in their councils. Twenty-one respondents participated in the study, five from each authority except Mangochi Town Council where only one respondent was interviewed because the interview had indicated that there was no new information that could be extracted from other interviewees; the interviewee held a high position in the Council and it would have been hard to contradict the officer. Similarly, one respondent was also interviewed from Mangochi District Council and this assisted the study derive balanced views on gender budgeting in district councils. In order to have a better understanding of gender budgeting in local authorities nationally, the researcher also conducted in depth interviews with one participant each from UN Women, ministry responsible for finance, ministry responsible for gender, and from NLGFC with a view of capturing a national picture of how gender budgeting was introduced and progressing. For the list of respondents in this study, (*see appendix 1*).

3.5 Data collection Methods

Data for this study was collected through in depth interviews and focus group discussions. Eleven respondents were subjected to in depth interviews; one at the ministry responsible for gender, one at ministry responsible for finance, one at NLGFC and one at UN Women. Five respondents were interviewed at Blantyre City Council, one at Mangochi Town Council and one at Mangochi District Council. Ten respondents were involved through focus groups, five at Mwanza District Council and another five at Luchenza Municipal Council.

3.5.1 In depth interviews

For the purposes of this study, in depth interviews were used. In depth interviews are personal and unstructured interviews that aim to understand participant's emotions, feelings and opinions on the research topic (Nishishiba, Jones & Kraner, 2014). Involvement of participants and direct contact with the interviewees, as well as the elimination of non-response rates are the main advantages of in depth interviews. However, the researcher needs to develop the necessary skills to successfully carry an interview (Fisher, 2005; Wilson, 2003). Unstructured interviews also allow flexibility when conducting interviews, thereby offering chances for generating more information that was not initially meant to be collected regarding the research subject. However, the risk with interviews is that they may deviate the researcher from pre-specified research aims and objectives (Gill & Johnson, 2002). To mitigate the risk, the researcher developed an interview/discussion guide to direct and limit the interviewees.

In this study, data was collected from twenty-one key informants using in depth interviews and focus group discussions using an interview/discussion guide (*see Appendix2*). Time taken for each in depth interview was between thirty minutes to forty-five minutes; while focus group discussions took one hour to one and a half hours. In depth interviews were selected because have the ability to solicit diverse views and to get deeper insight of the subject matter. Twenty-one respondents were interviewed until saturation points were reached within the interviews and across the local authorities. Saturation point is the stage in data collection when no new information is no longer forth coming (Ritchie & Lewis, 2003).

Prior communication in form of email introducing the researcher and the topic under study was sent to the participants in advance in order to gain acceptance of their participation in the research interviews, which was gained after explaining the nature and scope of the study *(see appendix 2 and 3)*. The participants were willful and participated in research interviews, which were conducted between January and March of 2018. On site interviews was the main data collection technique for the study. During the interviews, the researcher took notes and recorded the discussions electronically to assist in analyzing the gathered data.

3.5.2 Focus groups

According to DeVaault (2017), a focus group is a gathering of specially selected group of people participating in a discussion that intends to extract data or information about a topic. Unlike an in depth, interview that targets an individual, a focus group allows members of the group to interact and influence each other as they discuss and consider ideas and perspectives on the topic. Focus groups have a number of advantages such as, saving time and money as compared to individual interviews, they provide a broader range of information and enable extracting detailed information about personal and group feelings, perceptions and opinions (Nyumba, Wilson, Derrick & Mukherjee, 2017).

The researcher conducted two focus group discussions to collect data from ten participants at their own offices. The focus groups comprised of five participants each from Mwanza District Council and Luchenza Municipal Council. These focus groups were planned for use where the researcher would be able to form them. The focus group discussions were guided by the same interview guide used in the in depth interviews.

3.5.3 Data recording

Hand written notes were used as the main form of recording data in both in depth interviews and focus groups but this was prone to missing some data from the interviewee's responses. A diary was used to take the field notes, noting on non-verbal cues during interviews and interview summaries to reflect on emerging information. As a backup to note taking, a tape recorder was used in some in depth interviews and both focus groups after asking consent from the interviewees and groups. After the interviews and group discussions, the recorded data was transcribed in order to analyze the actual feelings and attitudes of the interviewees and groups on the research topic. One interviewee from the ministry responsible for finance did not consent to recording the interview, so only hand written notes were taken. Topic guides were used for ongoing data collection and further investigation until saturation was reached. This is where data not pre-thought by the researcher no longer emerged (Creswell, 2009).

3.6 Data Analysis

Qualitative data collection is usually dependent on interpretation. Thematic type of data analysis was used in this study to interpret meanings from the in depth interviews and focus groups. Thematic analysis is a qualitative analytical method for identifying, analyzing and recognizing themes within data (Nishishiba *et al.*, 2014). The method organizes and focuses on identifying themes that adequately represent the data. This analysis follows a systematic process to identify themes in the data that may be important features of the phenomenon in question according to the purposes of the research question (Ibrahim, 2012). When conducting thematic analysis, the researcher categories the themes using either inductive or deductive approaches. In an inductive approach, multiple examinations of the data are done by the researcher to identify themes and familiarize oneself with the narrative. This is done by reading the data repeatedly. On the other hand, the deductive approach is one that looks for patterns that fit a theoretical model of what the researcher expects to find or issues to address. This study used the deductive approach in order to fit the conceptual frameworks.

This study set out to find answers for the following major themes taken from the research objectives: how gender budgeting policy was formulated; how gender budgeting initiative was introduced and implemented in local government authorities in Malawi; the prerequisites for gender budgeting in local government authorities in Malawi; the effects of gender budgeting in Malawian local authorities; and challenges local government authorities were facing in gender budgeting. However, when using thematic analysis, some more themes emerged which helped the researcher to understand better the effects of gender budgeting in local authorities. One of the themes that came out was the reason why there were disparities in gender budgeting between urban and rural authorities.

The analysis process involved familiarizing with the data by going through all the data from the interviews and group discussions and in the process notes were taken while marking the ideas for coding in order to describe the content. After this step, the data that drew the researcher's attention were assigned codes and organized in meaningful groups. These groups were later sorted into themes for interpretation.

These themes were then refined by reading through the extracts related to the codes in order to explore if they supported the themes to check whether there were any contradictions or overlaps. Finally, the themes emerging were named and described before coming up with a story about them.

