

Gender-Responsive Budgeting in Palestinian Local Government Authorities

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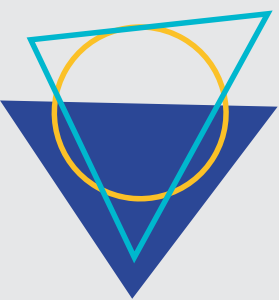
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Sabah Mustafa Ikhmayes

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Contents

Executive Summary	4
Introduction	6
Methodological Approach	6
Analytical Framework	6
Data Collection Methods	7
Gender Responsive Budget	8
The financial situation of the Palestinian Authority	9
Definition of General Budget in Palestine	10
The Palestinian General Budget Legal Rules	10
Features of the Palestinian General Budget	10
Gender Dimension in the General Budget of the Palestinian Authority	12
The Role of the National Budget in Promoting gender Equality and Empowering Women	13
Gender- Responsive Budget Initiatives in Palestine	14
Gender -Responsive Budgets in the Local Government Councils	15
Ministry of Local Government and Local Authorities	16
Ministry of Local Government Duties	16
The Financial Situation of The Palestinian Local Authorities	17
The Stages of Preparing the Budgets of Local Government Authorities	18
Strategic plans and Budget for Local Government Authorities	18
The Gender Dimension and the Strategic Plans of Local Government Authorities	19
Budget Preparation circular	21
Budget Preparation	21
The Budget Approval	22
Analysis of Gender Responsive Budgeting in Local Authorities	22
Implementation Phase	24
Monitoring stage	25
The Challenges of Gender Responsive Budget at the Palestinian Local Authorities	26
General Results	27
Recommendations	28
Conclusion	29
Bibliography	30

Executive Summary

The gender budget derives its importance from the fact that it is fused with the principles of local governance on the grounds that it preserves the rights of the less fortunate groups, and seeks to take into account their special situations in a way that achieves equal opportunities and justice between the various groups of society and its members, men and women, boys and girls. This is done by rearranging priorities in terms of expenditures and sources of revenue in order to advance this social justice forward.

Despite the importance that women have enjoyed in Palestine and despite the level of freedoms and rights they have enjoyed since independence, there are no procedures for budgeting based on gender, whether in the state budget or the budget of local groups. This study, which came within the project **Civil Society for Dignity** for the benefit of policy makers in the Palestinian National Authority and the Palestinian Local Government Authorities. It is an important and serious step in the efforts aimed at enhancing the role of women in the Palestinian society and economy.

This research aims to assess gender sensitivity of the Palestinian Local Authorities' budget. Additionally, to suggest a number of ways and means that would increase attention to gender requirements in the budget preparation process. This study will also help in raising awareness and interest in gender issues and problems among the Palestinian National Authority, Palestinian Local Government Authorities and civil institutions. More important is to clarify how to improve and develop the content of the Palestinian Local Government Authorities budget in this respect.

The research employed the methodology based on descriptive analysis.

The main results of the study are as follows:

- Despite the progress that Palestine has made in the issue of gender, Palestine still suffers from financial and social challenges that hinder the development of gender-responsive budgets.
- Weak understanding of the meaning and tools of gender responsive budgeting within the Local government authorities and government institutions.
- Budget preparation statement indicates that the budgets of local government bodies should be gender sensitive, yet it did not raise the issue of training on gender -responsive budgets or including programs for women.
- The guide did not mention the need to take into account the representation of gender unit at the Ministry of Local Government in the budget preparation teams.
- The absence of disaggregated data and gender indicators in the budgets of the targeted local authorities constituted a main obstacle for decision makers in assessing the effects of public spending at all stages of the budget to achieve equality in the provision of services for women and men.
- The results indicated that the most common practice for setting budgets within local authorities is the budget based on projects that need funding, while the gender allocations fall within the category of youth and persons with disabilities.
- Weak adoption of a gender-responsive budget at all stages of the budget cycle due to a lack of understanding of the gender context.
- In general the budget of local authorities relies upon item allocations method. So it should be a program and performance budget. This would have an impact on measurable development processes, whether at the level of gender dimension or geography.

- The absence of participation or partnership of the civil society institutions weakens institutionalization of the gender-responsive budget.
- The spending nature of the local authorities' budget weakens its sensitivity to gender.
- The Palestinian National budget including the budgets of local authorities is completely neutral towards gender issues.

