

Socially Inclusive and Gender Responsive Budgeting Survey

Synthesis report on findings from SDC funded projects



Photo: Voice and Accountability Citizens' Participation and Oversight of Budget Processes in the Kyrgyz Republic, 2017

March 2018

1. Introduction

In 2017 SDCs DDLGN and Gendernet started a joint learning journey on socially inclusive and gender responsive budgeting (SIB/GRB) at local/municipal level. The learning journey is supported by the strategic partner Institute of Development Studies (IDS) and the backstopping organization HELVETAS Swiss Intercooperation (HELVETAS)

The specific purpose of the learning journey is to better understand SDC's practices and experiences and to identify relevant knowledge and experiences from the international development community in order to elaborate guidance and support tools responding to Gender and DDLG network members' needs.

In order to get an overview of current SDC's practices and experiences, Swiss Cooperation Offices and related projects have provided responses to 10 survey questions that focus on the current state-of-play regards socially inclusive and gender responsive budgeting in respective countries. An impressive total of 24 countries¹ provided their much valued feedback² which is presented in a synthesized manner in the subsequent section 2. The complete responses are tabled in section 3. Due to different contexts and levels of experiences working with SIB/GRB, not all countries replied to every question.

The findings from this survey will feed into both a 3 days e-discussion 16-18th April 2018 facilitated by IDS and the DDLGN Face2Face event in Kiev Ukraine 14-17th May 2018. The exchanges will centre around jointly conceptualizing and sharing experiences on SIB/GRB which will ultimately lead to a guidance note and SDC programme framework for socially inclusive and gender responsive budgeting in local governance processes.

2. Findings

The following ten sub-sections synthesises the responses to the ten questions posed in the SIB/GRB survey. Apart from presenting the main findings, the sub-sections also highlight some, not all, country examples.

2.1. National legislation and implementation of socially inclusive and gender responsive budgeting

About two thirds of the responding countries are either in the process of formulating, or already have in place, national legislative frameworks for gender responsive budgeting. Socially inclusive budgeting, on the other hand, does however typically not have in place explicit legislation. Albania is one of the few exceptions. Countries that have no legislation in place for neither GRB nor SIB include Burundi, Cambodia, Chad, Colombia, Kyrgyzstan, Moldova, Occupied Palestinian Territory and Ukraine.

Whereas most countries have adopted national gender policies, the specific needs of women and the socially excluded are not always translated into Public Finance Management processes and instruments. Still, across the countries the national legislation (especially for GRB) has been gradually strengthened through the articulation of different instruments such as: Strategic Action Plans (Afghanistan); National Gender Budget Reports (Bangladesh); National Budget Framework Note (Benin); Budget Implementation Law and Budget Management Information System (Bosnia-Herzegovina); Budget Circular (Burkina Faso); GRB Guidelines (Nepal).

Despite existing legislative frameworks and respective supporting policies, plans, systems and circulars it appears that few countries follow a systematic and well integrated manner of implementing SIB/GRB. It is noteworthy that many experiences revolve around national level

¹ Afghanistan, Albania, Bangladesh, Benin, Bosnia-Herzegovina, Burkina Faso, Burundi, Cambodia, Chad, Colombia, Georgia, Jordan, Kosovo, Kyrgyzstan, Macedonia, Mali, Moldova, Mongolia, Nepal, Nicaragua, Niger, Occupied Palestinian Territory, Tanzania, Ukraine

² Answers were submitted in English, French and Spanish. Some minor translation errors may occur.

budgets, but consideration of socially inclusive and gender responsive budgeting also happens at local level, e.g. through SDC funded projects. However, many of the national and local experiences are scattered, delinked and can be described as “islands of happiness”.

The absence of fully integrated and multilevel approaches is well exemplified by the feedback from Bangladesh: *“Every year, the government presents a gender budget report to the National Parliament that explains the policies and strategies for advancement of women, activities of 43 ministries that have implications on women development and for uplifting women’s rights, allocation for women development. This report shall have three sections: (i) Empowering Women and Enhancing their Social Dignity, (ii) Improving Women’s Productivity and Participation in Labour Market and (iii) Widening Women’s Effective Access to General Public Sector Services and Income Generating Activities. Finance Ministry follows a system of Recurrent, Capital, Gender and Poverty (RCGP) Model or database where all expenditure items are disaggregated to indicate what percentage of allocation goes to benefit women. Gender issues are embedded in the Mid Term Budgetary Framework (MTBF) process of central government. Emphasis is given on the linkages between a ministry’s stated objectives and activities and advancement of women’s rights. Financing for Social safety net programme for various socially excluded groups exists to be an important component of central government budgeting. BUT, these systems hardly exist at the local government budgeting in Bangladesh”.*

It is interesting to note, that with the approval of the 2015 Decentralisation and Municipality Law in Jordan, the government has undertaken a first important step towards promoting a more bottom-up approach to the identification of service needs and policy priorities, based on the role of the new elected councils in the municipalities and governorates. In this regard, the implementation of GRB at local level is still new so the integration of gender responsive budgeting into the legislation is being advocated for. On the other hand, in Nepal, the new constitution and federalist model of governance has temporarily halted a rather well-functioning approach to gender responsive budgeting: *“By February 2019 all laws/acts which have not been revised in line with the new constitution will phase out. This concerns also the 2008 GRB guidelines, which in practice are no longer being applied since the federal restructuring. GRB will need to be institutionalized in local level government. SDC financed projects on federal state building will contribute to push this policy into action, especially to institutionalize GRB in local governments”.*

2.2. Categorization of poor and socially excluded groups in government policies

With good reason, the categorization of the poorest and most marginalised groups varies between countries. As an example, there are special concerns for specific ethnic groups like the Romas/Ashkali/Egyptians in the Western Balkans; Batwas in Burundi; and Dalits in Bangladesh and Nepal. Other “uncommon” groups include war veterans (Georgia, Ukraine); Albinos (Tanzania); migrant herders (Mongolia); and LGBTI in Kosovo (Lesbian, Gay, Bisexual, Transgender, Intersex).

The list of the most common categories is long and includes: persons with disabilities; women in need; unemployed; families without land; orphans; elderly; beggars; displaced persons and refugees; widows; street children; persons and families under the poverty line. Furthermore, the methodology for defining and assisting these vulnerable social groups differ. As an interesting example, the holistic social protection policy in Benin defines all the poor and socially excluded as vulnerable: *“vulnerability is the inability of an individual, household or population to cope with a risk. It varies according to the nature of the risks and the capacities of households and individuals. Vulnerability must be understood in several dimensions: economic status of the household, geographic residence, gender, life cycle stages, educational and knowledge levels, chronic diseases, disabilities, etc. There is also a list of validated criteria for identifying vulnerable persons”.*

2.3. Country and project experiences with SIB/GRB

In view of the challenging contexts and in some instances lack of legal frameworks, it is encouraging to note that multiple countries/projects, either in the past or present, have been involved in or supported SIB/GRB initiatives and projects. Only Afghanistan, Chad, Colombia, Georgia, Jordan and Occupied Palestinian Territory did not feedback on such experiences. It is evident that most experiences revolve around gender responsive budgeting. To various degrees, socially inclusive budgeting has been a feature in projects from Albania, Bangladesh, Kyrgyzstan and Mali e.g. by considering the needs of priorities of socially excluded in local budgeting processes; legal frameworks; and delivery of social services. An example came from Bosnia-Herzegovina where the Municipal Environmental and Economic Governance (MEG) Project is exercising socially inclusive planning actions partnering with Local Governments, Centre for Social Welfare and Water Utility Companies. The project activities resulted in cooperation between these players in a sense that the Local Government budgeted fixed costs of monthly water subventions for socially vulnerable citizens, based on lists provided by Centres for Social Welfare. Another interesting example came from Moldova where a CSO network has been supported to advocate for defending the rights of the most marginalized to influence the way policies are elaborated and to monitor the way they are implemented at national level. In early 2018 three selected pilot districts will initiate similar actions at local level.

