

“Increasing Accountability in Financing for Gender Equality - EU / UN Partnership”



Gender-sensitive budgeting in the Kyrgyz Republic:

Initiatives to promote gender-sensitive budgeting within the framework of UN Women and PF “Innovative solution Inc.” partnership project with the financial support of EU.

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The European Union has 28 member states that have united latest achievements, resources and fates of their nations. For 60 years, together they have built a zone of stability, democracy, and sustainable development whilst maintaining cultural diversity, tolerance, and individual freedoms. The European Union is committed to sharing its achievements and values with countries and nations beyond its borders.

“Increasing Accountability in Financing for Gender Equality” project is a joint global initiative of the United Nations and the European Union on gender equality. The project implemented by UN-Women in 15 countries around the world, including the Kyrgyz Republic (2013-2015). The project aims to develop mechanisms to promote integration of gender equality and women’s rights in processes of national planning, budgeting, and monitoring, as well as various forms of foreign aid.

Innovative Solution Inc. is a nongovernmental organization whose mission is to assist in promoting democratic values, equal opportunities policy and open society ideas.

Together and individually, within the framework of several projects at national, regional and international levels the founders and members of Innovative Solution Inc. have conducted studies on gender, social, and legal issues. Currently, PF Innovative Solution Inc. is developing into an analytical center that provides awareness-raising and analytical services and technologies to interested public institutions.

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Executive Summary

The level of development achieved in social and political institutions in the Kyrgyz Republic (hereafter KR) provides an opportunity and a suitable foundation for the cooperation of state and non-governmental organizations on relevant issues in the development agenda of the country. Ensuring the transparency and fairness of budgeting processes is, in particular, an example of such an intersection of interests. Different players offer their own approaches and technologies to ensure efficiency of this process.

Thanks to the project “Increasing Accountability in Financing for Gender Equality” funded by the European Union (hereafter EU), the non-government organization “Innovative solution” and its partner, UN Women in Kyrgyzstan, were able to make a significant contribution to the advancement of gender-sensitive budgeting (hereafter GSB) technologies in the country through different kinds of interventions supporting the capacity and resources of key state agencies – the Ministry of Finance, the Ministry of Economy, the Ministry of Social Development (the authorized body for gender policy), as well as civil society activists.

This paper describes the context¹, key activities and project objectives, thanks to which GSB case in KR can be considered successful. The cooperation experience between different players in GSB showcased the possibility and ability of a non-governmental organization to be a serious resource for budgeting policy in the country, as “Innovative solution Inc.”, at the request of state agencies, has analyzed and revised methodological fundamentals of the budgeting process to include a gender dimension in to these standards.

The paper describes GSB development in KR, provides an overview of initiatives implemented by GSB partners at local and national levels, and describes the results and products of the project to promote GSB.

Equally important is the analysis of contextual and factor features of GSB in KR which makes the experience of GSB advancement special and unique

The innovative project products form the basis for further development and dissemination of knowledge about GSB and successful implementation of commitments on financing for gender equality by government agencies.

This case will be useful for all actors involved in different stages of the budgeting process at local and national levels.

¹Promotion of program budgeting in KR since 2002, budget deficit, economic and administrative reforms, reforms of state and municipal services, the requirement to ensure transparency and openness on the part of civil society organizations

Introduction

At the moment, the budgeting process, as well as the budget itself - is not a terra incognita and questions regarding its effectiveness have become common on the meeting agendas due in the society to various public administration reforms and the administrative and regional structuring of our country.

The ultimate goal of most budget initiatives worldwide is to change the state budget and, for Kyrgyzstan, such initiatives lead to other benefits as well. In particular, GSB is regarded as an effective way to strengthen democracy and improve civil society participation in the decision-making process while strengthening the principles of accountability and good governance.

Democratization processes take place in all spheres of socio-economic and social life, making information about budget sources, plans for its allocation, as well as procedures for its formation and adoption/legitimization open and accessible. However, it should be recognized that often, in reality, regulatory requirements for budgetary procedures are not met. To this day there isn't a positive experience of implementation/compliance with parameters adopted by state structures such as the Parliament or the Government. For example, in terms of acceptance of the Budgetary Resolution and presentation of the consolidated budget in Parliament – Jogorku Kenesh (hereafter JK) - and budget adoption, etc. are not implemented in full compliance.

