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Literature review on socially inclusive budgeting

Sohela Nazneen and Nora Cole

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Literature review on socially inclusive budgeting
SDC/IDS

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Abbreviations

CBR	Community-Based Rehabilitation
CSO	Civil society organisation
DFID	Department for International Development (United Kingdom)
DDC	District development committee (Nepal)
GAC	Global Affairs Canada
GESI	Gender Equality and Social Inclusion (Nepal)
GIZ	German Development Cooperation
GRB	Gender-responsive budgeting
IBP	International Budget Partnership
IFI	International financial institution
IMF	International Monetary Fund
LMICs	Low and middle-income countries
MDGs	Millennium Development Goals
MoFALD	Ministry of Federal Affairs and Local Development (Nepal)
MTEF	Medium-Term Expenditure Framework
NCDHR	National Campaign for Dalit Human Rights (India)
NGO	Non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
OHCHR	United Nations Office of the High Commissioner for Human Rights
PB	Participatory budgeting
PF4C	Public Finance for Children
PFM	Public financial management
SDC	Swiss Agency for Development and Cooperation
SDGs	Sustainable Development Goals
SIB	Socially inclusive budgeting
SIDA	Swedish International Development Cooperation Agency
SJC	Social Justice Coalition (Cape Town, South Africa)
STAKES	National Research and Development Centre for Welfare and Health (Finland)
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNDP	United Nations Development Programme

UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
VDC	Village development committee (Nepal)
WHO	World Health Organization

Executive summary

This paper was prepared as part of a learning process on gender-responsive budgeting (GRB) and socially inclusive budgeting (SIB) with the Swiss Agency for Development and Cooperation (SDC), the Institute of Development Studies (IDS) at the University of Sussex, and HELVETAS Swiss Intercooperation. The goal of the learning process is to examine how GRB and SIB can be used to achieve the Sustainable Development Goals (SDGs), in particular Goal 5 (gender equality), Goal 10 (reducing inequality) and Goal 16 (peaceful, inclusive societies).

This paper looks at the current literature and practice of gender-responsive and socially inclusive budgeting, with emphasis on local levels of government, expenditure-side budgeting, and SDC priority countries. The specific axes of exclusion examined are: gender, disability, caste, ethnicity, and age (children and elderly people). As SIB is conceptually underdeveloped in literature, we draw on literature related to GRB, human rights budgeting, participatory budgeting, and targeted programmes related to the specific axes of exclusion just mentioned. Documentation consulted includes: academic literature; reports published by donors and multilateral organisations; programme literature; reviews of budgets by non-governmental organisations (NGOs) and civil society organisations (CSOs); handbooks; and other literature reviews. This paper is meant to provide SDC with information on current practices related to gender-responsive and socially inclusive budgeting at the local level and to inform future programming.

Given the practitioner orientation of this report, we have separated our key findings into two areas: current practices and conditions for success.

Key findings on current practices of socially inclusive budgeting:

- Few countries or localities have adopted holistic, SIB processes.
- Most of the programmes that do use SIB take place at national and state levels. Where local programmes exist, they are often preceded by programmes at higher levels of government. Additionally, national levels are often major influencers in adoption of socially inclusive budgeting at the local level. Local influence on budgets depends on the degree of decentralisation and the presence of local political will for addressing exclusion.
- The majority of evolution that has taken place in local budgeting processes has happened within participatory budgeting, although evidence has shown that this is not necessarily inclusive unless targeted efforts are undertaken.
- In terms of the specific axes of exclusion examined, we found that:
 - Gender-responsive budgeting is the most developed, both in theory and practice.
 - Disability budgeting has some conceptual work but very little in practice and even less at local levels. Initiatives include targeted expenditure to social protection programmes.
 - There are some examples of caste and ethnicity budgeting, but these are highly specific to particular contexts, often those involving long and dramatic histories of inequality.
 - Child budgeting has more robust literature, given the long-term support received from major international NGOs (Save the Children and UNICEF) though it predominantly takes place at national levels.

- Elderly people have received almost no attention within budgeting processes. Though often targeted through social protection programmes and services, these also predominantly take place at the national level.
- While there is significant evidence around effective implementation of SIB processes (particularly for gender and children), there is little systematic evaluation of the long-term impacts of these initiatives. The evidence that does exist reveals a mixed picture about impact.

Key findings on conditions for success

- Critical factors that influence implementation of SIB include: political support for the principles of SIB from both national and local governments; adequate capacity of those groups to implement; and the power to actually control budgets, particularly at the local level.
- Institutionalisation through laws and guidelines is critical to the long-term implementation of SIB.
- Support from NGOs and CSOs is crucial to implementation, institutionalisation, and effectiveness of SIB. However, advocacy groups often operate at national levels and engage in national budget processes; at the local level, they can be spread too thin.
- International donors, multilaterals, and international NGOs have been key advocates for extending SIB – particularly in gender, child, and ethnicity budgeting. Technical capacity and targeted missions are particularly important here.
- Availability and quality of disaggregated data based on axes of exclusion, which is vital for budget analysis, is an issue for all marginalised groups and is thus a key area for future programming and development.

Gender-responsive budgeting tools and methods can be and have been used for other groups that face marginalisation (see Table 1). It is also important to keep in mind that targeted spending can have political and social ramifications that need to be considered when undertaking SIB initiatives.

Currently, there are large gaps in both practice and research in the area of socially inclusive budgeting. In practice, gender and child budgeting are the only two areas that are currently widespread, and this is predominantly still at the national level. As noted, ethnicity and caste budgeting are being practised or implemented in certain areas, but there is little evidence of effectiveness thus far. Disability and elderly budgeting are almost absent. Thus, it is difficult to research what is not being implemented. Further, much of the research on SIB thus far has been on what works to implement, rather than how effective it is, which makes it difficult to compile best practice related to outcomes. Many authors highlight the need for auditing and oversight institutions to be part of SIB processes to ensure that they actually contribute to change. These are key gaps that need to be addressed.

1. Introduction

This report reviews the relevant literature on socially inclusive budgeting (SIB) at the local level. The objectives are to provide an overview of the current literature and evidence on SIB (which also covers literature on gender-responsive budgeting (GRB)), and to identify the best practices or conditions for success of these initiatives. The report was prepared for the Swiss Agency for Development and Cooperation (SDC) and its partners to inform future programmes and projects in these areas.

Given the importance of annual budgets for social and economic policy and development, literature on SIB explores (1) how various processes related to budgeting can target marginalised and traditionally excluded groups; (2) how these groups can participate in budget-making processes; and (3) what may be the possible benefit for these excluded groups. The axes of exclusion we examine here are: gender, disability, caste, ethnicity, and age (children and the elderly). We also examine how participatory budgeting practices can contribute to inclusion of excluded groups in budget processes and allocations.

In this section we first provide some definitions before outlining our key findings on SIB from the review of relevant literature. In section 2, we describe the methodology used for the review. In section 3, we discuss the existing evidence on how the selected social groups are targeted in budgets and budget-making processes. In section 4, we provide a brief analysis of how literature on participatory budgeting covers these different groups. In section 5, we provide a brief analysis of whether the principle used for undertaking GRB applies to SIB for other groups. Section 6 concludes with a review of our project, key findings, and areas for further research.

SDC uses various **definitions** for social inclusion, socially inclusive budgeting, and gender-responsive budgeting. For *social inclusion*, it uses the World Bank definition presented in *Inclusion Matters* (2013: 50): ‘the process of improving the ability, opportunity, and dignity of people, disadvantaged on the basis of their identity, to take part in society’.

We have used the following definition of *socially inclusive budgeting* (SIB) in this paper, provided in the SDC request for this learning process:

Socially inclusive budgeting can be defined as a process by which the rights of all of the population groups, in particular those suffering from poverty and exclusion, are better reflected in public policymaking, notably in the government budget.
(SDC 2017: 1)

This is a very broad definition, which can encompass many different issues. It includes changing processes through which budgets and policy are created, through specific forms of budgetary analysis, and advocacy and participation of marginalised groups. This definition can also include programmes that will have budgetary implications, including social protection programmes, affirmative action measures, and specific care services. This definition is broader than SDC’s definition for *gender-responsive budgeting*: ‘GRB generally seeks to improve the results of budgets, and gender equality and women’s empowerment in particular by focusing on key economic and social matters that might be overlooked or obscured in conventional budget and policy analysis and thus overall decision making’ (SDC 2017: 1). In our research, we found a range of definitions: some

focused primarily on the process of budgeting (as is SDC's definition); others, particularly those to do with children's budgeting, focused on the programmatic outcomes of budgets (Cummins and Chai 2014: 1; Shastri and Ganguly Thukral 2010); others yet were more general, as seen in Birchall and Fontana's (2015: 13) definition of GRB and UNICEF's (2010: 2) definition of social budgeting.

The breadth of the definition did create challenges for operationalising our research. We focused on the processes of budgeting, as looking at all of the different programmes that fall under that definition would require significantly more research than time or space in this report would allow. Thus, we looked at the budgetary analysis tools, inspired by those used in GRB (see Table 1), to see if they were applied for other groups, such as budget statements. We looked for evidence of targeted spending at specific groups and how their needs were considered in budget programmes and processes. In some sections, the focus will be primarily on programmes that have budgetary implications (such as social protection or affirmative action) as there is little additional evidence of inclusion in budgetary processes. We also looked for participation and representation of groups in the budget process, the methods for involvement, and its impacts.

Given the practitioner orientation of this report, we have divided our **main findings** into two categories: current practice; and conditions for success, to help inform best practice.

Main findings on current practices of socially inclusive budgeting:

- Few countries or localities have adopted holistic, SIB processes; Nepal and Ecuador are exceptions to this, though follow-through on these processes remains unclear.
- Gender-responsive budgeting is by far the most developed field in theory and in practice; child-focused budgeting is also the subject of a fair amount of literature. This in part relates to who is pushing these initiatives and their capacity. GRB has extensive backing from UN Women, women's organisations (both national and international), international NGOs (e.g. ActionAid), bilateral donors and, increasingly, international financial institutions, including the International Monetary Fund (IMF). Additionally, child-responsive budgeting has been pushed by UNICEF and Save the Children, which both have extensive funds, technical capacity, and influence to create programmes and get buy-in from governments and local NGOs.
- There are some examples of caste and ethnicity budgeting, but these are highly specific to particular contexts. Budgets for disability and the elderly are almost entirely restricted to targeted expenditure under social services and social protection programmes, and primarily at the national levels. The analyses of available literature on these groups show that many of the programmes that are directed at these groups have budget implications, such as general dedicated funding (e.g. a proportional percentage of budget must be spent on scheduled castes and tribes in India and Nepal), specific programmatic funding (e.g. funds for integration of Roma children in schools) or budget reservations (e.g. 3 per cent of jobs in public service must go to people with disabilities).
- National and state-level initiatives on SIB are more common for marginalised social groups; there are fewer examples of local budgeting initiatives targeting these groups. Additionally, where local initiatives exist, national ones have generally preceded them and national governments are often major influencers in SIB being adopted at the local level. Further, budgets are decentralised in a variety of ways, from full local control to dictation about targeted spending. Local influence on budgets depends on how decentralisation has taken place and the extent of political will, at the local level, for inclusive budgeting.

- One area in which local budgeting has preceded national evolutions is in participatory budgeting. Evidence has shown that participatory budgeting is not necessarily inclusive unless targeted efforts at inclusion and representation are undertaken.
- Within SIB efforts, much of the focus is on sectoral spending, particularly on health and education, employment and social protection. There is relatively less coverage on infrastructure and industry.
- Research differs by region: there are gaps in research and evidence, with some regions better covered than others. Research on different regions covers socially inclusive budgeting in different ways, with different focal areas. For example, research on participatory budgeting in Latin America explores inclusion of marginal groups. Caste is mostly discussed in research on South Asia.
- While there is a great deal of evidence on what makes implementation of initiatives work, there is little evidence that systematically evaluates the long-term social impacts of these initiatives.

Main findings on conditions for success

- Certain factors are critical to the success of SIB: political support for the principles of socially inclusive budgeting from both national and local governments; adequate capacity of those groups to implement; and the power to actually control budgets, particularly at the local level.
- Institutionalisation through laws and guidelines is critical to the long-term implementation of SIB.
- Support from NGOs and CSOs is often crucial to implementation, institutionalisation, and effectiveness of socially inclusive budgeting. Advocacy actors for marginalised groups often operate at the national level and engage with national budgets/advocacy around inclusion budgeting processes; it can be more difficult for civil society groups to track, assist in, and advocate across many projects at local levels.
- International donors, multilaterals, and international NGOs have been key to the spread and implementation of SIB – particularly gender, child, and ethnicity budgeting. Technical capacity and targeted missions are particularly important here.
- Availability and quality of disaggregated data based on axes of exclusion, which is key to undertaking budget analyses, is an issue for all marginalised groups. It is thus a key area for future programming and development.
- Gender-responsive budgeting tools and methods have been used in other areas and may be more broadly transferable, though it is important to keep in mind that targeting can have political and social ramifications that need to be considered.

