

GENDER RESPONSIVE BUDGETING (GRB)



GUIDANCE NOTE FOR MEMBERS OF PARLIAMENT IN MALAWI



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Contents of the guidebook

Topic	Page
<i>Foreword</i>	4
<i>Acknowledgements</i>	5
Context and Purpose of the Guidance Note	7
What is GRB?	11
Why GRB in Malawi?	12
Relevance of GRB	15
Guidance for MPs on GRB	17
MTEF Budget Cycle	22
Gender-Responsive Macroeconomic Forecasting	23
GRB in Phases	24
Local Council Budgeting Framework	31
<i>Glossary</i>	33
<i>References</i>	38
<i>Webpages</i>	39

Foreword

This Gender Responsive Budgeting (GRB) guidance note serves as a reference for the analysis, development, implementation, and monitoring of the national budget priorities, considering the different needs and interests of women, men, boys, and girls. This complements budget guidelines, requesting that all sectors implement gender-responsive budgeting.

Malawi faces high levels of gender inequality, *ranking 111 out of 156 countries in the 2021 Global Gender Gap Index* due to inequalities across sectors. For instance, by sex of household head, 88.6% of female-headed households are engaged in agricultural activities, yet men own more land per acre; the country still experiences higher levels of child marriages, with over half the girls married before their 18th birthday; and Malawian girls who marry or have children early have lower education levels, higher fertility, lower household wealth, and less power to make decisions.

Therefore, the guidance note aims to aid Malawian Parliamentary Women Caucus (PWC) members and other key stakeholders, such as civil society, to respond effectively to the budget negotiations from a gender perspective, given glaring inequalities in many vital areas, e.g., health, education, employment, and agriculture.

Acknowledgements

This publication is the product of the Parliamentary Women's Caucus with support from the Westminster Foundation for Democracy. In 2018, the Scottish National Party (SNP) WFD Office initiated its Malawi Program to support the PWC through crucial initiatives centered on visibility, capacity-building, research, and election observation. It enhances women's political representation to create a more just political environment. The program is run locally through the Centre for Civil Society Strengthening (CCSS).

The publication was prepared by Hope Msosa and Emmanuel Banda, drawing consultations from the Parliamentary Women's Caucus, Parliament Budget Office, Ministry of Finance, Ministry of Gender, UN Women Malawi, and other vital institutions critical to the government budget process.

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PRELIMINARY INFORMATION



CONTEXT AND BACKGROUND

In 2019, the Parliament of Malawi published a budget analysis manual to serve as a simple tool for MPs, the Parliamentary Budget Office, parliamentary staff, and stakeholders in monitoring national budgeting and assessing its impact on policy implementation. However, the manual did not focus on GRB, although it had a section on human rights-based budget analysis. Therefore, the SNP WFD and the CCSS conducted a study to analyze the 2022/2023 National Budget Estimates to support the Parliamentary Women's Caucus:

1. With knowledge and resources that can be used to enhance awareness of the hidden gender inequalities within the national budget.
2. To set a trend on how best the PWC can approach issues of national interest from a women's perspective.
3. Help the PWC promote increased funding allocation to various sectors, specifically the gender sector, whose budget has been low compared to other sectors.

The Government of Malawi prepared the national budget from a development-focus lens 'to accelerate implementation towards wealth creation, job creation and food security'. Although the budget appeared gender-neutral, a 2022-2023 national budget analysis highlighted that the government's expenditure pattern and revenue collection had different impacts on men and women. The study revealed some of the following key points:

1. The Ministry of Gender lacks provision of gender-disaggregated targets helpful in assessing how different programs are bringing change to other gender groups, particularly women, children, and the youth.
2. There is a need for a coordinated approach to build capacity among planning officers in government to create gender-focused

budgets and continue pushing for improvements in the budget presentation to be gender-responsive.

3. Core funding to the Ministry of Social and Community Development remains very low (1.5% for a five-year average and 1.3% for the 2022/23 draft estimates) to the total national budget for meaningful gender transformation.

PURPOSE OF THE GUIDANCE NOTE

The first official recorded efforts on GRB commenced in 2003 through training for Directors of the Planning Commission and selected Civil Society Organizations. Later, GRB guidelines were developed (2004) by the Ministry of Gender and Ministry of Finance - with more momentum building from 2010. With support from the European Union, the UN Women, and other local organizations, the Government of Malawi has implemented the gender-responsive budgeting project since 2015. According to the project, the local councils are guided to implement budgets that cater to the needs of both men and women and help reduce the development gender gap in Malawi. The guidelines were recently validated to be included in the district assembly budget bylaws. In addition, the National Local Government Finance Committee and local assemblies are accelerating the building of working guidelines to align with the Malawi 2063 Development Agenda, which aims to build an inclusively wealthy and self-reliant nation.