As justly stated at the international workshop of gender experts, experts on budgets, and experts on foreign aid effectiveness², there is a capability to track the budget adoption process, though hypothetical. At the same time, it is practically impossible to track when and on what grounds changes to the budget law are made. It is not discussed at hearings of different formats – Neither public nor parliamentary. Moreover, discussion about budget implementation is also important to understand credibility and effectiveness of planning. However, analysis and monitoring of budget implementation aren't popular neither among public institutions nor among fiscal policy implementers themselves.

Key participants in the budget cycle/process are the various actors themselves and, therefore there are/may be various entry points for gender dimension at different stages of the process by different players.

There isn't a country in the world that can swear to have obvious, evident, and sustainable progress in this area with full confidence. Also, there are no best practices, as the practice of each country is unique and developed taking into consideration political, cultural, and other elements.

There are various as well as traditional activities that promote GSB, such as research, advocacy, monitoring, training, awareness raising, expertise/analysis, and design policies. In the process of promoting GSB in KR, we have focused on innovative approaches that can help maximally strengthen the position of actors such as civil society organizations (CSOs) and government officials. In this instance, we are talking about methodological developments and learning technologies.

Some project activities were not of applied nature only but based on research findings. Civil society activists enthusiastically engaged in research-oriented aspects of the work. To resident/local civil society GSB activists of KR, this type of work is new and they were successful at it.

²Seminar organized by UN – Women in KR, held on July 28-31, 2015 in Issyk-Kul

It is hardly possible to determine the results of work on GSB in Kyrgyzstan. A single recipe to promote GSB does not exist and can't be developed, either. Our own empirical experience as gender experts and as an organization indicates low perspectives of finding and adapting international GSB experience to our own budget processes. We had to focus on our own context of development and study the budget process to identify gaps between the declared normative legal acts (NLA) and law enforcement, as well as collisions and gaps in methodological and regulatory documents. This made possible to suggest innovative approaches in addressing issues of gender integration in the budgeting practice.

We hope that activities carried out within the framework of the project will be the next step in the development of GSB - especially considering that today's initiatives draw the attention of the general public to issues of public administration efficiency, accessibility, and targeting of public services.

1. Review of gender – sensitive budget initiatives in the Kyrgyz Republic and the context of their development

The issue of incorporating gender policies into macroeconomics, social programs, and national development programs / policies was revised at a UN General Assembly Special Session in 2000. Earlier, the Beijing Platform for Action adopted in 1995 highlighted that:

Governments should promote mainstreaming a gender perspective in all policies and programs; open and transparent budget processes; systematically review how women benefit from public sector expenditures and adjust budgets to ensure women have access to financial resources (Articles 164, 165, 346)

Since the 2000s, the gender budgets in the Kyrgyz Republic have been promoted within the national agenda by civil society organizations and mainly by women's NGOs. It is noteworthy that budget initiatives were implemented as an outcome of cultural interventions by international organizations, primarily by UNIFEM³. They enabled access to open sources, including internet resources, manuals, reviews, and practices on gender-sensitive and gender-responsible budgeting in different countries.

Sensitive budgets that are a synergy of women's budget initiatives and civil initiatives with regard to participation in the budget process, organization of public budget hearings, and increased transparency of local budgets supported by international organizations such as the Soros Foundation – Kyrgyzstan, Urban Institute (USAID), and DFID have been of vital importance to the institutionalization of gender. Within the project “Strengthening women's economic security”, the association for local community development has designed guidelines for gender budgeting on the local level.

During the project implementation period, GSB practices in Kyrgyzstan have undergone major institutional changes at national and local levels. **The first stage** covers the period from 2000 to 2005 when both initial teaching manuals and practices of citizen's participation in debates and formulation of budget initiatives were developed within the project framework.

³ Gender-Responsive Budgeting Initiative (GRBI) is known well. Its purpose is to improve the efficiency of government agencies as well as analysis of planning, budget incomes and expenditures of all levels within the framework of obligations on achieving gender equality (UNIFEM, the Commonwealth Secretariat, Canadian International Development Research Centre).

