

ISSN 2278 - 0211 (Online)

Engendered Benefit Incidence Analysis: Case of Blantyre Agricultural Development Division (BLADD) Budget

Joy M. Kiiru

Lecturer, School of Economics, University of Nairobi, Kenya

Abstract:

National budgets are important for national productivity and economic growth. Unfortunately when policy makers are making national budgets they may assume gender neutrality of its incidence upon implementation. Gender neutrality of government expenditure benefit incidence through the national budgets can only hold if men and women have equal access to opportunities. Unfortunately this is hardly the case on the ground. There are gender roles and social constructions that may lender women in unequal position with men in terms of access to productive resources. Hence the main objective of this paper is to construct and analyze an engendered benefit incidence of the Malawi Agriculture sector budget, with a view to analyze whether the budget is really pro poor or not and whether it is indeed gender neutral. We used secondary data from the Blantyre Agricultural Development Division (BLADD). Hence the results presented pertain to a case study of one major agricultural development Divisions of Malawi. We find that indeed the Budget for Blantyre Agricultural Development Authority (BLADD) was gender biased. Men farmers who are fewer in the smallholder subsistence sector shared 52% of the budget while women farmers who form the majority shared only about 48% of the budget. The expenditures were also not pro poor in that 20% of the poorest farmers shared only about 15% of the overall BLADD budget while the richest 20% shared about 28 percent of the budget. We therefore conclude that public expenditures are not gender neutral as supposed.

Key words: Gender budgeting, benefit incidence, agriculture sector, men farmers, women farmers

1. Introduction

Over the years it has become quite evident that women have a role to play in development. Indeed women's participation in economic activities has wide spread gains for the whole economy. This is particularly so given that women are not only the main food producers especially in Africa but also the main caregivers. According to the Food and Agriculture Organization (FAO) 2010, "Women comprise an average of 43 percent of the agricultural labor force of developing countries and up to almost 50 percent in Eastern and Southeastern Asia and sub-Saharan Africa. Should women farmers have the same access to productive resources as men, they could increase yields on their farms by 20-30 percent, thereby lifting 100-150 million people out of hunger" FAO 2010.

Despite their vulnerable situation compared to men, Women in Malawi constitute 69 percent of the full-time farmer population (Gilbert et al 2009). Hence women's work in the economy translates directly into food security and human capital for the nation. We argue that unless there are deliberate efforts to embrace gender aware polices in all socioeconomic policies; the situation of women may remain compromised leading to compromises in terms of productivity for the whole economy.

Fiscal policy is very important in signaling the importance of a given sector or a group of economic players by policy makers. A budgetary allocation to a particular sector is an indication of how the sector is valued in terms of its contribution to the national objectives of growth. Even though a budgetary allocation to a particular sector is a good beginning point in establishing the importance of that sector and the players therein, the budget incidence is an important indicator of access to the budgetary expenditures by stakeholders in the sector. It is through access to particular budgetary provisions that economic players can be empowered to achieve the effectiveness in terms of productivity as intended with such expenditures. Therefore, it is important to analyze the incident of fiscal policy in relation to the key players in any given sector. For example, can government fiscal policy through the national budget distribute resources in a gender neutral manner? Can the benefit incident of government expenditures in a particular sector be equal for both men and women? What are the implications of a gender biased budget? These are some of the questions that this paper will seek to address.

2. Objectives of the Paper

The main objectives of the paper are:

- To construct and analyze an engendered benefit incidence of the Malawi Agriculture sector budget in all the five major programs in the sector;
- To determine whether government expenditures in the agriculture sector are pro poor, and gender neutral as supposed

3. Women in the Agricultural Sector in Malawi

Women in Malawi hold primary responsibility related to social reproduction (child care; family health care; provision of basic resources such as fuel wood, water; food preparation) in addition to their directly productive activities (subsistence and market-oriented cultivation; wage employment and own account income generation) (GOM/UNICEF, 1987; World Bank, 1991). Smallholdings comprise over 80 percent of total cultivated area in Malawi. Women comprise approximately 70 percent of smallholder agriculturists (World Bank 1991). The main subsistence crops grown within the smallholder sector include maize, pulses, sorghum, millet, cassava and ground nuts. Women's involvement in animal husbandry within Malawi is limited. In a survey of Zomba district, Nyamai (2002) found that the majority of households kept some livestock, especially poultry, but few owned large livestock like cattle due to lack of resources and land availability.