There is a plethora of experiences on GRB projects and initiatives such as: capacity building for women (Benin); promoting GRB through advocacy actions and policy dialogue (Burkina Faso & Tanzania); articulating community development plans (Burundi); mainstreaming gender in decentralization projects (Cambodia); including GRB in public finance management (Mongolia); and providing trainings on gender equality principles (Ukraine). It is important to reiterate that the wealth of experiences represent projects that are both implemented at local (municipal) and national (central Government) level. Furthermore, projects often follow a human rights based approach by providing support to both rights holders and duty bearer as is the case in e.g. Kyrgyzstan: The *“Voice and Accountability Project” (VAP) aims at transparent and effective management of public finances by local self-governments (LSG) through strengthening their accountability and increasing citizen participation in budgetary processes at the local level. The project applies some elements of GRB/SIB. The “Public Service Improvement” project (PSI) aims at improving LSG management of service delivery at the local level. The project applies some elements of GRB/SIB by elaborating service improvement plans through citizens’ participation mechanisms in service definition, execution and monitoring”.*

2.4. Application of tools and approaches

The list of previously and currently applied tools and approaches for the promotion of socially inclusive and gender responsive budgeting is remarkably long and diverse:

- *Capacity building*, incl. training on GRB/SIB (Albania, Bangladesh, Benin, BiH, Cambodia, Kosovo, Macedonia)
- *Participatory planning and budgeting* (Albania, Bangladesh, BiH, Burundi, Cambodia, Chad, Kyrgyzstan, Macedonia, Mali, Nicaragua)
- *Web based platforms* for budget implementation transparency (Albania)
- *Mainstreaming* GRB/SIB in municipal decision-making processes (Albania)
- *Small grants* to support gender and social inclusion initiatives of women councillors (Albania)
- Establishing *M&E systems* to track allocation and expenditure for women and socially excluded groups (Bangladesh)
- *Study tours* (BiH)
- Developing new methodology for *Integrated Local Development Planning* (BiH)
- *Policy and advocacy* meetings (Burkina Faso, Tanzania)
- *Budget analysis* (Tanzania)
- Development of *sector based questionnaires* (Kosovo)
- Development of *GRB manual and videos* (Kosovo)
- *Service Improvement Plans* (Kyrgyzstan)

2.5. Results and impact of interventions

In the survey, countries have reported on a myriad of activities and outputs as well as application of a plethora of GRB/SIB tools and approaches. However, it appears that the major results and impacts are few and/or not documented. Some of the main results and impacts include:

Country	Result & impact of SIB/GRB interventions
Albania	- Engendered local and national government legal framework: (i) 2 socially/gender sensitive fiscal packages have been approved -for two municipalities) (ii) Two inputs taken up New law on local finances focused on ensuring gender equality in planning and spending of public financial resources of local self-government units - Engendered public resources
Bangladesh	The pattern of the annual development plan in 207 Ups (Union Parishad) was changed. Now these UPs undertake more direct development schemes for women and socially excluded groups than before. Significant interest was raised among common people, especially poor, women and socially excluded groups in 207 Unions in participating UP public consultation meeting on budget cycle management.
Benin	Introduction of gender criteria in the budget framework letter since 2014
Bosnia-Herzegovina	In some cases, there is an increase in volume of resources within some municipal budgets aiming to improve living conditions or accessibility and quality of services for women and socially excluded groups, but these are still sporadic cases.
Burundi	Performance assessment has created a need for competition between local and regional authorities (municipalities), and today gender-sensitive investments have become automatic.
Kosovo	Inclusion of GRB in the municipal budget planning & execution.
Kyrgyzstan	Women have become more active in promoting their priorities: for example, in VAP, the number of women who had presented projects to apply for small grants and won voting increased from 50% in 2015-2016 to 73% in 2017. Many service improvement action plans elaborated within PSI address the needs and priorities of people with special needs and women.
Macedonia	Nine-line ministries (including 2 state institutions) submitted gender budget statements with their annual budgets to MoF. 7 Local self-government units allocated specific budgets for gender equality.
Nepal	The GRB policy has led to directly or indirectly gender responsive budget allocation in the GoN budgetary system up to the new constitution of 2015.

2.6. Partners

A wealth of partners has collaborated with SDC funded projects representing either state agencies, civil society or the donor community. It is remarkable that so few civil society organisations were mentioned which is an indication that most partnerships are with state agencies and donors. Also interestingly, no private sector partnerships were reported:

State agencies	- Municipalities (Albania, Bangladesh, Burundi, Cambodia, Georgia, Kosovo, Kyrgyzstan, Macedonia, Ukraine) - Parliament (Albania) - Line Ministries or Government Institutes (Albania, Bangladesh, BiH, Cambodia, Georgia, Kosovo, Macedonia, Nepal, Nicaragua) - Councillors (Albania) - Local Government Association (Georgia)
Civil society	- Misc. (I)NGOs, CBOs and CSO networks (Bangladesh, Macedonia, Tanzania, Kyrgyzstan, Chad, Ukraine)
Bilateral donors	- GIZ (Benin, Burkina Faso, Chad) - ADA (BiH, Burkina Faso) - SIDA (Burkina Faso) - CIDA (Burkina Faso)
Multilateral donors	- EU (Burkina Faso) - UNICEF (Burkina Faso) - UNDP (Benin, Georgia) - UN Women (BiH, Macedonia) - WB (Georgia)

2.7.Challenges and constrains working on SIB/GRB

Across the Globe, multiple challenges and constraints hinder the effective integration of socially inclusive and gender responsive budgeting and expenditures into the public finance management cycle such as:

- Insufficient *awareness and capacities* of project staff, state and non-state actors on socially inclusive and gender responsive budgeting concepts, guidelines and tools
- *Absence of national legislation* which leads to low commitment of government agencies to prioritise and formulate socially inclusive and gender responsive budgets.
- *Comprehensive frameworks for SIB/GRB*. This includes:
 - o insufficient budget coverage and classification structures between central and local government level. The financial difficulties of the municipalities imply that social investments benefitting women and socially excluded are typically de-prioritised
 - o inclusion of SIB/GRB principles and tools in respective rules and regulations and budgeting processes
 - o lack of guidelines for GRB which leads to individual and fragmented attempts of different organizations which are ultimately not translated into engendering of the municipal budgeting system.
- *Slow implementation*, even in countries where appropriate legislation and guidelines are in place. This is linked to the lacking commitment of governments to prioritise SIB/GRB.
- *Budget credibility* in terms of executing national budgets, e.g. in the case of Tanzania, is the big elephant in the room: *“it does not matter how well the gender is responded to in the budgets, at the end of the day, if no funds are disbursed for the planned activities”*
- *Reliability and validity* of budget allocations on gender focused programmes. Expenditure tracking exercises have shown that budgets and expenditures that are not socially inclusive or gender responsive have still been categorized as such.
- *Inadequate data collection* is another major challenge to ensure that budgets are socially inclusive and gender responsive
- *Weak coordination* internally between government actors and between government actors and technical partners who operate within or with complex administrative policy apparatus

2.8.Interest in initiating or strengthening work on SIB/GRB

Encouragingly, about 80% of the responding countries indicated interest in either initiating or strengthening SIB/GRB efforts related to e.g.:

- innovation;
- networking;
- curriculum development;
- training;
- national road-mapping;
- performance based budgeting;
- local development strategies and action plans;
- project mainstreaming;
- harmonization of tools;
- setting up of a monitoring mechanism;
- capitalisation, scaling up and sharing of experiences;
- production of policy analysis and monitoring reports for advocacy

The specific country expressions of interest are tabled in section 3.8 and the required support needs are listed below in section 2.9.:

2.9. Support needs

The generic support needs for the continuation and strengthening of ongoing or emerging SIB/GRB interventions are plentiful and include:

- engendered statistics;
- mainstreaming GRB/SIB in PFM cycle;
- training, capacity development and technical assistance;
- tools development & adaptation;
- advocacy and networking;
- mobilisation of financial resources to finance projects;
- capitalisation & shared learning;
- training material; guidance on design of local-national GRB/SIB work and advocacy strategies

The specific support needs of respective countries and projects are tabled in section 3.9.

2.10. Other information

The following informative video productions were sent from respectively Albania and Kosovo

Women in Politics Network, Albania

Gender in Municipal Plans and Budgets, Kosovo

3. Complete country responses

Question 1:

Is gender responsive and socially inclusive budgeting part of your country's legislation and is it implemented by local government? If yes, do you take this into account in your work?

Country	Response
Afghanistan	Yes. Gender Responsive Budgeting (GRB) was introduced as a budget reform in Afghanistan in 2010, and a Gender Responsive Budgeting (GRB) Strategic Action Plan aimed at Integrating GRB in the National Budget has been adopted in 2015. However, there was no official guidance for the ministries on how to prepare their budgets to be gender responsive, and there was very little guidance on GRB that was specific to the Afghan context or available in local languages. In consultation with the Ministry of Finance and Ministry of Women's Affairs, as well as the sectoral GRB pilot ministries, a GRB Handbook was developed the same year to address these gaps and enable the government to provide support to the ministries on GRB through materials that are clear, context-specific, and available in Afghanistan's national languages. Despite those efforts however, the application of GRB in Afghanistan faces limitations that stem mainly from political, technical, and attitudinal constraints and challenges like inconsistent leadership support, a lack of technical capacity and qualified staff, a lack of sex-disaggregated data, and a disconnection between central budgeting and subnational planning processes. SDC does not take gender responsive budgeting into account its programme.
Albania	Starting from January 2018, Gender responsive and socially inclusive budgeting is part of Albania's legislation. During the last years, local governments supported by DLDP program have implemented some elements of gender and social inclusion budgeting.
Bangladesh	Yes, some legal references exist in Bangladesh for ensuring a gender responsive budgeting for the central government budget, in particular. Every year, the government presents a gender budget report to the National Parliament that explains the policies and strategies for advancement of women, activities of 43 ministries that have implications on women development and for uplifting women's rights, allocation for women development. This report shall have three sections: (i) Empowering Women and Enhancing their Social Dignity, (ii) Improving Women's Productivity and Participation in Labour Market and (iii) Widening Women's Effective Access to General Public Sector Services and Income Generating Activities. Finance Ministry follows a system of Recurrent, Capital, Gender and Poverty (RCGP) Model or database where all expenditure items are disaggregated to indicate what