2. Methodology for evidence collection

In order to locate and target the most helpful evidence for SDC, we used the following **criteria to select evidence covered in this review**. We looked at programmes and initiatives related to GRB and SIB primarily *at the local level*, with some reference to programmes at the regional/state levels. Understanding the local level is important as decentralisation of services continues to be a major trend in development – the theory behind this push being that service delivery will improve if decision-making functions are given to local authorities (Pereznieto, Reddy and Mayuri 2007). However, it is important to note that this theory is often hampered by several issues: lack of capacity

of local administrators; lack of political decentralisation, which impacts ability to set policy, programmes, and funding; and capture by local elites (Perezniето *et al.* 2007). Next, we focused on *expenditure-related aspects of budgeting*, instead of revenue-related issues (such as taxation). We prioritised *countries and localities in SDC regions of interest*: the Balkans and Eastern Europe, South Asia, and sub-Saharan Africa. However, we have drawn on crucial case studies from other regions such as Latin America when positive lessons have been noted.

Our primary axes for exclusion were: *gender, disability, age (children and the elderly), caste, and ethnicity*. While we recognise that this list is not exhaustive, we prioritised axes of exclusion based on identity, in line with the World Bank definition of social inclusion highlighted in the Introduction. A notable absence from this list, given the focus on identity, is *spatial exclusion*. Generally speaking, disparities often exist in budgeting both between and within rural/urban areas, across regions, and in hard-to-reach areas. Further, areas are frequently divided by class, concentrating both poverty and wealth, which can affect access to services and programmes (Silver 2015). Addressing these disparities has often been the focus of decentralisation programmes, fiscal equalisation schemes, and participatory budgeting, which have created renewed emphasis on local governments. Some countries that have begun to explicitly tackle spatial exclusion in their budgets include Nepal (Acharya 2011; Nepal 2015) and movements for the right to the city around the world, but notably in South Africa and Brazil (Görgens and van Donk 2011). Reviewing this dimension in its entirety is beyond the scope of this paper, given that spatial exclusion and identity-based exclusion often operate in different ways and feature in different bodies of literature. That said, we will highlight where spatial exclusion intersects with our axes of exclusion, notably with ethnicity and in participatory budgeting practices.

Our review process experienced **several challenges and we used the following mitigation strategies**. We quickly found that '*socially inclusive budgeting*', as a term, is not used widely in the literature. Thus, significant time was invested in specific research along each axis of exclusion, according to the criteria mentioned above. We searched related literatures including on GRB, human rights budgeting, and participatory budgeting, and used them as entry points for case and source identification. We looked at organisations which we knew were doing work on the issue. For example, we looked at work by the IMF and UN Women for GRB, and work by Save the Children and UNICEF on child budgeting. We also looked for programmes along sectors that traditionally prioritise inclusion as a starting point: health, education, social protection and welfare. These methods allowed us to locate a wealth of literature and build this review.

3. Current state of research and practice

The budget is government's most important economic policy document. A carefully developed, implemented and evaluated budget is central to the realization of all rights.
(OHCHR 2017: 11)

In this section we briefly describe the history of GRB and SIB and how they have evolved, how they are situated in broader movements related to budgets, and the tools that are used for both processes. We then move on to discuss the nature of the evidence available on each of the categories/social groups.

Gender-responsive budgeting originated in the 1980s in Australia and over the past three decades has spread around the world, with women’s advocates and organisations, UN Women, donors and, more recently, international financial institutions (IFIs) actively advocating for implementation (Stotsky 2016). GRB advocates were strong critics of structural adjustment and austerity programmes of the 1980s and 1990s, which cut public services and thereby increased women and girls’ unpaid care burdens. GRB advocates have strongly argued for budgets that acknowledge and reduce these burdens, ensuring access to services and programmes, and advancing gender equality (Birchall and Fontana 2015).

Socially inclusive budgeting picks up on the work of gender-responsive budgeting and proposes extending these initiatives to other marginalised groups. It shares similarities with human rights budgeting (see Box 1) in its focus on inclusion and realisation of rights. However, there are also important differences, as it focuses on processes of inclusion for advancing equality over specific rights such as the right to health, education or shelter.

Box 1: Comparing socially inclusive budgeting and human rights budgeting

It is important to acknowledge a parallel set of literature with some similarities to the concept of socially inclusive budgeting: human rights budgeting. Human rights budgeting focuses on budget analysis from a perspective of human rights, both national and international. Ideally, ‘human rights compatible’ budgets take into account a country’s legal obligations on human rights in the drafting and implementation of budgets (Kuosmanen 2016: 248). Advocates acknowledge inequalities and challenges of more marginalised groups in realising their rights (Fundar 2004; UN High Commissioner for Human Rights (OHCHR) 2017).

Some work in this field has focused on discrete rights such as the right to health, housing or education (Fundar 2004; Kuosmanen 2016). However, other work takes the approach of mainstreaming across budgetary decisions – for example, INESC (2009), a civil society group in Brazil, proposes human rights budgeting with many of the same methods used in GRB. While predominantly led by civil society organisations, the government of Mexico City implemented human rights budgeting in 2009; in 2011, 75% of units that prepared budgets linked spending allocations to human rights actions and 52 new human rights-oriented actions were funded (Oropeza 2011). With the recent publication by OHCHR (2017) on Human Rights Budgeting, this is an important area to continue to track.

UNICEF has also used the term social budgeting, described as ‘the process by which society’s goals and priorities, as well as the rights of all of the population, are better reflected in public policymaking and notably the government budget’ (2010: 2). It has used this primarily with a child rights focus: this is important to note, as different actors have prioritised different groups. The International Budget Partnership (IBP) (2017) has identified and funded CSO work on inclusive processes related to gender, children and youth, and people with disabilities. The Organisation for Economic Co-operation and Development (OECD), in its 2016 report, has called for budget analysis related to gender, ethnicity and other forms of marginalisation. Many places have overlapping initiatives (e.g. ethnicity, caste and gender), which can make separating them into distinct categories somewhat challenging. For example, Nepal mandates inclusive budgeting processes for several marginalised groups (see Box 2). Ecuador also does this, at a national level (Cummins 2016).

Box 2: Nepal's cross-cutting budget indicators – a model for socially inclusive budgeting?

As part of its considerable political transformation since 2007, Nepal has implemented several mandates for socially inclusive budgeting. Gender-responsive and socially inclusive budgeting started at the national level, but there have also been several initiatives at the local level. These initiatives are cross-cutting on inclusion and examine all of the axes of exclusion that we address in this report: gender, (dis)ability, caste, ethnicity, and age.

Nepal's Ministry of Federal Affairs and Local Development (MoFALD) adopted a gender budget audit guideline for local government bodies in 2008 and a Gender Equality and Social Inclusion Policy and Strategy (GESI) for local levels in 2009 (Nepal 2015). GESI looks specifically at local governance levels and emphasises the participation and inclusion of marginalised people (Acharya 2011). It highlights six dimensions of exclusion: gender, geographical area, caste, ethnicity, age, and ability. It mandates the disaggregation of data along those dimensions and creates space for evaluation (Nepal 2015). Perception surveys are used to track participation of these groups in planning processes and social accountability activities (Acharya 2011).

Further, the local levels of authority, district development committees (DDCs) and village development committees (VDCs), have mandated allocations for marginalised groups (Nepal 2015), as the table shows:

District development committees <i>75 across Nepal</i>		Village development committees <i>3,915 across Nepal</i>	
Percentage of investment	Groups targeted	Percentage of investment	Groups targeted
15%	Women, Dalit, indigenous groups (e.g. Janajati), youth, people with disabilities, elderly	10%	Elderly, people with disabilities
10%	Poor children	5%	Women
10%	Poor women	5%	Children

Source: Acharya 2011

Development budgets generally should prioritise programmes related to gender and social inclusion. Representation on development committees and in offices is mandated for women. According to Nepal (2015), analysis of budgets has shown increased allocations for targeted groups. Further, local government bodies have initiated capacity building on GRB and gender audits for local government staff, elected representatives, and members of local CSOs and NGOs.

Local government is also responsible for some administration of national inclusion initiatives, including Nepal's social protection programmes, which target marginalised groups (the elderly, people with disabilities, single women, widows, children, and indigenous people) (Drucza 2016). Access to programmes also takes account of exclusion: for example, the old age pension is universal for people over the age of 70, but Dalits and residents of Karnali (a particularly excluded area) can access the programme at the age of 60 (Drucza 2016).

While these programmes are all excellent on paper and are having some effect, there are also a significant number of challenges, specific to the local level. Capacity of local administrators and their knowledge and understanding of inclusive budgeting is limited, leading to implementation gaps (Nepal, 2015). This also extends to local NGOs who provide engagement and oversight. While the proportions of budgets and participation in initiatives are increasing, many local bodies are still not hitting targets. Participation is particularly limited by literacy, lack of knowledge, far travel distances, and household responsibilities. Further, some policies, particularly related to infrastructure, remain discriminatory, ineffective, or lacking in transparency (Nepal, 2015). Perhaps most concerning is that Helvetas found that local targeted funding for women and Dalits was being spent on general expenditures such as roads and temples, giving the reason that they also use these things (Lauridsen & Paixão, 2017). However, they also note that inclusion has become a matter of pride for the Government of Nepal, which indicates that if some of these challenges can be addressed, Nepal could lead the way on socially inclusive budgeting at the local level.

GRB and SIB have also been part of a broader interest among international institutions and donors in budget transparency, openness and accountability. These issues have been raised in agendas related to aid effectiveness and social accountability (Carlitz 2013). Social accountability refers to processes through which citizens participate in the monitoring and oversight of the state and hold actors accountable (Fox 2015). On the front side of budgeting and planning, Social Impact Assessments have become common in planning processes and development programmes: they are processes undertaken during project and programme design in order to understand and address potential consequences of plans (intended or unintended) and to mitigate any risks, to improve outcomes (Vanclay *et al.* 2015). According to that study, marginalised groups, including indigenous people, should be given special attention. Additionally, citizen participation in budgeting and planning has been a major trend (Carlitz 2013). With increases in budget transparency, citizen engagement in public expenditure tracking has proved popular (*ibid.*). Methods for this include: social audits or participatory audits, in which citizens monitor the implementation of programmes in communities, and follow up with public readings of findings, testimonials, and/or publishing (*ibid.*); citizen report cards and community score cards, through which citizens publicise feedback on public services (Oduor 2015); and, most commonly, participatory planning and budgeting (*ibid.*).

In many cases, these have broader focuses, such as performance or generalised impact, rather than impact on specific marginalised groups. In some cases, initiatives have made space for marginalised groups in participation and focus: for example, in three counties in Kenya, youth carried out social audits with assistance from Plan International (Mwawashe 2011). Teams were gender balanced and incorporated marginalised groups, though power dynamics affected participation of women and people with disabilities within these teams (*ibid.*).

While SIB and GRB are situated within this context, and may overlap with these methods and interests, there are also *specific tools that are used for socially inclusive budgeting*, which do target specific groups. Birchall and Fontana (2015: 17–18) outline common tools for GRB, which have been drawn on in other areas as well. We list these tools below (Table 1). Our analysis will highlight which tools are used for different groups and at the local level (see Table 3, in section 5).

Table 1: Tools for GRB

Policy appraisals assess the potential impacts of programmes, strategies and policies on principles of equality. They examine the current situation of different groups, how policies may address equality, and if resources are adequate to tackle equality.
Disaggregated beneficiary assessments look at the needs of different groups and examine whether or not government expenditure, programmes and services meet those needs. This tool can be important for identifying unintended consequences and outcomes of budgets.
Disaggregated public expenditure incidence analyses break down expenditure on services into specific individualised costs to study the distribution of budget allocations across groups and to determine who uses what and how much (Birchall and Fontana 2015: 18). This requires disaggregated data and can reveal issues of access to and targeting of programmes and services.
Disaggregated analyses of the impact of budgets on time use examine budget allocations, programmes and services for their impact on how different household members use their time. This is primarily done in gender analysis to understand how budgets impact women’s unpaid labour.
Assessed Medium-Term Expenditure Frameworks (MTEFs) project available resource levels for periods of around three years and predict how they will be allocated to achieve policy goals. It is a process of long-term impact assessment for marginalised groups. However, it is

important to note that MTEFs are done at the *national level* and thus will not appear in our examples as we are studying the *local level*.