Although the GRB project is capacitating the local councils to demand accountability on the allocation of financial resources and increase knowledge on GRB, the project revealed that its most significant challenge in implementation has been the understanding of GRB itself. Therefore, to equip the PWC with the knowledge and resources to promote pro-women legislation and pro-women budgeting, the SNP WFD and CCSS co-facilitated a gender-responsive legislation and budgeting workshop in March 2023 for all MPs, where they were introduced to gender-responsive legislation and budgeting. The workshop offered a basis to support the women parliamentarians with tools and techniques to respond effectively to the budget negotiations from a gender perspective, given the proven

unequal effects in many important realms, e.g. health, education, and agriculture. It aimed to provide practical approaches to working with colleagues and opposition alike in offering analysis of the national budget within the parliamentary chamber and essentially enhance the PWC's capacity to engage effectively in the GRB process and gain political credit for the budget process in the long-term.

However, the consultation meetings held in August 2023 with the members of the PWC, local councils and other stakeholders who are considered primary beneficiaries of the guidance note also revealed that many of them lacked a shared understanding of what GRB entails and how to respond effectively to budget negotiations from a gender perspective.

So, this guidance note builds from this work and will address this gap by providing MPs and the relevant stakeholders with a critical resource, thereby enhancing their capacity to analyze national and local authority budgets and provide meaningful input during budget deliberations. In this regard, it will be a crucial resource to guide MPs' budget analysis and input in parliament and beyond from a gender perspective.

UNDERSTANDING GENDER RESPONSIVE BUDGETING



What is Gender Responsive Budgeting?

The national budget is the most significant policy tool of the government. It provides information for understanding the government's strategic direction on its citizens in a fiscal year. The national budget offers a sound basis for examining the government's intentions for the citizens. It outlines estimated revenue generated by source and planned expenditure (recurrent and development).

According to the Government of Malawi's Ministry of Finance, gender-responsive budgeting is government planning, programming, and budgeting that contributes to advancing gender equality in development. It entails identifying and reflecting on interventions to address gender gaps in sector and local government policies, plans and budgets. GRB aims to analyze the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources and Official Development Assistance.

GRB is a tool for monitoring if policy commitments related to poverty reduction and gender equality are reflected in budget allocations. They are not separate budgets for women but general budgets that are planned, approved, executed, monitored, and audited in a gender-sensitive way. GRB, therefore, addresses the needs and interests of women and men, girls and boys, and focuses on the needs of the poorest.

The Southern African Development Community (SADC) guidelines on gender-responsive budgeting state that:

1. GRB aims to mainstream gender into public finance and economic policy.
2. It helps allocate money for activities that eliminate gender barriers to public services and private sector investments.
3. GRB also helps address inequality at the intersections of age, religious or ethnic affiliation, marital status, wealth, or place of residence (urban/rural, different provinces), etc.

Understanding GRB requires an understanding of gender and gender equality.

Gender refers to the roles, behaviours, activities, and attributes that a given society, at a given time, considers appropriate for men and women. Gender can be contrasted to sex, which refers to the biological characteristics determining whether an individual is male or female.

On the other hand, gender equality is the equal valuing by society of the similarities and differences of men and women and their roles. It means that women and men, girls and boys, enjoy the same rights, resources, opportunities and protections.

**What critical issues do women face,
and why is GRB needed in Malawi?**

The numbers in the national budget may appear gender inclusive, but the empirical evidence gathered by the budget analysis 2022-2023 shows otherwise. This is due to the socially determined roles that women and men play in society, the gendered division of labor, other responsibilities and capabilities, and the different constraints that women and men face, which generally leave women in an unequal position to men in their community, with less economic, social, and political power.

Malawi faces high levels of gender inequality (ranking 115 out of 156 countries in the 2021 Global Gender Gap Index) due to inequalities across sectors. The empirical evidence from the budget analysis showed that-

1. Men own more land per acre (1.5 acres) than female-headed households (0.9 acres) (IHS5).
2. Plots managed by men produce about 25% higher yields than those operated by women.
3. While the gender parity is better at the primary level, i.e., 1.026, at the secondary level, there is a gap, i.e. 0.94 (higher enrollment for boys than girls)

