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Socially inclusive & gender responsive budgeting

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Prepared by the Gender Equality Network and
the Democratisation, Decentralisation and Local Governance Network

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Introduction

Socially inclusive and gender responsive budgeting (SIB/GRB) is an approach that promotes social inclusion and gender equality through inclusive decision-making and public finance management. It addresses key principles that are critical to **achieving the 2030 Agenda for Sustainable Development and leaving no one behind (LNOB)**. SIB/GRB contributes to a number of goals and their intersections:

- *Goal 5 on gender equality* and, in particular, 5.4. and 5.5., which call for women's equal participation and leadership at all levels of political, economic and public life, and the recognition, reduction and redistribution of unpaid care and domestic work by providing public services, infrastructure and social protection.
- *Goal 10 on reducing inequality* which aims to promote the social, economic and political inclusion of all members of society, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
- *Goal 16 on peaceful and inclusive societies and access to justice*, which stresses the relevance of inclusion and non-discrimination in the management of public affairs and, in particular, 16.6. on developing effective, accountable and transparent institutions and 16.7 promoting responsive, inclusive, participatory and representative decision-making.

In addition, the Financing for Development Agenda (Addis Ababa Action Agenda) stresses that increased investment and mobilisation of financial resources is required to close resource gaps for achieving gender equality and the empowerment of women and girls. This Agenda seeks to promote and institutionalise a gender responsive approach to public financial management and tracking across all sectors of public expenditure.

To understand how the SDC addresses and can further promote these goals, the Gender Equality Network and the Democratization, Decentralization and Local Governance Network (DDLGN) initiated a joint learning journey in 2018. The overall goal was to learn and examine how socially inclusive and gender responsive budgeting (SIB/GRB) can be strengthened in SDC programmes and projects¹.

From the outset, the focus of the learning journey was on practices and experiences from local (micro)level interventions. Yet it has become evident that it is critical to simultaneously focus on national (macro)level public finance management (PFM) processes and link these to local level. This may include sector-based gender and social inclusion analysis of the national budget, or financial flow analysis of fiscal transfers from central to local governments. While recognising the high relevance of the tax income and revenue side of PFM, the SIB/GRB learning journey solely focused on the public expenditure side, i.e. the way in which finances flow from national to local level. The intention here was to enhance public service provision at local level, as these services are particularly important in promoting gender equality and social inclusion and responding to the needs of women and other socially excluded and vulnerable groups.

¹ The learning journey was conducted with the support of strategic partners, the Institute of Development Studies (IDS) and the backstopping team of HELVETAS Swiss Inter-cooperation (HELVETAS). It included the following steps and products: 1) a **donor mapping and literature review** to understand the state of play and analyse the objects of donor funding and the trends and patterns of their support. 2) A **stocktaking survey** to capture project experiences and good practices from SDC funded projects. 3) An **input paper** that synthesised the knowledge products and proposed a human rights-based programming framework for SIB/GRB. 4) A 3-day **e-discussion** amongst DDLGN and Gendernet members and practitioners on definitions of 'socially excluded', 'country-specific contextual challenges', and 'drivers of success'. 5) Two field-based case studies of SDC funded projects: Voice and Accountability – Citizen's Participation and Oversight of Budgeting Processes (VAP) and Public Service Improvement (PSI) in Kyrgyzstan and the Sharique project in Bangladesh. 6) **Face2Face DDLGN** in Kiev, Ukraine to discuss the findings of the case studies and validate the human rights-based programming framework for SIB/GRB.



This working paper has multiple purposes:

- (i) documenting and highlighting good practices and lessons learned from SDC-funded projects;
- (ii) presenting a validated human rights-based programming framework for the mainstreaming of socially inclusive and gender responsive budgeting in PFM; and
- (iii) providing a basis for establishing practice-oriented guidance sheets, approaches and tools.

The working paper contains four main sections: section 1 defines and positions SIB/GRB within Public Finance Management approaches at local and national level. Section 2 outlines obstacles and required enabling framework conditions for SIB/GRB to have an impact. Section 3 presents project examples and lessons learned from SDC-funded projects. The final section 4 presents the human rights-based programming framework for SIB/GRB.

1 Positioning Socially Inclusive and Gender Responsive Budgeting

Gender responsive budgeting is the process of constructing and implementing public budgets that consider the different needs of women and men and prevailing gender (and other forms of) inequality. It is a common misconception that GRB only looks at the needs of women and that a gender responsive budget means separate budget lines for women's priorities. On the contrary, GRB establishes equity and fairness for all citizens, which is one of most crucial functions in public finance management (UN Women 2017). GRB is therefore a pertinent political-economic process because it refers to decision-making that prioritises the allocation of available, and typically scarce, financial resources.

The objective of SIB/GRB is to ensure equitable economic and social outcomes for women and marginalised groups. By ensuring inclusive public expenditure decisions, such an approach contributes to effective governance processes for all citizens. When budgets are gender-blind and do not take social exclusion patterns into account, public spending is unlikely to meet the needs and improve the condition and position of those marginalised in society. On the contrary, gender-blind public spending is likely to reinforce structural inequalities between different social groups.

1.1. Definitions of SIB/GRB

While there is broad agreement on why SIB/GRB processes should be a part of PFM systems, there is no single definition of these. In this working paper we will use the following established definitions:

Socially inclusive budgeting can be defined as a process by which the rights of all population groups, in particular those suffering from poverty and exclusion, are better reflected in public policy-making, notably in the government budget (SDC 2017: 1). People may be excluded along many dimensions of their identity which includes age (children, the elderly), ethnicity, caste, gender, disability and geographical/spatial location.

Gender responsive budgeting refers to the application of gender mainstreaming in budgetary processes. It requires a gender-based assessment of budgets and related decision-making processes, incorporating a gender perspective at all levels of the budgetary process, and restructuring reve-

nues and expenditures to promote gender equality (Council of Europe, 2009).

These definitions are broad but share basic principles and the understanding that both SIB/GRB require changes in the way budgets and public policies are managed by mainstreaming social inclusion and gender into the budget process. However, the understanding of SIB and GRB and the way these are implemented in practice may vary. Socially inclusive budgeting often aims to achieve budgeting specific to a target group. Gender/women are only one category alongside other marginalised and vulnerable population groups. GRB, having its origins in feminist economics, understands mainstreaming gender in budgetary processes as a systematic approach. It includes the analysis of budgets and budget processes, including the underlying structural inequalities that are reflected in budget priorities or social protection schemes. It also analyses how the restructuring of expenditure priorities to meet the needs of specific groups, i.e. children, the elderly or persons with special needs, will affect gender equality. For example, any allocation policy for the care of the elderly or children has direct impacts on women's care responsibilities: investments in child and elderly care will allow women to increase their participation in the paid labour market, whereas budget cuts in these areas are usually balanced by women taking over the relevant care functions as unpaid work. Common to both SIB and GRB are budgetary analysis and advocacy for the participation of marginalised groups (including women).