Responsive budget statements are reports by government on budget allocations that anticipate how they will affect (and hopefully improve) equality objectives, often including indicators for assessment.

Source: Birchall and Fontana 2015: 17–19

These tools have also increasingly been adopted by CSOs and NGOs to hold governments to account. In these situations, they are often in response to budget announcements or conducted after implementation to assess results.

Our analysis of each marginalised group aims to answer the following questions:

Questions	Implications for SDC
<i>Who are the key actors and what involvement do they have on these issues?</i>	<i>Demonstrates who may be possible allies to work with on this issue for SDC</i>
<i>Are programmes taking place in specific areas, levels of government, or sectors?</i>	<i>Shows which sectors may be targeted by SDC; also whether work exists at the local level that SDC and its partners can engage with</i>
<i>What successes have programmes had? What challenges have they faced?</i>	<i>Demonstrates what has worked for promoting the interests of the specific marginalised group; and where the key gaps are</i>
<i>What are new developments and trends in this area?</i>	<i>Where is the area going – for SDC to pick up if this is an area of interest for them</i>

It should be noted that information was not available for the categories listed here for the different marginalised groups selected for this study.

3.1 Gender

Key findings on gender

- *Actors*: GRB has widespread support from women's groups, multilateral organisations, and donors who have advanced the issue significantly.
- *Areas, levels, sectors*: GRB is global in coverage. It has primarily been implemented at national levels but has also increasingly been taken up at subnational and local levels. While it originally focused on social sectors, it is moving towards being mainstreamed, including in under-examined areas such as industry and infrastructure.
- *Successes and challenges*: Implementation has been mixed, but there is a generally agreed list of best practices.
- *New developments and trends*: Interest among donors and governments in GRB continues and will probably expand, particularly with new interest on integration into public financial management (PFM) programmes.
- *Implications for SDC*: GRB has a critical mass of actors who work at the national level; these actors may be potential allies for SDC to sustain the current momentum on GRB at the national level. Women's organisations and women's ministries are important actors. GRB processes are the most developed, with many different tools, which provide an array of choice for SDC partners to work with. GRB also has an established 'set of best practices' against which performance could be measured. However, there are fewer examples of GRB at the local level, and political will at the local level for GRB may be lacking. There are specific technical challenges that are generic and need to be addressed for successful GRB implementation, such as building knowledge and capacity for conducting gender analysis, and collection of gender-disaggregated data to understand impact. Child and elderly care are closely linked to GRB measures that require specific attention in programming. Participatory budgeting processes that explicitly target women's inclusion create possibilities for gender to be a critical part of GRB processes.

Thirty years after it started, GRB has been globalised, endorsed by more than 100 countries while more than 90 countries have implemented some version of the approach, and 65 of these have been supported by UN Women (Kanwar 2016). There is a Sustainable Development Goal indicator (5.c.1) related to gender-responsive budgeting (Elson 2017), which has fuelled further interest. Birchall and Fontana (2015) produced an excellent and quite comprehensive volume, *The gender dimensions of expenditure and revenue policy and systems*. This section builds on their work and covers additional information that has been produced since 2015.

Women's groups (national and international), multilateral organisations (UN Women, UNDP), and donors (GIZ) have been key promoters of GRB, perceiving national budgets as the main area to advance gender issues on macroeconomic policies. Interest has been keen from multilateral organisations and donors, and the focus has been on promoting high-level engagement in member states. For example, Christine Lagarde, Managing Director of the IMF, has committed to moving GRB into the organisation's fiscal affairs department (Quinn 2017). The World Bank has a Community of Practice for Finance Ministers, whose goals are to promote gender financing, learning across countries, and innovation on gender financing (World Bank 2015). The IMF, OECD, and UN Women have all published large-scale reviews of GRB over the past two years. There has also been a significant amount of academic literature written. In 2015, UN Women also created a *Handbook on costing gender equality*.

Most projects work at the national level, often with ministries of finance and women. Ng (2015) notes that GRB is often imposed from the top down. Of our target areas, national programmes were in place in the following countries: Albania, Macedonia, Ukraine (Quinn 2016); Uganda, Rwanda, South Africa, Tanzania, Cameroon, Ethiopia, the Gambia, Mali, Mauritius, Mozambique, Nigeria and Zimbabwe (Stotsky, Kolovich and Kebhaj 2016); India, Nepal and Bangladesh (Kanwar 2016). Evidence shows mixed experiences of implementation and success. Most of the Central Asian countries have had limited experiences with GRB, confined to workshops, commitments or year-long pilot programmes that have gone generally unimplemented (Kolovich and Shibuya 2016). GRB is starting to spread to subnational and local levels, often with support from the national level. In Kanwar's (2016) review of GRB in Asia and the Pacific, of the 26 countries surveyed, only 13 had GRB at subnational levels; of those, two (Samoa and Thailand) were not detailed and three were noted for their limited reach (Bangladesh, Timor-Leste and Vietnam).

There are notable programmes in place at the subnational level. For example, in Rwanda (Stotsky *et al.* 2016), local governments have been asked to divide services into those that have gender-oriented goals and those that do not. The tracking shows that most districts have no interventions on violence against women, which revealed a gap in the government's pledge to address gender equity concerns. In India, Karnataka state was one of the early adopters of GRB (2006–7), seen as one of the best institutionalised, through disaggregated budget classifications and gender budget statements in collaboration with field officers from secretariat and administrative departments. These efforts are run out of the Ministry of Finance with inputs from Comptroller and Auditor General. South Africa and Tanzania also made significant efforts in this area at the local level, while Ukraine has GRB initiatives to support entrepreneurship at the local level (see Box 4). Box 3 below on Uganda details what makes local-level initiatives successful.

Box 3: Uganda – Implementing GRB at the local level with national support

In addition to implementing gender-responsive budgeting at the national level, the Government of Uganda implemented GRB in local governments. The national Ministry of Local Government established guidelines encouraging local-level governments to complete gender budget statements and disaggregated public expenditure assessments, to ensure that local development plans reflected gender equality goals. With support from the UN Joint Programme, the Ugandan government created performance indicators related to gender and tied central government grants to results achieved against those indicators. Through this system, local governments made noteworthy progress in girls' retention rates in schools, response systems for violence against women, and improvements in water supply. Village budget clubs, with help from local CSOs, also improved participation of women and men in local budgeting decisions. While these measures were part of a broader package of gender-focused programmes, Uganda surpassed many other sub-Saharan African countries on primary education enrolment and maternal mortality rates, after lagging behind in the early 1990s. However, progress on secondary education enrolment and labour force participation is less clear.

Source: Stotsky *et al.* (2016: 10–17)

With the push towards political and governance decentralisation around the world, many have noted that it will be important to replicate GRB efforts at local levels. Some see this as a better place to implement GRB, as local levels of government are theoretically 'closer' to the grassroots, and

thereby more able to identify and address local inequalities (Parlaktuna *et al.* 2016). Quinn, writing about European efforts on GRB, states that ‘many experts believe that it is at the regional and local levels of government where gender budgeting can be most effective’ (2016: 52).

GRB has traditionally been clustered in social sectors such as education and health care, though there are some indications that it is branching out to other sectors (see Box 4 on Ukraine). However, Kerala (South India) has integrated GRB into sectors beyond social welfare, and into infrastructure, roads, and ports. The government has created new programmes for women’s needs and realigned existing ones to improve gender responsiveness (Kanwar 2016). A substantial amount (10 per cent) of development funds are earmarked for projects that directly benefit women (George 2015). Kerala also does a gender budget statement, has introduced allocations separately for infrastructure programmes, and completed studies on the status of women in 15–20 per cent of districts as precursors for budgeting. Gender-responsive infrastructure investments included She-Taxi, an infrastructure project to ensure women’s safety, offering a taxi service in which cars were driven by women (Chakraborty 2016).

Box 4: Ukraine – Local GRB for entrepreneurship and other initiatives

Ukraine has undertaken extensive gender-responsive budgeting (GRB) efforts at all levels of government, with several initiatives at the regional and local levels (Quinn 2016). UN Women and the Ministry for Social Protection track budget allocations on gender equality in all 27 regions. The Women’s Consortium of Ukraine documented funding for gender equality at all levels of government (national, regional, local) between 2007 and 2010. They tracked growth to 2008 but the financial crisis caused major cuts to gender equality programmes, resulting in programmes receiving only 40%–50% of their allocations and challenging their ability to continue running (*ibid.*).

At the local level, UN Women and the Friedrich Ebert Foundation have engaged authorities, public associations, and citizens in GRB (*ibid.*). There are several success stories, related to health, education, and children’s play but here we highlight two, related to entrepreneurship.

In 2013, a public expenditure incidence analysis of the Lyiv Entrepreneurship Promotion Programme found uneven distributions of expenditures – 60% went to men and 40% to women (Ivanina *et al.* 2016). Additionally, some programmes were funded with dramatic gender gaps: for example, 60% of the programme’s funds went to an annual exhibition of manufacturers, of which 80% of participants were men. Recommendations for a new programme included implementing gender indicators, collecting more gender-disaggregated statistics, expanding the range of services for entrepreneurs, and developing special measures to encourage women and youth involvement in entrepreneurship.

In the same year, a public expenditure analysis and beneficiary assessment of the Bakhchysaray budget was undertaken by authorities and civil society groups. They were particularly interested in access to the labour market, vocational training and retraining, and entrepreneurship development, as unemployment was extremely high. They found that almost all vocational programmes (typically in construction) were provided to men by ratios of 3 or 4 to 1. However, women made up 75% of the unemployed. Analysis also showed that the city budget was highly reliant on income tax – which comprised 70% of its budget. A follow-up survey also showed that while men and women were both interested in undertaking training and starting their own businesses, women over 35 were the most ready to do so. The city planned and financed a training centre targeting women over 35 who were interested in establishing a business. Unfortunately, since the Crimea has been occupied by Russian forces, the staff have lost touch with local authorities.

Source: Ivanina *et al.* 2016

Given the large number of activities around implementing GRB initiatives, what does the evidence show about their impact? We found that these initiatives have had mixed success in terms of results and implementation (Stotsky 2016). Most studies tend to focus more on the conditions that are conducive to implementation than on the *actual results* of GRB programmes.

Best practices and challenges to GRB

1. The existence of a national programme of GRB creates a conducive environment. Efforts led by the Ministry of Finance with support from a women's ministry are crucial for the success of national programmes (Kanwar 2016; Stotsky 2016; Stotsky *et al.* 2016). Support from the top is dependent on political will and interest in delivering change. Moreover, national actors having the political power to change things is important; this can be difficult or missing at local level (Lauridsen and Paixão 2017).
2. Guidelines or mandates through ministries responsible for local government can help institutionalise the GRB process. Institutionalisation is particularly important in the early phases so that GRB is not discontinued in the event of any political changes in government (Downes, von Trapp and Nicol 2016; Pérez Fragoso and Rodríguez Enríquez 2016; Stotsky 2016).
3. Encouragement and participation from civil society (Stotsky 2016) is key to making GRB efforts successful – particularly through assistance with research (Stotsky *et al.* 2016), organisation, empowerment, and training (Kanwar 2016; Pérez Fragoso and Rodríguez Enríquez 2016).
4. Donors have been instrumental in funding GRB initiatives. Stotsky's (2016) IMF study found that 13 of 23 initiatives were supported by international organisations or bilateral aid projects, while 18 were tied to the Millennium Development Goals (MDGs), national development plans, or gender equality strategies. Obtaining sufficient funds for GRB is often a problem, which is why donor support is often necessary.
5. Gender-disaggregated data is really important for being able to actually implement GRB and track outcomes. Several recent volumes have reiterated the need for gender-disaggregated data and investment in statistics agencies to produce this data (Budlender 2015; Downes *et al.* 2016; Fernandez 2015; Stotsky 2016). Budlender (2015) emphasises that surveys and censuses are key to understanding the situation facing different populations, and what services they access or are in need of accessing. This struggle is global; Downes *et al.* (2016) point out that many OECD countries still struggle with collecting sex-disaggregated data.
6. Insufficient knowledge and capacity was stated as a common constraint in implementing GRB programmes. The HELVETAS Survey identified the need to build capacity – something that was particularly needed for local areas (Lauridsen and Paixão 2017).¹

¹ In response to what was needed with additional resources, respondents to the HELVETAS Survey gave the following suggestions: 'Provide guidance to HELVETAS staff to develop strategies and orient programmes/projects on GRB; Provide a learning space to share experiences and learn from each other; Provide hands-on material and tools that can be used by local partners to analyse budgets; Provide guidance on design of local-national GRB advocacy strategies; Provide a

7. There is some evidence that GRB has an impact on budgets; however, these impacts are hard to track because audit offices have limited power and capacity to see if allocations were actually distributed. An OECD (2017) study actually stated that in their review of OECD countries, of 12 which had introduced GRB, only 6 could cite examples where it had resulted in significant change in policy design or outcomes (often adoption of policy on gender equality), and even fewer could say where it had actually changed budget allocations. This shows the importance of evaluation and audits, and outcome-based budgeting. Stotsky (2016) highlights how important this is, suggesting that oversight and audit offices should have a gender lens. Some countries such as India do undertake such audits (Chakraborty 2016). To really understand the effects of GRB and to be able to take away positive lessons, it is important to actually be able to track its effectiveness (Quinn 2016). Only in a few limited examples have budget allocations actually changed due to GRB (OECD 2017). However, there is less evidence on the effects of GRB beyond finance spending; this is a more general measurement problem though, as it can be particularly difficult to separate GRB from other gender activities that may also advance gender equality.