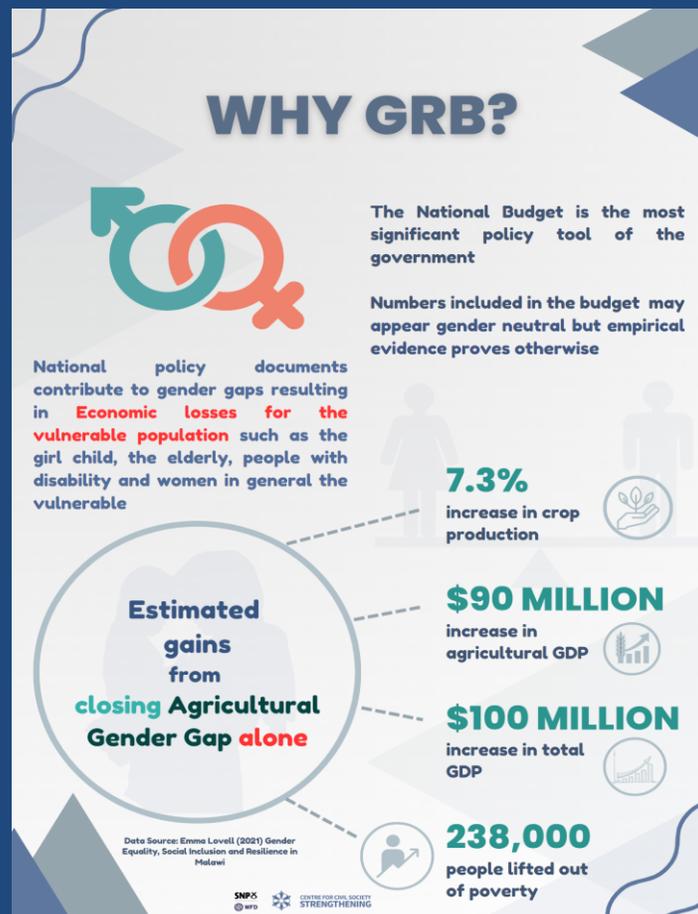
Gender disparities remain among the most persistent forms of inequality, and gender inequality is arguably one of the most significant barriers to human development. Therefore, effective implementation of GRB will-

1. Close the gender gap in agricultural productivity, which could lift more than **238,000 people out of poverty** and **increase the country's GDP by 1.85%**.
2. Implementation of GRB in various sectors and policies will help **improve women's economic participation**. According to the World Economic Forum Gender Gap Report, 2021, Malawi ranks 111 out of 151 countries in the Economic Participation and Opportunity Index.
3. **Bridge the multidimensional poverty between female-headed households and male-headed households**. According to the Malawi Multidimensional Poverty Index Report, NSO, 2022, individuals in female-headed households are 71.4% poor compared to 53.9% in male-headed households.
4. Promote women's participation in socio-economic development and **reduce school dropouts and child marriages**.
5. Support the **Malawi 2063 Development Agenda** as GRB advocates for gender-equitable distribution of resources to contribute to equal opportunities for both men and women.

GRB IN MALAWI

Under Chapter III of the Constitutional Fundamental Principles - Section 13 Principles of National Policy, it is a constitutional obligation of the State to actively promote the welfare and development of the people of Malawi by progressively adopting and implementing policies and legislation aimed at achieving gender equality through full participation of women in society. Such policies must be non-discriminatory and address social issues such as domestic violence, lack of maternity benefits, economic exploitation, rights to property, and security.

It is also a constitutional human rights issue. Under Chapter IV (Human Rights) - Section 30 Right to Development, all persons have a right to economic, social, cultural, and political development and enjoyment, particularly women, children, and persons with disabilities. Furthermore, the State shall take the necessary steps to provide equal opportunities for all to access basic resources, education, health services, food, employment, and infrastructure by taking measures to eradicate social injustice and inequalities.



Relevance of GRB in Malawi

Applying a gender lens to the budget is crucial as it **exposes gender biases**. A budget that does not account for gender and the several ways in which women contribute to society should be avoided as it perpetuates assumptions that underpin gender inequality in our society. GRB is not an add-on or a particular type of budgeting but is a good budgeting tool, so it **highlights the inefficiencies of gender inequality**. It enables the government to ensure non-discrimination during budget formulation and spending. No group should be favored based on ethnicity, gender, sexual orientation, political opinion, or other grounds. Lastly, it identifies the necessary **resources for gender equality, transparency, accountability, and civic participation**. GRB ensures that the government allocates sufficient funds towards special programs, projects, or activities that address inequalities in access to essential resources, education, health, food, employment, infrastructure, and protection.

MAKING GRB WORK IN PRACTICE

GRB requires different actors to play their part, including the government, parliament, civil society, non-governmental organizations, academia, and international organizations. The following conditions are necessary to ensure GRB is effective:

- 1. Demonstrate leadership and political commitment at the highest level of government for gender equality.**
- 2. Availability of gender equality champions in all sectors of the economy, including the parliament. The role of PWC is very crucial to championing gender equality and raising awareness about gender-responsive planning and budgeting.**
- 3. Availability of policies and strategies that clearly intend to address gender inequalities - including their respective action plans and funding.**
- 4. Active civil society organizations: women, children and other rights groups which champion gender equality - and which, from time to time, undertake evidence-based advocacy and promote human rights-based budgeting.**
- 5. There is awareness and capacity amongst key government ministries, departments, agencies, parliamentarians and local councils on GRB.**
- 6. Statistical agencies, academia and other research organizations undertaking research and producing credible data and statistics (gender-disaggregated) for decision-making.**

GUIDANCE FOR PARLIAMENTARIANS



The Budget Cycle in Malawi

Malawi's budget cycle is sequential, and inter-related budget activities regularly recur within a fiscal year. The budgeting process comprises four main stages, namely:

(i) **Budget preparation (drafting /design process)**

In Malawi, the budget process is guided by a directive known as the Financial Calendar issued by the Ministry of Finance (MoF) to all Ministries, Departments and Agencies (MDAs). This directive has a schedule to ensure that plans and budgets are prepared, approved, appropriated, and executed accordingly. This stage has four phases: budget planning, submission, hearings and summation.