3.6.1 Validation and reliability

Simon & Goes (2016) argue that in qualitative research, validity and reliability should be discussed in terms of credibility, transferability, dependability and conformability of the instrumentation and results of the study. While Singh (2014) observes that validity and reliability increase transparency and decrease chances for the researcher to insert bias in the study. It is therefore advised that a qualitative study be based on ability to maintain neutrality and trustworthiness (Golafshani, 2003). In view of this, the qualitative research needs to explain how dependability and credibility are assured in the research methodology, instrumentation, and results of the study.

To assure validity and reliability of this study, the researcher carefully selected the interviewees basing on their positions, knowledge and experience in budgeting at local council level and at the national level. The interviewees were the following: District Commissioners/Chief Executive Officers, responsible for administration of local councils, Directors of Planning responsible for planning of programmes and projects in councils, Monitoring and Evaluation Officers, responsible for monitoring and evaluating performance of all programmes and projects in the councils, Accountants responsible for managing funds, and Information and Technology officers responsible for data collection and its storage. Other interviewees were, senior officers responsible for gender budgeting in the ministry responsible for gender and ministry responsible for finance, senior officers at UN Women and National Local Government Finance Committee.

In order to increase the validity and reliability of the data supplied, the researcher confirmed the contents of the transcribed notes with the interviewees to enable them review the interview responses and to verify the interpretive accuracy. The researcher further took another step to ensure that he collects the correct data by employing a research assistant who also took notes alongside the researcher, which were later compared for accuracy. The reliability of the interview guide was also confirmed by the similarities in responses among interviewees. This corroborated the research instrument and the accuracy of responses. The interview guide/discussion was also subjected to tests by a staff of a local council not included in the study after was vetted by the study supervisor.

3.7 Ethical Consideration

In order to carry out the study, the researcher asked for permission to conduct research from the respective local government authorities and from the participants selected from other institutions before interviews were conducted. The consent to conduct interviews was obtained verbally from participants in all authorities and via email from the participants in the ministry responsible for finance, ministry responsible for gender, UN Women and National Local Government Finance Committee. The privacy and confidentiality of the selected participants was assured. The participants were provided with the information on the aims and objectives of the research study and how the results would be used in advance. The participants were also assured that the data they provided would be treated with confidentiality and for academic purposes only. Participants were also assured that their actual names and identities would not be mentioned in the report.

3.8 Limitation of the Study

Due to limitation of financial and time resources, the researcher relied on the information assembled from the analysis of four sampled local authorities from Malawi, in depth interviews and focus groups from key informants to assess gender budgeting in local government authorities. However, this provided a more focused study but also posed the potential of providing a less rich and contextualized understanding of gender budgeting in local authorities in Malawi. This problem was however mitigated by the use of data at national level from the ministry responsible for gender, ministry responsible for finance, UN Women and NLGFC.

3.9 Conclusion

This chapter has outlined how the study was conducted in as far as study design was concerned. It has shown the theoretical justification of the methods and approaches, data collection methods, data recording and analysis, validity and reliability of data collection, ethical consideration and limitations of the study. The following chapter presents and discusses the study findings of the works presented in this chapter in view of the objectives of the study presented in the first chapter.

CHAPTER FOUR

STUDY FINDINGS AND DISCUSSIONS

4.1 Introduction

This chapter presents an analysis of the field findings on the assessment of gender budgeting from Blantyre City Council, Luchenza Municipal Council, Mangochi Town Council and Mwanza District Council. The study findings focus on, among other things, how the gender budgeting policy was developed; how gender budgeting was introduced in local authorities in Malawi, the prerequisites for gender budgeting; the effects of gender budgeting in local authorities and an exploration of challenges facing local authorities in gender budgeting.

4.2 Gender budgeting policy

The views of the respondents from the ministry responsible for gender and the ministry responsible for finance indicated that efforts to introduce gender budgeting in Malawi started back in 1999 with Canadian International Development Agency (CIDA) as its driving force. The respondents indicated that the initiative started following a Malawi Gender Aware Country Economic Report in 1999. The Ministry of Gender Affairs, Youth and Community Services then got very interested in the initiative and developed the National Gender Policy in 2000. Introduction of gender budgeting started in local authorities as early as 2004 while gender budgeting was introduced in other ministries and departments around 2003.The respondent from the ministry responsible for gender said:

> *"Several organizations such as Canadian International Development Agency-CIDA had done assessments and established gender neutrality in*

> *the public sector budget and felt that gender budgeting initiative should also include local authorities considering the huge volumes of cash allocated to them".* (Interview held on 15/01/2018).

Following the formulation of the National Gender Policy, the Guidelines for the Preparation of the Budget have been produced each year. These guidelines gave priority to mainstreaming gender in budgeting with emphasis on ensuring that budgets of ministries and departments match the needs of women and men, girls and boys. The ministries and departments were advised in the guidelines to address needs of females and males in activities, outputs and budget of each programme and sub-programmes as priority and make sure that enough funds were allocated to gender inequality areas. In spite of this, the study established that some local authorities were not very familiar with the policy for example, Mangochi Town Council where the respondent said: *"We do not implement any gender budgeting here and are not even aware of the National Gender Policy."* (Interview held on 14/03/18). These findings fairly resonate with the policy formulation process done in many countries such as the Government of Ghana (2015). However, the dissemination of the policy and follow up on implementation seemed problematic.

4.3 Implementation of gender budgeting

4.3.1 Implementation at national level

On how gender budgeting was introduced in local government authorities in Malawi, the study found out that initially, gender budgeting was introduced by first orienting some staff in the ministry responsible for finance and key officers from local authorities. The respondent from UN Women explained that: *"UN Women helped to train staff from the ministry of finance who were responsible for national planning and key officers in all local authorities such as, Directors of Planning and Development, budget officers, District Community Development Officers, District*

Social Welfare Officers, District AIDS Coordinators and Monitoring & Evaluation Officers." (Interview held on 11/02/2018).

The study also established that the ministry responsible for gender took the lead while other players such as Civil Society Organizations, ministry responsible for finance, and the NLGFC provided the necessary support. The ministry responsible for finance provided technical direction on budget process, while the Civil Society Organizations and International Institutions provided training and community mobilization. Donors provided financial support. The NLGFC played a role in realigning resources to support gender budgeting in local authorities.

The study also found out that the desire to compel donors to keep funding projects for vulnerable groups in communities in Malawi was what really motivated Malawi government to introduce gender budgeting in local government authorities. This was so because donors had threatened to stop funding projects unless they received requests for funds that were disaggregated according to sex. According to the respondent from ministry of finance, it was because of gender budgeting that local authorities started receiving substantial funding for projects such as the Economic Empowerment and Early Childhood Development programme (ECD).