Both SIB and GRB aim to influence public expenditure and trigger social and economic change by directly funding or subsidising certain types of policies and actions. This requires a two-pronged approach: a) analysing whether public expenditure is responsive to the needs of the marginalised groups, and is reducing explicit or implicit gender and other social biases; and b) advancing the role of marginalised groups to enable their participation. In this working paper, we will therefore explore SIB/GRB approaches from the following two perspectives:

A. **Socially inclusive and gender-responsive public sector management.** This refers to how public affairs are managed and how public institutions function throughout the cycle

of planning, budgeting and delivering public services. It includes assessing whether decision-making in the public sector is socially inclusive and gender-responsive. It also includes monitoring whether the outcomes, services and investments respond to actual needs.

B. **Voice and political empowerment.** This refers to the representation, participation and influence of marginal groups, including women, in decision-making. It includes addressing discriminative practices and perceptions of minority groups, stereotypical gender roles and women's subordinate status in the household, the community and in public life, to enable them to exercise their right to participate actively in policymaking processes at different levels.

1.2. SIB/GRB approaches and tools

SIB and GRB include a range of policies and techniques. Governments can promote policies that make public expenditure more socially inclusive and gender responsive. Examples are care services, equal opportunity measures, social protection programmes or the improvement of basic services (or sectoral programmes) that are essential to marginalised groups and are designed to promote inclusion and equity².

A majority of public spending decisions are based on limited and/or weak consultative and participative mechanisms, and therefore do not specifically respond to the needs of all citizens and target excluded social groups. Consequently, SIB/GRB approaches intervene at different levels in the budget cycle with the aim of promoting more inclusive decision-making on public spending that is more responsive to the needs of all citizens, including those of marginalised groups, and promotes gender equality.

A review of existing SIB/GRB literature conducted for this learning journey revealed the following **key findings** on current SIB/GRB practices and approaches³:

- **SIB/GRB efforts are mostly concentrated at national level. GRB is by far the most developed field in theory and in practice.** There are many different tools used for gender analysis of sector and subsector funding allocations. These include gender disaggregated beneficiary assessments, public expenditure incidence analysis, analysis of budget impact, analysis of time use, gender/social audits and user fees/charges. Alongside these, there are national plan and policy appraisals and assessments of mid-term expenditure frameworks. Disaggregation of sectoral and subsector funding allocations has been used for conducting SIB.
- **Along with GRB, child-focused budgeting practices have also gained ground.** This is due to the engagement of multilateral organisations, bilateral donors, international NGOs and women's and other rights-based organisations at national level. The involvement of international organisations has led to availability of funds, technical capacity, and influence to create programmes and obtain buy-in from governments and local NGOs.
- **Socially inclusive budgeting at national level is mostly focused on sectoral spending, particularly on health and education, employment and social protection.** There is less coverage of infrastructure and industry. The focus on different marginalised groups in budgeting processes varies. There are some examples of caste and ethnicity budgeting (e.g. Nepal), but these are highly specific to national contexts. Budgets for disability and the elderly are almost entirely restricted to targeted expenditure under social services and social protection programmes, and primarily at national level. Many of the programmes that target these groups include general dedicated funding (e.g. a proportional percentage of a budget is allocated), specific programme funding for integration of these groups or budget reservations (e.g. 3 per cent of jobs in public service must go to people with disabilities).
- **There are fewer examples of local budgeting initiatives that undertake SIB/GRB.** Budgets are decentralised in a variety of ways, from full local control to dictates regarding targeted spending. Local influence on budgets

² Outline on GRB approaches in this section is based on Birchill and Fontana 2016, UN Women 2018

³ Given the scope of the working paper not all findings are included. For further information, see the literature review by Nazneen and Cole, 2018 on socially inclusive budgeting.

depends on the type of decentralisation and the extent of political will at local level for inclusive budgeting.

- Participatory budgeting is a key process enabling marginalised groups to be involved in local budget making and monitoring processes.** In some countries, e.g. Brazil, this is prescribed by law. Social accountability processes are also applied to monitor and track public expenditure at local level. Quotas and local government mechanisms that require mandatory inclusion have ensured that women and other marginalised groups are represented in local decision-making bodies. One example is the quorum requirement for ward level meetings that one third of the participants must be women. This allows women to raise concerns regarding expenditure and budgets. However, the level of empowerment of these representatives and the existing power structures strongly influence the quality of participation and hence the actual influence exerted by these representatives on budget decisions.

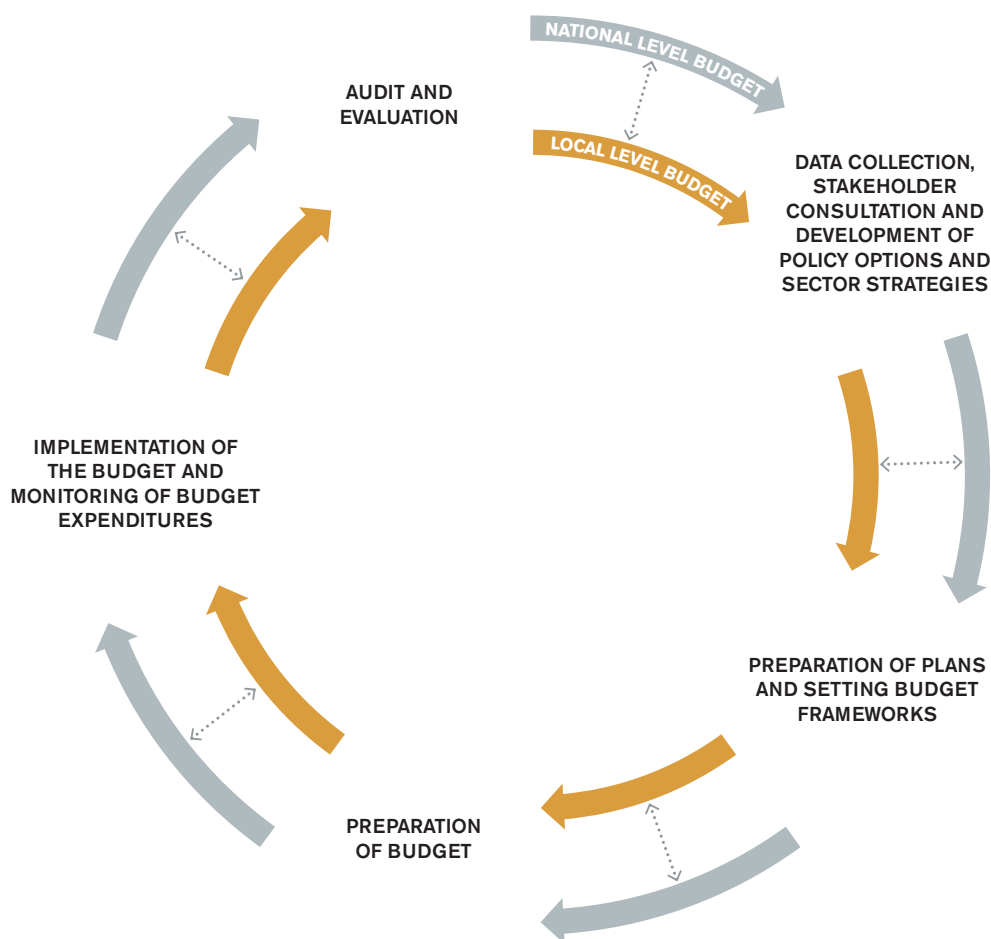
1.3. SIB/GRB and the PFM cycle at national and local level

The public expenditure management cycle at national level has several stages. These include (see also figure 1):

1. development of policy options and sector strategies;
2. setting budget frameworks (fiscal objectives and policy priorities);
3. preparation of the budget (allocation of resources);
4. implementation of the budget (revenue collection, release of funds, undertaking activities); and monitoring of expenditure;
5. auditing and evaluating (impact of expenditure).