	percentage of allocation goes to benefit women. Gender issues are embedded in the Mid Term Budgetary Framework (MTBF) process of central government. Emphasis is given on the linkages between a ministry's stated objectives and activities and advancement of women's rights. Financing for Social safety net programme for various socially excluded groups exists to be an important component of central government budgeting. These systems hardly exist at the local government budgeting in Bangladesh. But, there are some elements GRB/SIB in case of annual budgeting of Union Parishad. UP law obliges the participation of women and marginalized section in the annual budget development process of UP. Nationwide Local Government Support Project (LGSP) also earmarks allocations for women's projects. A government circular provisions compulsory allocation for the people with disability.
Benin	GRB is a process that has been underway in Benin since 2013 at the national level. The 2014 National Budget Framework Note has made provisions for gender sensitivity. But practical implementation remains a challenge. At the local government level, efforts are underway to mainstream gender in municipal development plans. These plans are the reference for drawing up municipal budgets.
Bosnia-Herzegovina ³	<p>Gender budgeting initiatives in Bosnia and Herzegovina started in 2005 with a handbook entitled "Gender sensitive budgets: an opportunity for reducing poverty BiH", developed and promoted by the BiH Gender Equality Agency and two Entity Gender Centres (Gender Equality Mechanisms - GEMs). What followed, in the period between then and now, was continuation of efforts to introduce GRB within a larger Public Finance Management PFM reforms at all levels of government. The focus of the first initiatives was on the agriculture and rural development sector (in the Republika Srpska) and the employment sector (in the Federation of Bosnia and Herzegovina) as the two priority areas where structural obstacles to gender equality were recognised and addressed. It should be noted that the BiH GEMs recognised the necessity for establishing a firm link between the gender equality policy and budgetary practices as the only way to ensure effective gender mainstreaming. The governments of BiH started to adopt 'gender-responsive budgeting' (GRB) in 2008 with the first gender analysis of policy issues in sectors of rural development, employment and entrepreneurship.</p> <p>GRB is part of BiH legislation when it comes to:</p> <ul style="list-style-type: none"> - Law on Gender Equality in Bosnia and Herzegovina (BiH) (2003, revised 2009), - relevant four-year Gender Action Plans (GAPs) (since 2007), currently draft GAP for 2018-2022 is being under consultation among relevant ministries), - Federation of BiH (FBiH) Budget Implementation Law (annually adopted since 2013) etc. - BiH Agency for Gender Equality and both entity Gender Centres (FBiH and Republika Srpska (RS) are addressing GRB in their annual operational plans. - GRB is, at least in theory, part of the Budget Management Information System used at all four layers of government in BiH (state, entity, canton, local governments). However, its actual implementation at local level is sporadic and usually piloted by relevant projects. - MEG project will initiate piloting performance budgeting in two LGs in 2018. Project envisages this to be the best possible time to ensure entry point for GRB in two pilots. However, GRB introduction requires adequate funds, and should definitely be done in communication with relevant Gender Centre.
Burkina Faso	For the past five years, Gender Budgeting (GRB) has been a major advocacy issue for technical and financial partners. With the transition to the programme budget approach that began in 2016, this is an opportunity to better integrate the resources needed to combat inequalities, including gender inequalities. Advocacy by technical and financial partners made it possible to train focal points from sectoral ministries, set up a pool of trainers and build the capacities of civil society organizations and parliamentarians on the gender budgeting approach. The adoption of a budget circular by the Ministry of Economy, Finance and Development for gender budgeting is expected in 2018. In Swiss cooperation, gender budgeting has begun to be taken into account and must be strengthened in the various programmes. The absence of a budget circular leads to weak implementation of gender-responsive budgeting initiatives at the commune level by non-state actors.
Burundi	No, it is not included in Burundi's legislation
Cambodia	Gender responsive and socially inclusive budgeting is not yet a part of country's legislation. However, the Cambodian government took steps to formulate policies on gender-responsive budgeting and gender mainstreaming, with specific actions identified for 2017-2019 that include increasing public investment for gender equality, selecting pilot ministries to apply gender-responsive initiatives, and collecting best practices and case studies for knowledge-sharing purposes.
Chad	The budgeting process is not responsive or sensitive to gender. As gender is cross-cutting, all ministerial departments are required to take it into account in the planning of activities. Even

³ Two responses were submitted from BiH; A generic response and a specific response from the Municipal Environmental and Economic Governance (MEG) Project

	if there is a Ministry in charge of gender, the financial resources allocated are still insufficient, they represent less than 2% of the State budget and still poorly planned in relation to concrete actions in favour of gender. To continue to address the issue of gender budgeting, a Ministry of Microcredit for Women and Youth has been established, which appears to address issues specifically related to women's economic actions. The national gender policy developed since 2011 has just been adopted in September 2017 by a presidential decree. The implementation of the Head of State's declaration on the quota of 30% of women in positions of responsibility is still awaited. Women's organizations have called on the government to implement this declaration into law. Yes, we take this into account in our activities and when recruiting staff (while looking at competence and not favouritism)
Colombia	In Colombia, the national planning tool is the National Development Plan, which is valid for four years and includes the priorities of the elected government for the four-year term. For the implementation of the Plan, the Government allocates annual resources to each sector to meet the targets set, budgets that in most cases do not include a systematic analysis of gender-sensitive variables. With respect to inclusion measures, resources are allocated for closing gaps and for socio-economic inclusion. At the local / municipal level, the dynamics are similar to those at the national level. In our planning, we take into account both government priorities at the national and local levels to complement the response.
Georgia	Gender Responsive Budgeting (GRB) process in Georgia is relatively new and we as SDC never supported GRB in Georgia. Despite the fact that none of the SDC funded projects in Georgia (<i>neither by the project: Fostering Regional and Local Development in Georgia /FRDL (phase I) nor the Alliances programme implemented by the Mercy Corps Georgia</i>) supported Gender Responsive Budgeting (GRB) explicitly, women groups and CSOs did manage to influence budget allocations in different municipalities through these projects supported by the SDC in Georgia. This has been achieved through different forms of technical support provided by FRLD (phase I) to municipalities as well as through women rooms introduced with support of Alliances project. A supporting factor was the new Code of the Local Self-Governance, as well as Code of the Budget, which obliges self- governments to conduct public hearings of the draft municipal budget (along with other important papers) prior its approval.
Jordan	In response to requirements of shifting towards gender responsive budgets, the Jordanian National Commission for Women initiated, in collaboration with UN Women (and within the action plan framework of "Gender Responsive Budgets" program, to invite a number of workers in budget preparation in government institutions, non-governmental bodies and the private sector to establish a national network to support national budgets' transformation into gender responsive budgets. Jordan's political and administrative system is characterised by a high degree of centralisation. For decades, the national planning and development process has been directed by the central government. With the approval of the 2015 Decentralisation Law and Municipality Law, the government has undertaken a first important step towards promoting a more bottom-up approach to the identification of service needs and policy priorities, based on the role of the new elected councils in the municipalities and governorates. So the implementation of GRB at local level is also still new and the integration of gender responsive budgeting into the legislation is still being advocated for.
Kosovo	Yes, from 2015 as a result of Helvetas support, municipalities need to fulfil the midterm budgets based on GRB. In addition, municipalities are advised by the ministry of Finance to follow the municipality (Kamenica) that was partner of Helvetas project LOGOS in Kosovo
Kyrgyzstan	GRB/SIB is not an explicit part of the Kyrgyz legislation. It makes the promotion of GRB/SIB a very difficult and unsustainable task, in a sense that GRB/SIB piloted by international projects is not institutionalized and practiced after their termination. Although the introduction of gender analysis of budgets is an expected outcome identified by The National Strategy on the Achievement of Gender Equality till 2020, legislative framework for gender and socially inclusive budgeting and political will/conditions for its practical implementation are still lacking. However, if development partners do not promote this topic through their projects, the situation within the country and its legislation will never change. Our work is based on this assumption.
Macedonia	Yes, gender responsive budgeting is, but not socially inclusive budgeting. It is, and yes we do take this into account.
Mali	Gender-responsive budgeting has been in Malian legislation since the 2000s. It is put into practice through the national gender strategy, the national gender policy and the law on the quota of 30% of women in elective and nominee positions.
Moldova	In Moldova there are no legally binding provisions that would oblige central and local governments as well as national and local institutions to ensure gender and socially-inclusive budgeting. The Government (Ministry of Finance) recommends using gender-responsive budget planning in their medium-term budget frameworks that accompany their strategic plans. The Law no 5 of 2001 on Equal Opportunities between women and men, gender sensitive budgeting is a recommendation as well. However, the evaluation of the National Development Strategy 2020 has shown that the socially excluded groups like Roma, persons with disabilities and the elderly have been neglected.