The literature suggests that the desire to introduce gender budgeting should be to address the needs of women and men, boys and girls not necessarily to attract funding. However, the findings resonate well with the literature in terms of training, lead organizations and participation of Civil Society organizations (Sharp, 2014).

4.3.2 Implementation at council level

Contrary to the claims of existence of gender budgeting in the local authorities by the ministry responsible for gender, the findings of the study revealed that gender budgeting does not exist in councils especially urban councils. One respondent from

Blantyre City Council stated that: *"Gender budgeting is at policy level only and is not practiced in this Council; the ministry responsible for gender should have considered giving us a copy of the Gender Policy."* (Interview held on 09/02/2018). Respondents at Luchenza Municipal Council expressed similar sentiments to those of Blantyre City Council in terms of non-existence of gender budgeting. The respondent pointed out that gender budgeting had not been introduced formally as a concept at the Council although some staff was invited to attend a sensitization workshop on gender budgeting four years earlier. The respondents observed that the council received Budget Call Circulars which required local authorities to implement gender budgeting but no efforts were made to implement it. One respondent remarked that: *"We expected to receive guidance on how to implement gender budgeting from our parent ministry but it does not come forth"* (Interview held on 16/02/2018). It was also discovered during the study that there was no any knowledge of gender budgeting at Mangochi Town Council. The respondent at the Council indicated that there was no any formal gender budgeting at the Council and clearly stated: *"We do not implement any gender budgeting here and are not even aware of the National Gender Policy."* (Interview held on 14/03/18).

Contrary to the findings in urban councils, the study found out that there was some gender budgeting at Mwanza District Council. The respondents at Mwanza District Council were of the view that there was at least some formal gender budgeting at the Council. The respondents said: *"Yes, we practice gender budgeting here for four years now, we were invited by the ministry responsible for gender to Liwonde workshop where we were asked to consider gender budgeting in our budgets; we have budgeting templates and submit reports to NLGFC. NICE a local non-*

governmental organization helped to mobilize community representatives for training in gender budgeting." (Interview held on 15/02/2018).

However, it was established during the study that the prescribed steps such as assessing the budget in gender perspective, and restructuring of procedures and processes basing on the assessment were not done. These findings do not substantially support CoE (2005), who argue that gender budgeting should be introduced systematically, following the prescribed stages. Generally, the study found out that introduction of gender budgeting at national level was done in line with some requirements of gender budgeting such as participation of international institutions in training key staff in local authorities and conducting national wide budget assessment; and involvement of critical actors, such as the government and Non-Governmental Organizations. However, the study noted that this approach did not cascade to local council level. All local councils under study did not assess their budgets. Even Mwanza District Council which showed to have some elements of gender budgeting did not assess its budget in gender perspective before its introduction.

Table 1: Summary of implementation elements of gender budgeting per council

Element	Blantyre	Luchenza	Mangochi	Mwanza
Leadership	No	No	No	Partial
International Organizations	Yes	Yes	Yes	Yes
Analysis of budget	No	No	No	No
Restructuring budget and processes	No	No	No	Partial
Mainstreaming gender in budgets	No	No	No	Partial

Key:

Yes: Element was available
No: Element was not available
Partial: Element was partly available

4.4 Prerequisites for gender budgeting

The study noted that the people responsible for gender budgeting in local authorities did not mind whether prerequisites for gender budgeting were available before introducing it especially at Mwanza District Council where there were some elements of gender budgeting. The literature states that there cannot be effective gender budgeting if there are no prerequisites for gender budgeting in place (Budlender & Hewitt, 2003). The respondent from the ministry responsible for finance said: *"Gender budgeting was just introduced without minding the availability of* *prerequisites for gender budgeting."* (Interview held on 12/02/2018). Below are the findings of each type of prerequisites for gender budgeting in each council.

4.4.1 Political will

The respondents from the ministry responsible for gender, ministry responsible for finance and UN Women indicated that there was some political will for gender budgeting in local authorities especially in ministry responsible for gender and ministry responsible for finance. Upon asked if there was political will for gender budgeting in local authorities, the respondent from the ministry responsible for gender said: *"Yes, there is political will from the top through the ministers to senior managers in the ministry."* (Interview held on 15/01/2018). However, upon asking the respondents from Blantyre City Council, Luchenza Municipal Council and Mangochi Town Council they were non-committal to the availability of political will from senior management. One respondent from Blantyre City Council and another from NLGFC indicated that there was not much support from politicians and he said: *"The challenge is that gender budgeting is not mandatory, and not legally binding therefore local government officials cannot be penalized for failure to implement it."* (Interview held on 11/02/2018). These findings do not support the advice from Quinn (2009); Post, Salmon and Raile (2008) who argue that political will is very important and helps change policies to support gender budgeting. EIGE (2017) also argues that if gender budgeting is to be sustained there is need to translate political will into practical commitment towards gender equality. Real progress in gender budgeting can only be achieved if is backed by a responsive and accountable government, and this can be demonstrated by voicing support for gender budgeting in public or adopting clear political guidance for gender budgeting work.

4.4.2 Bureaucratic commitment

The respondents had concerns with the level of commitment from senior management on gender budgeting. For example, it was cited that there was no Integrated Budget and Planning Manual, at the time this study was being conducted. The ministry responsible for finance was also supposed to produce quarterly reports on gender budgeting but was not doing so. The respondent from the UN Women said*: "There is no real gender budgeting in local authorities in Malawi considering that the current National Budget Framework is not gendered"* (Interview held on 11/02/2018). The study also noted that the ministry responsible for finance issued Budget Guidelines on gender budgeting each year since 2000 but no one followed up whether the instructions were being implemented. A respondent from NLGFC also observed that management commitment was lacking on gender budgeting and gender issues in general, and cited regular appointment of female only Ministers and Principal Secretaries since the ministry responsible for gender was founded as a classic example. This signified that gender matters were women issues only. The respondent from the ministry responsible for finance said: *"Some managers call gender budgeting issues as 'Za azimayi izi."* (Interview held on 12/01/2018).

Rubin & Bartle (2007) argue that high level of commitment of public administrators is very important for gender budgeting. Senior civil servants need to see that commitment and leadership is available to change the mindset of people and recognize the importance of gender equality. Senior civil servants can achieve this by issuing instructions for implementation and following them up; this enables them to contribute to the meeting of gender equality commitments. Senior civil servants also need to ensure that their staff have the necessary technical capacity to implement gender policy by providing the necessary guidance and resources.