Nonetheless, during that period even gender-specific programs and plans such as National Action Plan (hereinafter NAP) aimed at achieving gender equality had no financial support. The evaluation listed the weakness of institutional mechanisms and lack of budgetary support for the program's activities among key challenges of promoting gender equality.

The evaluation conducted by the national program "Ayalzat" listed the weakness of institutional mechanisms and lack of budgetary support for the program's activities among key challenges of promoting gender equality.

According to the 2000-2005 Review of the Kyrgyz Republic within implementation of the Beijing Declaration and Platform for Action "Beijing + 20", state budget allocations for the implementation of the National Action Plan were 300,000 soms in 2002, 400,000 soms in 2003 and in 2004. In total the planned allocations amounted to 1,011,200 soms. It is noteworthy that during subsequent periods, the share and amount of financing to support gender equality had not been segregated in a budget line, and allocated funds were solely supporting "firewalled lines"– salaries and taxes to be paid to state employees working within institutional mechanisms on gender equality.

Review of the Kyrgyz Republic within implementation of the Beijing Declaration and Platform for Action "Beijing + 20"

The application of gender-sensitive initiatives promoted by women's NGOs on fiscal reform processes can be considered as positive particularly from 2002 onwards when the development of program budgets has been adopted in the country.

The **second stage** of GSB progressing in the Kyrgyz Republic covers the period from 2005 to 2012 and characterized by the fact that since the advent of our own national experts involved in analyzing the local and national budgets, there have been attempts to elaborate their own GSB approaches and methodologies in Kyrgyzstan.

The first known experience of gender-based analysis of local budgets was executed by the Agency of Social Technologies in Bishkek, Kant and Moscovskiy Rayon, and local community budgets in Chiu Oblast. Based on the outcomes of this analysis, public hearings and other forms of public consultations were organized in 2005-2007.

The institutionalization of gender expertise concerning normative legal acts was launched in 2008 by the Jogorku Kenesh of the Kyrgyz Republic (Parliament) through the adoption of the Decree on Approval of Standards to Conduct Specialized Types of Expertise. Later in 2009 a law on normative legal acts was adopted stipulating that the enacted NAPs that are linked with budgets of different levels must be subjected to gender expertise. The amendments to the articles 47 and 50 of the Law on Procedures of the Jogorku Kenesh adopted in 2011 introduced requirements that supporting documents of draft laws should include expert conclusions, including by gender experts.

Starting from 2011, conclusions on gender expertise concerning the draft National Budget and medium - term budget forecasting (hereinafter MTBF) for 3 years have been presented at the parliamentary budgetary hearings with support from the UNDP implemented parliamentary project. Experts pointed to the complexity in conducting gender analysis of budgets in traditional functional and administrative budget formats which included 11 lines that did not allow "seeing" a beneficiary and did not contain any indicators apart from the amounts of allocated funds. The methodological approach to gender analysis

was largely based on achievements by Russian experts and attention was mainly focused on the social sphere of the country's economic policies.

Also of interest is the attempt to calculate the key NAP activities for 2012-2014 taken within an EU-UN Women globally implemented project called, "Increasing accountability in financing for gender equality." Methodologies and an example of calculating the cost of NAPs were presented at the international conference on GSB in Bolivia, September 2013 as well as during the concluding seminar within the framework of that project in Brussels (Belgium) in June 2015.

Finally, **the third stage** in the history of GSB development began in 2012 and continues to present and is linked with the implementation of aforementioned EU-UN Women partnership project namely "Increasing accountability in financing for gender equality". This stage is characterized by:

- Formation of capacity building system among regional civil society activists and the transformation of their activism into expert potential to enable them to act as competent gender advocates in GSB issues;
- Development and appropriation of tools and guidelines/instructions to conduct gender analysis of local budgets;
- Dissemination of practices in analyzing the execution of local budgets by regional experts and project partners;
- Sustainable practices in performing gender expertise of the Republican/National budgets and MTBF;
- Development of Standards to perform gender expertise of national budget and engendering of Budget Circular as well as engendered programmatic budget of designated authority - Ministry of Social Development (MSD);
- Designated authority staff capacity – building on gender policies - the Ministry of Economy and the Ministry of Finance in issues related to gender-sensitive budgeting;
- Development of innovative technologies to improve the capacity on matters concerning GSB – e-learning courses for civil servants;
- Development of advocacy and media products: comic books, videos, brochures, findings, studies and other products whose usage and distribution will enable sustainability of project outcomes;
- Establishment of continuous dialogue with government authorities and civil society activists and business structures on GSB related issues.