(ii) **Budget approval and appropriation (legislative process)**

After the recommended budget is reviewed and adjusted by the Ministry of Finance and approved by the Cabinet, it is presented to the National Assembly for approval and annual appropriation. Parliament reviews, proposes amendments and approves the budget.

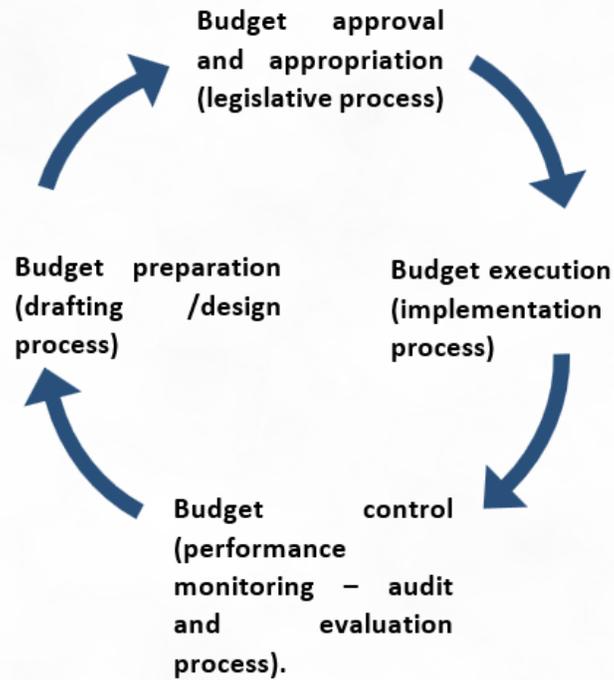
(iii) **Budget execution (implementation process)**

The executive can decide which activities will be funded among those initially approved by Parliament in the budget. Budget execution and implementation includes funding and commitment control, cash management and budget alteration.

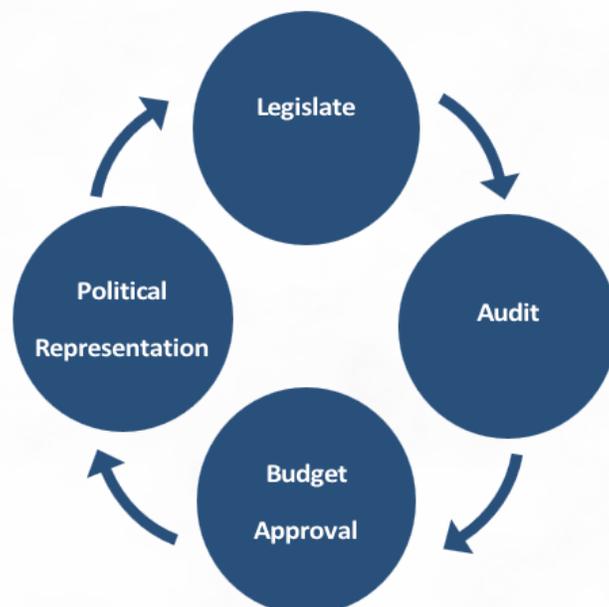
(iv) **Budget control (performance monitoring - audit and evaluation process)**

This stage involves monitoring activities in terms of annual MDAs reports and audit reports to the Parliament, i.e. accounts for expenditure, evaluation and audit. This process allows the budget to follow the priorities in the development strategy for growth and poverty reduction.

The Budget Cycle



Role of Parliament



ROLE OF PARLIAMENTARIANS AND GRB IN THE BUDGET PHASES

The Members of Parliament are crucial in integrating gender analysis throughout the budget process. The following sections elaborate on the role of the MPs in promoting legislation and policies from a gender perspective.

1. Integrating Gender in Budget Formulation

The formulation stage presents several entry points for gender analysis. Pre-budget debates offer Parliament an opportunity to debate budget priorities and provide feedback on documents released by the government in the formulation phase. Parliamentarians can, for example, point to priority areas that may have been underfunded in past budgets. Even if a parliament cannot conduct evidence-based analysis to support gender-responsive budgeting, highlighting challenges and gaps in the process can prompt the government, especially the Ministry of Finance (MoF), to address such challenges.

Keeping gender 'on the radar' in the formulation phase is critical to facilitating the success of GRB. As spending and revenue proposals are drawn up during the formulation phase, the different impact these changes may have on men and women is understood, considering broader efforts to promote gender equality.

Opportunities:

- Gathering key policy targets and checking alignment with budget proposals.
- Gathering previous year's budget performance reports.
- Gathering key gender-disaggregated statistics on the situation of women, men, girls, and boys from the National Statistical Office (NSO), NGOs, and academic research reports
- Building networks with NGOs, CSOs, and UN Agencies that help assess the potential gender impacts and monitor the budget process.
- Pay particular attention to revenue-raising strategies and their differential impacts on gender. Check revenue proposals if they promote equity and fairness (consideration of different income/economic status); efficiency (revenue proposals should not cause major distortions in the market or production - the cost is pushed to consumer); adequacy, stability and growth (to promote economic growth); transparency in the measures.