4.4.3 Human and financial resources

Although it was revealed in the study that orientation on gender budgeting was done, respondents had the view that the staff in local authorities did not receive enough skills to implement gender budgeting. A respondent at Blantyre City Council reported that: *"We have staff that is well educated, if it was trained properly would have implemented gender budgeting effectively."* (Interview held on 09/02/2018). Respondents from Luchenza Municipal Council said that: *"There is some skill and capacity, say 60% in gender budgeting."* (Interview held on 16/02/2018). In contrast, respondents from Mwanza District Council indicated that they had some skill in gender budgeting.

In terms of financial resources, all respondents from local authorities under study expressed concern with funding. The respondent from Blantyre City Council said: *"Our gender office is underfunded, only three hundred thousand kwacha (K300,000.00) is dispensed per year, may be district councils are more funded than urban councils. Urban authorities are more autonomous since they generate their own founding."* (Interview held on 09/02/2018). A respondent from Luchenza municipality also said: *"We are told to do something while have no resources; portion of funds from government is minimal, we rely on our own resources."* (Interview held on 16/02/2018). These findings do not resonate well with Pearl (2002) who argues that gender budgeting requires adequate personnel and financial resources to be implemented successfully. Resources are needed to carry out gender budgeting activities and for building human resource capacity in gender budgeting.

4.4.4 Coordination

Views from respondents indicated that gender budgeting in local authorities lacks coordination except those from Mwanza District Council who said that they have a gender coordinating office and the respondent from the ministry responsible for gender confirmed this. However, there was an indication that coordination on gender budgeting in local authorities was generally a challenge as evidenced by remarks from UN Women and Blantyre City Council respondents who respectively said that: *"Coordination concept is new even in the ministry responsible for gender."* (Interview held on 11/02/2018). *"There is a gender office at Blantyre City Council but its duties currently do not include overseeing gender budgeting in the council"* (Interview held on 16/02/2018). This was contrary to the remarks made by the respondent from NLGFC who said that there are gender focal points in each local council in the country.

Budlender & Hewitt (2003) argue that gender budgeting requires coordination so that information gathered must be exchanged amongst all people involved. Coordination also ensures that there is free circulation of information, proper training is conducted, and there is distribution of instructions, and monitoring. The study found out that all councils lacked coordination although there is some local coordination at Mwanza District Council.

4.4.5 Sex disaggregated data

The study revealed that availability of sex-disaggregated data was a challenge in local councils. All councils under study accepted that they did not use sex-disaggregated data in formulation of the budgets except for Mwanza District Council whose respondent said: *"We use sex disaggregated data when budgeting for resources especially in agriculture, health and education sectors, however, the data is not centralized but available in the respective sectors."* (Interview held on 15/02/2018). The respondent from UN Women agreed with these remarks as he pointed out that there was indeed no gender budgeting in all government departments including local government authorities since the budget was not engendered and there was no sex-disaggregated data in local authorities. While the respondent at NLGFC said that: *"The Finance Committee monitors expenditure of budget, checking whether resources are benefiting all gender group, however, the challenge is the quality of data and their reliability.* (Interview held on 11/02/2018).

These findings are contrary to the views of Doss & Kieran (2014) who argue that sex disaggregated data are key element for gender budgeting since are used to gather a pool of information for eventual analysis of how public resources are benefiting different types of people. The Government of India in its Gender Budgeting Handbook of 2007 also argues that policies, programmes and budgets cannot be based on myths or assumptions rather they rely heavily on data. Data are needed at different levels of budgeting process such as to describe the situation of women and men, girls and to reflect delivery of programmes and projects like how many women and men, girls and boys have been reached in service delivery.

4.4.6 Transparency and participation

The respondents in this study were of the view that there is enough transparency and involvement of the communities in the budget formulation processes. The respondent at Blantyre City Council said that: *"There is some level of participation in budgeting through committees; although most of them seem to have no capacity to analyze and help in budgeting."* (Interview held on 11/02/2018). The respondent at Luchenza Municipal Council also explained that there is consultation in the budget processesin which Non-Governmental Organizations help mobilize the communities to participate in budgeting. On the same, the study found out that Mwanza District Council used a number of committees, such as, Village Development Committees from various villages in Mwanza and District Development Committee comprising Traditional

Authorities and District Sector Heads in budget consultations. It was however, reported that participation of women in budget consultations is limited due to cultural brief that women are to led by men in discussions. The findings are in support of the views of Johnson (2014) who stresses that for gender budgeting to be introduced successfully, there must be transparency and partnership in terms of decision making in gender budgeting.

4.4.7 Understanding gender

There is lack of understanding on what gender budgeting is all about among most staff in local authorities. This was the general view of the respondents. For example, at Blantyre City Council, one respondent said: *"Staff is not even aware of gender budgeting circulars from the ministry responsible for finance; they understand some gender though not fully."* (Interview held on 11/02/2018). While at Mangochi Town Council, the respondent said: *"We have some little knowledge on gender but not gender budgeting."* (Interview held on 14/03/2018).

CoE (2005) argues that one can only deal with gender inequality if they understood how inequalities arise. Knowing how gender and gender relations are constructed and perpetuated in society, institutions and processes of government is the key to tackling various manifestations of gender inequality. One cannot therefore drive gender budgeting without understanding how the concept was developed.

In summary, the literature stipulates that gender budgeting depends on prerequisites for gender budgeting when are moderated by critical actors such as government, parliament and international institutions. However, from the findings above, it was noted that local authorities under study do not have these prerequisites in good measure. It was established that there was no effective political and bureaucratic will were almost absent, and there was lack of funding too. However, the study indicated that there was some understanding of gender issues, and some participation in decision making on budgetary issues. The table below shows a summary of prerequisite for gender budgeting as per council.

Table 2: Summary of prerequisites for gender budgeting in councils

Prerequisite	**Blantyre**	**Luchenza**	**Mangochi**	**Mwanza**
Political Will	No	No	No	Partial
Bureaucratic commitment	No	No	No	Partial
NGO participation	Yes	Yes	No	Yes
Human Resource and Funding	No	Partial	No	Partial
Coordination	No	No	No	Partial
Sex disaggregated data	No	No	No	Partial
Transparency & participation	Yes	Yes	Yes	Yes
Understanding gender	Partial	Partial	No	Partial

Key:

Yes: Prerequisite was available
No: Prerequisite was not available
Partial: Prerequisite was partly available

4.5 Effects of gender budgeting

The main objectives of implementing gender budgeting are to influence fiscal policy outcomes and to influence the economic output, growth and equity (Stotsky (2016). Gender budgeting has the potential to alleviate poverty for women and girls by improving the quantity and effectiveness of government expenditures in areas that include roads, water, energy, education and training; health, access to credit, income cash transfers and employment generation including public service (Elson & Sharp, 2010).