It should be noted that currently the state's GSB commitment is fixed at a rhetorical level. There is no practice of an independent GSB drafting in the area of gender policy even on the part of the designated authority –the Ministry of Social Development.

2. The meaning of gender-sensitive budget initiatives on local and national levels in the framework of the project "Increasing accountability in financing for gender equality". Lessons learned, results and project products

It is notable that project design is enabled to independently plan actions and adjust them in accordance with dynamic contexts, institutional changes, and existing practices within state bodies, civil society organizations, donor organizations, and development organizations.

The mapping held in the first year of project implementation in 2012 was aimed at mapping both resources, achievements and actors in civil society in the area of fair and transparent budgeting, and

effective management of public finances, and capacity of key experts from the pilot ministries of the Ministry of Finance and the Ministry of Economy.

- Formation of capacity building system among regional civilian activists and transformation of their activism into developing their expert potential.

The consultative meetings held with civil society activists and NGOs in November 2012 demonstrated opportunities for partnership and collaboration with organizations whose mandate was aimed at both protecting certain interest groups - such as persons with disabilities («Smile kg»), children (Child's Rights Defenders League), women (Centre for gender studies), etc. - and promoting the principles of participation, transparency of budget processes (Alliance for Transparent Budget), and external assistance (NGO «Nash Vek.»)

Therefore, it was decided to purposefully build capacity not solely for women's networks and women's NGOs in GSB but also for those NGOs and civil society activists who actually monitor the issues of local planning and development on the ground, implement advocacy of vulnerable groups, participate in the lives of local communities, and those which have information about key issues of local development.

When I first started to analyze the execution of our local budget, I started with briefing on GSB in the beginning. Then I invited local activists who participated in sensitization seminar to get their assistance. Now we have a standing group of people who attend meetings of Kenesh and show interest on how the expenditures are planned and often bring local Parliament Members to a standstill.

Expert, Jalal-Abad Oblast

During 2 years of trainings, consultative meetings and parliamentary hearings consistently and systematically resulted in significant achievements for civil activists and the roles of CSOs in monitoring and evaluating socio-economic planning of regions, communities as well as state and municipal services, taking into account country's developmental context and trends. The existing small but steady and stable pool of experts in GSB continues to further use acquired skills while conducting gender analysis and providing expertise of local community's costs and revenues in their own design and institutional work.

We now use tools to analyze budgets to monitor and evaluate the public and municipal services. They show where and why the costs are spent in a given sector, who benefits from it and who loses ... The fact that services do not reach people can be seen from budgets.

Expert, Osh Oblast

- Development and approbation of tools and guidelines / instructions to conduct gender analysis of local budgets;

During trainings with gender advocates, the checklists, offering methods, and tools for gender analysis of local budgets prepared as handouts for practical exercises were improved with the engagement of participants themselves. Such a participatory approach has become an effective method to develop

teaching, instructional recommendations, and guidelines that were applied by participants while examining the budgets of local communities.

During the approbation period, the experts received comments and guidelines on algorithm and content of expertise which was also summarized and recorded in methodological recommendations. Thus, one of the project products were ***The guidelines provided by Public Foundation «Innovative Solution Inc.» (hereinafter ISI) to conduct gender expertise of local budgets (published).*** ***The results of gender analysis of local budgets prepared by ISI in Osh, Jalal-Abad, Karakol and Kyzyl-Kiya*** are also the products of the project. They were aimed to explore the budget sensitivity to practical and strategic needs of women and men, boys and girls (*published*).

- Dissemination of practices in analyzing the execution of local budgets by regional experts and project partners;

During the project implementation it became clear that sharing experience between regions and between experts would become an additional motivation to focus on GSB related issues. Participation in public hearings held in other regions enabled experts to practice on collecting budgetary information and formulating relevant questions.

Publications in mass media about such formats of debates and budgeting processes contributed to documenting the new participation practices of citizens in establishing priorities of local development.

Published guidelines are also used and shared by regional experts as an example of CSO involvement in budgetary policies and processes during their own workshops.