The main recommendations of the study are as follows:

- Linking the preparation of the Palestinian local authorities' budgets with their strategic plans.
- Converting from digital and neutral budgets to sensitive programs- budgets towards women's issues without exception.
- Given the technical nature of the process of transformation from traditional budgets to gender-responsive budgets this task,, requires huge human and financial resources. it needs to work with the principle of partnership between public sector institutions and civil society and to go through different stages starting with an analysis of the effects of expenditures and revenues on the situation of women and men It ends with a more balanced gender balance.
- Activating the internal audit and external control as an accountability mechanism.
- It is not possible to design a gender-responsive budget without gender analysis, which is the core of all matters relating to gender equality.
- • Coordination with the Palestinian Central Bureau of Statistics and the Ministry of Finance to reconsider the forms budgets so that data classifications become more appropriate for the purposes of gender budget analysis.
- The necessity of involving the gender unit in the Ministry of Local Government with gender-responsive budget preparation committees

Introduction

Global attention remains focused on the promotion of human rights and the elimination of discrimination and other forms of inequity for women and men. It started from the Universal Declaration of Human Rights 72 years ago, through the Millennium Declaration 52 years ago to the sustainable development goals.

Progress made over the past decade, gender inequalities persist in terms of development outcomes, opportunities, access to and control of resources, participation in decision-making, at the levels of economic and social and political life. There is no doubt that the political fluctuations and the difficult economic situation in which Palestine is living are pushing to focus more on economic and financial reforms. However it is crucial to looking at the issue of gender-responsive budgeting as a political tool for financial management to promote women in the Palestinian Local development.

Methodological Approach

I Analytical Framework

Experience with the implementation of GRB in different countries has shown that several general conditions contribute to its success. The analyses the extent to which the following enabling factors exist in the Palestinian local authorities:

- Government commitment to promote gender equality (e.g. existence of National Women Machinery with a strong mandate to advocate for gender equality, or availability of a national gender policy and a coasted action plan for its implementation).
- Conducive legal and policy framework to institutionalize GRB, and existence of intersectorial coordination mechanisms among government organizations working on gender and public finance.
- Availability of gender-disaggregated statistics, time-use data, and gender sensitive M&E systems.
- Ongoing public finance management reforms, especially the introduction of program-based budgeting, and ongoing public procurement reforms.
- Existence of interested stakeholders outside government (e.g. parliamentarians, civil society) and commitment of development partners to support GRB in the medium to long-term.
- A critical mass of women in relevant budget decision making committees and fora

To achieve the objectives of the research study, a research methodology employed the descriptive analysis. The analysis aimed at diagnosing developmental needs based on gender-disaggregated data in the Palestinian Local Authorities sector. The Research performed the analysis themes based on these assumptions:

1. Is gender budgeting already used by local authorities?
2. Does it function, e.g. does it actually foster gender equality?
3. What are the possibilities for increasing the use of gender budgeting?
4. What are best practices established and lessons learned?
5. What are specific recommendations for relevant stakeholders:

I Data Collection Methods

Data for this research was collected through:

- In depth review of reports and initiatives on gender responsive budget in Palestine, examination of available budget documents of the Ministry of Women affairs, Ministers of Local Government and the Palestinian Local Authorities.
- Review checklist gendered equality main streaming. Desk review of gender-related charters
- Review the Financial laws and instructions that govern the work of the general budget of local government.
- Review CEDAW Convention on the Elimination of All Forms of Discrimination against Women and the Universal Declaration of Human Rights
- Review the Millennium Development Goals (MDGs) related to gender equity and associated indicators.
- Review Sectorial strategy for local government 2021–2023.
- A review of international best practices in preparing and implementing gender-responsive budgets

The complementary data obtained through interviews with those responsible for setting budgets, gender units, heads local government directorates, heads of local Authorities, departments' general directors and representatives of civil society.

The research was conducted from May-August,-2022 and targeted eighteenth Palestinian local authority distributed from various directorates in the West Bank as follows.

No.	LGU	Directorate	classification
1	Tgou'	Bethlehem	C
2	Beit Sahour		B
3	Al-Doha		C
4	Bani-N'eem	Hebron	B
5	Idnah		B
6	Dorah		B
7	Abu-Dies	Al-Quds	C
6	Al-Ezaria		B
9	Beit-Anan		C
10	Jerico	Jericho	A
11	Al-Ojah		C
12	Fasayel		Village Council
13	Tobas	Tobas	A
14	Tamon		B
15	Agaba		C
16	Qalqelya	Qalqelya	A
17	Heja		C
18	Hiblah		Village Council

Gender Responsive Budget

Many international and local civil society organizations have increased calls for the necessity of preparing budgets based on the inclusion of a gender perspective. These movements were formulated after holding of the Fourth United Nations International Conference on Women's Issues in Beijing as a starting point for embodying the relationship between public budgets and development. In addition, the majorities of constitutions stipulates equality between citizens before the law and prohibit discrimination against women or against marginalized groups in society.