Liuma 1989 cited in Baden and Green 1994, argues that, "The utilization of animals for agricultural activities in Malawi for ploughing, ridging and carting has been dominated by men. In an assessment of the Stall feeder livestock Program in Lilongwe, Spring (1986) found that livestock intensification activities resulted in the transfer of responsibility for animals from males to females. The author suggests that considering the large labor input that women make in these schemes, and the compatibility of stall feeding with women's other responsibilities, there are opportunities for increasing women's access to credit for livestock purchase.

There is also a growing literature on gender divisions of labor and more specifically on women allocation of time between different activities in rural areas. A study of 54 male headed households, within two separate farming systems (Tobacco and subsistence) over two seasons found that in both farming seasons, women's total labor time including social reproduction, market and subsistence agriculture activities was two times or more of that of men (Beckerson 1983 cited Baden and Green 1994). In the same study, men were found to put in more time in market work for tobacco systems than subsistence. This is despite the fact that women's total workload was marginally higher in tobacco than in subsistence systems. Overall the study found that men had more input into tobacco production than in food production.

Burgess 1991 found that there were significant gender differentials in the adoption of conservation activities. Information on soil and water conservation was often disseminated through male household members related primarily to tasks and activities from which women were excluded under the prevailing gender divisions of labor. Baden and Green (1994) argue that improved information dissemination alone will not necessarily increase the uptake of conservation activities by female smallholders; there is also a need to address the resource constraints faced by women, such as severe labor shortages and lack of secure land tenure. Nyamai, 2002, also found that Women were over-represented amongst the small landholders who were unable to meet their subsistence needs from own account production.

There exist substantial gender biases in various socioeconomic fronts. Unfortunately this is the context within which fiscal policy through budgetary allocations to various sectors is implemented. Hence there could be serious compromises on the effectiveness of policy if women and men do not access productive resources equally.

4. Research Methodology

The budget data used in this study is for 2002 Malawi agriculture sector budget. The study is a case study of Blantyre Agricultural Development Division. In order to carry out a benefit incident analysis, participation by farmers in government funded agricultural programs has to be linked to budgetary expenditures for the same year. Since the paper uses secondary data, the author uses 2002 data that links through survey participation by farmers in agricultural programs to budgetary allocations in 2002 for Blantyre Development Division. Further the paper assumes that all expenditures were incurred as planned in the budgetary statements.

The quantitative data is drawn from a secondary survey of Blantyre Agricultural Development Division that was intended to determine women's participation in agricultural programs in 2002. Participants of the survey were sampled from the Thyolo and Chiradzulu rural development divisions. We then use budgetary allocations to the same programmes in the same year to construct an engendered benefit incidence of the public expenditures. We then use literature review to analyze the role of donors in supporting a gender aware budgeting process.

5. Benefit Incidence Analysis

Benefit incidence analysis is a powerful technique for assessing how efficiently public resources are targeted to the poor. It identifies who benefits from public expenditures in the different resource groups. The analysis links information about the expenditure for different services provided by the public sector (estimated from the government's fiscal accounts) together with the distributional profile of utilization of services (Prescott and Liang 1997). The analysis of benefit incidence for the agriculture sector will typically involve three basic steps:

- Identifying the distribution of farmers' participation rates in agricultural services across the population sorted by socioeconomic status.
- Estimating the unit subsides for each type of agricultural service from government expenditure data.

• Combining this data (farmers participation rates and subsidies for each type of agricultural service) to estimate the incidence of per capita subsidy accruing to each farmer in each socio economic group and gender.

5.1. The Benefit Incidence Analysis Framework

We adapt a befit incidence analysis framework that was proposed by Araar et al 2010

Let

v_i be the sampling weight of observations i

y_i be the living standard of those individuals belonging to observation i which in our case we use a wealth index

 e_i^m be the number of eligible members of observation i, i.e those members of observation I that need the public service provided by sector m. There are M sectors

Let u_i^m be the number of members of observation i that effectively receive the public services provided by sector m;

 $l_{\rm i}$ be a subgroup indicator for observation ieg gender; 1 for male farmers 2 for female farmers

 E_a^m be total public expenditures in on sector m in area a. There are A areas. An area refers to geographical division for which one can have reliable information on the level of total public expenditures for a given public service.