It should be noted that support for GRB has continued to build among international actors and there is a keen interest on the part of international agencies for continued implementation at local levels, and institutionalisation at national levels. There is also a growing push to implement GRB into PFM reforms. Anwar, Downs and Davidson (2016) argue that PFM cycles are an ideal opportunity to implement GRB when the following factors are present: (a) political actors are motivated and open to change; (b) there is sufficient technical capacity and resources; (c) there are monitoring and accountability mechanisms; and (d) budget transparency and citizen participation are key features of PFM. It is important to note that PFM reforms often take place at national levels and not local level. For SDC, in terms of engagements with PFM cycles, these are important factors that need to be considered.

methodology for analysing the gender-responsiveness of our own budgets (i.e. fund flow analysis)' (Lauridsen and Paixão 2017: 6)

3.2 Disability

Key findings on disability

- *Actors*: There are few mobilised actors on disability budgeting; national activists often work on several fronts. There are some academic inputs on disability, and donor support for mainstreaming is increasing.
- *Areas, levels, sectors*: Budgetary allocations and programmes are primarily at the national level, most of the spending targets are ‘trapped’ in health, education, and social protection sectors.
- *Successes and challenges*: There are fewer successes compared to other groups; there are major challenges around availability of data on people with disabilities, which can make expenditure analysis particularly difficult.
- *New developments and trends*: There is continued work on mainstreaming of disability in development more broadly. Additionally, disability has been included with other indicators in budgeting processes.
- *Implications for SDC*: There are fewer critical allies that SDC would be able to work with when it comes to inclusion of disability budgeting processes. Given that most of the budgetary allocation and programmes are at the national level, local spending targets are determined by national policies on social protection, education, health. A key challenge for inclusion of disability in budgeting processes through expenditure analysis is the availability of data. Intersectionality needs to be taken into account to understand the impact of public financing programmes that focus on disability. There is also a need to develop analytical tools that go beyond the usual focus on spending in health and education to look at spending in other sectors.

People with disabilities make up 10 per cent of the global population but 20 per cent of the world’s poor, according to the World Bank (Dalal 2010). They face many barriers (WHO 2011): disabled children are less likely to attend school, while disabled adults are more likely to be unemployed and to earn less if they are employed. There are extra financial costs for people with disabilities, including medical care, which means that households with disabled members are more likely to experience material hardship (WHO 2011: 10). All these factors indicate the need for a separate focus on this disadvantaged social group. Despite evidence of the links between disability and poverty, people with disabilities have not been adequately included in development activities globally (Huq *et al.* 2013); when disability has been addressed, it is often ‘trapped’ in targeted projects on health, education and welfare (Miller and Albert 2005: 4).

There are very few major actors (such as donors, multilateral organisations) consistently pushing for disability budgeting in the regions/countries we studied. Disability activists have pushed extremely hard for recognition and inclusion in policy. *Several academics have made the case for disability mainstreaming in development, looking to gender mainstreaming as inspiration* (Miller and Albert 2005; Wiman 2003, 2012) – this includes ideas on disability budgeting. It is often explicitly tied to GRB and mainstreaming lessons (Hans, Patel and Agnihotri 2008; Miller and Albert 2005). However, there are few resources on how to incorporate disability in budget and planning processes (Miller and Albert 2005) – two papers over the past 15 years that explicitly discuss ‘disability budgeting’ are

not widely available.² In terms of actors, STAKES, the National Research and Development Centre for Welfare and Health in Finland, has one of the most widely printed and cited manuals on integrating disability into planning and policy design (Wiman 2003). Some donors have also considered disability mainstreaming – most notably the Finnish International Development Agency (FINNIDA) (Wiman 2003), Sida (2014) and DFID (Miller and Albert 2005).

The World Health Organization (WHO) (2011) states that public services for people with disabilities are often underfunded, which makes them less accessible and of lower quality. Welfare service spending is often decided at national level and distributed through social protection programmes, health and education (though in some cases it is decentralised). Our analysis shows that most of the targeted expenditures and programmes that focus on people with disabilities are at the national level. These efforts include specific targeting for inclusion of disabled people through reservations in various programmes. This implies that the aim is not just to make the budget more inclusive but also to make institutions/programmes more inclusive, which has budgetary implications. Some countries have reservations/quotas that have specific budgetary implications. For example, India has quotas for people with disabilities, for school places (starting in 1974) and public sector jobs (3 per cent) (Dalal 2010; Singh 2014). Marcus, Mdee and Page's (2016) work on education and targeting children with disabilities for inclusion mentions countries such as India and South Africa; however, the focus is again at the national level.

At the national level, work on disability takes place through various mechanisms. There are national plans for disability in some countries; however, implementation is limited. For example, Tanzania has a strong plan on paper, but there are several accountability challenges (Aldersey and Turnbull 2011). Some countries implement multiple initiatives. For example, Uganda has several initiatives on disability advocacy that allow for including voices of people with disabilities in different representative forums. These measures include the following: one in three districts have a local disability council and every government body has designated disability representatives. There are strong national CSOs in Uganda promoting the disability agenda, and they are part of the National Union of Disabled Persons. The country is considered to have progressive policy on disability, but implementation is limited. Budgets are decentralised, but CSOs find it hard to advance their interests at local levels due to discrimination and lack of resources to participate in so many different processes (Sida 2014). Albania, Bangladesh, Brazil, China, Romania and Russia all have national programmes targeted at people with disabilities (WHO 2011), but again implementation is limited in most countries. In Nepal, disability has been included as an indicator or a specific area for inclusion in budgets (although one of many priorities), and this has been the case in other countries where expenditure is tracked at the national level.

Several countries have programmes targeting disability at the local level. For example, in India, the Tamil Nadu government funded self-help groups for microfinancing, whereby poor people in rural areas were encouraged to form groups, and if 20 per cent of members were people with disabilities they would get additional benefits (Dalal 2010). That said, on educational programmes, according to

² We found reference to two key papers on disability budgeting but were unable to secure access to them:

1) Nagata, K. (2004) *Capacity Building and Technical Cooperation: Disability Impact Assessment and Disability Budgeting*, paper presented at regional workshop on monitoring the implementation of the Biwako Millennium Framework for Action towards an inclusive, barrier-free and rights-based society for persons with disabilities in Asia and the Pacific (BMF), Bangkok, Thailand, 13–15 October 2004.

2) Biyanwila, S.J. and Soldatic, K. (2016) 'Global Financialisation and Disability: Can Disability Budgeting be an Effective Response in the South?' in S. Grech and K. Soldatic (eds), *Disability in the Global South: International Perspectives on Social Policy, Administration, and Practice*. Springer.

the WHO, 'inclusion has the best chance of success when school funding is decentralized, budgets are delegated to the local level, and funds are based on total enrolment and other indicators. Access to small amounts of flexible funds can promote new approaches' (WHO 2011: 220). Inclusive educational settings are often considered to be more cost-effective than special schools.

Another issue for consideration is the possibilities for local mobilisation, with moves towards community-based rehabilitation (CBR), which began in the 1960s, originally to provide rehabilitation services for countries with limited resources, and hard-to-reach areas in those countries. Tying in with this, disability budgeting could help move towards strategies for rehabilitation, could close opportunity gaps, reduce poverty, and increase social inclusion of people with disabilities (WHO 2011: 13). This could be implemented alongside the efforts of people with disabilities, their families, NGOs and governments (see Box 5).

Box 5: Chamaraj Nagar, India – Ensuring access to sanitation for people with disabilities

Chamaraj Nagar is one of the poorest districts in Karnataka, India and many residents lacked access to basic sanitation facilities. The Indian government offered grants to families in the area to construct toilets, but the cost was still inaccessible for many people, particularly those with disabilities. A local non-governmental organisation – Mobility India – raised funds from the local government and residents and Switzerland, to help people with disabilities and their families access this programme. They prioritised those with greatest needs and constructed 50 toilets. They also organised street plays and murals to raise awareness of sanitation and hygiene. This example indicates the need for disability budgeting, as the grant was still often inaccessible, except with additional help from an NGO.

Source: WHO 2011: 13

Compared to the wide range of initiatives undertaken for implementing GRB, there have been few successes when it comes to disability. It is important, however, to note additional challenges to the implementation of disability budgeting. These fall under two main areas. First, there is generally poor data on people with disabilities (Dalal 2010; Huq *et al.* 2013), both on the variation in nature and severity of disability within countries, let alone across them. Countries with low rates of disability often use censuses or exclusionary measures to count, while more comprehensive numbers come through surveys, measurements that count impairments, and activity limitations and participation restrictions (WHO 2011). The Rapid Assessment of Disability questionnaire has become popular; it aims to establish baseline data on disability prevalence and impact on people's lives to support the design, implementation and evaluation of disability-inclusive development activities in low and middle-income countries (LMICs) (Huq *et al.* 2013: 39). It helps capture access to services or lack thereof, desires for services (education, access to workforce, affordable health care and barrier-free access in rural areas).

Second, the intersectionality of disability is often overlooked (particularly intersectionality with gender). Generally speaking, women, the poorest people, and older people have higher prevalence of disability (WHO 2011). Hans *et al.* (2008) note that resource allocations are often captured by men with disabilities. Singh's study on India (2014) notes that more men have disabilities than women, but women with disabilities often face more discrimination. Scheduled castes also have the highest percentages of people with disabilities, which is often related to work (both type and

conditions) – 2.45 per cent compared to 2.18 per cent among the national population (Singh 2014).³ As the WHO (2011) points out, people in rural areas also have less access to services. In addition, older people with issues in day-to-day functioning may not consider themselves as having a disability, as they may consider it normal for someone their age; likewise, children may be represented by parents or caregivers who may not accurately represent their lived experience of disability. Thus disability budgeting would need to be incorporated with additional indicators.

As stated earlier, disability has been included in indicators for local budgeting in Nepal and Ecuador and was previously included in participatory budgeting practices in São Paulo (Brazil), which shows there is burgeoning interest in taking the issue forward in this area. However, things are still a long way off from any firm implementation of disability-sensitive budgeting.

3.2 Caste

Key findings on caste

- *Actors*: The primary implementers of caste-focused budgeting have been national and subnational governments, with oversight and activism primarily coming from civil society groups.
- *Areas, levels, sectors*: Caste budgeting has been focused geographically in South Asia, primarily India and Nepal. It exists both at national and subnational levels and is cross-sectoral in approach.
- *Successes and challenges*: Implementation of caste budgeting has been impressive on paper, but poor in practice. There are major gaps in implementation, transparency and accountability.
- *Implications for SDC*: This is a critical issue for SDC's South Asian partners. Nationally mandated and targeted spending for caste and quotas (reservations) are the key tools, and there is state-level data to track spending and impact. At the local level, challenges for SDC and its partners will be: how to include the voices of marginalised groups in spending decisions; analysing the gender breakdown of spending; and effective monitoring of spending. There is also a need to understand local political dynamics as caste-targeted spending remains fraught with conflict.