Gender budgets are an important and essential means of examining the extent of national commitment to, or demand for equality. For this reason the number of factors that are adopted in preparing the general budget remains a measure for the adoption of the package of human rights in the depth of the financial policy of the state (Qazaz,2005).

Hence, gender responsive budgeting is a term that refers to government budgets that are prepared based on an assessment of the differences in the roles and needs of both women and men in society. These budgets aim to reflect the needs of women and men at all stages of the process of policy development, including planning for budget preparation, implementation, follow-up and evaluation (Reference). It can be considered as a method designed with the aim of analyzing the different effects of the state's fiscal policy on the level of expenditures as well as revenues on the various societal groups of women, men, people with special needs and others Marginalized and disadvantaged groups (UNIFEM,2009)

This method includes proposals to re-examine the priorities of the Budget revenues and expenditures taking into account the different needs of women and men. Gender responsive budgeting is characterized as encouraging the most effective use of resources in order to move towards achieving equality between women and men and achieving human development to improve the quality of life of men and women equally by identifying the gaps in the distribution of public resources (UNIFEM, 2009)

The financial situation of the Palestinian Authority

In general studying or evaluating the performance of the various ministries and institutions of the Palestinian Authority on the financial level must be accompanied by an assessment of the general framework in which the Palestinian Authority exercises its activities. A number of subjective and objective factors contribute to affecting the level and performance of the official institutions in the Palestinian Authority. The ongoing Israeli procedures and practices have been a major determinant of most of the details related to the various areas in the occupied Palestinian territories.

In the subject of our research, related to assessing the extent to which the Palestinian local government bodies' budget responds to gender needs, it requires taking consideration of the ability and the desire of the relevant local government bodies to prepare and implement a gender responsive budget. Therefore, we must talk about the financial policy of the Palestinian Authority within the general implementation context. In this, it can be said that the financial policy of the Palestinian Authority is the main tool through which it can implement its programs and achieve the goals in the absence and impossibility of using the Palestinian economic tools due to the political and economic framework imposed on the Palestinian Authority. As the basic ingredients for the use of monetary policy are absent in light of the absence of a national currency interest rates for this currency. It is also impossible to use the trade policy despite it is being one of the most important economic policies due to the lack of control of the Palestinian Authority over the crossings and borders that connect the Palestinian Authority's areas to the outside world (Nasr,2005).

Relatively, the general budget in terms of both revenues and expenditures remains the only economic tool that the Palestinian Authority controls. It can benefit to achieve the set goals and implement public policies to manage crises in the Palestinian reality, and achieve the goals and requirements of the Palestinian human development plans (Nasr,2005)

Even this fiscal policy is restricted by some features that limit its ability and effectiveness towards being an effective tool in the hands of the Palestinian decision-makers and of course affects the performance of the Palestinian economy. On the revenue side, it is known that about 69% of the revenues in the Palestinian Authority's budget come from clearing that the Israeli authority's controls. While local revenues constitute 31% that depends on the amount of direct and indirect tax revenue. As for the issue of expenditures, it depends on the volume and the nature of revenues in the general budget.

Definition of General Budget in Palestine

The general budget in any state is the most important expressive tool for the programs' plans that the government is obligated to implement for the next year. In Palestine the general budget is prepared and implemented to serve the guidance of the development plans through the provisions of the government according to the different presented data, especially in light of successive financial crises such as the clearing funds crises. (The Ministry of Finance Report, 2021). The Ministry of Finance is based on the use of financial instruments public revenues, public expenditures, and financing deficits as constant variables that ultimately affect the objectives of the fiscal policy.

The general budget in Palestine is defined as a detailed program of the Palestinian National Authority's expenditures and revenues for a particular fiscal year. It includes annual estimates of the National Authority's revenues, grants, loans and other collections, other expenditures and payments. In other words, the general budget consists of two main parts: revenues (tax and non-tax); current and capital expenditures (Hasan,2014).

I The Palestinian General Budget Legal Rules

There are a set of legal rules that regulate the preparation of the general budget of the Palestinian National Authority.