Mongolia	Law on the Promotion of Gender Equality (2011), calls on the Government to introduce GR budgeting system (16.1.1) and to ensure accessibility of sex disaggregated data. Mid-term Strategy and Action Plan for Implementation of the Law (2013), one objective of which was to introduce, by 2016, gender-sensitive budgeting methodologies in both national and local budgeting. National Program for Gender Equality (2017) includes a GR budgeting initiative (2.2.2) and specifies need for GRB capacity building for public entities (3.2.12). Despite the law's existence, however no gender budgeting system had yet been implemented, and also that while sex disaggregated data were collected and reported by the national statistical office, policymakers were making inadequate use of such data in policy planning and service provision
Nepal	Yes, there are GRB guidelines of the Ministry of Finance, 2008. As per the 2008 act, GRB has to be applied by all sectoral ministries, including the Ministry of Federal Affairs and Local Development. However, in 2015 Nepal adopted a new federal constitution. By February 2019 all laws/acts which have not been revised in line with the new constitution will phase out. This concerns also the 2008 GRB guidelines, which in practice are no longer being applied since the federal restructuring. GRB will need to be institutionalized in local level government. SDC financed projects on federal state building will contribute to push this policy into action, especially to institutionalize GRB in local governments.
Nicaragua	All it is done from the GRB perspective. National policy guidelines encourage municipalities to invest in infrastructure to relieve the burden of care (child development centres) or access to health (maternal homes). Annex 1 of the Republic's General Budget entitled "Resources for gender practices" indicates by ministry an estimate of allocations and is published since 2014.
Occupied Palestinian Territory	No
Tanzania	In theory yes, the country's legislation demands gender mainstreaming in all government departments up to the local government levels. Currently the government is reviewing the Gender and Development Policy of 2000 to among other issues; to expand the notion of gender parity as well as to put in place a national gender sensitive M&E framework for planning and budgeting. In order to economically empower women and youth, the government has instituted a policy (yet to be ratified) that all local government authorities from their own source income allocate 10% to women and youth (5% each). Yes, we have taken this into account though to a limited extent since only one of our partners has worked on GRB.
Ukraine	GRB and SIB are not part of the current national legislation. But there is already some interest at the regional and local level to start implementing GRB due to effective work of international programs in the sphere. According to the Ministry of Finance, there is a chance that GRB will be part of the legislation in Ukraine the nearest future.

Question 2:

In government policies which are social groups considered poor and socially excluded?

Country	Response
Albania	It is considered "Poor" any individual who is "below the level of the Minimum Life" Poor and socially excluded are considered following social groups: Roma and Egyptian communities; Persons with Disabilities; Women in needs; Unemployment people; Families without land or almost without land in rural areas; Poor families; Orphans; Elderly people
Bangladesh	Social protection strategy in 7 th five-year plan and National Social Security strategy 2015 underlines widow, deserted and destitute women, elderlies, people with disabilities, orphans, people with disaster and climate change vulnerability, tea garden labourers, beggars, tea garden labourers and Dalits as poor and socially excluded communities.
Benin	There is a holistic social protection policy in Benin that defines the poor and socially excluded as vulnerable: Vulnerability is the inability of an individual, household or population to cope with a risk. It varies according to the nature of the risks and the capacities of households and individuals. Vulnerability must be understood in several dimensions: economic status of the household, geographic residence, gender, life cycle stages, educational and knowledge levels, chronic diseases, disabilities, etc. Vulnerability must be understood. There is also a list of validated criteria for identifying vulnerable persons.
Bosnia-Herzegovina	Roma and other minorities (based on relevant Roma Action Plan), women, persons with disabilities, displaced persons and refugees (Annex VII of the Dayton Peace Accord), pensioners and elderly, rural population and youth.
Burkina Faso	According to data from the National Institute of Statistics and Demography, nearly 40.1% of the population lives below the poverty line (82,672 FCFA per person per year). The poorest and most socially excluded social groups are usually the indigent, widows, abandoned orphans, street children, the disabled; the long-term unemployed; etc. Several measures such

	as free health care; the promotion of the social net approach (setting up canteens, food subsidies, food donations, seed subsidies, social and legal assistance) make it possible to operationalize the national social protection policy (2013-2022) on a case-by-case basis for the benefit of vulnerable, poor and excluded social groups.
Burundi	At the political level, the most socially excluded groups are women on the one hand and an ethnic minority (the Batwa) on the other.
Cambodia	The government policies cover social groups considered poor and social exclusive included: Women in need; Indigenous minorities; Orphanage children; Person with disability; Elderly people.
Chad	Women (particularly in rural and suburban areas), young people, persons with disabilities and the elderly.
Colombia	Due to the internal armed conflict, the Government has developed specific public policies for the care of vulnerable populations, such as victims of the conflict. In addition, the implementation of the peace agreements has taken into account gender considerations and the needs of vulnerable populations such as children, indigenous communities and ethnic groups. However, they are more oriented to the basic needs of affected populations than to the inclusion of gender priorities or inclusion.
Georgia	Georgian legislation does not explicitly define what 'social exclusion' means in the Georgian context. However, the GoG does identify several vulnerable groups that it targets for social assistance programs. These groups are IDPs, war veterans, persons with disabilities (PWDs), victims of political repression of the Soviet regime, the elderly, those living in the most extreme poverty, and minors from needy households. Residents of high mountain settlements are eligible for financial aid and tax exemptions. The eligibility of settlements and the set of benefits were updated through the recent Law on High Mountain Regions approved in December 2015. In addition, the Government offers special programs and non-financial support to facilitate the re-integration of certain groups, such as ex-convicts, into society.
Jordan	Persons with disabilities, persons under the poverty line, widowed women, refugee's women and women living in remote rural areas headed households.
Kosovo	Women, disabled, non-majority communities (Roma-Ashkali-Egyptians RAE), youth, LGBTI-lesbian, gay, bisexual, transgender and intersex, Returnees and Repatriated Persons
Kyrgyzstan	Social groups are considered poor and socially excluded if they are included in the list of poor and socially excluded households by local authorities/local social services. The methodology for identifying poor households has been recently changed resulting into decrease of poor households. However, the life of those who had been previously included in the list did not change. The estimation of poverty is based on a method, which follows a basic needs poverty line using the consumption approach. The latest data of the National Statistics Committee show that poverty is estimated at 25.4% (2016; decrease by 6.7% in comparison to 2015). However, according to the World Bank estimates, most of the population (over 90%) is living either below or only slightly above the poverty line (World Bank, <i>Systematic Country Diagnostic: From Vulnerability to Prosperity</i> , Kyrgyz Republic, 2017).
Macedonia	There is no mentioning of specific social groups as socially excluded. There is no such definition.
Mali	Women and youth in rural areas; People living with a disability; Ethnic minorities in the northern regions
Moldova	No public policies recognize and define the socially excluded groups in Moldova. However, there are specific policies oriented towards and targeting Roma, e.g. Roma Action Plan, or persons with disabilities, women or the elderly. This means that indirectly the Government recognizes them as socially excluded groups. Unfortunately, many of these policies lack sufficient financial coverage and are mostly supported, including financially, by Moldova's development partners.
Mongolia	It's estimated that 32% of the population lives below the poverty line, with one-quarter of Mongolians living on less than \$1.25 US a day. Unemployed people; Disabled people; Herders/migrant herders due to lack of pasture and forage; Local migrants (from rural areas to UB and usually unregistered); Single parents with many children; Elderly people
Nepal	GoN has considered the poor and socially excluded groups as: - Households whose income threshold is lower than USD 1.25/day or where food sufficiency from own production is less than 6 months - Poor - People living in a region that has low Human Development Index and has more absolute poverty (e.g. Karnali region) - Muslims, Dalits, Janajatis/ethnic groups, Sexual and Gender Minorities, People with Disability and women are considered as socially excluded groups - In the new constitution (2015) all people with exception of high castes (Khas Arya - rich Brahmin and Chhetri) and rich women are considered as target group for welfare and development assistance and affirmative actions
Nicaragua	This is indicated in the general budget of the Republic

Niger	A significant proportion of the rural population, especially women and young people
Tanzania	Women; disabled (Including Albino); youth: children; elderly
Ukraine	Disabled people, families who lost the sole wage earner, families with more than 3 children, orphans, pensioners, war veterans, unemployed.

Question 3:

Do you in your country have experience with GRB/SIB and specify the context / sector / projects in which you are located?