However, the study revealed that there was not much success in gender budgeting in local authorities. The respondents simply presented the peripheral issues as successes of gender budgeting some of them were, participation of communities in budget processes, orientation of staff in gender budgeting, the availability of some skills in gender budgeting and some presence of sex disaggregated data. For example, the respondent from NLGFC said: *"Although there are challenges with gender disaggregated data, the agriculture and education sectors have the sex disaggregated data which we use to identify beneficiaries of FISP for example."* (Interview held on 11/02/2018). The respondent also added that one more success was the participation of international institutions and some local Non-Governmental Organizations in gender budgeting, these organizations helped in capacity building and mobilization of community participation in gender issues. However, one success closer to gender budgeting objectives as per literature came from Blantyre City Council. One respondent said: *"We can say that there is some success when it comes to distribution of Local Development Funds because these are distributed fifty-fifty between women and men; LDF projects resources are well distributed according to poverty levels,* *vulnerability levels and that 50% of the resources target women."* (Interview held on 11/02/2018).

4.6 Exploration of challenges

The study revealed and confirmed the existence of most challenges cited in the previous studies such as that by UN Women (2016) and some of them were the following: failure to take instructions to implement gender budgeting; un availability of credible sex disaggregated data; limited capacity and resources; and lack of coordination

4.6.1 Failure to implement instructions

Failure to implement instructions for gender budgeting was one of the challenges the study revealed to have existed in councils especially in urban councils. The study noted that each year the ministry responsible for finance issued budget instructions that required local authorities to implement gender budgeting but these instructions were not heeded. An analysis of the challenge revealed the following reasons why the instructions could not be implemented: lack of funding, lack of guidance and lack of instruments to compel councils to implement gender budgeting. The respondent from NLGFC observed that gender budgeting in local authorities was not effective because there was no legislation to compel responsible people to implement it. He said:*"Gender budgeting is not mandatory and not legally binding therefore no one can be penalized for failing to implementing it."* (Interview held on 11/02/2018). The study also observed that although instructions were issued to implement gender budgeting, this was found to be a new concept and required a project approach with some funding in the earlier stages but this was not the case instead local authorities were left alone to implement gender budgeting. Since local authorities have their own priorities, the concept was then given the back seat.

4.6.2 Unavailability of sex disaggregated data

Policies, programmes and budgets cannot be based on myths or assumptions rather they rely heavily on data. Data are needed at different levels of budgeting process such as to describe the situation of women and men, girls and boys in terms of delivery of programmes and projects. It was noted in this study that sex disaggregated data were lacking. The respondents also observed that the data storing equipment was too old and that the only sex-disaggregated data they had was not centralized. Mwanza District Council had some sex-disaggregated data in education, health and agriculture sectors but these were scattered in respective sectors because the central data bank for local government authorities was no longer functional. This challenge affected the effectiveness of gender budgeting especially at Mwanza District Council where some elements of gender budgeting were existing.

4.6.3 Limited capacity and resources

Gender budgeting requires adequate personnel and financial resources to be implemented successfully. Resources are needed to carry out gender budgeting activities and for building human resource capacity in gender budgeting. Limited capacity and resources had negative effect on the monitoring and evaluation of gender budgeting in all local government authorities. Initiatives were often under staffed with people with limited technical expertise in gender budgeting. Respondents also cited lack of funding. Respondents at Luchenza Municipal Council said: *"We have limited funding and therefore cannot be able to implement projects related to gender budgeting."* (Interview held on 16/02/2018). In his criticism of gender budgeting, Hinds (2014) argued that gender budgeting faces a number of challenges and these challenges include limited capacity and resources, lack of institutional knowledge, weaknesses in monitoring and evaluations and lack of sex-disaggregated data. This is true with gender budgeting in local government authorities. It seemed that officials concentrated too much on working with civil society groups and international organizations to the neglect of effectively engaging civil servants in decision-making. The respondent from the NLGFC said: *"The ministry responsible for gender needs to take responsibility for capacity building and to ensure that NGLFC and all authorities have the capacity to implement gender budgeting since they are the policy holder"* (Interview held on 11/02/2018).

4.6.4 Lack of coordination

Gender budgeting requires coordinating so that information gathered must be exchanged amongst all people involved. Coordination also ensures that there is free circulation of information, proper training is conducted, and there is distribution of instructions, and monitoring. However, lack of coordination was raised as a challenge in all councils except Mwanza District Council. The NLGCF was given the mandate to oversee and monitor implementation of gender budgeting in local authorities to ensure that resources are spent on intended activities. However, the NLGCF was not empowered in terms of human resource capacity and funding to provide guidance and coordination in gender budgeting, as a result, gender budgeting in local authorities faced difficulties.

4.7 Conclusion

This chapter discussed the key findings of the study based on the assessment of gender budgeting in four local government authorities. Firstly, it was established in this study that gender budgeting in the four local authorities under study was not formerly implemented particularly in the urban councils of Blantyre, Luchenza and Mangochi except Mwanza District Council where some formal elements of gender budgeting were available.

Secondly, the study found out that even though some elements of gender budgeting were available in the councils, their implementation had not been systematic, for example, there had never been conducted any gender analysis that would form basis for gender budgeting and proper allocation of public resources.

Thirdly, the findings revealed that the prerequisites for gender budgeting in councils were not really available. These provide the enabling environment for the implementation of gender budgeting. The critical prerequisites for gender budgeting missing in the local authorities included, political and bureaucratic will, sex disaggregated data and funding. The study however established that some prerequisites such as participation were available. It also established that gender budgeting in councils under study was not successful except for a few elements available like benefits to women from the LDF projects.

Finally, the chapter explored the challenges councils were facing in terms of implementation of gender budgeting. These included lack of coordination and absence of sex-disaggregated data. Briefly, gender budgeting in the local government authorities was not successful and faced many challenges. The next chapter presents conclusion and recommendations of the study.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter reflects on the findings by highlighting major observations as they refer to the objectives of the study mentioned in the first chapter and the GAD and Gender Implementation Framework as conceptual frameworks. The first section presents a summary of findings; the second section presents recommendation, while the last one highlights areas for further study. The chapter finally concludes the thesis.