- Sustainable practices in performing gender expertise of the Republican \ National budgets and MTBF;

At parliamentary hearings held in November 2012, the Public Foundation “Innovative Solution inc.” presented its findings on gender expertise (hereinafter GE) concerning the State Budget 2013 and MTBF 2014-2015. The gender expertise focused on analyzing maternity and childcare benefits as well as budget policy measures taken by the Ministry of Education and Science, Ministry of Health, and MSD, which are connected with adopted sectorial and national policies (Strategy of Social Protection, NAP to achieve gender equality, etc.) In conclusion, the following recommendations were made:

- Individuals differentiated by sex, age, social strata, and other categories are not the established recipient of budget documents;
- There is a need to develop regulations concerning labor, wages, and base rates for benefits;
- The budget circular is an example of gender-blind instruction. It is paramount to ensure the integration of gender-based approaches into this manual and provide training on GSB basics to all program budget developers.

Moreover, the final recommendation became a basis for ISI work in 2013 surrounding the implementation of the project, ***“On Engendering the Budget Circular,”*** which is also one of the key achievements of the project (*published*).

Workshops with regional experts were organized back-to-back with parliamentary hearings on the national budget. Thus, understanding and awareness of outcomes of policy realization and their funding at the local level as well as the familiarity with results of gender expertise on national budget enabled

regional experts to actively and even pro-actively be engaged in discussions of sectorial program expenditures during parliamentary hearings.

Importantly, the ISI recommendations provided conclusions of the outcomes of gender expertise of the national budget and MTBF in 2013 and 2014 and were also implemented within the framework of the project. This suggests a systematic approach towards analyzing the budget and sustainability of measures proposed in conclusions. A systematic approach towards analyzing the budget and sustainability of proposed measures were given in the conclusions below for the 2015 budget:

- In order to address the methodological issues, it is necessary to include gender approaches and provide training on GSB basics to all program budget developers. Therefore, the development of e-learning course by ISI to be provided to public servants (made available on CD).
- Development of regulations on basic rates for benefits. Research conducted by ISI on childcare and maternity benefits is also considered as measure to address the task. The report produced is a product of the project.
- Development of Standards to perform gender expertise of national budget and engendering of Budget Circular as well as engendered programmatic budget of designated authority - Ministry of Social Development (MSD);

It became apparent that since the Parliament's approval of standards for specialized types of expertise in 2008, the practice of gender analysis of national budget has not become a part of competencies for neither parliamentary staff nor experts from ministries. As noted, this obligation was assigned to civil society where the leading role belongs to ISI. The latter is explained apart from the lack of political will and low levels of competencies among civil servants in performing expert work also by objective reasons. Although the budget is formalized and legitimized like many other laws, its structure and content do not comply with legal requirements like laws and regulations needed for NAP. The budget is a financial document and respectively it has specific language just as any law. The proposed algorithm and tools of GE NAP within Jogorku Kenesh used standards which are nonfunctional. To address this issue, the "Standards to conduct gender expertise of national budget" (*published*) were developed.

The Budget Circular never became and could not become an operational tool; it is descriptive and does not represent an algorithm of formulating measures, indicators, etc., especially when taking into account the gender dimension. Thus, it is unlikely that the ministries' and agencies' proposed program budgets, measures, and outcome indicators will become sensitive to the needs of beneficiaries of budgetary policies.

"Budget Circular" (*published*) will promote the inclusion of a gender perspective in the actual budget development cycle and its results.

In our opinion, the mentioned developments contribute to overcoming the heterogeneity of tools for monitoring and evaluation of budgetary processes and policies. It is important that these stated products were planned to meet the needs and challenges faced by civil servants. These issues were voiced by civil servants during consultative meetings. In addition, in May 2014 MSD management appealed to ISI with a request to support budget development, including gender programs. Thus, three programs have been developed for MSD; Planning, management and administration (in the gender policy sector), advancing policies to protect against domestic violence, and support to the economic empowerment of rural women with the appropriate budgetary measures in the context of financial

sources and performance indicators. Unfortunately, the program budget of the MSD including GSB has not been sent to the Ministry of Finance.