- Rules sourced from the Constitution;
- Rules sourced from legislation;
- Laws of the Palestinian Legislative Council: These laws are issued by the Palestinian Legislative Council and ratified by the Palestinian President which is considered binding. The most important laws issued and related to the public budget are;
 1. The General Budget and Financial Affairs Law No. 7 of 1998. It consists of 70 articles regulating the financial affairs in the institutions of the Palestinian National Authority;
 2. The financial system for ministries and public institutions issued by the Council of Ministers in accordance with Resolution No. (43) Of 2005;
 3. The general budget law for each year;
 4. Decisions and laws of the President of the Palestinian National Authority. These are vertical and obligatory decisions to organize and control the general budget;
 5. Ministry of Finance Instructions and Circulars. These instructions and circulars are issued annually by the Ministry of Finance regarding the preparation of budgets related to the financial situation or scheduling the necessary financial (The Ministry of Finance Report, 2021).

The Legislative Council is responsible for following up and monitoring the implementation of these laws through its committees including the General Budget and Human Rights Committee. Due to the division that occurred between the West Bank and the Gaza Strip in 2007, the Legislative Council was suspended therefore the Palestinian President ratifies the laws.

I Features of the Palestinian General Budget

Data and details of the Palestinian Authority's budget for the 2021 indicate that more than two-thirds of current expenditures are allocated to salaries and wages, while development expenditures are approximately 7.9%. The Development expenditures are entirely funded by grants and foreign aid which is approximately 8.5% as a very modest percentage. The current expenditures represent the largest proportion of the total public expenditures as they constitute 87.8%, while the remaining little part is for development expenditures at 12.2%, as indicated in the table below.

The general budget on state revenues and expenditures for the fiscal year 31/12/2021

Net revenue	13.570 million shekels
Public expenditures and net lending	19,561 million shekels
Grants and foreign aid (public and development budget support)	2.298 million shekels
The financing gap (deficit)	3.684 million shekels

Source: Palestinian Ministry of Finance and planning 2021

Today, the Palestinian Authority is facing many challenges. It is noticeable that all of this was directly reflected on the public budget. For example, the proportion of transformational expenditures constituted a third of the current spending of the budget. While the percentage of spending on security is 19%, education is 17.4%, health is 13%, the social development has reached 12%, while the housing and community affairs sector is 28% and public services is 23.2%.

This imbalance may have contributed to the decrease in the volume of expenditures provided to other economic sectors, which also need government attention and support. For example, the expenditures of the economic affairs sector did not reach 6.5%. as is evident in the table below.

Distribution of public budget allocations based on sectors

Sector	Allocated percentage	Sector	Allocated percentage
Economic Affairs	6.5%	Public services	23.3%
Housing and local community affairs	28%	Security	19.3%
Leisure, culture and religion	26%	Education	17.4%
public order and safety	24%	Health	13%
environment protection	0.1%	Social Protection	12.7%

Source: Palestinian Ministry of Finance and planning 2021



Gender Dimension in the General Budget of the Palestinian Authority

The indicators classified, by sex used to supporting gender-responsive budgeting for analyzing expenditures classified on the basis of gender. It is a mean that aims to compare public expenditures within a particular project in order to rationalize data by clarifying how expenditures are distributed between males and females. Based on the report of the Palestinian Ministry of Finance and Planning, the gender-responsive budget is implemented through the 2021 Cash Transfer Program (CTP). Whereby, the government provides cash assistance to tens of thousands of poor families in the Gaza Strip, the West Bank and Jerusalem. The report of the Ministry of Social Development indicates that the number of families benefiting from the program has reached 115,683 Palestinian families. A budget of 517 million shekels has been allocated to them. The government contributes 60% and the European Union contributes 40% as shown in the table below:

Percentage of Beneficiaries by Gender

Sex	Percentage
Female	52%
Male	48%
Total	100%

Source: Citizen's Budget 2021. Ministry of Finance and Planning

As for the salaries part, it was also detailed by gender. It relates to the salary recipients of male and female employees and includes the salaries of the families of the martyrs. The salary bill per month reached (636.2) million shekels in the beginning of the year 2021 as shown in the table below:

Salaries by Sex

Sex	Percentage of the allocated budget
Female	28%
Male	72%

Source: Citizen's Budget 2021. Ministry of Finance and Planning

It is clear that despite the efforts that have been made, there is still a gap in integrating gender indicators into the budgeting process. Expenditures for women are calculated within the budget (allocations for females). These accounts in the budget document are not considered accurate, as it does not reflect the amounts allocated to male and female beneficiaries of public services provided by the government and its consequences.