Country	Response
Albania	The DLDP project has applied elements of GRB/SIB in local governance units that are focused on: <ul style="list-style-type: none"> - budget planning and implementation, - legal framework (local and national level) - service delivery
Benin	In Benin, in the Capacity Building for Women (RECAFEM) programme funded by the SDC, we support the Ministry of Social Affairs in its mission of coordinating gender actions. To this end, one of the programme's objectives is to take gender into account in State policies and strategies, particularly in budgets/programmes.
Bangladesh	Yes, SDC through its Sharique project obtained some experience in application of some elements of GRB/SIB at UP level budgeting.
Bosnia-Herzegovina	This pioneering work on GRB, led by UNIFEM in partnership with local NGOs and governments in the Western Balkans, was a regional effort to achieve transformative change on gender equality through the programme on Promoting Gender-Responsive Policies in South East Europe and through the Regional Project on Gender Responsive Policies and Budgets in Southeast Europe and Republic of Moldova that covered Albania, BiH, Macedonia and Moldova, funded by SDC and ADA. Thus the BiH project component has been funded by Austrian Development Agency (ADA) since 2008 till to November 2016. <ul style="list-style-type: none"> - MEG project is exercising some form of SIB planning actions through work with partner Local Governments (LGs), Centre for Social Welfare (CSW) and Water Utility Companies (WUC). Project activities resulted in cooperation of these players in a sense that the LG budgeted fixed costs of monthly water subventions for socially vulnerable citizens, based on lists provided by CSW. - GRB was part of the first BiH GAP adopted in 2007. - UN Women BiH is part of the regional GRB project and there is some donor interest in the subject matter. - USAID SGIP project, USAID Governance Accountability Project (GAP) were just a few to mention that tried to tackle GRB/SIB issues.
Burkina Faso	In Burkina Faso, the promotion of gender-responsive budgeting (GRB) is one of the advocacy areas of Swiss cooperation. Switzerland contributes to the promotion of GRB through joint programmes and political dialogue. Support is being developed with line ministries to strengthen the capacity of actors on GRB.
Burundi	Yes. The development of communal community development plans at the highest level takes into account the needs of everyone but not necessarily the poor. Particular attention is paid to the issue of women who are socially excluded. As a result, even when assessing performance, measurement is done on projects aimed at improving the living conditions of women.
Cambodia	GRB/SIB is still very new for Cambodia. Our support is mainly to mainstream gender in a support to decentralization projects. The specific support included: <ul style="list-style-type: none"> - Budget planning and implementation - Legal framework (sub-national and national level) - Service delivery including social related services
Chad	Sensitive budgeting is not applied. Even if we have a Ministry in charge of gender, its budget is only 2% in the overall annual budget of the State. On the other hand, in the programmes/projects implemented by Swiss cooperation, we ensure that the government budgets gender-specific actions even if gender is cross-cutting to all programmes.
Colombia	The Presidential Advisory Office for Gender Equity has made efforts to ensure that the sectors at the national and local levels include a gender analysis and develop budgets based on this analysis. We have no concrete experience of working on the formulation of these budgets.
Kosovo	Not as a project but municipalities plan the budget and report the expenditures respecting GRB principals
Kyrgyzstan	Voice and Accountability project (VAP) aims at transparent and effective management of public finances by local self-governments (LSG) through strengthening LSG accountability and increasing citizen participation in budgetary processes at the local level. The project applies some elements of GRB/SIB.

	Public Service Improvement (PSI) aims at improving LSG management of service delivery at the local level. The project applies some elements of GRB/SIB by elaborating service improvement plans through citizens' participation mechanisms in service definition, execution and monitoring.
Macedonia	Yes, we are supporting a UN Women project specifically working on GRB at central and local level. Governance domain.
Mali	Sensitive budgeting is applied in the area of local governance through: <ul style="list-style-type: none"> - Action planning and budgeting, - The State budget and the Finance Act (annexed to the Finance Act, a gender budget must be attached), - The implementation of investments by local and regional authorities
Moldova	No. So far, we have been supporting CSO networks defending the rights of the most marginalized (Roma, persons with disabilities, elderly and youth) to influence, through advocacy actions, the way policies are elaborated and to monitor the way they are implemented at national level, and lately (a month ago) at local level in three selected pilot districts. Within this project, budgeting at district and local level will be in our focus as well.
Mongolia	SDC supported Public Investment in Energy Efficiency Phase 2 (PIE2) project (2018-2021) aims to increase effectiveness of Public Finance Management (PFM) including GRB and Public Investment Management (PIM), and of Public Finance Management (PFM).
Nepal	Ministry of Finance (MoF) has utilized 'GRB to pursue achieving gender equality in programming and budgeting of the public sector's resource management.
Nicaragua	Yes, from a gender perspective
Occupied Palestinian Territory	No
Tanzania	At the cooperation office we have no direct experience on GRB however one core contribution partner under the governance domain known as Policy Forum has implemented Gender analysis of national budget in the agriculture sector in 2016.
Ukraine	In 2018 DESPRO Project plans to provide trainings on gender equality principles to local self-government representatives at the local level. As part of these trainings, DESPRO will pay attention to GRB, in particular, informational sessions, learning materials will be developed.

Question 4:

What have been the types of tools and approaches used so far?

Country	Response
Albania	Tools used so far: <ol style="list-style-type: none"> 1. Gender equal access to LGUs capacity building 2. Capacity building of women councillors on gender sensitive budgeting 3. Participatory budgeting processes 4. Web based platforms for budget implementation transparency Approaches: <ol style="list-style-type: none"> 1. Mainstreaming gender sensitive and social inclusion budgeting in planning and decision making of municipalities with impact on service delivery 2. establishing Alliance of Women Councillors platform to achieve gender sensitive /social inclusion objectives 3. support gender/socially inclusion initiatives of Women councillors - through small grants, regional forums
Bangladesh	Sharique developed and practiced a framework that integrates annual plan into annual budget at UP level. <ul style="list-style-type: none"> - Sharique also developed and practiced a framework of ward led development planning that secures open participation of women and other socially excluded groups. - Sharique also developed and practiced a framework that secures free participation of women and other disadvantaged groups in open budget development and revision exercise of UP. - These methods also secure that the choices from women and socially excluded groups are reasonably retained in the final budget UP and its implementation. - Sharique developed a monitoring system that tracks allocation and expenditures for the issues of poor, women and socially excluded groups - Sharique had necessary capacity building programme for UP so that they can follow an inclusive budgeting process at UP level. - Sharique developed a training module on UP Budget Analysis that could be a useful tool for promoting GRB/SIB.
Benin	Reflection workshop, State of play on gender-responsive budgeting, drawing up road map to lead the process, training of actors, pilot experience in some ministries.

Bosnia-Herzegovina	<p>In BiH, this regional project has supported governments at the state and entity levels to implement key national laws (in particular the Gender Equality Law) and to fulfil their commitments to women's empowerment and gender equality as formulated in the BiH Gender Action Plan (GAP 2013-2017). The project also aimed at responding to the demand of the government and donors for introduction of gender equality principles into official budget planning using the public finance reforms and shift towards programme based budgeting as an entry point. Demand explicitly came from gender mechanisms and the Ministries of Finance at the entity levels and the first efforts in implementing GRB principles of gender analysis and coupling the UNFEM GRB programme with DFID's project on Public Finance Management (PFM) made gender impact assessments. Specifically, the aforementioned regional project contributed directly to inclusion of a GRB section in the Budget Framework Paper, which means that gender equality issues and participation of women are considered in the process of long term economic planning.</p> <p>MEG project has used several types so far:</p> <ul style="list-style-type: none"> - Introducing gender responsive policies at all levels of government - Introduction of gender perspective in FBIH Budget Implementation Laws - Piloting GRB in various ministries in FBIH, local governments (LGs) in RS and FBIH - Capacity building trainings of members of parliaments (MPs) in GRB (BiH, FBIH, RS) - Study tours, design and introduction of gender module for the above referenced. - Methodology for Integrated Local Development Planning formally adopted by both entity governments in Bosnia and Herzegovina, which offers both gender sensitive and socially inclusive planning.
Burkina Faso	In terms of approaches, we note the following: consultation meeting between technical and financial partners; training; audience for advocacy with ministries in charge of the economy and gender. The following tools are used: advocacy letter; gender budgeting content popularisation module; information leaflet; media communication
Burundi	The approach used to promote the inclusion of women is carried out both in planning and in the annual performance evaluation of municipalities. Because there may be planning, but if the budget is not well spent, there are no socially inclusive investment projects.
Cambodia	<p>Tools used so far:</p> <ul style="list-style-type: none"> - Capacity building of women councillors on gender sensitive budgeting - Participatory budgeting processes <p>Approaches:</p> <ul style="list-style-type: none"> - Mainstreaming gender sensitive and social inclusion budgeting in planning and decision making of communes and districts - Strategy to promote women representation in managerial positions, in particular at the sub-national administrations and leadership. Furthermore, measures have been implemented to increase women's public participation, such as increasing the number of women in public sectors, extending the retirement age of women, and giving priority to replacing retirees with qualified women. - Implementation of social accountability framework (communal services, health centre services and primary education services - Establishment of women and children committee at the province, district and commune administrations.
Chad	Consultancy support for gender-sensitive financial planning in connection with operational planning in different programmes/projects from the design stage and regular monitoring for proper implementation. Meetings and workshops to strengthen the capacities of managers and civil society actors in general on the theme.
Georgia	It is worth to mention that SDC/ ADA funded FRLD (phase I) project supported elaboration of the methodology for Mid-Term Municipal Development Documents (MDD). This methodology is available in Georgian and has been endorsed by the Ministry of Regional Development and Infrastructure (MRDI). Currently MRDI is negotiating with the Ministry of Finance on linking MDDs with program budgets of municipalities.
Kosovo	Development of questionnaires on: education, health, public services, women political participation; trainings for municipal officials on the use of GRB, manual on GRB, videos etc.
Kyrgyzstan	Gender sensitivity and social inclusiveness are criteria for selection of projects for addressing selected priority issues of communities to be co-funded by VAP and for the selection of service improvement actions plans to be co-funded by PSI. Focus groups with some social groups (e.g. women, youth) are conducted to make sure that they can express their priorities within participatory budgetary process in VAP, what otherwise can be difficult to do during a general community gathering. VAP has also prepared info sheets for local authorities organizing participatory budgetary process on how to encourage women to participate and how to make sure they are able to come and voice their priorities.