 $E_{\rm m}$ be total public expenditures in the sector $E^m = \sum_{a=1}^A E_a^m$

The share of female in the sector m is given by

$$SH_{l}^{m} = \frac{\sum_{i=1}^{n} v_{i} u_{i}^{m} \ \gamma(i \in l)}{\sum_{i=1}^{n} v_{i} u_{i}^{m}}$$

Note that
$$\sum_{i=1}^{L} SH_{l}^{m} = 1$$

The rate of participation of a group (either man or woman farmer) in sector m is defined as

$$CR_{l}^{m} = \frac{\sum_{i=1}^{n} v_{i}u_{i}\gamma(i \in l)}{\sum_{i=1}^{n} v_{i}e_{i}^{m}\gamma(i \in l)}$$

The unit cost for observation I of a benefit in sector m -referring to individuals living in area a:

$$UC_i^{\gamma} = \frac{E_a^m}{\sum_{i=1}^{n_a} v_i u_i^m}$$

Where n_a is the number of households in area a.

The benefit of observation i from the use of the benefit in sector m is:

$$B_{\cdot}^{m} = u_{\cdot}^{m} U C_{\cdot}^{m}$$

The benefit of observation i from the use of M public sectors is

$$B_i = \sum_{m=1}^{M} B_i^m$$

The average benefit among those eligible to service from sector m and for those observations that belong to a group l is defined as

$$ABE_{l}^{m} = \frac{\sum_{i=1}^{n} v_{i}B_{i}^{m}\gamma(i \in l)}{\sum_{i=1}^{n} v_{i}e_{i}^{m}\gamma(i \in l)}$$

The average benefit for those that use the service m and belong to a group l is defined as:

$$ABF_{l}^{m} = \frac{\sum_{i=1}^{n} v_{i}B_{i}^{m}\gamma(i \in l)}{\sum_{i=1}^{n} v_{i}u_{i}^{m}\gamma(i \in l)}$$

The proportion of benefits of the service from sector m that accrue to observations that belong to group l is defined as:

$$PB_l^m = \frac{B_l^m}{E^m}$$

Where
$$B_l^m = \sum_{i=1}^n v_i B_i^m \gamma(i \in l)$$

These statistics can be restricted to specific-demographic groups including gender.

6. Wealth Ranking As a Socioeconomic Indicator

Wealth ranking is a technique for the rapid collection and analysis of specific data on social stratification at the community level. Factors which constitute wealth may be ownership or use rights to productive assets. Like other visual tools the wealth raking exercise is an uncomplicated way to involve local people in research and planning. Understanding how beneficiaries measure wealth and well being is essential to the formation of strategies for poverty reduction. Wealth ranking exercises at the local level provide realistic indicators with which to measure poverty. Wealth ranking and the resulting index can therefore be viewed as an indicator of socioeconomic status. By weighting household assets like ownership of radio, bicycle, whether the house has corrugated iron roof and electric lights etc can give a good impression of the socio economic status of the different households. We choose a wealth indexing method based on the assets available within our sample. We use a participatory method to rank household assets depending on how households valued them and how they thought of the possessors.

7. The Budget Access Index (BAI)

The budget access index is an index that was constructed to determine the extent of farmers accrued benefits from government expenditures by linking their participation in agricultural programmes with budgetary allocations in those programmes. The index was further engendered to determine male and female farmers' participation and the budgetary allocation benefit accruing to each of the two groups. The index was derived by weighting different activities in each of the five agricultural programs that are funded through budgetary allocations in the agriculture sector. The list of activities was developed with the assistance of BLADD agricultural officials and farmers themselves. All activities are not weighted the same, some activities carry more weights than others depending on their associated implementation costs. Though the indices/weights are subjective in nature and may not adhere to a universal comparison, it is felt that the indices are fairly representative of the major activities that government funds in the quest of service delivery to farmers. Budget access index (BAI) that sums total weights scored by a farmer in a particular program depending on participation, is therefore a proxy of benefits received by farmers in different agricultural programs. Appendix 1 shows a summary of the derivation of all weights that were used to construct budget access indices. In order to appreciate the budget access index, it is important to understand the structure of service delivery to farmers in Malawi.