The programmes that consider caste in budgeting are limited to the South Asian countries where caste is an axis for exclusion, primarily India and Nepal. Lower-caste citizens are widely recognised as disadvantaged, and have higher rates of poverty. In India, there are several institutionalised steps in caste budgeting, with systems for budgeting and quotas (reservations) for scheduled castes and tribes. National groups are the main actors involved in tracking spending and analysing budgets. National governments have been the key implementers of targeted budgeting and quotas for scheduled castes and tribes (also known as Dalits and 'backward castes'). CSOs and advocacy groups are also key actors in sustaining the agenda on inclusion.

³ Singh (2014) notes that these numbers are most likely underestimated given that the WHO estimates that 15 per cent of the world's population has one or more disabilities.

There are nationally mandated but state implemented dedicated streams of financing for caste budgeting (see Box 6 for the Indian example).

Box 6: India – Analysing dedicated funding for scheduled castes and tribes

Since the 1970s, the Government of India has mandated proportions of funds to programmes for scheduled castes and tribes, promoting education, social and economic development at both national and state levels (OHCHR 2017). Allocations are linked to their percentage of the population and are coded in budget.

The National Campaign on Dalit Human Rights (NCDHR), a CSO, has conducted regular analyses of state implementation of these allocations. Some states were not allocating funds in proportion to their populations until 2010-2011 budgets (Alam Khan *et al.* 2011). While all states are now reaching their promised allocations, the NCDHR (2017) found that the majority of funds were directed at non-targeted allocations, meaning they were not going to programmes directly targeting scheduled castes and tribes. The exception to this was the state of Kerala, which targeted 97% of funds. For the scheduled castes, 75% of funds went to social services (education, arts and culture, medical and public health, women and child development, water and sanitation) and 26% went to economic services (rural development, agriculture, industry, science and technology, transport). For the scheduled tribes, the numbers were 84% and 13% respectively. In a gender analysis, they found that only very small amounts of the budgets were directed to women (NCDHR 2017). Fund diversion to other sectors has also been a considerable issue despite legislation prohibiting it (Alam Khan *et al.* 2011; NCDHR 2017): most notoriously, funds from the plan were spent on the Commonwealth Games. Transparency on final expenditures has also been a concern.

Alam Khan *et al.* (2011) also looked at implementation in the Indian state of Uttar Pradesh. The state made its allocations according to the population. Funds were separated out of the main budget documents and the amounts were traceable in final budget breakdowns. The state published budget information online. Finally, the state Department of Social Welfare organised and coordinated with line ministries for implementation of schemes and programmes.

The NCDHR (2017) has continued to provide recommendations for improvements to the programme, including:

- more targeted spending
- paying attention to the gender breakdowns and needs of women
- improving participation, by creating spaces for scheduled caste and scheduled tribe communities to participate in planning and implementation
- ensuring monitoring and evaluation
- better legislation on duties and responsibilities of governments on budgetary allocation.

In addition, there are national and state initiatives on education for scheduled castes and tribes that have budgetary implications (Marcus *et al.* 2016: 52). There are measures to increase enrolment and attendance among poorer and disadvantaged groups, including: scholarships for scheduled caste and scheduled tribe children for post-primary education and residential hostels for girls and children from scheduled tribes (Higham and Shah 2013); and more general measures such as free textbooks,

uniforms and midday meals (Sayed *et al.* 2007). It is claimed that these targeted efforts have led to increases in enrolment and literacy rates, though it is important to note that NGOs also work in these areas and have contributed to increases in accessibility and demand.

There is state-level disaggregated data, which makes it easier to track impact of caste budgeting (Sedwel and Kamat 2008). CSO involvement has been crucial in promoting efforts and monitoring how caste is included in budgeting processes. UNICEF states that '[S]ome initiatives, particularly CSO-led social movements, have sprung from concerns related to transparency, accountability, and other aspects of governance' (2010: 51). For example, organisations such as Development Initiatives for Social and Human Action (DISHA), which was founded in 1985 in Gujarat, have formed a social movement dedicated to the political and economic empowerment of tribal minorities, scheduled castes and landless labourers. Since the mid-1990s, DISHA has used budget analysis as part of its efforts to mobilise its members to demand their rights (de Renzio and Krafchik 2007: 4). DISHA analyses government spending commitments and expenditure outcomes in areas of concern to poor people. DISHA's foundational motive of social inclusion provided the direction for its budget work, which is to ensure that the state government adheres to its promises to provide resources and services to marginalised communities. Nepal has also adopted targeting by caste (see Box 2 earlier in this paper).

While these initiatives often look good on paper, there are continual complaints about how they are implemented (or, more often, how they are not implemented). In the Indian example, there have been issues with where the money is actually allocated and spent; much of it is spent on general programmes and not on programmes specifically for scheduled castes and tribes. The most egregious example has been plan funds being spent on the Commonwealth Games. Nepal also seems to have encountered similar issues (Lauridsen and Paixão 2017). In order to overcome these, in India, the National Campaign on Dalit Human Rights (2017), which monitors implementation of the plans, has continued to provide recommendations for improvements to the programme (see Box 6).

3.4 Ethnicity

Key findings on ethnicity

- *Actors:* Who is active is very context dependent. Primarily, initiatives are led by CSOs that work with marginalised groups, though for some groups (e.g. Roma) there is also interest from international funders.
- *Areas, levels, sectors:* Initiatives around budgets that include ethnicity have only been implemented in contexts where inequality between different ethnic groups is high and there are histories of intense discrimination based on ethnicity at the national and local levels.
- *Successes and challenges:* Successes are highly varied, reflecting the varied nature of programmes. Challenges include the contextual importance for programmes, which is a barrier to international broad commitments, the overlapping dimensions of ethnicity, and data collection.
- *New developments and trends:* The focus on this axis of exclusion is growing (as seen with the case of the Roma). Participatory budgeting is also a tool for addressing exclusion of ethnic groups (see section on participatory budgets).
- *Implications for SDC:* For SDC and its partners the strategy for advancing work in this area is highly context dependent, which means that political economy analysis is important, not just technical solutions. At the national and local levels, where there have been successful targeted spending or quotas (which remain the key tools), these have been brought forward by CSO mobilisation, which indicates that for SDC and its partners coalition-building is important. Commissioning research and creating a database will also advance the development of this area.

For such a pressing axis of exclusion, this area is incredibly understudied. This is probably because of the very challenging political decisions that accompany it. There are few universal actors related to budgeting for marginalised ethnic groups as these processes are even more context-dependent than other groups. The main actors have been CSOs who work with marginalised populations. Additionally, there have often been international allies who fund and help move processes forward.

Explicit expenditures and budget analyses by ethnicity are hard to find. The places in which budget action has been mobilised related to ethnicity are often specific contexts where inequality between ethnic groups is high and there are histories of dramatic discrimination, with an obviously excluded group. There are some programmes, including affirmative action and targeted spending in specific sectors, but these do not change general budget processes or structures.

There have been some clear mobilisations in budget processes around certain ethnic groups though, with some national examples that have local implications related to Central and Eastern Europe. For example, the Decade of Roma Inclusion led to increased international funding and initiatives mainly undertaken by the Open Society Foundations, UN agencies and the World Bank. Historically high degrees of inequality exist between Roma and non-Roma populations in health, education, employment, political participation, and other social outcomes (Brüggemann and Friedman 2017). National plans for inclusion were formulated with the aim of having local impacts. Plans included allocated funding to programmes and activities that would specifically include Roma people. However, assessments show that these did not lead to dramatic improvements, though there were increases in educational access and enrolment (ibid.). At present, the Local Engagement for Roma Integration programme under the European Agency for Fundamental Rights has multiple partners

with municipalities in Europe that work with local authorities, resident and Roma populations (FRANET 2017). These initiatives are ongoing and linked to European Union (EU) ascension for many countries. Box 7 provides an example from Albania.

Box 7: Albania – Costing budgets for Roma and Egyptian inclusion

Under the National Action Plan for Roma and Egyptian Inclusion in Albania, the goal is to mainstream Roma inclusion into socioeconomic policy, budget and planning processes (Duli and Bino 2017). Roma and Egyptian communities are among the poorest and most excluded people in Albania and across Central and Eastern Europe. In Albania, poverty rates for the Roma population are twice as high as the non-Roma population; they also have low educational attainment and high unemployment rates (up to 50%) (ibid.). Roma people often live in informal settlements and lack access to sewage systems, waste removal, drinking water, and road infrastructure.

With funding from the Government of Albania, the European Union (EU), and the United Nations Development Programme (UNDP), targeted municipalities (Tirana, Durres, Shkodra and Berat) are charged with delivering several elements of the plans. They include: preparing local analyses; creating their own local action plans for Roma and Egyptian inclusion; and collaborating with community counselling forums, made up of Roma and Egyptian CSOs and community members, to plan, budget and implement development activities, infrastructures projects, and access to legal and administrative services (UNDP 2016).

Additionally, the Council of Europe is working with 50 municipalities in the Western Balkans and Turkey, including Albania, to make municipal budget practices more inclusive of Roma populations and encourage the participation and empowerment of Roma communities in local policy design, implementation and monitoring. There are both social and technocratic goals. Socially, these goals are to instil commitment and capacity in local public services to working for Roma inclusion, to create spaces for participation, and to organise and enable Roma communities to participate. Technocratically, the aim is to assist local governments in implementing Roma-specific dimensions and indicators into policies, budgets and services and to ease access to public services for Roma communities. The project will finish in May 2020 (ibid.).

It is too soon to tell the results of these programmes. Previous multinational programmes, including the Decade of Roma Inclusion from 2005-2015, have failed to create concrete change (Brüggemann and Friedman 2017). However, results in Albania will be critical for ascension to the EU (Duli and Bino 2017).

Apart from the focus on Roma people, there are also affirmative action programmes in education for minority/marginalised ethnic groups at both primary levels in Vietnam and South Africa and in public universities in higher education in Brazil, Malaysia, Vietnam and South Africa (Marcus *et al.* 2016) – mostly national initiatives that are implemented locally. In Brazil, the University of Brasilia aimed to increase the proportion of Afro-Brazilian students and those from lower socioeconomic classes:

Approximately 71% and 27% of the displacing students were racially mixed or black, compared with 31% and 2%, respectively, of the displaced students. About 95% of the displacing students identified themselves as black compared with 16% of the displaced; 40%

of displacing and 19% of displaced applicants were from lower-income families; 8.5% of displacing and 31% of displaced applicants were from higher-income families.
(Marcus *et al.* 2016: 68)

At times, there has been local mobilisation for organising budgets around ethnicity, particularly when there is a perceived discriminatory practice in place. This has often taken place where marginalised ethnic groups are also geographically concentrated. For example, in Cape Town, South Africa, the Social Justice Coalition has organised around city budget processes to get adequate sanitation services for black populations in townships (see Box 8). It should be noted that the initiatives mentioned here will also come up in participatory budgeting processes (covered in section 4), including in relation to indigenous people.

Box 8: Cape Town, South Africa – Budget activism for adequate sanitation

The Social Justice Coalition, a CSO in Khayelitsha, was a crucial actor in advancing sanitation budgets in the face of discriminatory practices from the Cape Town council. Khayelitsha is a predominantly black township with a population of nearly half a million people that was created in 1983 by the apartheid government: during this time, black and coloured residents were evicted from of the Cape Town city centre to restrict movement.

Despite the fact that residents have now lived there for decades, the city of Cape Town has maintained Khayelitsha as a temporary settlement. For sanitation, this means the city has prioritised temporary/emergency sanitation facilities instead of investing in permanent and cost-efficient flush toilet infrastructure. The Social Justice Coalition (SJC) has decried these policies as discriminatory against the predominantly black population. It began organising around the city budget in 2014 after the city government failed to implement an agreed-upon plan for cleaning of the sanitation facilities. SJC educated community members on the budget and then generated evidence, running workshops in which they analysed the budget and preparing 500 submissions. City officials mishandled information and the mayor attacked the group. However, in 2016, 3,000 residents wrote submissions and the group gained allies in the police and on the council. While publicly the ruling party did not concede the issue, resources for permanent infrastructure were allocated and increased in subsequent budgets. The Cape Town government also created a new directorate for Informal Settlements, Water, and Waste Services. SJC's efforts are funded by the International Budget Partnership.

Source: Halloran 2017

There are not really any systematic examples of budgeting for ethnicity. The various pieces come together through development programmes with budgetary implications; some affirmative action programmes exist but these may not change the costs of access but just allow space; and there is increased civil society mobilisation against discriminatory budgeting. This means that while there are some successes (such as the example from South Africa), this can be difficult to replicate elsewhere. This is because of the highly context-specific nature of ethnicity and discrimination, which also makes it difficult to have an internationally unifying message or a backing organisation, such as UNICEF or UN Women. Additional challenges are that ethnicity is often mixed with other identities, including geographical region or caste. Further, some of the tools that require intense amounts of data would require disaggregation by ethnicity. This does occur – in censuses, for example – but

would need to be applied to public service provision as well, which could be difficult in highly unequal, discriminatory contexts.