- increasing capacity of the staff of the authorized body on gender policy, the Ministry of Economy and Ministry of Finance in matters of gender-sensitive budgeting

The transition of 28 ministries and departments to program budgeting in the absence of the capacity to compile this type of budgets, transmission of the mandate of the authorized body on gender policy from one ministry to another, poor communication between the structures within ministries and with each other at the level of the sector, and program divisions and financial controls, etc. have become serious reasons for focusing on building a system of professional staff in key ministries. Consultative meetings with representatives of the project's key ministries - the Ministry of Finance (MoF) and the Ministry of Economy (MoE) - showed the need to build a continuous dialogue with the experts of the state bodies to understand their needs as key stakeholders in the development of economic and budgetary policies and provide technical and methodological support. The first step in the construction of this dialogue was the three-day workshop to enhance the capacity of the staff of these ministries in planning and budgeting for gender equality issues in 2013. The workshop showed a lack of understanding of civil servants on the essence of the government service and public services and strategic planning skills, not to mention the framework of human development, human rights, and gender.

The participation of civil servants in the discussions on the improvement of standards of gender budget analysis and the budget circular also played a positive role in improving their own capacities.

- development of innovative technologies to improve the capacity in GSB - e-learning courses for civil servants

The above-mentioned measures to improve the civil service capacity in GSB were planned and managed with significant risks as the heads of the MoE and the MoF failed to observe the advice that functional literacy and competences should be strengthened and developed through training. Negotiations with the leadership of the ministries have shown the futility of these kinds of traditional interventions into the field of personnel competencies such as seminars, workshops, and so on.

Thus, the idea of creating distance e-learning course comprising training modules on gender-responsive planning and gender-budgeting, ***e-learning courses for public servants on GSP (gender-sensitive planning) and GSB (gender-sensitive budgeting)*** was produced on CD-ROM.

This course is of particular value for civil servants since the introduction of the programme and gender budgeting is the latest trend worldwide today. This e-course will help to better understand the concept and technology of gender planning and budgeting, to understand what gender budgeting is, and how to apply it in the public administration system. The course consists of two parts: 1) gender-sensitive strategic planning, and 2) gender-sensitive budgeting. At the same time, it should be noted that the effective application of the course requires a conscious and deliberate attitude to the issue and additional independent work of the state and municipal servants. To this end, the course developers have provided a lot of resource materials, links, and a glossary of terms."

Anar Musabaeva, National Program Coordinator, UN Women in Kyrgyzstan

- Development of advocacy and media products: comic books, videos, brochures, reports, studies and other products, the use and distribution of which will make the project results sustainable

As one of the key issues on the agenda of consultations and trainings with civil servants and the CSOs was the question of further GSB advocacy at local and national levels. It is important to take into account different channels of information by various stakeholders.

During one of the workshops it was suggested to develop such dynamic and appropriate products for the youth audiences that could catch the interest of activists. The language of materials was suggested to be readable and be visualized and accustomed to such audiences. Comics *“What is GSB?”* (published) have been developed with taking these suggestions into account.

Academic language is not always clear to everyone and we do find it difficult to explain to local activists what GSB is and how it can be beneficial for local communities. Here I can listen and understand you well. But then I find it difficult to pass the information on... For example, I work with young people. They need to get information clearly and quickly, told in plain words...

Expert, Naryn oblast

Recorded animation series of videos are also available to briefly explain and show simple examples of family roles and budgets, how and by whom decisions on funding are made and how it affects the lives of men and women.

As noted above, the results of local budgets gender analysis, “Mapping of business on the ground,” (published) manuals on budget analysis are published and can be used by gender advocates in monitoring and evaluation of services, policies, and funding at the local level.

- Build a continuous dialogue with the government bodies, civil activists, and business structures on GSB issues.

Outside of the traditional format of round tables, there are no platforms where different actors could present to each other the resources and knowledge that may affect the accuracy of decisions. The importance of the participation of government bodies responsible for the development and consolidation of ministries’ budgets has become obvious to us during the workshops within the framework of trainings. This presents a possibility of designing budgets by gender activists and encourages critical review of the budget. Many questions from people and interest groups remain unanswered which shows the indifferent, inhuman, and unreasonable approach of government agencies in the development of fiscal policy.