8. Results

The results indicate a generally low literacy level in the smallholder agricultural sector. Further literacy levels are lower among female farmers as compared to male farmers. For example twenty two percent of female farmers had no formal literacy as compared to 7 percent of male farmers. Generally female smallholder farmers dominate in the lower levels of schooling (up to four years of formal schooling). Male farmers dominate in the rest of the literacy levels though none of the farmers had post secondary education. Only two percent of female farmers as compared to seven percent of male farmers had up to twelve years of formal schooling. The literacy differences between male and female farmers are statistically significant and as such they represent significant gender gaps in terms of education levels of smallholder farmers.

8.1. Wealth Ranking and Economic Inequality among Farmers

The maximum weight that a farmer could score on their weight is 23.

Wealth Index	Female farmers	Male farmers	Male farmers	Female
			(%)	farmers (%)
>0-4.6 (up to 20% of total	45	18	19.5	35.4
possible wealth index)				
4.7-9.2	64	55	60.0	50.4
9.3-13.8	17	17	18.5	13.4
13.9-18.4	0	1	1.0	0
18-23 (between 80 and 100 % of	1	1	1.0	0.8
total possible wealth index)				
Total	127	92	100	100

Table 1: Male and Female Farmers Wealth Distribution Source: Field Data

Female farmers were over represented in the lower wealth levels as compared to male farmers. For example, almost eighty six percent of female farmers are represented in the two lower wealth ranks as compared to 79 % of the male farmers. The difference between male and female farmers wealth status was statistically significant.

Cumulative population quintile (%)	Cumulative share of wealth (%)
20	10
40	24
60	42
80	66
100	100

Table 2: Economic Inequality among Farmers and the Lorenz Curve Source: Field Data

The poorest 20% of the total population had to share about 10% of the total cumulated wealth, while the richest 20% of the total population have to share about 34% of the total cumulated wealth. Income inequality among smallholder farmers has policy implications. It may be a pointer to the need for conscious redistribution efforts as well as the need for deliberate targeting of resources towards a particular group of individuals.

A Lorenz curve to show the level of inequalities in the smallholder agriculture sector is illustrated below.

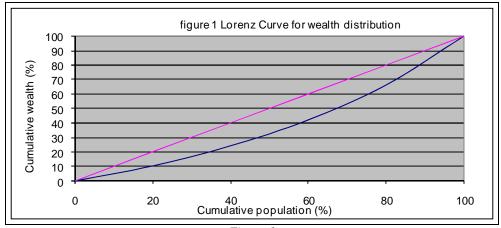


Figure 1 Source: Field Data

We therefore confirm that there are inequalities within the smallholder agriculture sector. The slope of the curve at any point is the contribution of the farmer at that point to the cumulative share of total wealth. Since we have ordered farmers from poorest to richest this marginal contribution cannot fall. Hence the slope of the Lorenz curve increases monotonically.

The overall distance between the 450 line and the Lorenz curve is indicative of the amount of inequality present in the smallholder farming sector.

In the agriculture sector, the government was funding five agricultural programmes; Agricultural extension services, animal husbandry program, land resource program, irrigation program and crops husbandry program. A Lorenz curve for each of the five government funded agricultural program was estimated. We also included the Lorenz curve for the overall agricultural expenditures with the following result:

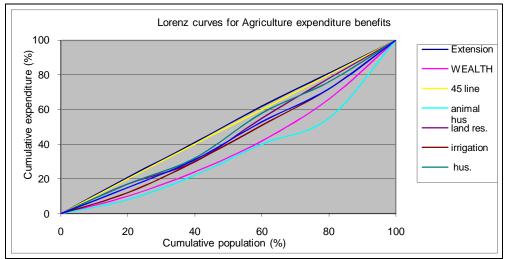


Figure 2: Lorenz Curve for Agricultural Expenditure Source: Field Data/ GOM 2001/2002

The highest inequalities exist in animal husbandry program. Most of the expenditures in this program do not reach the poor. This may be a pointer to the ownership of livestock. Government had already started a project to enable poorer farmers own livestock through government loans. There is need to strengthen the already existing initiatives while developing others to ensure that vulnerable groups can access both livestock and animal husbandry services. Extension services program is the only pro poor program within the sector. It is important that government takes advantage of this program and channel most of its services through it since it reaches many poor farmers.