5.2 Summary of the Study

The observations below are presented in view of the objectives discussed in chapter one. The guiding conceptual frameworks for this study were the Gender and Development theory and the Gender Implementation Framework. Firstly, the findings of the study showed that the policy for gender budgeting was formulated around 2000 with the assistance of the international institutions. This followed the conduction of the Gender Aware Country Report in 1999. However, the intention to implement gender budgeting in local authorities started in 2004. The study further established that the guidelines for the preparation of the budget had been produced each year by the ministry responsible for finance advising local authorities to implement gender budgeting in their annual budgets. However, in spite of formulating this policy, the study revealed that some local authorities were not very familiar with the policy and this contributed to the failure of gender budgeting in local government authorities.

Secondly, the findings revealed that implementation of gender budgeting in local authorities involved a number of stakeholders and that the ministry responsible for gender took the lead in the implementation. Other participants were Civil Society Organizations, ministry responsible for finance, and NLGFC. These provided technical direction on budget process, training and community mobilization. The donor community, ministry responsible for gender, provided financial support, and policy direction; while the NLGFC tried to provide technical support on budgeting process as well as playing a role in the realignment of resources to support gender budgeting at the local authority level but this seemed to have no much effect on gender budgeting in local authorities. The study also showed that motivation for introducing gender budgeting in local authorities was to solicit more resources from donors than to improve the welfare of women. In spite of these efforts, the study revealed that gender budgeting does not exist in local authorities especially in urban councils. However, the study found that there was some gender budgeting at Mwanza District Council although not implemented systematically.

Thirdly, the study showed that although there was an attempt to introduce and implement gender budgeting in local authorities, it was done without considering the availability of prerequisites for gender budgeting. The study also showed that key prerequisites, such as, political will, and bureaucratic commitment at central government level and local authority level were not available. Other prerequisites not available were sex-disaggregated data, proper coordination in the introduction and implementation of gender budgeting, human skills and financial resources, and understanding of gender itself.

Fourthly, the study revealed that gender budgeting in local government authorities was not successful because the attempt to implement gender budgeting did not meet any objectives of gender budgeting as presented by the literature. Some of the objectives are to influence fiscal policy outcomes in terms of economic output, growth and equity (Stotsky (2016).

Lastly, the study revealed a number of challenges, some of them being, failure to take instructions to implement gender budgeting; unavailability of credible sex disaggregated data; limited capacity and resources; and lack of coordination. An analysis of these showed that these challenges came about because of lack of funding, lack of guidance, and lack of instruments to compel councils to implement gender budgeting; data storing equipment was too old and also that the only sex disaggregated data they had was not centralized; and staff had limited technical expertise in gender budgeting.

In short, the study showed that there were some elements of gender budgeting particularly at Mwanza District Council. The study also revealed that there were differences between urban and rural authorities in Malawi in terms of gender budgeting. It was found out that there were at least some formal elements of gender budgeting at Mwanza District Council as compared to urban councils of Blantyre, Luchenza and Mangochi. The study established four reasons why there were such differences and are the following: (1). Urban councils were autonomous as a result made independent decisions on expenditure. (2). Gender budgeting was a government agenda therefore there was less government influence on urban councils since are autonomous, (3). Unlike district councils, urban councils raised over 90% of revenues on their own therefore central government has little or no say on how the resources should be spent. (4). at urban councils, there were almost no development sector representation as was the case at district councils. Central government was the custodian of policies, programmes and plans and implemented these through sectoral ministries and departments that are only available at district level and not at urban councils. To confirm these findings, the researcher interviewed a respondent from Mangochi District Council, which was not on the list of councils for the study. It was confirmed from this interview that indeed district councils were treated differently by central government in terms of gender budgeting.

In general, the findings of this study are not in support of the literature and the conceptual frameworks. The literature requires that gender budgeting be implemented with the prerequisites for gender budgeting in place. It also advises that if gender budgeting is to be implemented successfully, all stages of implementation need to be followed step by step, this was not the case with gender budgeting in local government authorities in Malawi. On the other hand, the GAD argues that for gender equality to be achieved for both women and men, girls and boys, current development policies and practices that affect women and men need to be assessed before re-organizing them to benefit both women and men, girls and boys. The GAD propagates for addressing the fundamental factors and structures that maintain gender inequality. However, the findings of this study were not in line with the GAD in the sense that implementation of gender budgeting in local authorities in Malawi failed to transform polices and structures of budgeting in local authorities. Assessment of the budget in gender perspective prior to introduction of gender budgeting was not done. As a result, gender budgeting in local authorities in Malawi failed to support the GAD in that the policies and practices that impeded gender equality in local authorities remained unchanged.

The findings of this study also failed to satisfy the Gender Implementation Framework which requires that there be available the prerequisites for gender budgeting such as political will, human and financial resources, prior knowledge of gender etc. before gender budgeting is introduced. The framework also requires that there should be available appropriate players that would perform the necessary functions in order to achieve gender budgeting. It was noted in this study that gender budgeting in local authorities was introduced without minding the prerequisites for gender budgeting such as sex disaggregated data and coordination mechanisms. This contravened the Gender Implementation Framework hence gender budgeting in local authorities failed.

5.3 Recommendations

An understanding of the underlying causes of challenges of gender budgeting in local authorities is critical to offering defensible solutions to the challenges. Gender budgeting stands the best chance to succeed if these solutions are implemented because they are research–evidence based. To this end, the researcher has made the following recommendations for consideration and possible implementation by the ministry responsible for gender, ministry responsible for finance, the National Local Government Financial Committee (NLGFC) and local authorities.

5.3.1 Gender budgeting policy

It is recommended to revise the objectives, mission statements as well as planning and programming in the ministry responsible for gender, ministry for finance and the NLGFC to reflect gender budgeting as one of the central mandates. It is also advisable to formulate an appropriate legislation to compel local authorities implement gender budgeting. In the same vein, local authorities need to hold senior managers in all local authorities accountable and tying their job performance to successful implementation of gender budgeting. This will ensure that all local authorities in Malawi implement gender budgeting without fail.

5.3.2 Implementation strategies

After formulation of the legislation, the NLGFC requires to develop gender budgeting strategy and plan of action in line with the gender budgeting policy that would guide local authorities in the implementation of gender budgeting. The plan, among other issues should contain a monitoring and evaluation system that would support gender budgeting reporting across all local authorities. The action plan should also address the technical, administrative and political constraints that implementers would face in their performance on gender budgeting. There is also need to run gender budgeting pilots in two to three local authorities and evaluate results before wider application across the country. It will also be necessary to provide gender budgeting good practice guides and toolkits to all people involved in gender budgeting implementation to guide them in the exercise.