The parliamentarians can support GRB in the formulation phase through...

Institutions	Key role in the budgeting	Role of parliamentarians
Ministry of Finance	Formulation of economic and fiscal policies that seek to manage government financial and material resources and provide strategic guidance on economic and development planning based on accurate and reliable statistics for the attainment of socio-economic development.	<ul style="list-style-type: none"> - Push for developing gender mainstreaming guidelines when the ministry develops budget call circulars. - Push for the development of gender-aware budget statements. - Push for performance financing, which puts gender equality at centre stage.

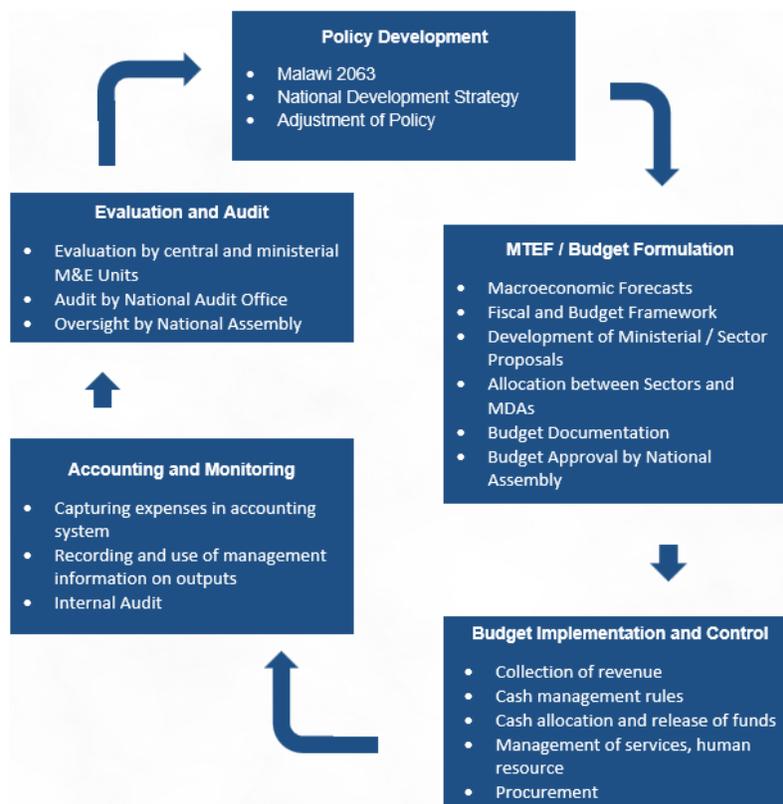
Government Ministries, Departments and Agencies (MDAs)	Formulate sectoral policies, plans and budgets that seek to implement government short-, medium- and long-term development goals to achieve sustainable socio-economic development.	<ul style="list-style-type: none"> - Push for mainstreaming of gender in sectoral policies and strategies. - Push for the development of gender-responsive budgets. - Push for mainstreaming of gender in sectoral reports
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MEDIUM-TERM EXPENDITURE FRAMEWORK CYCLE

The Government of Malawi's budgeting is guided by the Medium-Term Expenditure Framework (MTEF) budget cycle. With the MTEF budget cycle, the government publishes 3-year budgets, but only one year has definite budget figures. The 3-year outlay is to consider projects or programmes that are multi-year, meaning they may take more than one year to finalise. MTEF also helps make revenue and expenditure projects over time - meaning the government can plan.

MTEFs are typically defined by combining expenditure ceilings and a baseline estimation of government policies' costs that are continually updated." The information in the pre-budget statement will often reflect the findings of the government's MTEF, the government's rolling expenditure plan that sets out medium-term expenditure priorities and hard budget constraints.

Government of Malawi MTEF Budget Cycle:



Ensuring Gender-Responsive Macroeconomic Forecasting

In addition to pre-budget debates, the budget formulation phase includes macroeconomic forecasting. Forecasting movements in aggregate economic activity is an important input in developing significant macroeconomic policies and in assessing on an ongoing basis their continued relevance. For this purpose, macroeconomic fundamentals, both internal and external, are central to the preparation of the national budget. These fundamentals affect the economy, including statistics regarding unemployment, supply and demand, growth, and inflation, as well as considerations for monetary or fiscal policy and international trade.

Keeping GRB in mind, parliamentarians must promote structural and financial policies that can support efficient and inclusive outcomes that equally benefit women, girls, and society in general. Parliamentarians should push for gender-responsive macroeconomic fundamentals presented and discussed during budget deliberations. Furthermore, the National Planning Commission (NPC) should be central in ensuring that macroeconomic policymaking incorporates *distributive impact analyses*. This would allow macroeconomic policies to be evaluated regarding their effects on women and men. Specifically, there is a need to analyze the effects of public spending, tax policy and monetary policy on gender equality.