The National Forum in 2014 - with the participation of CSOs, businesses, donors, and government agencies - showed that there is a need to create multi-stakeholder dialogues and platforms where the actors could see and use the developed materials and various research databases. Additionally, they could see the gaps in the efforts and institutions that may become an area of attention to attract support. Gender equality directly or indirectly affects business structures as well. In turn, business practices are able to make an impact on changing gender norms. The dialogue participants declared their readiness to take on the obligations of analysis, monitoring, and ensuring transparency of financing for gender equality.

Consultative meetings with the Jogorku Kenesh in 2015 showed the importance of the GSB process facilitation by the key actor—the Jogorku Kenesh which holds both the legislative as well as the control function over the national budget. The legislative function is in its competence (adoption of the budget)

as well as the control function (the law on the exercise of the supervisory functions of the JK). These functions allow for the influencing of the incorporation of a gender perspective in the budget. ISI Presentation about GSB and JK opportunities in this process and dialogue with the deputies held in June 2015 led to the following result: - Recommendations of the consultative meeting were sent to the JK and the deputies took the obligation to monitor the inclusion of gender corrections in incoming budget at the committees. Upcoming parliamentary hearings on the budget in 2015 and a gender budget analysis will be the result of preliminary discussions of the document in different profile committees of JK.

Consultative meetings between the MoE staff and CSOs and the presentation of the results of the business policy mapping in the regions showed that the implementation of national policy does not succeed because it does not rely on solid statistical indicators and data. There is no clear picture of the different positions of women entrepreneurs in the field, structural conditions and barriers, and so forth. CSOs and civil society activists have expressed readiness to inform government agencies about the real circumstances and reliable implementation of the business policy.

Lessons learned:

- Given the weak commitment of public bodies on gender equality and financing for gender equality, it is important to motivate government agencies and advocate that GSB gives additional opportunities to leverage their expertise and influences.
- We can say that gender advocates in GSB are unique specialists and their activities require regular expert "guidance" and support and comment to ongoing gender analysis and examination of the various budgets.
- It is required to diagnose and discover the needs of government agencies as well as to facilitate their implementation. This is important for enhancement of professional skills, encouragement and motivation to perform public services.
- To initiate building a dialogue concerning GSB with actors who have parallel interests or who are indirectly concerned with the effective management, financing and promotion of the principles of justice.
- Visualization of entry points for GSB is extremely important as it allows one to document and verify the results and conclusions of the GSB process.

1. Factor analysis of gender-sensitive budgeting in the Kyrgyz Republic.

Values and Opportunities

As noted above, the contextual features and factors influencing or conversely hindering GSB have largely determined the methodological framework and the set of tools that we developed for project beneficiaries.

The study of budget processes in the Kyrgyz Republic has demonstrated the importance of understanding of and knowing the existing set of GSB tools available in the various countries. At the same time, focusing on the context of its own development, the study of formalized processes and procedures as well as practices of government bodies' activities helped in promotion of GSB. We believe that the following factors have had and will have an impact on the future design of GSB in our country.

1. *Economic factors.* In situations of chronic deficit of the national budget public authorities are trying to find alternative approaches to budgeting. One of such approaches was presented through the

programmatic review. The purpose of the approach is to prevent from pointing on the budget being spent, but rather measure the economic and social impact achieved (instead of statement that “the funds were mastered”). GSB use as a tool for effective planning and allocation of financial resources will give an analysis of the state budget in terms of its impact/reaching effects on women and men, girls and boys.

2. *Civilizational factors.* This group includes all of those circumstances which are often not mentioned in the context analysis. The capability of the state and, to greater degree, public institutions in the Kyrgyz Republic to understand the processes, the ability of civil society to influence them in order to produce the expected changes/progress has become a serious factor of political change. Thus, the GSB practice in Kyrgyzstan absorbed by CSOs can be meaningfully used to transform the interests of women and girls, men and boys into adequate conditions for their development.

3. *Political factors.* Political will is a key characteristic of political power holders, which makes GSB recognition and practice de facto possible.. State institutions have international legal and political commitments to implement GSB in the financial planning and distribution processes. However, the serious intentions of the state must be supported by "signals" about the importance of GSB. Differently oriented interests active in the community have an impact on approaches for understanding the nature and content of the budget processes. The impact can be overcome with the strong political will of the state demonstrating the commitment to the values of gender equality and human rights.