Macedonia	Tools: legal amendments, training and education at central government level; training and education at municipal level; GRB processes at local level, GRB processes and central level; working with national gender CSOs on GRB.
Mali	The tools are: the citizen budget and gender budget
Mongolia	Not defined yet.
Nepal	GoN's GRB tool has been used to better support gender mainstreaming and consider gender needs in government's resource allocation mechanism. The MoF GRB guideline 2008 focused on gender sensitive development goals such as women's participation in development decision making, capacity development, benefit sharing, and access to income and employment opportunities, and reduction in women's workload.
Nicaragua	Citizen Budget, audits of the general budget of the republic, observatories
Tanzania	Policy Forum is a member –based organization working through its members (Civil society O) who have formed working groups. The Budget Working Group carries out the budget analyses and writes the organizational position statements on the particular analysis. The analysis is also disseminated through breakfast debates with the public and other stakeholders.
Ukraine	Learning materials on GRB will be developed and trainings will be provided in 2018

Question 5:

What have been the results and impact of these interventions so far?

Country	Response
Albania	<ul style="list-style-type: none"> - Engendered local and national government legal framework: <ul style="list-style-type: none"> (iii) 2 socially/gender sensitive fiscal packages have been approved -for two municipalities) (iv) Two inputs taken up New law on local finances focused on ensuring gender equality in planning and spending of public financial resources of local self-government units; - Engendered public resources
Bangladesh	The pattern of the annual development plan in 207 UPs was changed. Now these UPs undertake more direct development schemes for women and socially excluded groups than before. Significant interest was raised among common people, especially poor, women and socially excluded groups in 207 Unions in participating UP public consultation meeting on budget cycle management. Ministry of Finance took a lot of interest in Sharique practice of UP level budget cycle management. They came forward to include Local Government in the national PFM reform strategy.
Benin	Introduction of gender criteria in the budget framework letter since 2014
Bosnia-Herzegovina	<p>At the entity level, the Project supported the implementation of the Action Plan for Introduction of GRB in the Pilot Institutions in Federation BiH (FBiH) and the Republika Srpska (RS) Strategic Plan for Rural Development (2009-2015), in particular, the RS Action Plan for the Advancement of Rural Women (2009-2015). Furthermore, UN Women's regional GRB programme has directly worked on development of gender action plans in five municipalities, inclusion of a gender module in the Budget Management Information System at State and Entity levels, implementation of gender-responsive budgeting analysis of key policy documents in eight sectors and government programmes in Bosnia and Herzegovina, FBiH and RS and has worked vigorously on strengthening communication between the Ministry of Finance and the gender mechanisms on gender-responsive budgeting. Budget instruction documentation in both entities, in which budget users define their initial budget requests was modified at all levels to require from users to undertake gender analysis in order to demonstrate the impact of any new spending on men and women. Furthermore, the Project also directly supported creation of a training module for civil servants in FBiH on GRB and advocated for development of a Gender Module as integral part of the Budget Management Information System (BMIS) used at state and entity levels of government. Finally, capacity building assistance within the Project aimed at increasing knowledge and skills related to GRB, in particular gender analysis, and training and skills development was provided to municipalities and select line ministries by the project.</p> <p>In some cases, there is an increase in volume of resources within some municipal budgets aiming to improve living conditions or accessibility and quality of services for women and socially excluded groups, but these are still sporadic cases. Additional attention is placed on the vulnerable population groups in policy design and delivery, including through the budget as a vehicle for delivery of public policies and services.</p>
Burkina Faso	As a result, we have contributed to the training of 75 parliamentarians, 33 representatives of the Court of Audit and 24 representatives of civil society in 2017; participation in the advocacy campaign for the adoption of the budget circular on gender budgeting by the Ministry of Economy, Finance and Development.

Burundi	Performance assessment has created a need for competition between local and regional authorities (municipalities), and today gender-sensitive investments have become automatic.
Cambodia	With limited resources and political commitment, the results have not been much obvious. We observed some changes in attitude and behaviours towards women and social inclusion. For example, at least one deputy governor at the province and district level has been appointed and women and children committee at the province, district and commune administrations are functioning. Furthermore, through the implementation of social accountability framework, 98 districts have put I4C post to promote citizen's awareness on the social services.
Chad	Acceptance and budgeting of gender actions in operational and financial planning by agents implementing Swiss cooperation projects in Chad. The number of women deputies to the National Assembly has increased, as well as those holding senior positions of responsibility at the highest level (ministers, presidents of major institutions (Court of Auditors, Secretary Generals of ministries, mayors, etc.). But the rate of women in these positions is far from the 30% projected by government officials.
Georgia	Due to support of the FRLD (phase I) project 43 municipalities in 6 regions developed MDDs with corresponding provisions for their 2017 municipal budgets. 14 MDDs out of 43 were developed as gender sensitive.
Kosovo	Inclusion of GRB in the municipal budget planning & execution.
Kyrgyzstan	Women have become more active in promoting their priorities: for example, in VAP, the number of women who had presented projects to apply for small grants and won voting increased from 50% in 2015-2016 to 73% in 2017. Many service improvement action plans elaborated within PSI address the needs and priorities of people with special needs and women.
Macedonia	Nine-line ministries (including 2 state institutions) submitted gender budget statements with their annual budgets to MoF. 7 Local self-government units allocated specific budgets for gender equality.
Mali	Understanding and knowledge of concepts by central government departments and civil society organizations
Mongolia	The project just started in Jan 2018.
Nepal	The GRB policy has led to directly or indirectly gender responsive budget allocation in the GoN budgetary system up to the new constitution of 2015.
Nicaragua	Empowerment of social actors
Tanzania	Policy Forum member organizations improved discussions between CSOs and policy makers. They have also drafted gender action plans based on the findings of the GRB analysis in the position statement
Ukraine	Such activity is planned at the moment so it is early to have impact

Question 6:

Who were the partners you were working with?

Country	Response
Albania	Municipalities; Albanian Parliament; Line Ministries; Women councillors; Donors thematic network
Bangladesh	207 Union Parishads, Institute of Public Finance and 7 Local NGOs
Benin	GIZ, PNUD
Bosnia-Herzegovina	Our office (the Embassy of Switzerland in Sarajevo) did not have direct contact with the above mentioned partners, but mainly with UN Women since the funding for BiH component of the regional project was provided by ADA. - Agency for Gender Equality in BiH and Gender Centres of FBiH and RS are natural partners for GRB introduction. - Also, three Ministries of Finance (BiH, FBiH, RS). UN Women, USAID, OSCE etc.
Burkina Faso	GIZ, EU, SIDA, CIDA, ADA, UNICEF
Burundi	Municipalities, which are the smallest decentralized entities.
Cambodia	- The Secretariat of National Committee for Sub-National Democratic Development - Implementing agencies of sub-national democratic development reform: a) 18 line ministries b) 24 Provincial governments and 1 capital city c) 197 districts, municipalities and khans d) 1,645 communes and Sangkat
Chad	GIZ, Caritas-CH/Swissaid, Children of the World).
Georgia	<i>Multilaterals:</i> UNDP, UN WOMEN (SDC's implementing partners), the WB <i>National Institutions:</i> National Associations of Local Authorities, Centre for Effective Governance System and Territorial Arrangement Reform, Local Self-Governments, Ministry of Regional Development and Infrastructure, Ministry of Finance
Kosovo	9 municipalities out of 38 as well as national level public institutions.