Although the Ministry responsible for gender and the Ministry of Finance developed guidelines on GRB in 2004, the MoF never utilised the guidelines to encourage sectors to integrate gender in their budgets. The Ministry intends to fully engage the Ministry of Finance and Economic Planning and Development to understand and support GRB, and it is planning to engender the MTEF. Key ministries in the 2010, 2011-2012 budget exhibited some awareness of gender, although only in respect to the education sector.

For instance, if GRB was applied to other sectors, such as agriculture:

- Maize yields could increase by 11 to 16 per cent if women farmers were to have the same access as men to fertilizers and other inputs (SADC Gender and Development Monitor 2018)
- For small-scale woman-owned businesses that use wheat as a raw material, the tax exemption of wheat is beneficial (e.g., Mandasi) as it would lower the price, making it more affordable for people with low incomes (National Budget analysis 2022-2023).

Quick Tip:

The budget formulation stage of the budget cycle is an opportunity for parliament and MPs to identify and promote gender-responsive aspects.

This will require a proactive approach to the budget, including the relevant parliamentary committees conducting public hearings and seeking input from CSOs, women's organizations, and the public on their concerns about what is needed to ensure the budget reflects the needs and interests of all men and women.

GRB in Phases

1. Parliamentarians and GRB in the Approval Phase

The budget presented for approval often receives much media and public attention; however, the opportunities for parliamentary input at this phase are somewhat limited. Further, because approval phase deliberations often occur in a limited time frame, parliaments are constrained in their options to influence the content of the budget. Nonetheless, while most parliamentarians may play a limited role in amending the budget, they can still:

- **Scrutinize** the alignment between the government's plans for gender outcomes and actual funding commitments.
- **Hold budget debates** to inquire into past budget performance and advocate for support for gender equity in budget allocations. This can include inquiring into the effectiveness of programs and policies, including from a gender perspective, and their alignment with and contribution to National Development Plans and National Gender Equality Policies/Plans.

Opportunities:

- Budget allocation and weighing in on priority (which issues are prioritized); adequacy (based on needs, is the budget enough); trends (is there consistency or improvement in funding); equity (are allocations fairly allocated).
- During cluster meetings push to be heard with clear evidence of existing challenges requiring more funding. Invite other stakeholders to support your cause.
- Encourage government departments or districts to publish funding allocations for transparency and accountability. NLGFC, local newspapers usually publish budget information after approval.
- Earmark for follow-up special funding allocations encouraging gender equality. For example, make special follow-ups on girls' bursaries, women's economic empowerment-funded projects, and disability and inclusion projects. Liaise with NGOs and CSOs to help with follow-ups.

The parliamentarians can support GRB in the approval phase through:

Institutions	Key role in the budgeting	Role of parliamentarians
National Assembly	Scrutinizes and approves the budget and performs an oversight role over budget implementation. through scrutinization of the Auditor General's report.	-Champion awareness of gender equality - at any available opportunity - Push for gender-responsive budget analysis by the Parliamentary Budget Office. This office is key in supporting parliament's role in the national budget processes.

QUICK TIP:

The first specific action that parliament can take in promoting GRB in the approval phase entails the review of policy objectives from a gender perspective. Here are some points the MPs can consider while analyzing policies and programs-

- Have women and men challenged by a certain issue? How have they been involved in the development of the solution?
- What specific mechanisms can be proposed to encourage and enable women to participate in the policy initiative or programme?
- Does the policy, program or project potentially challenge the existing division of tasks, responsibilities and resources among men and women?
- Where do opportunities or entry points for change exist? And how can they best be used?

2. Parliamentarians and GRB in the Implementation/Monitoring Phase

Accountability of the executive to the legislature continues after the legislature has approved the budget. Once funds have been appropriated, the Ministry releases funds to MDAs using warrants. Once parliamentary authority is obtained, the Minister of Finance authorizes the withdrawal from the Consolidated Fund the sums required to meet both recurrent and development expenditures.

At this point, the MPs can ensure that the executive seeks legislative approval before reducing spending if revenue shortfalls occur. This is important from a GRB perspective, providing transparency around the government's choices to reallocate funds away from programs with gender outcomes.

Opportunities:

- Encourage local council structures and community structures to follow up on budget allocations, funding disbursements, and quality of service delivery and publish such due reports.
- Work with the media to help you monitor budget implementation - media easily gets decision-makers' attention.
- In case you are a member of the Public Accounts Committee, ensure active participation. The committee's mandate not only includes examining audited accounts but also making follow-ups on special projects and expenditures.
- During the half-year budget performance review, ensure active participation - providing reports/evidence on budget performance on special earmarked projects.
- Also push for public expenditure reviews to isolate gender issues.