I The Role of the National Budget in Promoting gender Equality and Empowering Women

The Palestinian government's through the National Budget allocates budget to promoting gender equality and empowering women. This allocation goes through the budget of the Ministry of Women's Affairs in its capacity as an independent ministry the financial allocation for the Ministry of Women's Affairs is about \$2 million. However, it is the lowest ever mounting to 0.000125% of the total budget (Ministry of Women's Affairs,2022). To clarify the estimated percentage of the budget invested in promoting gender equality and empowering women, it must be noted that there are several factors that intersect in this issue. These factors are:

- The Palestinian Government's budget funds are allocated for gender units in the ministries and communication centers in the governorates. However, there are no accurate figures about the estimation of that budget;
- There are some development projects that are allocated from the government budget with national support. These projects are a very small percentage of 1% of the funded development projects;
- and there are development projects from the government budget with international support, and although there is no estimated study for these projects, they can be estimated With 50 percent;
- There are development projects that are directly funded by donor countries without going through government financial procedures. This is estimated at 50% percent, for example, there is the Canadian project funded for five years on eliminating violence against Women worth \$15 million, and other projects in economic empowerment and heritage(National Report "Beijing in 25 Years" Achievements, Challenges and Measures April 2019).

Gender- Responsive Budget Initiatives in Palestine

Countries have begun to adopt gender-sensitive budgets based on rights to activate the efficient use of public money. Until 2002, there were gender budget initiatives in more than 80 countries in the world. These initiatives showed the extent of the usefulness of budget analysis on the basis of gender equality and the extent of ensuring compliance with CEDAW. In some cases, the adoption of gender-sensitive budgets came from the government or from civil society organizations with the support of donors to promote that budget (MIFTAH,2008).

In the Palestinian context, the Council of Ministers decided in 2009 to adopt a gender-responsive budget to enable the Ministry of Women's Affairs to monitor the ministries' commitment to women's issues. This achievement led by the Palestinian Initiative for Promoting Global Dialogue and Democracy "Miftah" in cooperation with the Ministry of Women's Affairs and several statistical and research institutions.

Miftah worked to establish the Gender Responsive Budget Program under the name "Towards a Gender Sensitive Public Budget" project. The Work began at the local and governmental institutional levels since 2005. The project aims to raise the awareness of decision-makers and strengthen capacities in setting budgets that take into account gender and respond to the needs of both women and men. In the second phase, the project focused on the importance of raising awareness of government obligations in order to care for vulnerable groups; women and the poor. The second phase focused on the following objectives:

- Enhancing networking between institutions in order to support the gender-sensitive public budget process;
- Strengthening the team with a group of qualified trained experts to train and educate the relevant cadres in the governmental and non-governmental sectors in the field of gender sensitive budgeting;
- Preparing a Palestinian training manual that can be used as a reference in preparing gender-responsive budgets (Miftah report,2006).

In 2006, the work focused on the followings:

- Establishing a specialized national team of trainers capable to promoting the concept of gender budgeting and assist ministries and regulators in the future;
- Strengthening the project's steering committee by adding a group of experts from various disciplines. The committee included representatives from, The Ministry of Women's Affairs, a member of the technical staff in the Palestinian Legislative Council, an academic researcher, a member of the Institute of Women's Studies of Birzeit University, and a member of Miftah Foundation, a member of the Palestinian Central Bureau of Statistics and the project manager. The formation of the committee came as an embodiment of the principle of comprehensiveness and vision at work and a belief in the necessity of working hand in hand with governmental and non-governmental institutions to be the technical reference for the project;
- Networking with relevant institutions locally and globally and providing recommendations on future work directions (Miftah report,2006).



| Gender-Responsive Budgets in the Local Government Councils

Local councils play an important role in the development process, especially in the countryside. It is an essential foundation for the exercise of political process at the local level of society. In addition, Local government institutions have major administrative and service responsibilities and burdens that affect various areas of social life. They are the link between local communities and the central authority. So they contribute to the development and development of the local community in various fields, including Infrastructure, housing, services such as water, electricity and sanitation, education, health, sports facilities, parks and cultural centers, establishing industrial zones, services and commercial facilities, issuing licenses and economic projects for various fields (Al-Araj, 1997).