Program	% Share Of Expenditure To The Poorest 20% Of	% Share Of Expenditure To The Richest 20% Of	
	Smallholder Farmers Population	Smallholder Farmers Population	
Extension services	21	19	
Animal husbandry	8	45	
Land resource	17	22	
Irrigation	12	28	
Crops husbandry	17	24	
Total expenditures for	15	28	
sector			

Table 3: Benefit Incidence for Budgetary Allocation in the Five Programmes Source: Field Data/ Budget Documents 2001/2002

The overall government expenditures in the sector are not pro poor. Hence the poorest farmers in the sector access a lesser percentage of total government expenditures than the richest farmers. We further analyzed the expenditures from a gender perspective. Below are the results of the engendered benefit incidence.

Program.	% Accruing to female farmers	Average incidence per female farmer (Malawi Kwacha)	% Accruing to male farmers	Average incidence per male farmer (Malawi Kwacha)
Agricultural	46	39.3	54	63.6
Extension				
Animal Husbandry	46	10.8	54	17.4
Land Resources	51	6.1	49	8.1
Irrigation	46	6.5	54	10.5
Crops Husbandry	51	10.3	49	13.7
All BLADD	48	73	52	113.3
budget				

Table 4: Engendered Benefit Incidence for Budgetary Allocation in the Five Programmes Source: Authors Computation Using Field Data and GOM 2001/2002 Expenditure Estimates

We conclude that indeed the agriculture budgetary expenditures are indeed gender biased. Male farmers have an average benefit incidence of MK113.3 per farmer and share about 52% of the total budget while female farmers has average benefit incidence of MK 73 per farmer and share about 48% of the budget. Hence the gender bias is about the ratio 1:1.6 in favor of male farmers. These differences are statistically significance.

9. Conclusion

Gender is an important issue in economic development. Gender issues have nationwide implications given the role of women and men in national development. This study has gone a step further to construct an engendered incidence analysis of the Malawi agriculture sector budget. The results have demonstrated that indeed the benefit Incidence of government budgets is gender biased. We have further argued that budgetary allocations in a sector is not an end, rather there is need to help the key players in that sector benefit from such budgetary allocations. This is particularly important because when policy makers are formulating national budgets, they may assume that budgets are gender neutral and those men and women will benefit equally from the allocations in different sectors. The assumptions would be correct if both male and female farmers had equal opportunities and that the constraints binding each of them in terms of participation in economic activities were also equal. Unfortunately this is not the case on the ground. There are different gender roles that are socially determined. These differences are generally structured in a way that leaves women in an unequal position in relation to the men in their community, with less economic, social and political power. Hence the assumption of gender neutrality in the national budget may not hold upon implementation. Elson 1999 notes that "The national budget appearance of gender neutrality is more accurately described as gender blindness. The presence of gender differences and inequalities (on the ground) means that a supposedly gender neutral budget in practice tends to have different impacts on men and women".

It is therefore important that national budgets are sensitive to these different groupings in order to optimize access to productive resources by all. Policy makers need to be sensitized on the advantages of a gender aware budget process. Indeed sensitization is necessary but not sufficient to deliver a gender sensitive national budget. Support by development partners will go along way in boosting efforts to produce a gender sensitive budget. This is the kind of budget that will promote growth of the economy while contributing to the fair distribution of the benefits of growth to all genders across the population. It is therefore important that government with limited resources, embrace gender mainstreaming in all policies in order to improve the efficiency of policies.