A major challenge for SIB/GRB is how to link the national PFM cycle to initiatives that are implemented at local level. Evidence from the literature review reveals the following:

Figure 1: Two-tier public finance management cycle



- At local level, the emphasis of programmes around budgets is on implementing **participatory budgeting processes** and using **social accountability tools** to hold the local government to account.
- At national level, the focus is more on **advocating for legal reforms, transforming budgetary institutions** and creating **tools for budget analysis**.

There are relative advantages to deploying these processes at national or local level. When conducted at national level, SIB/GRB has a macro-level impact. A participative approach at national level may include activities related to budget analysis with civil society organisations, as opposed to direct participation in the creation of a budget at local level. The learning journey's e-discussion and Face2Face meeting revealed the following challenges with respect to connecting SIB and GRB initiatives at both levels:

Firstly, there are gaps at the local level, in terms of capacity and tools, that make it difficult to effectively connect the local and national public finance systems (i.e. monitoring and indicators). In addition, there is a lack of regulatory rules and guidance to link the national and local public finance systems, e.g. to conduct coordinated gender disaggregated impact and expenditure analysis (this also applies to marginalised groups).

Secondly, the political context of decentralisation plays a key role in influencing how SIB/GRB approaches are used at local level. In most cases, local government may have very little say over what it receives and how it would allocate resources for social protection and other types of programmes. Given that revenue collection tends to be limited for local government, this means that needs, which are captured through participatory budgeting processes, remain unmet. This may lead to frustration and requires greater caution when engaging local communities.

Hence, linking local level budgets to the national level PFM not only requires technical expertise and capacity building, but is also influenced by the political concerns elites have around decentralisation. While national tools and processes for SIB/GRB reveal an overall picture, and may even involve the participation of civil society, they are not necessarily helpful in illuminating the complexity around budgeting processes at local level. SIB/GRB processes at both levels need to be effectively connected, particularly as any disjunction may mean that participatory budgeting by the local citizens may not lead to meaningful change if their needs continue to be unmet.

Figure 1 illustrates the complexity of trying to combine the national level PFM cycle with the local level. Sections 3.1. and 3.2. of this working paper show how local level, socially inclusive and gender-responsive budgeting processes have been supported in Kyrgyzstan and Bangladesh in isolation and disconnected from national PFM interventions.

1.4. Revenue side and GRB: why this is important

Generally, literature on SIB and GRB and how these are linked to public expenditure management does not include the revenue side (ODI, 2016). However, the relevance to also address gender (and other forms of) inequalities from the revenue side has been highlighted in several instances during the learning journey. Linking revenue and expenditure is important, as implicit and explicit gender and social biases exist within both revenue and expenditure policy.

For example, income tax rules may be designed in a way that privileges married men and adversely affect single parent households. Asset ownership is lower among women and women have weaker property rights. In addition, a large majority of women in lower income countries work in the informal sector. The design of tax breaks, VAT policies and tax-based income redistribution mechanisms needs to consider all of these issues. The way in which revenue collection policies are administered, not least in view of increased efforts to mobilise more domestic resources in developing countries, needs careful monitoring. This to make sure that those who are in vulnerable positions or working in the informal sector are not the ones to pay the price.

2. Enabling and Limiting Factors for Socially Inclusive and Gender Responsive Budgeting

Two key lessons emerge from the learning journey:

- (a) SIB/GRB is both a **political process and a technical exercise** which demands
- (b) an **integrated and systematic programming** approach to have a wider impact.

The following sections outline a set of contextual **preconditions and obstacles** that determine the boundaries for SIB/GRB-related projects in terms of generating systematic and sustainable change.

2.1. Political will and buy-in of power holders

Development partners are inevitably making a political choice when they choose, or choose not to, address gender equality and social exclusion. Bringing a socially inclusive and gender equality perspective into policy dialogue is essential to ensuring that available budgets are allocated to benefit women and men equally and that their respective needs and viewpoints are considered. Failures in gender equality and social inclusion policy implementation are often attributed to lack of 'political will or buy-in'. Ipso facto there are disconnects between official government rhetoric and the actual implementation of policies. There are many reasons for this, including lack of understanding as to the usefulness of SIB/GRB in public finance management, disinterest or cultural barriers against addressing issues of gender or social inclusion, and protection of vested interests of powerful and patriarchal elite groups.

The strategies and approaches below can be used to revamp governments' commitments and political will to include or strengthen SIB/GRB in public finance management:

- *Drawing on national and international commitments to gender equality and social inclusion*: the importance of gender equality and social inclusion can be more readily established

if there is a clear linkage to policies and commitments that the partner country has already made, such as in international commitments (i.e. the CEDAW for gender equality and women's rights), national legal frameworks or development strategies (e.g. to implement the 2030 Agenda).

- *Drawing on the experience of countries in the same sub-region as an example*: citing the case of a nearby or comparable country's successes and/or failures to achieve gender and social equity can spark interest and add a sense of urgency to the dialogue. Most government partners will more easily relate their own situation to that of countries with similar development trajectories and may therefore be more inclined to engage in discussions on policy change.
- *Relying on statistical evidence*: the collection of disaggregated data is key to tracking and understanding demographic, economic, social and cultural factors driving gender and social inequity. Robust data also serves to establish a baseline against which the (positive) impact of the SIB/GRB intervention can be monitored and tangible results demonstrated.

2.2. Power dynamics at national and local levels

Influencing power holders and breaking up exclusive power relations and political settlements is at the heart of social justice and the empowerment of women and marginalised groups. Recognising and addressing the negative impact of power imbalances is essential to the success or failure of SIB/GRB. One needs to acknowledge and be conscious of the underlying power and leadership dynamics and political economy in which local stakeholders operate. A 'power-aware' type of policy dialogue can help redress power asymmetries between men and women, and between societal groups, and shape

attitudes and approaches towards achieving gender equality and women's rights. Only a dialogue that incorporates diverse local perspectives can generate lasting and transformational change.

However, the ideal functioning democratic governance system is fairly uncommon. There is no guarantee that an empowered civil society and capacitated local authorities, will jointly identify and budget for prioritised needs through open dialogue processes. Often, such dialogue and decision-making processes are undermined by powerful elites that have a self-interest in distorting and disrupting inclusive and pro-poor decision-making and policy-making processes. Such actors gain from a scenario where their power is used to influence and dominate political decision and economic prioritisations made in informal and closed spaces. Here, the public, small business owners and civil society are not invited. So, when the use of scarce natural, economic and human resources is not planned, distributed, utilised and monitored according to principles of good governance, there is a high risk that levels of poverty, inequality, social and economic injustice will increase.