It should be noted that discussions have started, and with more explicitly targeted programmes, such as the one for Roma inclusion in Europe, budgeting for ethnicity may advance further. These discussions are also happening in participatory budgeting arenas (as discussed in section 4).

3.5 Age: children/elderly

3.5.1. Children

Key findings on children

- *Actors:* UNICEF and Save the Children have been major actors in the spread and implementation of child budgeting around the world. This has occurred in partnership with national NGOs and CSOs working on children's rights. Government buy-in has been crucial to implementation.
- *Areas, levels, sectors:* Government initiatives are primarily concentrated in Latin America, with some examples in South Asia too. That said, there are CSO-led initiatives all over the world. Child budgeting initiatives occur primarily at national level with some at the state levels, and few at local levels. They are primarily focused on social sectors.
- *Successes and challenges:* The impact on government budgets has been mixed, and a noted lack of full decentralisation limits local decision-making.
- *New developments and trends:* Child budgeting continues to expand at both national and local levels and is a growing area of literature.
- *Implications for SDC:* There are high impact actors with whom SDC and its partners can team up with for advancement of this agenda. The work is primarily concentrated at the national level, with local-level work largely focused on social sector spending. Child budgeting can be closely linked with GRB processes (given that childcare and unpaid care remains a key focus for analysis under GRB), which may be a way for SDC partners to move forward. Latin American examples show that conditions for success include: active CSO presence; media advocacy; openness of the government to child budgets; and clear mandates. In programming in other regions, these may be key areas to focus on.

UNICEF and Save the Children have both been strong advocates of child budgeting. With their extensive international reach, technical and social capabilities, they have influenced the uptake of child budgeting and related research around the world. Save the Children has produced a handbook (Shastri and Ganguly Thukral 2010), citing projects around the world. UNICEF's Child Friendly Cities Initiative was launched in 2000 (Riggio 2002), and one of its main indicators of a child-friendly city was children's budgeting, advocating for budget analysis and impacts on children (Child Friendly Cities Initiative 2017). One of its aims was 'to support city authorities in developing such frameworks and to support the many people working in different cities to change practices unfriendly to children into systems where children matter' (Riggio 2002: 46). UNICEF has other major works on budgeting and PFM for children (known as public finance for children – PF4C). Their goals are to influence government decisions on spending on children, to reduce spending disparities for marginalised and

extremely poor children, and to ensure value for money so that children benefit from often limited resources available. Common activities include: child-focused budgeting analyses (with CSOs or government); costing interventions; assessing financial impacts of programme scale-up; and building investment cases for children-focused initiatives (Cummins and Chai 2014).

With donor support, some governments have taken up child budgeting. However, more frequently, it is national child-focused NGOs and CSOs that complete policy appraisals and beneficiary assessments, after the budget is released. These initiatives are often framed under the United Nations Convention on the Rights of the Child (UNCRC) (Marshall, Lundy and Orr 2016; Save the Children 2017).

Of the governments that have taken on initiatives related to child budgeting, Cummins (2016) cites 8 of 13 as being in Latin America: Argentina, Colombia, Dominican Republic, Ecuador, Egypt, El Salvador, Honduras, India, Mexico, Peru, Uganda, Wales and Yemen. Only four had local programmes (Argentina, Colombia, Honduras and Mexico). UNICEF had played a prominent role in 10 of the 13 initiatives. However, child budgeting practices led by child advocacy NGOs or academics occur all over the world, and this is Save the Children's preferred implementation method (Shastri and Ganguly Thukral 2010). They function primarily at the national level. For example, Bangladesh (Cummins and Chai 2014) has a child budget at the national level which Save the Children, UNICEF, and the Center for Policy Dialogue have supported. In Zimbabwe, a child budget analysis was conducted by the National Association of Non-Governmental Organizations (Muchabaiwa 2010). In India, child budget analyses are conducted by the HAQ Centre for Child Rights (2011). In Kenya, Dupoto E Maa, a CSO, conducts beneficiary assessments on pastoralist children in the education budget (UNICEF 2010). Other examples include South Africa (one of the first), Vietnam, Palestine, Suriname, China, Bosnia and Herzegovina, and Uganda (Shastri and Ganguly Thukral 2010).

However, the idea of child-friendly budgets is also expanding to subnational levels. Currently, UNICEF is supporting work at subnational level in countries in target areas, including:

- South Asia: Nepal, India and Bangladesh
- Central and Eastern Europe: Bosnia and Herzegovina, Romania
- sub-Saharan Africa: Democratic Republic of the Congo (DRC), Kenya, Mozambique, Tanzania, Benin, Burkina Faso, Ghana and Sierra Leone (Cummins and Chai 2014).

So far, subnational efforts have focused primarily on the state or province levels. For example, seven provinces in Argentina have undertaken child budgeting exercises with the assistance of UNICEF; this number continues to expand (UNICEF 2016). These include the province of Buenos Aires, which undertook beneficiary assessment of previous budgets after implementation of laws on child rights. Buenos Aires also did a redistribution analysis to ensure that programmes were serving low-income

children. The province is committed to continuation of child budget assessments, including expansion to the local level and using the assessments to inform future policies (see Box 9).

Box 9: Buenos Aires province, Argentina – Child-focused budget and redistribution analysis

Argentina was the first country to undertake a child-focused public expenditure measurement in 2004, as a budget review from 1995-2003 (Cummins 2016). Though analysis is not routine at the national level anymore (though there are currently talks to bring it back), UNICEF supports initiatives in local governments in seven provinces, soon to increase (UNICEF 2016). In particular, Buenos Aires began adopting child-friendly laws in 2005 and committed to mobilising resources for child-friendly development.

In a budget review, the Buenos Aires government used methodology developed by UNICEF and the national Ministry of the Economy to examine both the social investment made between 2010 and 2013 and its redistributive functions (Salim and Waisgrais 2015). They found that funding for children was maintained year-by-year and resources directed to children and adolescents made up about 70% of social investment: education received the most funds, followed by health, nutrition, social works, and child protection. They also found that programmes were quite progressive in nature, with low-income children receiving more. This was particularly true in food and nutrition, though education had the biggest redistributive impact. They stated in their report that they found the analysis validated their efforts to realise children’s rights, starting in 2005, and committed to using the collected data and methodologies to propose new measures and policies to direct more resources to children, particularly low-income children. In future years this would also include municipality budgets as they spend about 30% of social investment funds too (Salim and Waisgrais 2015).

Another example, this time led by a CSO, is from India. The HAQ Centre for Child Rights in India works with state-based CSOs to undertake policy analyses and beneficiary assessments of six state budgets (see Box 10).

Box 10: Indian states – HAQ Centre for Child Rights and the Movement for Child Budgeting

The HAQ Centre for Child Rights has led advocacy on child budgeting in India (Cummins 2016). Its Budget for Children initiative started in 2000 with a review of the previous decade at the national level (HAQ Centre for Child Rights 2017). Its initiative picked up support from the national government throughout the 2000s, with ministries adopting their methodology, culminating in the announcement of Expenditure Statement No 22 for Children in 2008 in the national budget.

While this methodology has not been replicated across all Indian states, Kerala now publishes a yearly child budget statement. The statement breaks down expenditures by programme and service, delineating the percentage of allocations for children from total investments, and adding additional comments on activities of those expenditures (Finance Department, Government of Kerala 2017). Additionally, HAQ partners with local CSOs in Andhra Pradesh, Himachal Pradesh, Orissa, Uttar Pradesh, West Bengal and Assam to produce child-focused budget analyses over four-year periods tracking expenditures and changes in the situation of children in those states (Bhattacharya *et al.* 2013). Budget analyses form a basis for advocacy

At the local level, results are more mixed. The Andhra Pradesh study of Panchayats Raj funded by DFID and UNICEF (Pereznieto *et al.* 2007) found substantial political decentralisation but little administrative and financial efforts. The study found that children were not prioritised at the panchayat level: ‘discussions in local councils (village, mandal and district) make no reference to children’s issues and many respondents, including people’s representatives and citizens themselves, stated very clearly that children’s developmental issues were not a priority for communities, since children do not vote: “Who cares about children? Children do not vote. They are not vote banks.”’ (Pereznieto *et al.* 2007: 9). Andhra Pradesh has a mandate that says district and mandal panchayats should have 15 per cent of general funds dedicated to women and child welfare, but these are rarely implemented and there was little effort to channel funding into children’s issues. Budgetary information was also not widely available. Pereznieto *et al.* (2007) note that this does vary by state: for instance, Karnataka has state-wide child planning and monitoring and evaluation (M&E) systems in place to ensure compliance. Also at the local level, though outside of India, child participatory budgeting has been practised in localities around the world (as outlined in Marshall *et al.* 2016, who have compiled best practices for engaging children in participatory budgeting). For an example of child participatory budgeting in Brazil, see Box 11.

Box 11: Barra Mansa, Brazil – Child participatory budgeting

Under the Child Friendly Cities Initiative, Barra Mansa, a city in Brazil, reserved a proportion of the municipal budget to be decided upon by 9-15-year-olds. The Children's Participatory Budget Council was established in 1998 under municipal law and implemented by the city council under responsibility from the mayor's office. The goals were to: institutionalise children's participation in city budget processes; encourage active citizenship; place value on children's contributions; and allocate funds according to their priorities. They ended up funding a range of investments, including: renovation of sports surfaces at a school; installing lighting in a tunnel where children play in the evenings; and expanding a neighbourhood health centre to include a dentist's office. However, benefits of child participation went beyond just their council. Child participants, their families, and local politicians noted the following positive impacts: greater children's participation in meetings of city councillors, residents' associations and public assemblies; continued engagement with neighbourhood associations and politics; and personal learning about civic issues, social relations and diversity, public management, and personal budgeting. These resulted in children's priorities continuing to be heard in the city.

Source: Guerra 2005

Despite a number of initiatives in child budgeting, there is little evidence of impact. There are some cases of increased allocations due to combined budgetary analysis, advocacy on issues, and children's participation. For example, in Zimbabwe, there were some good results nationally in increasing budget allocations for orphaned and vulnerable children. The country also increased participation in budget-making processes through advocacy in local budget forums, and other policy-related achievements. However, some of this work was undone by the financial crisis in Zimbabwe and tensions between the government and civil society groups, which were leading efforts on child budgeting.

Save the Children (2016) has a programme in Bangladesh on Child Friendly Local Governance that works with Union Parishads in targeted districts to improve planning for children and allocate budgets with them in mind. They found increased budgets for children's development and improving lives, increased access to national safety nets and programmes. Additionally, advocacy work with the Ministry of Local Government, Rural Development, and Cooperatives resulted in the release of circulars from national government for all local governments to incorporate child-friendly local governance. However, generally speaking, spending on children remains low (Save the Children 2017). This is also seen in India. India has undertaken national child budgeting and there is significant support from civil society, yet spending on children remains quite low; promises and commitments get made, often without financial backing (HAQ Centre for Child Rights 2017). Thus, child budgeting in and of itself does not necessarily lead to major impacts.

Save the Children (2017) notes that the child budget is 'essentially a fiscal accountability tool' and that it needs to move beyond just reporting budget allocations and spending decisions, to become a lens through which to examine equity and exclusion. Local budgets are often extremely limited in spending ability generally, let alone spending on children (Perezniето *et al.* 2007; Save the Children 2016). In addition, child budgeting can also be challenging at local levels due to lack of fiscal and administrative decentralisation, despite political decentralisation (Perezniето *et al.* 2007). Moreover,

budget assessments for children, particularly those led by CSOs, often have a lag time in the budget being analysed and are conducted over several budget years (as in the HAQ example), which means that advocacy and change is often delayed (Cummins 2016). Actors have continually highlighted monitoring and auditing as a necessity.

Studies show that local projects in governments started first at national level (Cummins 2016). UNICEF (2010: 40) found that key factors in successes and challenges of social initiatives included the following:

- Openness and priorities of governments: transparency can be limited and budget data is portrayed in some places as sensitive and not shareable. Political will is also a crucial factor in the implementation of child budgets and increasing budgetary support.
- Availability of expertise within and outside of government: both for governments to make informed decision and for partnering CSOs to establish credibility with government and grassroots partners.
- Dominance of finance ministry, development banks, IFIs and their position on child budgeting
- Level of civil society activism and media interest in child budgeting.