10. References

- 1. Baden, S., and Green, C. 1994; Women and development in Malawi Report prepared for the Commission of the European Communities Directorate-General for Development. Bridge Development Gender Report No. 23.
- 2. Bakker, I (2005) "Gender Budget Initiatives: Why they matter in Canada", Center for Policy Alternatives Ottawa
- 3. Bergmann, R. (1989) "Does the market for women's labor need fixing" Journal of Economic perspectives vol. 13 No. 1 pg 43-60
- 4. Boserup E. (1970) Woman's Role in Economic Development. New York. St. Martin's Press
- 5. Budget Document No. 4A 2001/2002. Government Printer, Zomba Malawi
- 6. Budlender D (ed.) (1997) The Second Women's Budget Cape Town: Institute for Democracy in South Africa
- 7. Budlender, D., Sharp, R., and Allen, K. (1998); How to do a Gender Sensitive Budget Analysis: Contemporary Research and Practice" Australian Agency for International Development Commonwealth Secretariat, Canberra and London
- 8. Budlender, D (2008): Integrating gender-responsive budgeting into the aid effectiveness agenda: Ten-country overview report. Community Agency for Social Inquiry, Cape Town
- 9. Budlender.D.&Ngwira N.(1999): "Possibilities for Gender Analysis of Malawi Government Budget": Executive summary ,For Malawi Canada program support unit, Lilongwe.
- 10. Burgess, J.C., 1991, .Land Management and Soil Conservation in Malawi: A Case Study., in Buchner et al

- 11. Cagatay, N. Keklik, M., Lal, R. and Lang, J. (2002): "Budets as if People mattered: Democratizing Macroeconomic Policies". Paper presented at the conference paper series 4 of Beijing+5 and World Summit for Social Development, UNIFEM-UND, and May 2002.
- 12. Carter, R. (2008): Putting Aid on Budget. Collaborative Africa Budget Reform Initiative (CABRI)
- 13. Chakraborty, LS and Bagchi, A .2007. Fiscal Decentralization and Gender Responsive Budgeting in South Africa: An appraisal. Working paper. India: National Institute of Public Finance and Policy.
- 14. Commonwealth Secretariat. (1999) Gender Budget Initiative. Commonwealth Secretariat, London
- 15. Demery L. et al (1995) The Incidence of social spending in Ghana. PSP Discussion paper 82 World Bank, Washington Dc
- 16. Elson D. (1996) "Integrating Gender Issues in to National Budgetary policies and procedures within the Context of Economic Reform: Some Policy Options". Paper for fifth meeting of common wealth ministers responsible for women's affairs, Triniland, November
- 17. Elson D. (1999) Gender Budget Initiative.Common Wealth secretariat, Abacus Direct. United Kingdom
- 18. European Commission, (2007): Aid Delivery Methods: Guidelines on the Programming, Design & Management of General Budget Support.
- 19. FAO (2010): Fact sheet on smallholder farmers; http://www.fao.org/fileadmin/templates/nr/sustainability_pathways/docs/Factsheet_SMALLHOLDERS.pdf accessed on 26.06.2013
- 20. Fucks, R. (1989) "Women's Quest for Economic Equality" Journal of Economic perspectives vol 13 No. 1 pg. 25-41
- 21. Gilbert, Robert A., Webster D. Sakala and Todd D. Benson."Gender Analysis of a Nationwide Cropping System Trial Survey in Malawi." African Studies Quarterly 6, no.1: [online] URL: http://web.africa.ufl.edu/asq/v6/v6i1a9.htm
- 22. Gladwin, (1991) "Impacts of Structural Adjustment programs on African Women Farmers and Female- Headed Households" University of Florida Press. USA
- 23. Haddad, L. and Brown, L. (1995) "The Gender Dimension of Economic Adjustment Policies: Potential Interactions and Evidence to Date" World development Vol 23 No. 6 pgs. 881-896.
- 24. Government Finance Statement 2001/2002. Government Printer Zomba Malawi
- 25. GOM / UNICEF, (1993). Situation Analysis of Poverty in Malawi, Lilongwe.
- 26. Hirschmann, D. and Vaughan, M., 1983, Food Production and Income Generation in a Matrilineal Society: Rural Women in Zomba, Malawi., Journal of Southern African Studies, Vol 10 (1)
- 27. Hirschmann, D. (1984) "Women Planning and Policy in Malawi" UN Commission for Africa.
- 28. Hirschmann, D.(1993). The Malawi Agricultural Sector Assistance Programme (ASAP): Gender and Equity, A Medium Term Evaluation report. Prepared for USAID /Malawi school of International Service. Washington DC: The American University
- 29. International Monetary Fund (1998). Manual on Fiscal Transparency. Prepared by the Fiscal Affairs Department. Washington D.C.: IMF.
- 30. Kusari, M; Kacaniku, T; Nura, Y; Batusha, A; Xerxa, M; Kusari, B; Nura, A and Binanku, B (2006) Gender Budget nanlysis and the Impact of Fiscal Policies on the poverty level of Rural Women in the Municipality of Gjakova, Kosovo available on http://www.unifem.sk/uploads/doc/Gjakova%20report%20final.pdf Accessed on May 13th 2013
- 31. Layard G. and Waters A. (1978) Microeconomic Theory .New York: macgraw Hill Book Company.
- 32. Leal Castro, F. (1996) Who Benefits from Public Education Spending in Malawi. Results from the Recent Education Reform, The World Bank Discussion Paper no.350 Washington DC
- 33. Malawi Poverty Reduction Paper (2002)
- 34. Meerman J. (1979) Public Expenditures in Malaysia Who benefits and Why? Oxford University Press, New York and London.
- 35. NSO, Census Survey (1998/2000)
- 36. NSO National Sample Survey of Agriculture (1992)
- 37. NSO Statistical Year Book, 1985-1993
- 38. NSO 2012 Malawi Population data sheet
- 39. Nyamai, J. (2002): Engendered Benefit Incidence of Malawi Agriculture Sector Budget, Case of Blantyre Agricultural Sector Budget 2001/2002. University of Malawi, Chancellor College; Department of Economics
- 40. Ngware, M. (1998) "Gender Participation in Technical Institutions: An Assessment of Kenyan Case". Journal East African Social Science research Review 2000 Vol XVIII No. 1 pg 21-34
- 41. Ngwira N.2001 "Engendering National Budgets: Lessons from Experience in Malawi" Paper presented at the Gender studies and Outreach unit; Chancellor college
- 42. Ngwira, N. (1987) "Effectiveness of Agriculture Extension in Reaching Women with Timely and Appropriate Agricultural Information. Report commissioned by Food & Agriculture Organization, Centre for Social research.
- 43. Prescott, N. and Liang, X. (1997) "Hands on Training Module; Fiscal Analysis and Projections in Education". IMF.
- 44. Ray D. (1998) Development Economics, Princeton University Press. USA.
- 45. Sahn, E. and Young, S. (2000) "Are governments helping the poor? Expenditure Incidence in Africa: Microeconomic Evidence" AERC Research News No. 5 Nov. 2000.