The political economy of SIB/GRB becomes even more complex in authoritarian and fragile contexts. In these contexts, it is not uncommon to encounter informal governing bodies, non-state groups and authorities who have either been delegated or have claimed certain governing and administrative powers. Such informal governance institutions have considerable influence over how large parts of the population interact with governance processes, what information they access, how they vote in elections, and even to what extent they participate in deliberative forums (DDLGN, 2016).



Workshop on strategies to prepare a budget that is gender responsive

“In terms of executing national budgets, the reliability and validity of budget allocations to gender focused programmes is the big elephant in the room. It does not matter how adequately gender is factored into budgets, if no funds are disbursed for the planned activities at the end of the day. Expenditure tracking exercises have shown that budgets and expenditures that are not socially inclusive or gender responsive have still been categorised as such.”

SDC Cooperation Office, Tanzania

2.3. Enabling environment for local governments

In recent decades many countries in the Global South and East have introduced a decentralised system of governance to bring autonomy and decision-making power for socioeconomic development closer to local communities. This means that local governments have gradually, or in some instances rather rapidly, been assigned new functions and mandates that were previously carried out by central government agencies. The modalities have varied between delegation, deconcentration and devolution, where the latter is the most wide-reaching form of decentralisation. A common challenge for decentralised planning, budgeting, implementation and monitoring of public service provision is to ensure that matching human and financial resources are allocated to local governments for them to effectively undertake such new functions and mandates. Although massive investments have been made into developing capacities, local governments are often hampered by an insufficient number of civil servants and elected officials of the right quality.

Another common challenge is inadequate fiscal decentralisation. Typically, decentralised funds such as block grants, recurrent grants, capital grants, etc. are redistributed from the national tax and revenue base to finance operations of local authorities and public service provision. Yet decentralised funds are quite often insufficient to meet the needs of the local communities. Central government officials are sometimes reluctant to decentralise financial resources, stating that local governments do not have adequate capacities to manage this. Frequently though, the real reason is that these officials wish to retain power and resources at central level in their own interests and for their own gain. In addition, inadequate financing is often provided to local governments for devolved public services without properly calculating the actual financial resources required and/or establishing a fair resource allocation formula.

Furthermore, local governments often do not have an adequate basis for generating their own revenue due to low tax and revenue sources in the catchment area as well as outdated rates for e.g. levies, fees and licences. In other cases, national legislation that limits or prohibits local level tax and revenue generation may reduce the potential for self-reliant financing. In a nutshell, the framework conditions, or enabling environment, for local governments are often below par, calling into question whether central government ministries genuinely have the political will to fully devolve functions and decision-making authority, with matching human and financial resources, to local government.

While SIB/GRB at local government level is relevant and important, such interventions only focus on a small piece of the budget pie. In instances where decentralised funding is inadequate to address the social sector needs of local communities, it is therefore critical to supplement local level SIB/GRB with national level efforts in order to both analyse and track the flows and expenditure of national budgets, i.e. the entire budget pie.

2.4. Working in fragile contexts

Fragile states typically fail to provide public services efficiently and equitably to all social and ethnic groups within their boundaries. As a result, they are frequently characterised by political instability due to the contested legitimacy of state authorities. In fragile contexts it is therefore necessary to analyse the systemic obstacles and challenges first and then decide the strategic priorities and opportunities for SIB/GRB.

The following principles are even more important for SIB/GRB programmes and projects in fragile countries.

- Ensuring long-term commitment to development processes with systemic partners and support for community ownership and empowerment, while promoting long-term capacity building and flexibility in adjusting to changing circumstances.
- Adopting a conflict-sensitive approach by carefully assessing intended and unintended impacts of SIB/GRB projects or programmes, making sure that no harm is done, and that entry points for positive transformation are identified.
- Conducting detailed conflict and fragility analysis to ensure that the SIB/GRB interventions contribute to state-building processes and address the existing and/or potential drivers of fragility and conflict.
- Collaborating, coordinating and communicating with all relevant stakeholders to achieve common goals and foster local ownership.
- Identifying local power structures and the ways in which they intersect with gender and other relevant dimensions of exclusion in a given context. Addressing the specific vulnerabilities and needs of women and girls, in particular, while acknowledging the strengths of their social positions and supporting their capacities and resilience.
- Working according to a rights-based approach and adopting a constructive approach that

emphasises the roles and responsibilities of each citizen (rights-holder) and state actor (duty-bearer).

- Supporting the establishment of responsive and accountable institutions, promoting inclusive political settlements, and empowering marginalised and vulnerable social groups to participate in informal and formal decision-making processes.

Another prominent challenge that proved to be relevant during the learning journey are weak legal frameworks for SIB/GRB, especially in fragile contexts. The stocktaking survey of SDC-funded projects indicated that approximately two thirds of the responding countries either are in the process of formulating, or already have in place, national legislative frameworks for gender responsive budgeting. Socially inclusive budgeting, on the other hand, typically does not have in place explicit legislation, with Albania being one of the few exceptions⁴.

In **Nepal**, the new constitution and federalist model of governance has temporarily halted a rather well-functioning approach to gender responsive budgeting: “By February 2019 all laws/acts which have not been revised in line with the new constitution will be phased out. This also concerns the 2008 GRB guidelines, which have no longer applied in practice since the federal restructuring. GRB will need to be institutionalised in local government. SDC-financed projects for federal state building will contribute to putting this policy into action, and, especially to institutionalising GRB in local governments”.

In the case of **Jordan**, it is interesting to note that following the adoption of the 2015 Decentralisation and Municipality Law, the government has undertaken a first important step towards promoting a more bottom-up approach to identifying service needs and policy priorities. This is based on the role of the new elected councils in the municipalities and governorates. Specific initiatives for gender responsive budgeting at local level are still new, but advocacy efforts are being made to include GRB in the national legislation.

⁴ Countries that have no legislation in place for either socially inclusive or gender responsive budgeting include Armenia, Burundi, Cambodia, Chad, Colombia, Kyrgyzstan, Moldova, Occupied Palestinian Territory and Ukraine.



2.5. Shrinking space of civil society

From a rights-based perspective, it is crucial that citizens and civil society have an enabling environment to engage in policy, local governance and community development processes freely and meaningfully. These processes should be transparent, participatory and inclusive, while providing the freedom of expression, without fear of oppression, to hold duty-bearers to account for the access to, affordability and quality of public services. However, globally, the space for civil society to dialogue with governments and speak out on behalf of poor and disadvantaged women and men is shrinking. In such situations, it may initially be prudent to promote SIB/GRB from a technical perspective at local level and tone down

highly visible national policy and advocacy efforts. Supporting policy development and implementation that protects, promotes and advances the enabling environment of civil society is therefore a critical enabler of SIB/GRB.