5.3.3 Prerequisites for gender budgeting

Funding and capacity building

The ministry responsible for finance's commitment towards gender budgeting should be enhanced by indicating in its gender budgeting guidelines allocation of funds towards gender programme activities. It is also recommended that local authorities should focus their resources on building capacity in their employees in order to guide them towards gender budgeting. This step will help the employees to understand the concept of gender budgeting and to acquire skills in conducting analysis of budgets in gender perspective as well as to ensure that gender budgeting strategy and policy are implemented systematically. The NLGFC and local authorities should train implementers including budget officials in planning, tracking expenditure and conduct gender analysis. Training should also be provided to key decision makers, senior managers and political principals in gender mainstreaming and gender budgeting in NLGFC and all local authorities in Malawi.

Coordination

For purposes of proper coordination, the ministry responsible for gender and the NLGFC should create a vibrant national coordinating unit on gender budgeting that will be responsible for the implementation, monitoring and evaluating the implementation of gender budgeting in all local authorities.

Sex-disaggregated data

The ministry responsible for gender and the NLGFC should provide guidelines for collecting sex-disaggregated data and provide working computers for storage of such data at each local authority for budgeting processes. Arrangements should also be made to centralize the sex-disaggregated data at NLGFC for monitoring purposes.

5.4 Areas for further study and challenges of the study

Further research is needed in order to understand the reasons why there are differences in levels of gender budgeting between rural and urban authorities. More specifically, an inquiry into firstly, how financial independence influences gender budgeting and secondly, how levels of decentralization in urban and rural authorities affect gender budgeting in Malawi will be crucial. One key challenge of the study is that it only had one respondent from Mangochi Town Council. Efforts to interview a few more respondents proved futile because the potential respondents were not willing to do so. However, this problem did not have significant impact on the results because the respondent at Mangochi Town Council indicated that they do not practice gender budgeting at the council. Considering that the response came from high profile and well informed official there could be no significant information from additional respondents. The refusal of the other potential respondents was also because they were ignorant of the concept of gender budgeting.

5.5 Conclusion

The summary of findings forms the basis for the conclusion of the assessment of gender budgeting in local government authorities. With reference to the first objective, which was on analysis to the policy relating to gender budgeting, it can be concluded that there existed the gender budgeting policy in local authorities but lacked enforcement and coordination. With the second objective, the assessment on how gender budgeting was introduced and implemented in local authorities, the study concludes that the introduction and implementation of gender budgeting in the authorities under study was not so systematic. In fact, gender budgeting had not even been introduced at all in urban councils of Blantyre, Luchenza and Mangochi. However, the study concludes that there is some formal introduction of gender budgeting at Mwanza District Council although its implementation was not systematic. With regard to the second objective, the presence of the prerequisites for gender budgeting, it can be concluded that there was generally absence of the prerequisites for gender budgeting in all local authorities. There was less political will and bureaucratic commitment; less skilled staff to drive the gender budgeting agenda and less financial resources; and there was no proper coordination both at local authority level and at the NLGFC. The study also concludes that all authorities did not have sex-disaggregated data for purposes of gender budgeting except Mwanza District Council.

The third objective for this study was to analyze the effects of gender budgeting in local government authorities, it can be concluded that there were not many successes with gender budgeting in all authorities under study but there were a host of challenges. The only successes the study uncovered were focusing of resources towards the needs of women and the involvement of the vulnerable groups in budget preparation. Lastly, the last objective was to explore the challenges facing gender budgeting in local authorities and it was concluded that the main challenges facing authorities with gender budgeting were lack of coordination, lack of political and bureaucratic will, and lack of sex-disaggregated data. With regards to the main objective of this study, the conclusion is that there was no any formal gender budgeting in the urban councils of Blantyre, Luchenza and Mangochi, however, some formal elements of gender budgeting were available at Mwanza District Council. This thesis therefore has argued that there was no formal gender budgeting in the three urban councils of Blantyre, Luchenza and Mangochi and that the formal gender budgeting introduced at Mwanza District Council was introduced unsystematically and this is contrary to the literature and conceptual frameworks.

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APPENDICES

Appendix 1: Sampled list of respondents

1. **Respondents at national level**

Key Informant	Institution	Location
1. Head of Gender Mainstreaming	Ministry of Gender	Lilongwe
2. Assistant Budget Director	Ministry of Finance	Lilongwe
3. Gender Focal Point Officer	NLGFC	Lilongwe
4. Programme Officer Women Empowerment	UN Women	Lilongwe

2. **Respondents at Blantyre City Authority**

Key Informant	Institution	Location
1. Director of Administration	Blantyre City Authority	Blantyre
2. Director of Finance	Blantyre City Authority	Blantyre
3. LDF Projects Officer,	Blantyre City Authority	Blantyre
4. Human Resource Officer,	Blantyre City Authority	Blantyre
5. Monitoring and Evaluation ion Officer (M&E)	Blantyre City Authority	Blantyre

3. **Respondents at Mwanza District Authority**

Key Informant	Institution	Location
1. Director of Planning and Development	**Mwanza District Authority**	**Mwanza**
2. District education manager	Mwanza District Authority	Mwanza
3. District agriculture Development Officer	Mwanza District Authority	Mwanza
4. District Health Officer	Mwanza District Authority	Mwanza
5. District Community development Officer	Mwanza District Authority	Mwanza

4. **Respondents at Luchenza Municipality**

Key Informant	**Institution**	**Location**
1. Director of Planning and Development	Luchenza Municipality	Luchenza
2. Director of Works	Luchenza Municipality	Luchenza
3. Director of Finance	Luchenza Municipality	Luchenza
4. Director of Health	Luchenza Municipality	Luchenza
5. Monitoring and Evaluation Officer	Luchenza Municipality	Luchenza

5. **Respondents at Mangochi Town Authority**

Key Informant	**Institution**	**Location**
Acting Direct of Planning and Development	Mangochi Town Authority	Mangochi

6. **Respondent from Mangochi District Authority**

Key Informant	**Institution**	**Location**
Direct of Planning and Development	Mangochi District Authority	Mangochi

Appendix 2: An Interview Guide

University of Malawi

Chancellor College

Department of Political and Administrative Studies

Master of Arts in Public Administration and Management

Research Tools

By

Fredrick Macdonald Beaton Mpeusa

Student Number MA/PAM/26/16

To

The Supervisor

Associate Professor Dr. A. Chiweza

Title of Research Proposal

An assessment of gender budgeting in local government authorities in Malawi: The case of Blantyre, Luchenza, Mangochi, and Mwanza Authority’s

The overall objective of this study is to assess if local government authorities in Malawi have the necessary prerequisites (factors) for the introduction of gender budgeting.