- 46. Saito K. and Spurling (1992) Developing Agricultural Extension for Women farmers. World Bank Discussion Paper. Washington DC.
- 47. Sarraf, F. 2003. Gender-Responsive Government Budgeting. IMF Working Paper, New York
- 48. Sharp R and R. Broomhill 2002. Budgeting for Equality: The Australian Experience, Feminist Economics Volume 8, Issue 1, 2002
- 49. Sharp. R. (1990) "Women and Government Budgets" Australian journal of sciences, Vol 75 No. 1, pg 1-4
- 50. Spring, A., 1986, .Men and Women Smallholder Participants in a Stall-Feeder Livestock Program in Malawi., Human Organisation, Vol. 45 (2)
- 51. Stotsky, JG. 2007. ,Budgeting with Women in Mind, Finance and Development, 44(2). June.
- 52. Tabaijuka A. (1994) The Cost of Differential Gender Roles In African Agriculture: A Case Study of Small holder Banana Coffee Farms in the Kagera Region Tanzania, Journal of Agricultural Economics Vol 45 No.1 pp 69-81
- 53. The United nations Beijing Declaration and Platform for Action, Proceedings of the 1995 Fourth Beijing Conference on Women, Article 35. http://www.un.org/womenwatch/daw/beijing/platform/ accessed on May 13th 2013
- 54. World Bank (1995): Toward Gender Equity: The role of Public Policy. Washington Dc
- 55. World Bank (1998). Public Expenditure Management Handbook. PREM (Poverty Reduction and Economic Management) Network. (June 1998). Washington, D.C.: The International Bank for Reconstruction and Development / World Bank