The five *Minimum Standards for an Enabling Environment for Civil Society Organisations* is a crucial international framework for country programmes, supporting efforts to protect, promote and expand the space of civil society during policy development and implementation processes. National contexts differ and it is not possible in all situations, especially in fragile contexts, to work on all five minimum standards. However, they still serve as valid benchmarks for a range of governance interventions, including for SIB/GRB:

Minimum Standards for an enabling environment for Civil Society Organisations

1. Ensuring that governments fulfil their international human rights obligations, in particular relating to freedom of association and assembly, the right to freedom of expression, freedom to access information, and the right to operate free of unwarranted state interference.
2. Recognising CSOs as independent development actors, affirmed and ensured by governments and donors through legislation, policy and programming.
3. Promoting and protecting democratic political and policy dialogue. This refers to the systematic inclusion of diverse views, particularly those from grassroots social organisations, women's organisations, and representatives of socially marginalised and indigenous groups.
4. Putting accountability and transparency at the centre of development efforts, which encompasses full transparency and accountability for development priorities, strategies, plans and actions by governments, while at the same time clearly defining the roles and spaces for CSOs in the strategic frameworks and plans of governments and international donors.
5. Securing the enabling financing modalities of donors, including the provision of core institutional support, while removing any national government restrictions for CSO funding so that long-term, systemic and results-oriented perspectives are possible.

3. Findings from Case Studies

Several SDC-funded projects have in the past or present supported and enabled citizens and civil society organisations to analyse, influence and monitor to what extent the planning and execution of national and local budgets are socially inclusive and gender responsive. These interventions have been implemented in contexts that are less democratic and fragile, where the social contract between the state and citizens is weak, where the legal framework for SIB/GRB is non-existent, and where cultural barriers and social stigma have excluded women and vulnerable groups from PFM processes.

This section presents the findings of two case studies from Kyrgyzstan and Bangladesh on how SDC-funded projects have contributed to meaningfully engaging women and socially excluded groups in spaces where budgets are analysed and decided:

3.1. SIB/GRB in Kyrgyzstan

In Kyrgyzstan, social groups are considered poor and socially excluded if they are included in the list of poor and socially excluded households by Local Self-Governments (LSGs). Although socially inclusive and gender responsive budgeting is not explicitly mentioned in Kyrgyz legislation, gender analysis of budgets is an expected outcome in the 'National strategy to achieve gender equality by 2020'. The capacity of parliament, government and line ministries to mainstream gender and conduct gender analyses of sector budgets remains low. In addition, the political will to effectively take forward gender equality and women's political and economic empowerment is uncertain. The interconnected VAP6 (Voice and Accountability – Citizens' Participation and Oversight of Budgeting Processes) and PSI7 (Public Service Improvement) projects have supported the different stages of the local budgeting cycle as follows:

Stage 1: Stakeholder consultation

Both the VAP and PSI project take their point of departure in community consultations when prioritising public services to be included in municipal plans and budgets and selecting public services in need of further improvement. In this regard social inclusion and gender responsiveness are important criteria. The consultations allow participants to discuss the gender and social inclusion relevance of the proposed actions and services.

Focus group discussions are sometimes held separately to make sure that women and socially marginalised groups can freely express their opinions during these consultations.

Stage 2: Preparation of plans and budgets

To enhance public participation and transparency in local decision-making processes, the VAP project introduced public hearings as early as 2015 to allow for presentation and feedback relating to the budgets and plans of LSGs. As of 2017 this has become obligatory for all LSGs in line with the new Budget Code. During these public hearings, LSGs and community members table and discuss municipal plans. The hearings also provided an opportunity for the PSI project to engage in consultation when revising the tariffs for public service provision. Within a short space of time, participation in the public hearings of LSGs has increased, including the participation of women and socially marginalised groups, due to the use of different mobilisation tools such as notices on public information boards, delivery of invitation letters to households, megaphones, websites and word-of-mouth communication. However, the strongest contributing factor is the fact that the communities have observed tangible improvements in public service provision. The good practices of transparently sharing budgets and budget expenditures and letting people freely voice their opinions have also improved the relationship between LSGs and communities.

Stage 3: Approval of plans and budgets

The Ayil Kenesh (local council) approves the final budgets and plans for the new financial year, taking account of the feedback from the public hearings. When the Ayil Kenesh approves the budget, the public can also attend. Once the budget has been approved the implementation of projects and public service improvements commences.

Stage 4: Implementation of plans and budgets

Since LSGs typically only render services directly related to 'issues of local significance' (e.g. issuing municipal documents and providing social assistance), it is necessary to contract providers for 'communal' and 'state delegated services' (e.g. water, waste, education). At this stage, Monitoring & Evaluation (M&E) groups for the two projects accompany the public tendering and procurement

processes. In the VAP project, the M&E groups prepare the specifications for the contractors together with the LSG. In addition, the M&E groups collect cost estimates from experts before tendering under the procurement process begins. The public tender is only posted on the website and public information boards once this stage is completed. Under the PSI project, the working group for public service improvement, together with a procurement specialist from the Ayil Ökmotu (mayor's office), develop service standards that are used as a basis for developing tender documents.

Stage 5: Monitoring of public service provision

The M&E groups consist of community members and LSG representatives. The groups devise M&E plans so that they can more easily organise themselves to monitor the quantity and quality of procured material and assets, check receipts and assess the quality of repair and rehabilitation work. Importantly, M&E groups also track budget expenditures. This strengthens the functions of LSG bodies towards the end of the fiscal year when they have to report to communities on the implementation of municipal plans and execution of the allocated budgets. Installing suggestion boxes, erecting public information boards and collecting citizens reports cards are other examples of M&E tools that have been put in place.



“Thanks to the **Public Service Improvement project in Kyrgyzstan** that supports the participatory budgeting process of the Local Self-Government (LSG), 2 classes for children with special needs have been rehabilitated. The son of my divorced daughter is six years old and has started attending the classes. In the beginning we tried to enrol him into a normal school, but he did not like it. After that he just used to sit idle at home and I was always tied to him. The children with special needs have a good teacher. She takes time to adapt individual learning approaches to each pupil and classrooms are well equipped with visual materials. He now knows how to read and count and can communicate with other children like him. For the first time he likes going to school. He feels free and comfortable. He reads, writes and plays whenever he likes to. Also, when picking up the children, parents and grandparents have a space to chat with each other and share experiences. My daughter has now got a paid job and can feed the family and pay for transport, food and clothing. Before she was taking care of him at home and we were poor because her ex-husband did not pay alimony. I am so thankful for the project support, the teacher and the LSG. Children with special needs can now learn and become full members of society.”

Mrs. Cholpon Aituvarova, senior citizen in Bosteri municipality, Kyrgyzstan



3.2. SIB/GRB in Bangladesh

The Sharique programme in Bangladesh has been working on inclusive budgeting for several years, focusing on three key areas:

- mobilising local communities, including women and marginalised groups, to get involved in the budgeting process;
- building the capacity of elected officials to plan budgets and motivating them to share information;
- creating participatory spaces for citizens to discuss plans and budgets with the elected officials.