Kyrgyzstan	Implementing partner of VAP: Development Policy Institute, a local non-governmental organization. Implementing partner of PSI: Helvetas and Development Policy Institute. Both projects work through and closely with local self-government bodies.
Macedonia	UN Women; Ministry of Labour and Social Policy; Ministry of Finance; Local governments; National CSOs
Mongolia	GIZ and the Municipality of Ulaanbaatar city
Nepal	The Ministry of Federal Affairs and Local Development (MOFALD) had implemented Local Bodies Gender Responsive Budgeting and Auditing Guideline 2012 and it allowed to allocate at 35% of total VDC funds for targeted programme: 10% for women, 15% for older people, 10% for children. Since this year MoFALD has been merged with another ministry and has received a new ToR.
Nicaragua	The Institute for Research and Strategic Studies and Public Policy (IEEPP)
Tanzania	POLICY FORUM TANZANIA- SDC is one of the funders providing institutional support to Policy Forum.
Ukraine	Local self-government representatives, communities at the local level (villages and small cities)

Question 7:

What are the challenges and constrains working on GRB/SIB in your context / sector / projects?

Country	Response
Albania	Law enforcement & political polarization during election companies
Bangladesh	<ul style="list-style-type: none"> - Central Government did not yet provide any comprehensive framework of GRB/SIB for local government. No budget classification structure is yet in place in UP and UZP. Budget coverage are not clarified among different tiers of local government and central government extension wings at local level - GRB/SIB is not yet any topic in National Institute of Local Government (NILG) who are responsible for training up local governments in Bangladesh. - Gender aspect in taxation is completely an ignored aspect in government budgeting.
Benin	Data collection, weak capacity of government actors, weak coordination by government actors
Bosnia-Herzegovina	Complex country structure and delays in the establishment of performance based budgeting. There are many challenges in the country, starting from an extremely complex administrative and policy apparatus. Other burning issue is lack of recognising the GRB/SIB as priorities.
Burkina Faso	Administrative burden and slow appropriation of the approach by the authority and public services. Mobility of trained resource persons from sectoral Ministries. Resistance to change for gender application
Burundi	GRB/SIB is not natural; it is somewhat imposed by the system. The challenge is to make it a culture, so that it is no longer guided by the only need to earn points. The financial difficulties of the municipalities require priority to be given to these types of investments, and it turns out that these types of investments are the most sacrificed.
Cambodia	There have been a number of guidelines developed, in particular within the decentralization project concerning the promotion of gender equality and social equity and inclusiveness but always slow in the implementation. This would be linking to the lacked commitment of the government or the issues are not really prioritized. Neither political parties nor government have sensitized gender and social inclusion, due to lack of legal instruments.
Chad	Poor coordination of government actors and technical partners Lack of knowledge of GRB/SIB tools and/or failure to implement commitments for gender budgeting by the State
Georgia	As for Gender Responsive Budgeting (GRB) as such, there were some attempts made by different international and local organizations in Georgia to introduce GRB in municipalities (e.g. UN Women facilitated establishment of Gender Responsive Budgeting Working Groups in five municipalities and provided introductory training in GRB. Similar work has been done by number of local NGOs. EU funded project implemented by NIRAS is planning to pilot GRB in three municipalities). I consulted with UN Women, UNDP and with other organizations about challenges and constrains associated with the process of GRB introduction and about support which might be needed. I learnt that methodology/ guidelines for Gender Responsive Budgeting is not available and individual and fragmented attempts of different organizations were not translated into engendering of municipal budgeting system.
Kosovo	It is very technical at the moment, in the future municipalities need to collect more data and react to those data – allocate budget to improve the situation
Kyrgyzstan	The fact that GRB/SIB is not required by the legislation, low commitment and capacity of local authorities, lack of political will at the national level can be listed as the biggest challenges. Project staff also lacks capacity on working on GRB/SIB.
Macedonia	Lack of interest from the civil servants who are involved in the process.

	Bad economic situation, unemployment and low salaries make institutions not interested enough in this "soft" topic.
Mali	The non-application of the texts and the low competence of the actors to inform the tools of GRB, hence its poor appropriation.
Mongolia	Capacity and awareness on GRB and SIB is weak if not non-existent. So, the main challenge is to increase awareness and capacity of the main government stakeholders. Furthermore, there is a need to include principles/tools of GRB and SIB in the rules and regulations.
Nepal	Proper use of GRB tool is a challenge. GoN Staff and non-state actors are not sufficiently trained on the use of GRB. Reliability and validity of budget allocation on gender focused programme. In GRB allocation and real expenditure tracking, budget line such as buying office furniture is also calculated as gender responsive budget allocation.
Nicaragua	Little information available, not always well reflected.
Niger	While gender is increasingly being used in the strategies of local partners, its translation into budgets remains very weak and the tools to do so are lacking.
Tanzania	Timing is the main challenge in that by the time the analysis is done on the consolidated national budget draft, this draft is ready to be presented to parliament, hence with minimal room to influence any changes. For local level budgets however in the recent past, participatory budgeting (using the opportunities and obstacles for development approach) has been on a declining trend making it difficult for CSOs and citizens at large to engage in the budgeting process at local levels. This is hoped to improve as the government embarks on efforts to resuscitate decentralization following recent studies commissioned recently. In Tanzania, budget credibility i.e. the execution of national budgets (Gender inclusive) as per plan remains a challenge. Hence it does not matter how well the gender is responded to in the budgets, at the end of the day, if no funds are disbursed for the planned activities. Budget execution remains a big elephant in the room.
Ukraine	Absence of national legal framework on GRB and SIB in Ukraine. GRB and SIB are not officially implemented in national, regional and local budgets

Question 8:

Would your country be interested in initiating or strengthening work in GRB/SIB? If yes, can you specify what kind of initiative it would be?

Country	Response
Albania	Yes, we are interested. - Invest on innovation on GRB/SIB - Exploring further the potential Women in Politics as tool/approach to achieve diverse results
Bangladesh	- Yes, we are interested collaborate with relevant government training institute (NILG, Institute of Public Finance etc.) so that they incorporated GIB/SIB in their training curriculum. - We are interested to collaborate with Ministry of Finance so that they can lead necessary initiatives for rolling out GIB/SIB down to the UP level. - Train-up Sharique partners in GRB/SIB so that they can provide necessary support to Sharique UPs in new districts
Benin	Yes, there is a national road map for gender-responsive budgeting that is being implemented with the government and development partners, including the SDC.
Bosnia-Herzegovina	Addressing GRB in performance based budgeting and in development of local development strategies and action plans. The question should be addressed to the state Agency and two gender centres, but experience shows that the interest exists
Burkina Faso	Yes. The systematic integration of GRB into the projects/programmes of Swiss cooperation and its partners. Harmonization of tools for a coordinated system of support on GRB at the national level. the setting up of a monitoring mechanism on the level of consideration of GRB in sectoral policies. Capitalisation, scaling up and sharing of experiences at national, even sub-regional level.
Burundi	The programme that supports the municipalities is coming to an end. It seems important not to imagine starting work on GRG/SIB without the support of a global programme.
Cambodia	Obviously, the Cambodian government is not yet keenly interested in strengthening the work in GRB/SIB. The economic and infrastructure developments are always highlighted or highly prioritized in every election campaign and government agenda.
Chad	We need a national road map on gender/gender budgeting. The implementation of the actions provided for in the National Gender Policy in particular, its government commitment to gender mainstreaming in national budgets and accounts.
Colombia	This is not an issue foreseen in the current Cooperation Strategy. However, it would be interesting to know the conceptual and methodological proposal to analyse whether or not it is feasible to implement tools in phases of new projects.

Georgia	According to priorities stipulated by the Government of Georgia(GoG) in draft gender action plan, GoG is interested to strengthen work in GRB. More targeted work on GRB at local level is envisaged in the frame of the Women Economic Empowerment (WEE) project. It is expected that WEE project will work on capacity-building of relevant ministries and governmental offices, as well as local governments to enhance women's participation in decision-making for local planning and budgeting. In the frame of the WEE project UN Women will capture experience accumulated in the country and will provide relevant national institutions with TA to develop GRB methodology appropriate for the context of Georgia.
Kosovo	I doubt that Kosovo wants to go further. Implementation of the current legal framework is enough of a challenge
Kyrgyzstan	Since SDC in Kyrgyzstan has been supporting the development of local self-governance, improvement of services at the local level and citizens' involvement into decision-making at local and national levels, it is important to strengthen work on GRB/SIB to make all these processes truly inclusive. The national authorities should be interested in strengthening work in GRB/SIB to implement the National Strategy on Achieving gender equality till 2020 and its draft National Action Plan 2018-2020, which aims at introducing "gender element" into budgeting (i.e. budget line on "gender expenses").
Macedonia	Our country is interested and already working with us on GRB.
Mali	Yes, on GRB through the production of analysis and monitoring reports on GRB indicators in national and local policies. This report will serve as a basis for policy dialogues with decision-makers
Mongolia	PIE2 project work is the main intervention where SDC Mongolia aims to introduce GRB/SIB
Nepal	This is very important tool in the context of federalization. It has to be applied at local, state and federal government levels.
Nicaragua	Yes, from civil society and universities
Niger	The Office plans to train collaborators on this theme with the aim of improving funding levels in relation to gender, but also to strengthen the capacity of local partners in this area.
Tanzania	Yes, initiatives would be: <ul style="list-style-type: none"> - Mapping/tapping onto the review process of the Gender policy to address any gaps in how it intends to address GRB and SIB - Identifying the gaps which may be facing Policy Forum in carrying out GRB and how to deepen gender issues in budget analysis - Supporting a key gender-based civil society organization and training them to advocate for GRB
Ukraine	Yes. In implementing in national, regional and local budgets

Question 9:

If your country is interested in GRB/SIB, what are your support needs?