Additionally, Cummins (2016) finds that where the UNCRC has been used as a policy hook for framing child budget initiatives, these were more likely to be sustainable and have real-time reporting in place.

Our analysis shows that there is some work on what makes child budgeting analysis and participation successful (Marshall *et al.* 2016), but less on what makes governments take action to implement. Although child budgeting is continuing to spread around the world, will it be effective? This depends on monitoring and evaluation, particularly with respect to institutionalisation of programmes (UNICEF 2016).

3.5.2. Elderly

Key findings on the elderly

- *Actors*: There are fewer actors on inclusion of elderly in budgeting compared to the other axes of exclusion. The main actors are governments, focusing on social protection schemes.
- *Areas, levels, sectors*: Many countries have social protection schemes for the elderly, which generally function at the national level though local governments are sometimes involved in administration and delivery. Beyond that, there are limited examples of initiatives at the local level.
- *Successes and challenges*: There is little evidence on the elderly and budgeting processes; most programmes are national not local, and there are few mobilisers on this issue.
- *New developments and trends*: The world's population is ageing, and the links between age and poverty mean that this issue will need to become a priority.
- *Implications for SDC*: There is a paucity of work in this area, which indicates the need for research and analysis, and SDC may want to focus on commissioning work in this area. Elderly care spending through targeted spending under the social sector is closely linked with budget analysis under GRB processes, hence the work of SDC and its partners on GRB may contain relevant data/analysis. Intersectionality remains a key challenge to take into account.

Thus far, elderly populations have been very excluded from budget processes and representation. However, this will be increasingly important as the elderly are a very vulnerable population group and one that is growing in numbers. A study of social pensions in Asia found that the elderly were disproportionately affected by poverty (Handayani 2012). This is especially true for older women, who often do not have pensions as they have typically worked in the home or the informal sector. Additionally, women tend to live longer than men (ibid.). Further, while men and women over 65 years currently make up 8 per cent of the global population, by 2050 this will have doubled to 16 per cent (Hagemeyer and Schmitt 2012). Old people are also over-represented among the chronically poor (ibid.).

There are very few actors working on any aspect of elderly budgeting. There are some international works on social protection schemes but that is also a wide field itself, and most of these include not only seniors but children, people with disabilities, and other disadvantaged groups (Devereaux and White 2010). Often, governments are the main implementers. The main mechanism for elderly-focused budgeting is through specific schemes, often related to social protection and community care, or discussions of services used by elderly people, such as health care. Specific efforts on elderly budgeting are currently found in Nepal, through dedicated funds and indicators of exclusion, though this is allotted with other groups as well (Acharya 2011). Pensions, old age security funds and other social protection programmes for elderly people are almost entirely found at the national level, though there is often some engagement at local levels, even if they do not participate in the budgeting process. Local authorities are sometimes involved in assessing eligibility⁴ and delivery of pensions (Handayani 2012). For example, in Nepal and Thailand, local government officials deliver benefits for pensions as well, often to people's homes. In rural China (Hagemeyer and Schmitt 2012),

⁴ Depending on the place, some pensions are means-tested for poor and other people not covered by other pension schemes; in other cases, pensions are universal (Handayani 2012).

the basic minimum pension is funded by both central and local taxes. The central government has a base value, which local governments can top up. For example, in Beijing, the pension is CNY280 (\$41), with a minimum amount of CNY55 (\$8). There are also cooperatives and collectives that can top up pensions. There can be individual contributions too: rural residents contribute between 4 and 8 per cent of the country's average personal income but in richer municipalities, contribution rates are higher.

Given the dearth of evidence on elderly-focused budgeting, it is difficult to assess successes. While some programmes aim to increase budget allocations for the elderly they are not necessarily designed to involve elderly people in budget processes. Major challenges include lack of mobilisation – this social group does not have the same critical mass of actors as for children or women. Most services and programmes are national; we found little evidence of elderly people's involvement in budgeting processes at the local level.

4. Evidence on inclusion from the literature on participatory budgeting

For the past 30 years, participatory budgeting has been the major initiative at local levels of governance to create more inclusive budgetary processes and to promote pro-poor policies (Wampler and Touchton 2017). This approach has spread from the city in which it originated, Porto Alegre in Brazil, to local governments across the world. Participatory budgeting has dominated discourses around getting people engaged and making local budgets fairer and more inclusive. Participatory budgeting advocates emphasise that the way to do this is through participation of citizens. This differs from GRB and SIB, where the focus has been more on transforming budgetary institutions and creating tools for analysis. In GRB and SIB, participation is generally seen in activities related to budget analysis with CSOs, as opposed to direct participation in the creation of the budget. However, we look at participatory budgeting here as it has been the main channel for inclusive budgeting at the local level, given that GRB and SIB have thus far operated more at the national and state/province levels. Even if some of the tools are different, it is important to understand how participatory budgeting has been implemented, as it has been the major evolution at the local level and several arguments have been made about its abilities for creating more inclusive budgets. Our key findings are presented below.

Key findings from the literature on participatory budgeting

- *Actors*: Originally spread by the Workers Party of Brazil, participatory budgeting now gets significant support from international donors and multilaterals. Local CSOs are key for mobilisation of participants and ensuring effectiveness.
- *Areas, levels, sectors*: Began in Brazil and spread across Latin America, now (with donor support) the approach is found all over the world. It is implemented primary at the local level and has moved up to state levels. Focuses on infrastructure and public works.
- *Successes and challenges*: Participatory budgeting has evidence of strong successes of inclusion, diverting funds to the most marginalised groups and reducing poverty rates. However, challenges are extensive and include: elite capture; processes that limit inclusion due to literacy and voice; limited capacity of local governments; and lack of institutionalisation.
- *New developments and trends*: Concerns have been raised that participatory budgeting processes are moving away from their original focus on political goals of improving conditions for the poor. New methods can lead to depoliticisation of the processes through which this is conducted and can be challenging for inclusion.
- *Implications for SDC*: It is important for SDC and its partners to have a sense of the evolution of participatory budgeting, given that it has been the major advance in budgeting at the local level and may be instituted in some of the areas in which they work. It can be used as a tool to ensure that marginalised groups gain a voice in decision-making. Given that participatory budgeting and SIB share goals of inclusive budgets, there may be areas for cross-over. Further, some of the challenges of participatory budgeting – including elite capture and the risk of ritualism in processes – may be true in the future for SIB. Areas for SDC and its partners to pay attention to are: the political context; political economy concerns; and coalition-building at the local level with other civil society actors. It also requires an emphasis on capacity building of local community/marginalised groups (awareness, literacy, leadership). Even in non-participatory GRB/SIB, these are important factors for consideration.

Participatory budgeting has been heavily promoted by the World Bank, UNDP, and other donors, which support the implementation of participatory budgeting programmes around the world (Goldfrank 2012). Political parties have also played a role. For example, the Workers Party of Brazil, which first adopted the approach, was a strong promoter internationally as well, though this has reduced over time (ibid.). CSOs and social movements are often key mobilisers in ensuring participation.

Starting in Porto Alegre in the 1980s (World Bank 2008), participatory budgeting spread across Brazil and many countries in Latin America. With donor support, the approach has now spread across the world, though many of the most successful cases (particularly for inclusion of marginalised groups) are in Latin America. Participatory budgeting is quite opposite from gender-responsive budgeting; participatory budgeting started at the local levels and has gone from the bottom-up, though it still primarily operates at local levels. Some of the examples we will look at include parts of Brazil, Tanzania, Peru, Ecuador, Indonesia and Bangladesh. Participatory budgeting has generally focused

on the sectors of infrastructure and public works, and generally comprises a small percentage of the budget (Silver, Scott and Kazepov 2010).

It is important to note here that we are specifically interested in the results of participation from an inclusion perspective – not the overall effects of participatory budgeting. There have been notable successes from participatory budgeting on inclusion and spending for poor communities. This often happens when the process is designed to be preferential to the poor and marginalised. From a gender perspective, Allegretti and Falanga (2015) argue that there is little evidence that participatory budgeting is gender sensitive, except when steps have been taken to specifically include women's voices. They state: 'it is almost impossible to find evidence of PB resulting in social inclusion (not only for women but also for those marginalized due to ethnicities, disabilities, migration, age or sociocultural status) unless it was an explicit goal and specific tools were employed to achieve this goal' (ibid.: 38).

In the original case study of Porto Alegre, the process prioritised investments on three criteria: unmet basic needs, population of an area, and citizen preferences. Many residents (1 in 5) had participated in a budget process at some point, with good representation by women, low-income groups, ethnic minorities (Afro-Brazilians, indigenous people, Brazilians of Asian descent), and people with disabilities; however, the extremely poor are under-represented, as are youth. Participatory budgeting as a mechanism for improving pro-poor capital investments has contributed to a reduction in poverty rates, even despite a reduction in gross domestic production (GDP) per capita in areas; there has also been a positive impact in access to water and sanitation (World Bank 2008). Belo Horizonte, Brazil, pioneered the 'quality of life' index to allocate greater resources on a per-capita basis to serve as basis for distribution of resources – this prioritises areas with higher poverty rates, denser populations, less infrastructure/services, and more marginalised groups (Wampler 2007).

In Cotacachi, Ecuador, between 2002 and 2009, a reformist mayor created specific measures to include indigenous women as the population in the area was majority indigenous and they had been previously excluded from governance. The local government offered special skill sessions to encourage indigenous women's participation, and subsequent budgets focused on rural areas (electrification and sanitation), literacy programmes, and reducing infant mortality (Allegretti and Falanga 2015). Peru had a national act to ensure inclusion of marginalised groups at the local and regional levels, which encouraged local by-laws to ensure representation and quorums of women, indigenous people, and other marginalised groups. The law also influenced how civil society actors held the state to account when it came to inclusion and participation of marginalised groups (Hordijk 2009).

Outside of Latin America, in Ilala municipality, Tanzania, training programmes were offered on citizen participation in planning and budgeting. Each of the 22 wards had trained teams of 10 people. Members were apolitical and teams were gender-balanced and inclusive of vulnerable groups. Citizens were directly involved in meetings to 'discuss and prioritize community problems and propose projects for budgetary resource allocation. In both councils the number of projects implemented jointly by the council and communities has increased' (Shall 2007: 214). Other examples include Bangladesh, where participatory budgeting was introduced at local levels in 2009 through the Union Parishad Act – with gender issues supposed to be integrated into the participatory budgeting process, although no significant efforts have been made thus far.

Participatory budgeting has often been successful when CSOs have been active in pushing for representation of marginalised groups (Wampler 2007) (see Box 12).

Box 12: São Paulo, Brazil – Representation of marginalised groups in participatory budgeting

During the Workers Party administration between 2001 and 2004, the government of São Paulo introduced ‘segment’ delegates to participatory budget councils, in addition to territorial and thematic representatives (Silver, Scott and Kazepov 2010). These delegates represented nine target groups: Afro-Brazilians, elderly people, children and adolescents, youth, the lesbian, gay, bisexual and transgender (LGBT) community, women, indigenous groups, homeless people, and people with disabilities (Hernández-Medina 2010). Lower voting thresholds were created for them to serve, to ensure their election to councils.

Participants in the councils noted that an increase in representation of people from the ‘segments’ deepened deliberation processes and effected redistributive impacts of the budget. They noted that face-to-face deliberation prompted other delegates to change their minds on issues and support segment initiatives (Hernández-Medina 2010). Most of the proposals and decisions made in the participatory budgeting forums and council meetings were implemented (Silver *et al.* 2010).

While we mention some successful cases above, participatory budgeting processes can face significant inclusion barriers. Grillos (2017) points out that public participation is supposed to result in poverty targeting through incorporation of local knowledge – but instead can be prone to elite capture in fractured communities, when elites and decision-makers share interests and ideas, which can lead to the over-representation of unrepresentative people. She found that in Indonesia, infrastructure investments disproportionately benefited better-off people. Issues like illiteracy, language barriers and fear of retaliation can lower attendance and mean that even if people attend they may not engage (*ibid.*). Thus a challenge for participatory budgeting is to ensure that it is not dominated by more-educated, articulate and organised interests.