Gender is factored into these processes by ensuring the participation of women in the planning and budgeting process, encouraging women representatives to highlight and address the needs of female constituents in the budget meetings, and tracking budget allocations targeted at women and socially marginalised groups. Sharique has been largely successful in mobilising women and representing their needs at each point in the budget cycle. The programme staff raise awareness and motivate women and marginalised groups to present their priorities at ward level meetings. They sort and compile the needs of the different groups and propose allocations at open budget meetings where the programme staff, different groups and women are present to monitor the activities of the Union Parishad (the lowest tier of local government). After six months, the budget is revised, based on actual allocations, and the programme staff track the allocations made to address the needs highlighted by

women and marginalised groups. These allocations are made public, so groups can demand answers.

The following strategies have worked effectively to mobilise women and build the capacity of elected representatives to conduct inclusive budgeting processes:

- **As they had the least say, the programme specifically targeted women and marginalised groups**, raised their levels of awareness and built a relationship of trust.
- **The programme also created separate channels for women to develop their voice.** The preparatory meetings before the ward level meetings helped women to identify their concerns, develop strategies for representation and instilled confidence in them.
- **Attention to gender-specific barriers**, such as times of ward level meetings, ensured the presence of women. Their attendance meant that more women felt comfortable, as they could present their demands to other women.
- **The approach to building the capacity of both citizens and duty-bearers** made the programme effective. Capacity building not only included the provision of various training courses on budgets and laws, but also exchange visits to other unions to learn how they raised revenues to address the needs of the population.
- **Raising awareness of official representatives as a key strategy for change.** An example in point was raising awareness among the elected Union Parishad representatives of

the legal mandate and how systems could be made more effective. The approach taken by staff to demonstrate the benefits of direct citizen and women's engagement to these elected representatives motivated officials to change their culture of practice. The staff also assisted the UPs in conducting gender budget analysis which enabled the UPs to function better.

- **The performance monitoring system, with its specific indicators**, which tracks allocations to women and marginalised groups. This allowed staff and elected officials to assess the progress made on their commitments to address the needs of these groups.
- **The collaborations and partnerships with the local government bodies** facilitated the sharing of experiences gained from the programme with these bodies, including, in particular, the technical capacity gaps around budgeting at local level. These exchanges created space within the local government to reflect on how the budget process (including GRB) at local level could be effectively linked to national processes (including GRB).

Farida Begum, is from a poor family whose husband is a farmer. She was engaged by then Sharique programme staff to volunteer her time in motivating the community members, particularly women. Farida became engaged in learning about citizen's engagement processes. She went around to motivate others to join her and later became a regular at the ward level meetings. After the initial year, she and others in her neighbourhood decided to raise the need for livelihood training at the ward level meeting. The pre meeting helped them to set their arguments clearly for presenting their needs to the larger meeting. Their suggestion was picked up by the then UP Chair. At the open budget meeting, Farida motivated her group to be present, and the programme staff encouraged them to speak. Budget was allotted for employing a trainer who would teach them how to operate a sewing machine. Farida along with other 200 women benefitted from this training. Training was provided over a few years by different batches. Later Farida was able to allotted money by the UP to secure her own machine, which she used to generate a steady stream of income. Her positive experience of engaging with the UP and her activities led to Farida being noticed by the local party. She was encouraged by her family to run for the UP member position in the reserved seat. Farida became a UP member of Kismotgonkair Union Parishad for the first time in the last election.

Farida Begum is a beneficiary of the Sharique Project



4. Lessons Learned and Recommendations

It is noteworthy that many of SDC's experiences have revolved either around national level budget analysis or around participatory budgeting at local level. Despite the richness of project pilots and lessons learned on SIB/GRB, the learning journey showed that many projects and activities are rather scattered, delinked and may be described as 'islands of happiness'. Hence, a fair critique can be raised as to whether interventions have been adequately strategic, systematic and integrated.

The sections below include some of the lessons learned and recommendations for improving integrated programming for SIB/GRB and achieving a higher impact 1) analysing the context and the enabling and limiting factors, 2) mainstreaming to cover all stages of the PFM cycle, 3) linking intervention levels, and 4) establishing synergies and coordination mechanisms:

4.1. SIB/GRB is a political process as well as a technical exercise

Experiences from the learning journey show that substantial time and resources are invested in developing the technical capacities of government stakeholders, civil society organisations and ordinary citizens in an attempt to strengthen state-citizen engagement. This has often happened at the consultation, planning and budgeting stages of the local budgeting cycle. While such activities are crucial to achieving good project outputs and outcomes, SIB/GRB is first and foremost a political process where stand-alone technical approaches fall short. While technical approaches and tools can be applied uniformly across different contexts to some extent, this becomes more complex when analysing and addressing the political and democratic governance dimensions (see section 2). Programmes therefore need to assess and address the contextual factors of the political environment, such as political will, power relations and dynamics of stakeholders at national and local levels, fragility



and conflict situations, the level of budget and technical support to local governments, or the space for civil society.

4.2. Mainstreaming SIB/GRB throughout the PFM cycle

Systematic integration of SIB/GRB methods, tools and activities into all stages of the PFM cycle generates stakeholder ownership and better beneficiary impact. Development partners should therefore not implement SIB/GRB as stand-alone interventions. Instead, they should be fully recognised and adopted by policy makers, be it at local or national level, as an instrument to tackle inequality of access to rights, resources and services between men and women, with special focus on the marginalised.

In addition, experience has shown that many of the SIB/GRB interventions focus on participation in the initial stages of the PFM cycle, where community members are consulted about their needs and priorities as well as ensuring their participation in the planning and budgeting processes of local governments. While this is of strategic importance, social monitoring and accountability processes should complement the participatory efforts in the implementation phase as well. For example, community groups working in collaboration with local governments can monitor physical progress in the construction or rehabilitation of public services. It is equally pertinent to track the expenditure of budgets to prevent mismanagement of funds resulting in unfinished or poor quality public works.

Moreover, to achieve systematic impact, the implementation and monitoring stages require stronger emphasis. While local governments often welcome and support participatory planning and budgeting processes, community monitoring and analysis of expenditure reports are more contentious. Nevertheless, a comprehensive and systematic SIB/GRB programming approach needs to cover all stages of the PFM cycle.

4.3. Interlinking local and national levels

Although local level SIB/GRB is key, it is important to bear in mind that local government budgets and expenditures are only small pieces of the national budget pie. If national budgets do not adequately address the needs of women and marginalised groups – or approved budgets do not fully flow down to local level due to rent-seeking behaviours and financial mismanagement – there is a great risk that active citizens' participation in the PFM cycle is compromised. Analysing and tracking the flow and expenditure of national level budgets is therefore a recommendable intervention that should commence as soon as the national budget has been presented in the legislature. The combined approach of national level budget analysis and

local level budgeting and expenditure tracking will enhance the result and impact potential of SIB/GRB programmes.