Country	Response
Afghanistan	Not for the time being. Implementation of GRB/SIB requires among other transparent, participative and accountable systems of governance, which severely lack in the current Afghan context. Because of those limitations and the lack of progress, SDC has decided under its new Country strategy in Afghanistan for 2019-2022, to phase out its governance programme to integrate governance as a transversal theme in all its sectorial programs.
Albania	<ul style="list-style-type: none"> - Engendered statistics (local and national) - Mainstream in whole PFM cycle the GRB/SIB
Bangladesh	We need guideline on this.
Benin	Training, capacity building
Bosnia-Herzegovina	BiH Gender Action plan has GRB as one of activities. Targeted provision of technical advice and support to relevant institutions and non-government actors, to ensure that they are equipped with relevant knowledge and skills needed to integrate GRB tools within their own structures and individual sector programmes.
Burkina Faso	Capacity building (training tools; Inter-country exchange of experiences on GRB). Networking - alliance (connecting with other actors on GRB in the sub-region; conducting national advocacy). Mobilization of more financial resources for GRB.
Burundi	It is difficult for Burundi to know that it is interested, but we can assume this from the Ministry of National Solidarity and Gender. However, the SDC does not have a partnership with this ministry, and it is difficult to establish its needs today.
Cambodia	<ul style="list-style-type: none"> - Engendered statistics (national and sub-national) - Mainstream GRB/SIB in whole planning and budget cycle
Chad	Capacity building in the design of GBA analysis tools in government policies and programmes. Adapted tools to ensure monitoring and evaluation and advocacy for gender equality and equity in the budgeting of actions foreseen in the National Development Plan (PND) and the National Gender Policy (PNG), as well as adapted tools for resource mobilization to finance

	the implementation and monitoring and evaluation of development policy and programme indicators.
Colombia	To know specific methodologies for humanitarian aid projects, given that it is mostly our projects in Colombia.
Georgia	This capitalization exercise on GRB initiated by the SDC gender network in very timely and valuable for us. We are looking forward to learn from capitalization and use knowledge and lessons learnt through the WEE project.
Jordan	Yes. <ul style="list-style-type: none"> - There is need to build the capacities of the members of the national network working on the action plan to support gender responsive budgeting. - Need to support the new elected councils in the municipalities and governorates to advance the mainstreaming of gender needs in the development process. - Provide researchers, planners, policy-makers and decision-makers with a tool that can be utilized to allocate substantial resources for women empowerment programs. - Build on the current momentum for decentralisation reform, need to engage with relevant stakeholders to discuss the legal and institutional changes needed to have gender sensitive budgets.
Kosovo	By now Agency for gender equality is leading the process. This agency is under Prime minister office. I do not think there are further support needs
Kyrgyzstan	<ul style="list-style-type: none"> - Possibility to learn and share experiences on GRB/SIB among different projects/countries; - Practical guidance and tools to be used by local partners to implement GRB/SIB; - Guidance on design of local-national GRB/SIB work and advocacy strategies.
Macedonia	We are working on a ProDoc already and CP is planned for May-June 2018.
Mali	The legal framework exists, but its application is weak. The needs can be summarized as follows: The design of tools to analyse the integration of GBA into the planning and budgeting policies and documents of the State, local authorities, etc.
Moldova	Good practices, tools and methodologies in analysing and integrating GRB/SIB in local budgets, training materials, successful advocacy campaigns
Mongolia	Technical assistance on GRB/SIB
Nepal	To support on institutionalization of GRB at least in local government
Nicaragua	Knowledge management, information on innovative practices, etc.
Niger	Training
Tanzania	Capacity building to partners whose activities are linked to the public financial management on GRB and SIB analysis and approaches and/or tools used
Ukraine	Guidance on development of training materials on GRB/SIB Information about international practice and experience on GRB and SIB Hand-out materials for local partners

Question 10:

Further comments?

Country	Response
Albania	<p>See links: https://www.youtube.com/watch?v=5wJW3q5b4KQ&t=19s</p> <p>http://scm.smartprocesses.net/smartapps/scm/geoportal/map.aspx</p>
Burkina Faso	GRB is still a recent approach for the government in Burkina. Nevertheless, there is a real dynamism of actors (state and non-state) for its control and application. With the programme budget and capacity building already achieved, the process is underway to enable GRB to be integrated into sectoral policies with a view to reducing gender inequalities. Switzerland will continue to promote GRB in a coordinated manner with other technical and financial partners.
Chad	Although there is a political will to promote gender equality and women's empowerment, there is no national coordination mechanism at the highest level, such as an observatory on gender equality and equity, to advocate for effective gender budgeting in the State budget.
Kosovo	https://www.youtube.com/watch?v=uKdp7PpnaLc
Nepal	All SDC projects also need to apply GRB (it is not big tool and it is very simple) and working on the GRB/SIB is by finance and programme team is possible.
Occupied Palestinian Territory	In the context of the occupied Palestinian territory, GRB / SIB are not commonly used concepts. Currently however, readable budgets are piloted for selected Ministries and for local government units. Since few years indeed, all Municipalities are disclosing their annual budgets publicly (on official websites and/or Facebook pages).
Tanzania	In Tanzania, budget credibility i.e. the execution of national budgets (Gender inclusive) as per plan remains a challenge. Hence it does not matter how well the gender is responded to in the budgets, at the end of the day, if no funds are disbursed for the planned activities. Budget execution remains a big elephant in the room.

Annex 1: Survey Questions

Q#	English	Français	Espanola
1	Is gender responsive resp. socially inclusive budgeting part of your country's legislation and is it implemented by local government? If yes, do you take this into account in your work?	La budgétisation inclusive/ sensible au genre est-elle intégrée dans la législation du pays et est-elle mise en pratique par le gouvernement au niveau local ? Si oui, en tenez-vous compte dans votre travail ?	¿Presupuesto de Inclusión Social (SIB) hace parte de la legislación de su país y es practicado por el gobierno local? En caso afirmativo, ¿lo tiene en cuenta en su trabajo?
2	In government policies which are social groups considered poor and socially excluded?	Quels groupes sociaux sont-ils considérés dans les politiques gouvernementales comme pauvres et socialement exclus ?	¿En políticas gubernamentales que son grupos sociales considerados pobres y socialmente excluidos?
3	Do you in your country have experience with GRB/SIB and specify the context / sector / projects in which you are located? (If no please proceed to question 9)	Avez-vous dans votre pays de l'expérience sur GRB/ SIB (indiquer si c'est GRB ou SIB) et précisez le contexte / secteur / projets dans lequel vous vous trouvez ? (Si non, passez à la question 9)	¿En vuestro país tiene experiencia trabajando en SIB en el contexto / sector / proyectos en los que vosotros se encuentran? (En caso negativo, por favor pasar a la pregunta 9)
4	What have been the types of tools and approaches used so far?	Quels ont été jusqu'à présent les types d'approches et d'outils que vous avez utilisés ?	¿Qué tipos de herramientas y enfoques han utilizado?
5	What have been the results and impact of these interventions so far?	Quels ont été jusqu'à présent les résultats ou impact des interventions dans ces domaines ?	¿Cuál fue el resultado o el impacto de las intervenciones en cuestión del SIB?
6	Who were the partners you were working with?	Qui étaient les partenaires avec lesquels vous avez travaillé ?	¿Quiénes fueron los socios con los que han trabajado?
7	What are the challenges and constraints working on GRB/SIB in your context / sector / projects?	Quels sont les défis ou les contraintes liés à GRB/SIB dans votre contexte / secteur / projets ?	¿Cuáles son los desafíos o limitaciones que afectan al SIB en vuestro contexto / sector / proyectos?
8	Would your country be interested in initiating or strengthening work in GRB/SIB? If yes, can you specify what kind of initiative it would be?	Votre pays serait-il intéressé à lancer ou à renforcer un travail sur GRB/SIB ? Si oui, pouvez-vous préciser de quel type d'initiative il s'agirait ?	¿Vuestro país estaría interesado en iniciar o fortalecer el trabajo en SIB? En caso afirmativo, ¿Puede especificar qué tipo de iniciativa sería?
9	If your country is interested in GRB/SIB, what are your support needs?	Si votre pays est intéressé par le GRB/SIB, quels seraient vos besoins de soutien ?	Si vuestro país está interesado en iniciar o fortalecer el trabajo en SIB, ¿cuáles serían vuestras necesidades de apoyo?
10	Further comments	Autres commentaires	Comentarios adicionales