4. *Ideological factors.* Dominant moral and ethical imperatives in society can be deemed as ideological factors. These are patriarchal, religious and other norms that have, unfortunately, seriously affected in recent years the formation of the society as a whole and a substantial part of interests of girls and women. Thus, values of equality, justice, etc. advocated and promoted by GSB may be discordant with the dominant moral values planted by traditional institutions.

Opportunities:

- CSOs have higher chances to influence the methodological framework and approaches as they are aware of the situation in the sectors for men and women. They are also able to identify gender gaps and problem areas in the sector.⁴

- Emphasis on GSB utilitarian nature for program budgeting as this technology is aimed at the recognition and financing of the needs and interests of specific interest groups such as women and girls and men and boys. According to the Budget Circular the recipients of public services are the beneficiaries of budgetary policy

- An ongoing dialogue with government agencies to form motivation to broadcast the political will to promote GSB

- Harmonization of GSB promotion with human rights initiatives and within human rights based approach as GSB considers not only the impact on one or the other gender, but also age, geographical, ethnic and class sub-groups (rich / poor), etc.

- Assessment of the state obligations with regard to women's rights (international human rights norms, national legislation, etc.); identification of existing gaps (including financial difficulties) impeding the realization of women's rights as well as identification of the necessary measures; distinction between the budget strategies that treat women as independent citizens and those who see them as "vulnerable", "means of reproduction", "development tools"

⁴Such an attempt of budget analysis in relevant sectors is made by CSOs working on food security and nutrition (with a focus on women, girls)

- Ensuring constructive participation of all interest groups in shaping fiscal policy

Conclusions. Recommendations

Initiatives to promote GSB in Kyrgyzstan started more than a decade ago and have had a successful continuation. Interventions for integrating gender perspectives into budgetary policies were supported and facilitated in recent years mainly by the EU-UN Women partnership project, "Increasing accountability in financing for gender equality," the results of which are described in the present case.

Direct participation of recipients of national and local policies in the development, implementation and monitoring of the financial performance of these policies strengthens the positions and opportunities for GSB. Various socio-economic positions of the recipients of the strategies and policies need to be considered when determining national priorities and funding. GSB provides such an approach.

GSB is a relevant approach to the planning and delivery of budgets under the budget deficit ensuring the effectiveness of the state and municipal services. Despite the obvious benefits of GSB for government bodies and CSOs, the promotion of these initiatives meets the barriers and obstacles identified in the factor analysis.

We believe that not only are the products of the partnership project but the development process itself is of interest and value along with the discussion of methodological approaches and recommendations/guidance on training and awareness-raising. It contributes to strengthening the capacity and resources of the state bodies and civil society activists. In addition, participation in the budget cycle/process of different actors opens up opportunities to find various entry points for gender perspective at different stages.

It is hoped that the contributions of the partnership project can and should be further developed to promote GSB in Kyrgyzstan.

Recommendations:

- Institutionalization of GSB training to civil servants engaged in the development of sectoral policies and budgets, including through the Training Centre of the Ministry of Finance where the e-courses on GSP and GSB were given.
- Motivation of civil servants on GSB which provides additional opportunities to leverage their expertise and influences which is important in the situation of low professionalism and lack of motivation to perform public services.
- Needs assessment of the government agencies in capacity-building on budgeting and assistance to implementation.
- Initiation and support of dialogue concerning GSB with actors who have parallel interests or who are indirectly concerned with the effective management, financing, and promotion of the justice principles.
- Visualization of entry points for GSB that pave the way for the documentation and verification of the results and conclusions of the GSB process.
- Formalization of gendered normative legal acts (NLA) (budget circular, standards of gender budgeting expertise), continued improvement of the NLA, and regulatory budget process (for example, budget classification).

- Advocacy and lobbying of deputies at the national and local levels to hold GSB on development agendas.
- Creation and support of communication platforms (websites, forums, and so on) for solidarity of resources and GSB capacity at national and international levels.
- Promotion of the case for Kyrgyzstan to overcome the invisibility of country achievements and attract the attention of international partners and fundraising.
- Creation and support of an NGO network to develop GSB (panels, alliances, etc.)
- Distribution of gender analysis tools for the planning and analysis of local and national budgets and development programs.

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