Linking local level project evidence to national level policy and advocacy efforts is equally crucial. Firstly, to replicate and scale up good local SIB/GRB practices and innovations, effective knowledge management systems as well as spaces for national level knowledge-sharing must be in place. Secondly, effective advocacy at national level depends on local level SIB/GRB evidence and strong linkages between the work of local communities and Community Based Organisations to NGOs and/or broad civil society coalitions that are active at national level, e.g. in budget and financial flow analysis. Often national level NGOs do not have strong outreach structures and do not work systematically with local level organisations. It is therefore critical to establish effective coordination mechanisms on the part of civil society and rights-holders and effective knowledge-sharing and advocacy structures on the part of duty-bearers, namely local governments, to improve their framework conditions. Establishing partnerships with individual local governments can have a big impact in terms of local level PFM interventions. However, the likelihood of influencing national budgets, policies and legislation is much higher if, for example, associations of municipalities represent the interests of their members vis-à-vis national policymakers.

4.4. Establishing synergies and coordination mechanisms

A large number of partners have collaborated with SDC-funded projects, representing state agencies, civil society, or international donors and development partners. Working within a complex administrative policy apparatus often poses coordination challenges for government agencies. Even when there are legislative frameworks in place for SIB/GRB, setting up effective PFM systems remains a challenge. These include intra-governmental fiscal transfers, mutual accountability processes and reinforcement of M&E mechanisms which both track the performance of government agencies and identify disaggregated target and impact indicators that reflect the needs and priorities of women and the socially excluded. While appropriate legal frameworks exist in many places, guidelines on conducting and implementing SIB/GRB are often missing. This has led to individual and fragmented attempts by different national and international development organisations that are not effectively and systematically mainstreamed into the PFM cycle. At the same time, development partners often do not have effective mechanisms in place for knowledge-sharing, combined advocacy efforts, and general coordination between programmes and projects with SIB/GRB components working at the different levels of governance.

5. Mainstreaming SIB/GRB along the PFM Cycle Using an HRBA Approach

In order to bring together the experiences learned from the capitalisation process and the literature research, we propose synthesising SIB/GRB with the PFM cycle and conceptualising it using a Human Rights-Based Approach (HRBA)⁵. The key elements of a human rights-based programme can be broken down into four interrelated building and intervention blocks:

- **Empowering communities and promoting participation** builds women's and men's awareness of their political social, economic, and cultural rights (or lack thereof) and how the protection and fulfilment of these rights are linked to the eradication of poverty, injustice and inequality. SIB/GRB activities focus mainly on empowering women and vulnerable groups to gain knowledge of financial matters and budgets, and thus the confidence to participate in local PFM processes in order to voice and claim their rights.
- **Connecting civil society** creates a sense of solidarity and mutual responsibility for making a positive change. Connecting active agents is therefore about supporting them to organise, mobilise and act. Within SIB/GRB, political representatives, vulnerable groups, the media, and academia, which tackle different issues in the PFM cycle, could establish interesting connections.
- **Enabling state-citizen dialogue** focuses on formulating, reforming, implementing and enforcing public, corporate and organisational policies, both by speaking up on behalf of people and by supporting them to speak up themselves. This should take place at every stage of the PFM cycle, when collecting data for establishing budgets, analysing data, deciding

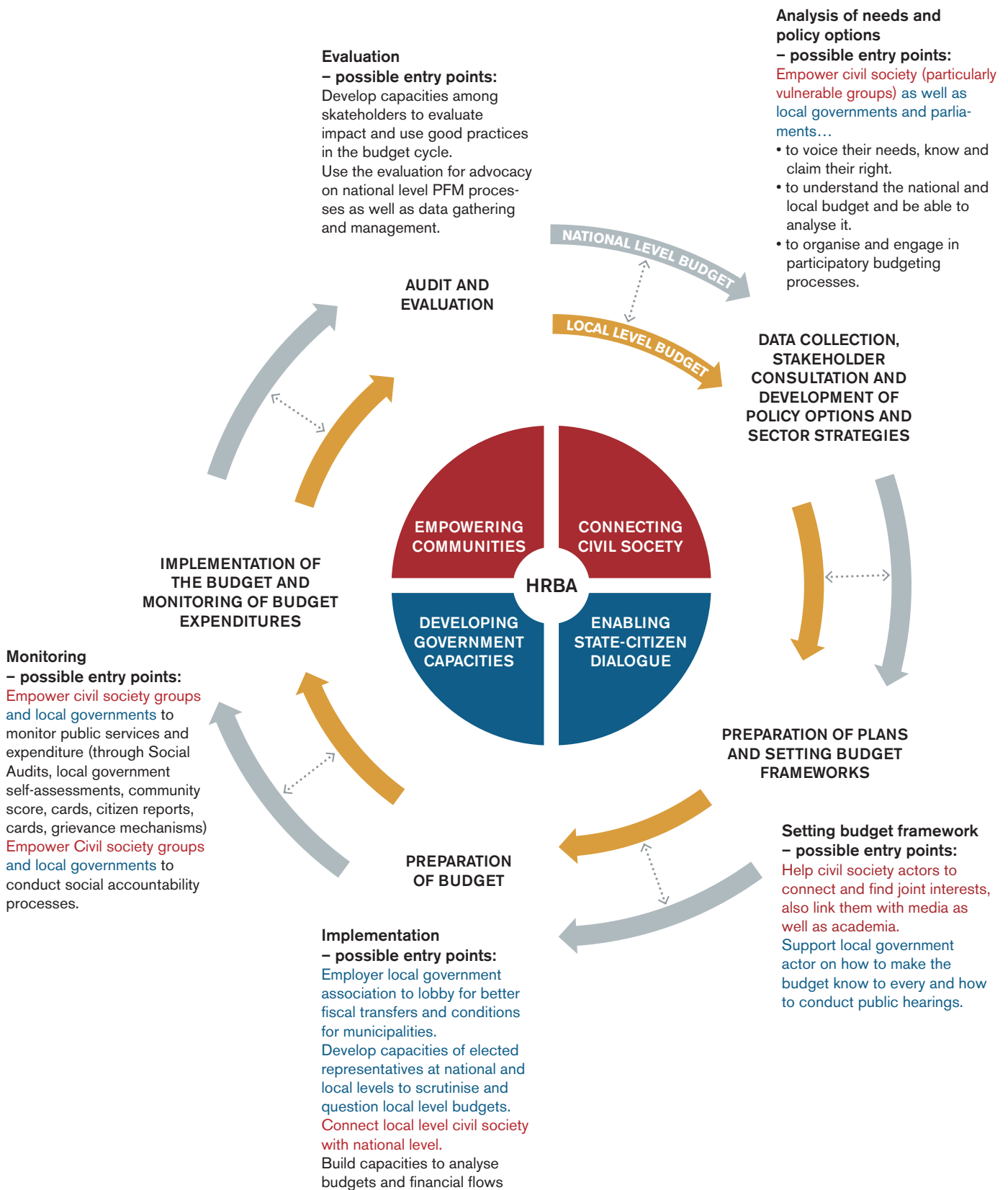
allocations, accounting for transfers, and also at the stage of assessing the impact of certain budget allocations.