Further, its redistributive effects are limited – it can often amount to a small share of the budget, mostly related to public works, which limits its poverty reduction potential (Silver *et al.* 2010). Participatory budgeting can also be used as a mask by governments for unchanged systems: in relation to Central and Eastern Europe, Fölscher (2007) and Krenjova and Raudla (2013) wrote that while many countries had been decentralised, financial power and decision-making was often still controlled by central rather than local governments through funding allocations, passing down of priorities and, in some cases, approval of budgets by higher levels of government. It should also be noted that participatory budgeting is highly dependent on support from the local government to implement properly. Several positive cases of inclusion have collapsed when a reformist mayor or government has lost power (e.g. in São Paulo and Cotacachi).

While participatory budgeting can have positive inclusionary effects, Wampler and Touchton (2017) caution the current direction it is taking. In their study based on experiences in Indonesia, Kenya, Mozambique, the Philippines, South Africa, Uganda and Senegal, they argue that in countries with

high rates of poverty and where the governments are struggling to provide an adequate level of services in rural and urban areas, participatory budgeting may be promoted by donors as a way of increasing citizen engagement with the state. However, their study showed that the outcomes of these donor-supported programmes varied widely. The programmes supported by the World Bank and the United States Agency for International Development (USAID) were more likely to focus on technical aspects of decision-making, whereas programmes supported by the Ford Foundation, local CSOs and political reformers (often opposition parties) encouraged democratic rights. Donor-led participation can be more top-down and technocratic – and does not necessarily foster democratic inclusion and representation (Wampler and Touchton 2017). Participatory budgeting can also be captured by elites, if citizens are not powerful enough to challenge decisions and monitor.

The same authors are also critical of newer mechanisms used in participatory budgeting processes. For example, there is criticism of voting for decision-making in as it can cause conflict and division if votes occur along social cleavages. This has moved to promotion of more consensus-based decision-making in new programmes. It should be noted, however, that even the consensus-based approach can reward the most powerful, well-spoken/educated/informed people as they can dominate the process. Moreover, studies show that men often dominate in deliberations, marginalising women, youth, and other groups and preventing them being heard (Wampler and Touchton 2017). Participatory budgeting, if not well-designed and carefully implemented, can reinforce power dynamics instead of challenging them. In the cases researched, participants were found to lack knowledge on changes in spending, allocation of development projects or social and political changes taking place. The authors also found that projects now focused on small budgets and immediate infrastructure needs rather than inverting political priorities to focus on under-served communities and to change the broader development system.

5. Can GRB principles be applied to other groups?

One of the questions we are asked to contemplate for this review of SIB is whether the principles and tools used for GRB can be applied to SIB. In this section, we analyse the goals and tools of GRB to see which of these do and can apply to other dimensions of exclusion. We will also address some of the commonalities between gender and other dimensions of exclusion, how they interact, how they differ, and what this may mean for SIB programmes.

First, we must answer the question: *do the core goals of gender-responsive budgeting translate to other dimensions of exclusion?* We examine the commonly understood GRB goals as set out by Sharp (2003, cited in Hans *et al.* 2008: 236):

1. Raising awareness and understanding of gender issues and impact of budgets and policies that incorporate an explicit gender dimension.
2. Making governments accountable for their gender budgetary and policy commitments.
3. Changing and refining government budgets and policies to promote gender equality.

Theoretically, yes, these goals can also apply to caste, ethnicity, disability and other forms of exclusion. The goal of socially inclusive budgeting should be to correct experiences of marginalisation and promote equality. But what does it mean in practice? As we have explored in the previous section, some governments and organisations are using tools, either explicitly or implicitly inspired by GRB, in budget analysis for other excluded groups (summarised in Table 2).

Table 2: Which GRB tools are used elsewhere?

Policy appraisals	Disaggregated beneficiary assessments	Disaggregated public expenditure incidence analysis	Responsive budget statements
Caste Ethnicity Age (Child) Disability*	Ethnicity Age (Child)	Caste Age (Child)	Age (Child)
<p>* There is certainly policy analysis of proposals related to disability, though not necessarily explicitly related to budgets. ** ‘Disaggregated analysis of the impact of budget on time use’ was excluded here as this is primarily an issue of gender and is not used in analysis by other axes of exclusion. *** Assessed MTEFs were also excluded as these are national projects, not local ones.</p>			

The discussion and the table show that these core goals and tools can be applied for examining the conditions of other groups, and some groups are taking these up and testing them out. This makes sense, as they are mostly generic tools (with the exception of ‘disaggregated analysis of the impact of budget on time use’, as noted). However, each of these groups is different, and the implementation of certain methods can be challenging – both technically and politically. We will explore some of the similarities and differences between gender and other groups over the next section.

Some of the technical challenges are shared between gender and other dimensions of exclusion. First, as we have highlighted, high-quality disaggregated data is required across the board. It is crucial for budget analysis and decision-making and would be necessary for all axes of exclusion (as discussed in Section 3). This requires capacity to collect data and funding to do so. However, it is important to note that collecting data can be problematic in certain political circumstances, so this does need to be kept in mind. Second, monitoring and evaluation of budgets and implementation of socially inclusive budgeting goals and targets is needed. As identified, there is mixed research in several areas as to the development outcomes of these projects – in relation to gender, caste, children, and ethnicity.

There are also challenging political decisions for all of the groups, with relation to targeting and how it is done. Within each group, there will be more wealthy members who may not require specific programmes, targeted spending, or social protection. However, urgent needs will need to be balanced with longer-term goals of equality. Further, in deciding to target specific excluded groups, it is likely there will be political blowback: for example, child-friendly budgets may face less resistance, and collection of data and discussion on inclusion of ethnic groups may pose a different level of political challenge. The impact of this will depend on the group though, and will be examined in the next part.

As noted in the previous section, **disability** activists have cited gender activism as inspiration for the disability movement. They have made the case for disability mainstreaming in development, looking to gender mainstreaming as inspiration (Miller and Albert 2005; Wiman 2003, 2012) – this includes ideas on disability budgeting. It is often explicitly tied to gender-responsive budgeting and mainstreaming lessons (Hans *et al.* 2008; Miller and Albert 2005). Further, similar to gender, issues of disability can be trapped in social programming, when other issues, such as infrastructure and transportation, can also have major accessibility issues. There are also challenges of advocacy groups

working primarily at the national level, with these issues being amplified for people with disabilities. In some of the differences, data is a particularly problematic issue for people with disabilities. As indicated, definitions of disability vary widely and official statistics are frequently inadequate. The differing definitions of disability also foreshadow an additional problem: wide variation in types of disability and severity. Budgeting for disability will need to keep in mind that it affects a wide range of people with a wide range of needs and must take into account a variety of approaches.

Similar to gender, **caste** has a long history of appearing as a dimension of exclusion in budgets. Also similar to gender, this implementation has generally been driven by national levels of government and national advocacy groups, then filtered down to local levels by institutionalisation at higher levels. It has primarily been addressed through targeted spending and affirmative action programmes. While GRB does have political detractors, it is sometimes viewed as a technical issue to be addressed, whereas caste is very politically fraught. The argument for caste budgeting efforts is explicitly about redistribution and implementation at local levels can depend highly on power and relationships within caste groups and ties to political parties. In some areas, there are identity-based political parties, founded in specific caste groups. This can make implementation risky and very context-specific. Also, given the widespread challenges with capture – either by elites within low-caste groups or by mischannelling of funds – this area needs to be monitored.

Ethnicity shares many of the challenges of caste, more so than gender. Targeting can be extremely challenging, politically. It is only currently being practised in areas where systemic discrimination of particular ethnic groups has been the norm, with wide gaps in indicators between marginalised ethnic groups and non-marginalised ones. It is also often practised where these ethnicities are geographically concentrated in under-resourced areas. Outside of these instances, ethnicity budgeting could face challenges in multicultural societies where lines between ethnicities and identities are more blurred. This could make targeting difficult. Further, there are several countries in the world where political parties are tied to ethnicity, which can make this significantly more contentious.

On a very different side, arguments for **child** budgeting share many of the same characteristics as GRB. Both will share economic arguments: for example, GRB can be seen to facilitate women's entry into the workforce by reducing unpaid care, where focusing on children's education and feeding can be seen to create more productive citizens. Further, the two are connected, as women's unpaid care is often caring for children, so putting resources into child and gender budgeting can have positive effects in both ways. Like GRB, child budgeting has major organisational backing and, unlike other areas of exclusion, acknowledging children as a priority group is generally uncontroversial (with the exception that they cannot vote, so politicians might not care). In some of the differences, child budgeting has looked less at including children and child perspectives in all points of the budget process, and more at using the results of the budget process to inform programming and funding. Further, it has tended to be used by NGOs and CSOs rather than governments, though this depends on the funding organisation and is changing.

Elderly budgeting would also tie into gender budgeting, particularly with relation to unpaid care, as women often care for elderly people in their families. Services for them would also be targeted in GRB. However, it is also important to note, as already raised, that elderly people, particularly elderly women, can also be providers of unpaid care. There will also be overlap with disability, as noted in previous sections. Beyond those, budgeting for inclusion of elderly people remains very neglected, particularly at the local level. While social protection for elderly people is generally acknowledged as

important, mobilisation for inclusion beyond that is limited, with the exception of some efforts in participatory budgeting.

What also becomes clear in this summary and the earlier analysis is the *intersectionality* of these dimensions of exclusion. Gender is raised in the literature as affecting access to receiving funds in caste and disability spending. While this is one example, each can intersect in their own ways. This can highlight the importance of holistic models, which can also take into account spatial exclusion. Developing indicators related to different dimensions of exclusion seems like a good step for analysing national budgets. The challenge may be how to pursue a more holistic form of SIB, without ending up with something that is virtually impossible for low-resource, local governments to implement. As we have seen, some countries (such as Nepal) have done this, though the question remains about how successful their efforts have been.

6. Conclusion

This paper has reviewed the current literature on expenditure-focused SIB at the local level. We focused on the following axes of exclusion: gender, ability, caste, ethnicity, and age (children and the elderly). We drew on a wide array of academic, practitioner and donor research. SIB is not a common term, though similar ideas have been raised in literature on human rights budgeting and UNICEF's (2010) social budgeting. As a holistic budget process that takes into account the various dimensions and aspects of marginalisation, it is rare. Only Nepal and Ecuador have processes that do this.

Along specific axes of exclusion, there are some practices of SIB. The literature and practice on gender-responsive budgeting is the most developed, followed by child-focused budgeting. While many of the tools originated in GRB, child budgeting has used similar practices. Both of these areas receive extensive support from international NGOs, multilaterals and donors. However, even within these areas, work is primarily at the national level and evidence as to impacts in terms of outcomes is sparse. There are some examples of caste and ethnicity-related budgeting, but are highly specific to particular contexts in which there are both long and dramatic histories of inequality. Some conceptual work has been done on disability budgeting but there are few examples of implementation, beyond specific budgets for accommodations and social protection programmes, meaning it is far from mainstreamed. And finally, almost no work has been done on elderly budgeting, outside of social protection programmes. Generally speaking, GRB tools should be able to be applied to other groups, but have not been, in many cases. There may also be political and social ramifications that need to be considered. Further, across all areas of exclusion, the vast majority of programmes have taken place at national and, to a lesser extent, state levels. Where local programmes do exist, they are often preceded by programmes at higher levels of government. Additionally, the national level is often a major influencer in the adoption of SIB at local levels. Local influence on budgets depends on a degree of decentralisation and local political will for inclusive budgeting.

The main developments in local-level budgeting over the past three decades have been related to participatory budgeting. However, evidence shows that participatory budgeting is not necessarily inclusive. It can be more inclusive, both in process and outcomes, when the goals of processes

involved are explicit in terms of benefiting poor and marginalised communities, and when measures for outreach to and representation of marginalised people are institutionalised.

There has been extensive work on what makes implementation of SIB a success (particularly for gender and children), yet there is little evidence that systematically evaluates the long-term impacts of these initiatives. On implementation, key conditions for success include: political support from both national and local levels; technical capacity and administrative power to implement; institutionalisation of inclusive budgeting through laws and guidelines; support of local and international NGOs and CSOs for implementation, advocacy, and monitoring; support from international donors and multilaterals, with technical capacity; and the availability of disaggregated data. For donors, the key areas in which support is needed include enabling technical capacity, providing funding, and enabling systems for collecting disaggregated data.

However, there are major practice and research gaps related to the effectiveness of SIB in outcomes, and those that exist are quite mixed. As noted, consideration of marginalised groups highly depends on the group and the context. Further, much of this work happens at the national level, not the local. Thus, it is hard to research what does not exist. Much of the work being done thus far has focused on the implementation of budgeting. Auditing and oversight of actual spending by government (following budget allocations) remains problematic; much of this work so far has been done by CSOs. Thus, more research needs to be done in this area.

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