The parliamentarians can support GRB in the implementation phase through:

Institutions	Key role in the budgeting	Role of parliamentarians
<p>National Local Government Finance Committee (NLGFC)</p>	<p>Coordination, consolidation and monitoring of local council budgets, mobilization, allocation, disbursement and accounting for financial resources and regulation and ensuring prudent use of financial resources in Local Councils.</p>	<ul style="list-style-type: none"> - Promote capacity development on gender-responsive budgeting for local councils - Push NLGFC to put in place gender mainstreaming guidelines for local council planning and budgeting. - Push for development of gender-aware budgets by local councils. - Push for performance financing which puts gender equality at center stage. - Promote transparency for all the funding that is allocated and disbursed to districts, including performance reports.

QUICK TIP

Mid-year budget reviews (MYR), prepared by the MoF, are an essential entry point for parliamentary scrutiny in the execution phase. According to best practices, the MYR should report on budget execution over the first half of the budget year. If, for example, only 10% of spending from the approved budget allocated to gender outcomes was spent halfway through the fiscal year, a parliamentary committee may inquire whether the government is on track to meet its gender targets for the year.

3. Parliamentarians and GRB in the Audit and Oversight Phase

In this phase of the budget cycle, the Parliamentary Committees play an essential role in scrutinizing government expenditures. The Public Accounts Committee is often the 'go-to' committee for reviewing government budgets, but various sectoral committees shadowing line ministries play an important role in oversight. This stage provides an opportunity to evaluate gender impacts on the revenue and expenditure of programmes and services across the government in the fiscal year.

Along with accessing budget data considered by the parliamentary committees, the parliamentarians should also ensure that such work includes detailed gender analysis as to whether or not the budget is meeting its gender indicators' targets. In this stage, gender budgeting can occur when gender impacts and sex-disaggregated data are incorporated into oversight efforts and reports. Furthermore, gender impact assessments can be incorporated into independent evaluations of ministries.

The parliamentarians can support GRB in the audit and oversight phase by reviewing the programmes and their gender impact through various sectoral committees:

Sector	Sub-programmes	Suggested questions the parliamentarians can ask
Gender	<ul style="list-style-type: none"> - Gender Equality and Women Empowerment - Social Protection and Development - Community Development - Child Protection and Development 	<ul style="list-style-type: none"> -What gender-related challenges/ disparities exist that need to be pursued by the ministry or sectors? - Are the needs of men, women, boys, and girls being addressed by current programs?
Education	<ul style="list-style-type: none"> - Basic Education - Secondary Education - Higher Education 	<ul style="list-style-type: none"> - Who benefits from existing programs and how?
Health	<ul style="list-style-type: none"> - Health Services - Reproductive Health - Services for Environmental and Social - Determinants of Health 	<ul style="list-style-type: none"> - Have interventions been proposed to respond to the priority issues identified in each sector? - Do these proposed interventions address any gender gaps in each sector?
Water	<ul style="list-style-type: none"> - Water Resources Development, Management and Supply 	<ul style="list-style-type: none"> - Have adequate resources been allocated to each sector?
Agriculture	<ul style="list-style-type: none"> - Agricultural Productivity and Risk Management - Livestock and Fisheries Production -Sustainable Rural Development -Sustainable Management of Agricultural Land 	<ul style="list-style-type: none"> - Does the allocated budget allow for assessing progress towards gender equality? - Has sex-disaggregated data been collected?

LOCAL COUNCIL BUDGETING FRAMEWORK

The Malawi Constitution (§149) establishes the National Local Government Finance Committee (NLGFC) as an institution to drive decentralization. Its roles include:

- Receipt of the budget estimated from local authorities.
- Examining and supervising accounts of Local Government Authorities subject to the recommendations of the Auditor General.
- Making recommendations regarding the distribution of funds allocated to local governments.
- Preparation of consolidated budget for all local Government Authorities, after consultations with Treasury, for submission to National Assembly; and making application for supplementary funds.

In this regard, the Central Government is obligated under the Constitution to provide adequate resources necessary for the proper exercise of local government functions. With respect to policy, the Central Government is expected to make available to districts at least 5% of the national revenues, excluding grants, to be used to develop the districts. For the purposes of gender equality and the development of all, it is crucial to ensure sufficient funds and resources are allocated to the local councils. Currently, the efforts to assign gender officers in the local councils have proven effective. Therefore, keeping gender budgeting and development in mind, the parliamentarians should ensure capacity and resources across all councils.

Opportunities:

- Pushing for adequate and equal fiscal transfers to local councils and districts.
- Encourage local councils to use GRB guidelines and engender development plans.
- Liaise with CSOs to conduct community-based needs assessments and public awareness campaigns on gender-responsive planning.
- Hold community meetings and initiate community-based budget proposals based on Village Action Plans (VAPs).
- Promote the capacity development of VDCs on GRB.

The parliamentarians can support GRB in the local councils through:

Institutions	Key role in the budgeting	Role of parliamentarians
Development Partners	Provide direct and indirect budgetary support, inform budget formulation, and monitor public spending and expenditure systems.	<ul style="list-style-type: none"> - Promote development partner support on raising awareness and building the capacity of ministries, departments and agencies, and local councils on gender-responsive budgeting. - Promote development partners to publish reports on gender equality with local media.