- Developing government capacities is not limited to developing technical skills and qualifications (which in PFM is often done by specialised organisations or larger technical skills programmes). Without changing the mindset, behaviours and attitudes of elected or appointed government representatives, SIB/GRB will only remain a technical fix that does not change the political culture and dialogue required to respond to the specific needs of all women and men.

Figure 2 below shows the types of activity that could be considered as entry points in a SIB/GRB programme in order to better support SIB/GRB budgeting processes. It also includes the different HRBA intervention blocks (see also the two colours within the entry points). The table in the annex further outlines the main issues to consider and the key elements of the human rights-based approach. It also describes practices from the interlinked SDC-funded PSI and VAP projects in Kyrgyzstan that implemented SIB/GRB interventions throughout all stages of the local budget cycle.

⁵ Whereas the different development actors may have varying definitions and interpretations of HRBA, most agree on the following five principles: explicit use of the international human rights framework, citizens' participation in development decisions as a right, empowerment as a pre-condition of effective citizens' engagement, non-discrimination and prioritisation of groups particularly vulnerable to rights violations, and duty-bearer accountability to rights-holders.

Figure 2: Rights-based PFM cycle for SIB/GRB at local level



Annex I:

Key Issues, HRBA entry points and practice from Kyrgyzstan along the PFM cycle

PFM stage	Key issues	HRBA elements	VAP/PSI project practice
1. Data collection, stakeholder consultation Development of policy options and sector strategies	<ul style="list-style-type: none"> Inadequate mobilisation and representation of women and marginalised groups Absent categorisation and systematic identification of marginalised and vulnerable groups Lack of baseline and disaggregated data for marginalised and vulnerable groups Establishing a social contract between communities and local government Breaking down cultural stereotypes against women and the socially excluded 	<ul style="list-style-type: none"> Empowering communities, especially women and young people, to voice their needs, know and claim their rights Budget literacy and analysis Developing local government capacities to facilitate participatory and inclusive stakeholder consultations and set up data management processes and systems Enabling and supporting spaces for inclusive state-citizen dialogue on development needs and priorities 	<p>Both the VAP and PSI projects take their point of departure in community consultations to prioritise public services that should be included in municipal plans and budgets and in selecting public services that need further improvement. Social inclusion and gender responsiveness are important criteria.</p> <p>The consultations allow participants to discuss the gender and social inclusion relevance of the proposed actions and services.</p> <p>Focus group discussions are sometimes held separately to make sure that women and socially marginalised groups can freely express their opinions during these consultations.</p>
2. Preparation of plan Setting budget frameworks	<ul style="list-style-type: none"> (Too) strong focus on participatory processes compared to later PFM stages Local elite undermining participatory and inclusive community processes Informal and hidden power holders hampering formalised and participatory processes 	<ul style="list-style-type: none"> Connecting and coordinating SIB/GRB interventions across community groups and community-based organisations Connecting CBOs with national NGOs and civil society networks & coalitions Developing capacities of LSGs to conduct public hearings 	<p>As early as 2015, the VAP project introduced hearings to allow for presentation and feedback relating to LSG budgets and plans in order to enhance public participation and transparency in local decision-making. As of 2017, this has become obligatory for all LSGs in line with the new Budget Code.</p> <p>During the public hearings, LSGs and community members openly discuss and table municipal plans. The PSI project also uses the hearings when revising the tariffs for public service provision.</p> <p>Within a short space of time, participation in the public hearings of LSGs has increased. Mobilisation tools included notices on public information boards, delivery of invitation letters to households, megaphones, websites and word-of-mouth communication. However, the strongest contributing factor to the increased level of participation is that communities observed tangible improvements in public service provision.</p> <p>In addition, the good practice of transparently sharing budgets and budget expenditures and letting people freely voice their opinions have improved the relationship between LSGs and communities.</p>

PFM stage	Key issues	HRBA elements	VAP/PSI project practice
3. Preparation of budget	<ul style="list-style-type: none"> Inadequate fiscal transfers from central government to local government to address citizens' needs and priorities National level budget and financial flow analysis not linked to local budgets Access to and availability of budget envelopes 	<ul style="list-style-type: none"> Linking LSGs to local associations to lobby and advocate for improved framework conditions Developing capacities of elected representatives to critically scrutinise and question LSG budgets Connecting CBOs with national level CSOs to influence national level budgeting through budget and financial flow analysis Building capacities to analyse comprehensive budgets rather than separate grant schemes 	<p>The Ayil Kenesh (local council) approves the final budgets and plans for the new financial year, taking account of the feedback from the public hearings.</p> <p>When the Ayil Kenesh approves the budget, the public can also attend. Once the budget has been approved the implementation of projects and public service improvements commences.</p>
4. Implementation of the budget and monitoring of budget expenditures	<ul style="list-style-type: none"> Insufficient focus on budget expenditure tracking Social accountability mechanisms often not prioritised Access to information on detailed budget expenditure blocked by government agencies Weak social accountability mechanisms Building joint ownership 	<ul style="list-style-type: none"> Empowering community groups to monitor public services and expenditures Introducing tools and approaches such as public expenditure tracking system, social audits, local government self-assessment, community score cards, citizen report cards, grievance mechanisms Developing capacities of CBOs and LSGs to conduct social accountability processes 	<p>Since LSGs only render services directly related to 'issues of local significance' (e.g. issuing municipal documents and providing social assistance), it is necessary to contract service providers to implement 'communal' and 'state delegated services' (e.g. water, waste, education).</p> <p>At this stage, M&E groups for the two projects contribute to the public tendering and procurement processes. In the VAP project the M&E groups, together with the LSG, prepare specifications for the contractors.</p> <p>The M&E groups also collect cost estimates from experts before the procurement process begins. The public tender is only posted on the website and public information boards once this stage is completed.</p> <p>Under the PSI project, the working group for public service improvement, together with a procurement specialist from the Ayil Ökmotu, develop service standards. These are used as a basis for developing tender documents when selecting the service providers.</p>
5. Audit and evaluation	<ul style="list-style-type: none"> Absence of baselines Inadequate data and data management system to measure impact Linking local level project evidence and practice to national level advocacy 	<ul style="list-style-type: none"> Connecting and accumulating lessons and evidence of donor supported civil society initiatives for national level influencing Developing capacities to evaluate impact and use good practices to replicate and scale up SIB/GRB practices Using evaluations and impact assessment to advocate for national legislation and PFM reform processes Developing government capacities to use disaggregated data management processes and systems to influence PFM processes 	<p>The M&E groups consist of community members and LSG representatives. The groups devise M&E plans so that they can more easily organise themselves to monitor the quantity and quality of procured material and assets, check receipts and assess the quality of repair and rehabilitation works.</p> <p>Importantly, M&E groups also track the budget expenditures. This further strengthens the functions of LSG bodies, in particular towards the end of the fiscal year, when they report to communities on the implementation of municipal plans and execution of the allocated budgets.</p> <p>Other examples of M&E tools put in place are installing suggestion boxes, erecting public information boards and collecting citizen report cards.</p>

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