Specific objectives

In order to fulfill the foregoing broad objective, the study intends to:

1. Assess how gender budgeting initiative was introduced and implemented in Malawi local government authorities
2. Examine the available prerequisites for gender budgeting in local authorities
3. Analyze successes and challenges local government authorities are facing in budgeting

Interview Guide:

This guide is prepared for an in-depth interview with the following selected persons:

From local Authority's:

1. District Commissioners/chief Executive or their representatives
2. Directors of Planning and Development
3. Monitoring & Evaluation Officers
4. Directors of Finance
5. District Health Officer
6. District agriculture officer

From the National Local Government Finance Committee

One staff member of the Committee or his/her representative

From Ministry of Finance

The Budget Director or his/her representative

From the Non-Governmental organization

One staff member from the UN Women

From the Ministry of Gender, Children, Disability and Social Welfare

One staff member responsible for gender budgeting

These have been selected on the basis of their knowledge, involvement and expertise regarding the research subject.

Date:…………………………………………

Interviewee Name:…………………….

Name of Authority/Organization:……………………………….

Introduction: Thank you for taking your time to meet with me today.

Self-introduction: My name is Fredrick Mpeusa, I am a Masters student, number MA/PAM/26/16 in Public Administration and Management at the University of Malawi, Chancellor College.

Purpose: I would like to talk to you about your experiences on gender budgeting in the authority/s.

Specifically, I would like to have your knowledge and views on the following:

- How gender budgeting was introduced in local government authority/s;
- Availability of prerequisites (factors) for gender budgeting in authority/s;
- Successes and challenges local government authority/s are facing in gender budgeting.

Time: This interview should take around forty-five minutes.

Recording/
note taking: I will be taking notes during our conversation, but may not be able to take notes fast enough so; with your permission may I record our conversation?

Confidentiality: What we discuss will be kept confidential. This means that your interview responses will only be kept with me and my academic supervisors. I will ensure that any information I include in my thesis report does not identify you as a respondent. You do not have to talk about anything you do not want to and you may end the interview at any time.

Questions:

Section A. How gender budgeting was introduced in the authority/s

1. How was gender budgeting introduced in authority/s?
2. When was it introduced?
3. Which stakeholders were involved in the introduction of gender budgeting in the authority/s?
4. What has been the role of the donors; Ministry of Gender; Ministry of Local Government, parliament and NLGFC in introducing Gender Budgeting? Which one was the lead organization?
5. What were the motivations for introducing gender budgeting in Authority's?
6. The literature suggests that it is important to consider prerequisites for gender budgeting. What considerations were taken into account when introducing gender budgeting in authorities
7. What is your view on analysis of budget from gender perspective? What was the tool of analysis e.g. gender aware, policy appraisal etc.?
8. Restructuring of the budget based on gender analysis
9. Was availability of key prerequisites (factors) of gender budgeting considered before introduction of gender budgeting such as:

a. Prior understanding concept of gender budgeting by authority staff
b. Prior establishment of data requirements and systems for gender disaggregated data
c. Availability of political and bureaucratic commitment to gender budgeting in authorities
d. Skilled human resource in gender budgeting

Section B. Key Prerequisites (factors) for gender budgeting in authorities

1. How do members of staff in authority/s view gender budgeting? Do they understand fully what is involved in gender budgeting?
2. What is your view on the use of sex disaggregated data in the authority/s?
3. Do you produce sex disaggregated data?
4. On which aspects of the Authority or your sector's work is this produced?
5. Is the data used in budgeting?
6. Are computers to enter and store this data available?
7. What can you say about the commitment of senior management in authority/s to gender budgeting?
8. Does the authority/s receive support from the Ministry of Local Government, NLGFC, Ministry of Gender or Department of Community Development on gender budgeting?
9. How is gender budgeting coordinated in the authority?
10. Is there a special unit coordinating gender budgeting?
11. What can you say about the authority/s commitment to consultation with the communities on budgeting?
12. How do you view budget formulation skills of authority/s staff in terms of gender budgeting?
13. What are your views on transparency and participation in budgeting in authorities?

Section C. Successes and challenges of gender budgeting in authorities

1. In your view, has the implementation of gender budgeting been successful in authority/s. What are the successes that authorities have achieved so far since introduction of gender budgeting?
2. What challenges are authorities facing in implementing gender budgeting?

This guide is adapted on Nishishiba M. et al's Interview Guide from Research Methods and Statistics for Public and Nonprofit Administrators: Practical Guide; SAGE Los Angeles

Appendix 3: Letter of introduction from the University of Malawi for Data Collection Exercise

UNIVERSITY OF MALAWI

Principal
Prof. Richard Tambulasi., BA (Pub Admin)., BPA (Hons)., MPA., Ph.D

Our Ref: PA/4/11
Your Ref:

CHANCELLOR COLLEGE
P.O. Box 280, Zomba, Malawi
Telephone: (265) 01524 222
Fax: (265)01524 046
Email: principal@cc.ac.mw

Department of Political and Administrative Studies

18th December 2017

TO WHOM IT MAY CONCERN

LETTER OF INTRODUCTION: MR FREDRICK MPEUSA - MA/PAM/26/16

The bearer of this letter is **Mr Fredrick Mpeusa.** He is a Master in Public Administration and Management student in the Department of Political and Administrative Studies at Chancellor College.

Our students are required to write a dissertation in order to complete their master's programme. Therefore, Mr Mpeusa intends to carry out a data gathering exercise for this purpose in your office.

Any assistance rendered to him in the course of this exercise will be highly appreciated. Let me also point out that the information gathered will be treated as confidential and purely for academic purposes.

Yours faithfully,

Associate Prof. Happy M. Kayuni, PhD
HEAD OF DEPARTMENT

HMK/am

UNIVERSITY OF MALAWI
CHANCELLOR COLLEGE
POLITICAL AND
2017 -12- 18
ADMINISTRATIVE STUDIES
DEPARTMENT
P.O. BOX 280, ZOMBA