Glossary

Term	Definition
Action Plans	Also called implementation plans, are the detailed steps within an activity.
Activities	Actions taken to achieve programme objectives.
Annual budget	Statement of the proposed public revenues and expenditures in any financial year presented to Parliament for approval
Appropriation Act	An Act of Parliament whose purpose is the utilisation of public money for such goods and services as are specified in the Act. It is the Appropriation Bill after it is passed and approved by Parliament.
Budget	A plan of the future financial activities of the government or a governmental organisation. The budget is prepared annually and comprises a statement of the government's proposed expenditures, revenues, borrowing and other financial transactions in the following year, with estimates for the upcoming two years.
Budget Calendar	A calendar indicating the key dates in preparing and approving the budget. These include the date the budget circular is issued, the time period for discussions on budget submissions, the date the budget is presented to Parliament and the date the budget appropriations bill should be passed by the Parliament.

Budget Guidelines	A set of instructions which includes directions and forms issued by the Ministry of Finance to specify the process and forms to be used by ministries in developing their budget requests to be submitted to the Ministry of Finance. A package of guidelines addresses the local government budget and the disclosure requirements for off-budget and subvented organisations.
Capital Expenditures	Expenditures incurred for acquiring land and other physical assets, intangible assets, government stocks, and nonmilitary, non-financial assets of more than a minimum value, with an expected lifetime of more than one year.
Ceilings	Financial targets that are prepared by the Treasury to line ministries and departments during budget preparation
Consolidated Fund	An account into which all revenues received by the government, all loans or ways and means advances raised or received by the Government and all money received by the Government in repayment of loans are brought together. According to the laws of Malawi, withdrawals from the Consolidated Fund may not take place without the authority of Parliament.
Development Budget	Projects and activities undertaken to support the public sector investment programme (PSIP). These projects are considered appropriate for the long-term implications on the economic and structural future of the country. Part 1 are those activities funded by donors, and Part 2 is the activities funded by the government of Malawi.

Economy	The acquisition of the appropriate quality and quantity of financial, human, and physical resources at appropriate times and at the lowest cost.
Equality	Means being equal in terms of enjoyment of rights, treatment, quantity or value, access to opportunities and outcomes, including resources.
Fiscal year	Sometimes called the financial year- is the period that starts on the 1 st of April and ends on the 31 st of March of the following year
Gender	The roles, duties and responsibilities which are culturally or socially ascribed to women and men, girls, and boys.
Gender analysis	Is the process of analysing information to ensure development benefits and resources are effectively and equitably targeted to both women and men.
Gender equality	The equal enjoyment of rights and access to opportunities and outcomes, including resources, by women, men, girls, and boys.
Gender equity	The just and fair distribution of benefits, rewards and opportunities between women, men, girls and boys.
Gender gap	The gap in any area between women and men in terms of participation, access, rights, remuneration or benefits.
Gender mainstreaming	Is the process of identifying gender gaps and making women's, men's, girls' and boys' concerns and experiences integral to the design, implementation, monitoring and evaluation of policies and programmes in all spheres so that they benefit equally.

Gender budget	These break down the government's budget to see how it responds to the differentiated needs and impacts on women, men, girls, and boys.
Gender-sensitive	Acknowledging and considering the specific gender needs of both men and women at all levels of planning, implementation, monitoring, and evaluation.
Line Ministries	Government ministries are charged with the responsibility of implementing budgeted and planned activities related to a particular sector or sub-sector.
Medium Term Expenditure Framework (MTEF)	A budgetary system that links policy making, planning, and budgeting. It entails the preparation of three-year rolling budgets that are consistent with the Malawi Growth and Development Strategy.
Objectives	Measurable accomplishments of a programme. Objectives are sometimes considered a subset of the goals.
Other Recurrent Transactions	The ongoing costs of governmental operations, excluding those in personnel emoluments. It is often referred to as ORT.
Outcomes	These measure qualitative progress toward a major goal or objective. Generally, these are considered effectiveness measures.
Personal Emoluments	The costs associated with the salary of an employee within the organisation. This is abbreviated as PE.
Programme	A programme is the grouping of activities designed to achieve certain purposes (goals and objectives) defined during strategic planning.

Public Sector Investment Programme (PSIP)	Consolidates government investment projects covering new and ongoing projects, usually for a five-year period.
Sex	The biological differences between females and males.
Sex-disaggregated statistics	Is the collection and separation of data and statistical information by sex to enable comparative analysis, sometimes referred to as gender-disaggregated statistics.
Strategies	Approaches or courses of action that advance toward a goal or objective.
Treasury	The responsibilities assigned to the Ministry of Finance related to formulating budgetary or fiscal policies. It presides over the preparation and planning of the budget. It is also responsible for ensuring the implementation of budget estimates as approved by Parliament.

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