The Palestinian local government system is built on two levels, one of which is represented by the Ministry of Local Government, which interacts directly with local authorities through branch offices in the different governorates. The second is represented by the local authorities themselves (municipalities and local councils ((Al-Araj, 1997). According to the Local Authorities Law of 1997, there are two types of local authorities, which are municipalities and local councils, where the majority of Palestinian municipalities and villages are located in areas classified as "A" "B". Yet some of the boundaries of these authorities are located in areas classified as "C". As for the borders most of them are known and approved by the administrative authorities of the municipalities. the matter is different in the local councils, where the official borders are not known and are not officially recognized. In addition to these two types of local authorities, there are internal regulations that give legality to other types of local authorities, which are mainly the joint services councils, the regional planning committees, and the Palestinian Federation of Local Authorities (The Ministry of Local Government strategic Plan, 2022).

Municipalities have been classified into four categories for considerations related to the number of residents, capabilities and services. They are:

- Central municipalities (A) They are the central cities. These municipalities are considered large-sized local bodies and provide the most services and participate in local activities in terms of quantity and quality;
- The main municipalities (B) .They is cities with a population of more than 25000 people. These municipalities are medium in their functional size;
- The smaller municipalities (C). They are the municipalities that were formed in the Palestinian towns. They are small in size in terms of population (10000–25000 people), their capabilities and economic activities;
- Emerging municipalities (D). These are municipalities that were formed in small towns with a population of less than 10000 people. They were named until recently village councils however were upgraded to the level of a municipality; they provide basic services to their population (Ministry of Local Government, 2022)

I Ministry of Local Government and Local Authorities

Article (85) of the amended Basic Law of (2003) stipulates: The country shall be organized by law into local administrative units that have legal personality, and each unit shall have a directly elected council in the manner specified in the law. The central authority main roles in preparing and implementing development plans and defines aspects of control over these units and their various activities. The Palestinian Legislative Council approved the Palestinian Local Authorities Law, which was issued on 12/10/1997. It carried the number (1) of 1997. It represents the legal framework regulating the work of local councils in Palestine. It regulates the relationship of these councils with each other in addition regulating their relationship with the Ministry of Local Government as the central body responsible for local government units. In addition, there is Law No. 5 of 1996 and its amendments. It regulates the election of local councils and organizing the process of electing presidents and members of local councils in Palestine (The Ministry of Local Governments.2022).

The Palestinian Ministry of Local Government is considered a reference for local authorities in the State of Palestine. it works to develop their capabilities and resources to become more capable of achieving the welfare of its citizens within the framework of good local governance. The concept of local government is linked to local authorities (municipalities and village councils) through providing services to citizens and participating in the development process. Each local authority has an area of influence within the state as a whole. Palestine falls under the so-called unitary system of local government, where the government is the central controlling body with some powers and responsibilities being delegated to local councils.

I Ministry of Local Government Duties

- Monitoring and supervising the application of laws, regulation, and instructions related to the Ministry and local Councils, taking decisions and necessary legal procedures in accordance with what is specified by law;
- Supervising and following up the organization and management of the Ministry's policy and monitoring the implementation of its plan;
- Preparing draft laws, regulations and instructions calling for the development and improvement of public services;
- Providing local authorities with all necessary information related to their work;
- Approving the budgets of local authorities and directing them to achieve the desired development and development;
- Monitoring the work of local authorities and ensuring their compliance with the applicable laws, regulations and instructions;
- Assisting local authorities in developing designs and specifications for their projects and supervising their proper implementation;
- Studying the reality of administrative performance and working to raise the productivity and increase the efficiency of the administrative apparatus of the Ministry and local bodies;
- Helping to provide sources of funding for vital projects that local authority's need and whose budgets cannot bear their costs;
- Developing the local system in Palestine in order to promote local bodies.

I The Financial Situation of The Palestinian Local Authorities

The incomes of municipalities consist of two types of revenue: ordinary and extraordinary. The Ordinary revenue is determined by four types:

First: Allocations collected by the central authority. They are transferred to the municipal treasuries after deducting the collection rates according to a formula decided by the central authority. It depends mainly on the size and importance of the city. These provisions include property tax and profession licenses;

Second: fees collected directly by the municipalities including vegetable and fruit markets, crafts and professions licenses and building permit fees;

Third: miscellaneous income such as municipal property rent, selling some assets, bank interest on municipal deposits and road transportation fees;

Fourth: the revenues of the water, electricity and sewage projects.

With regard to municipal expenses, they are also divided into two parts: there are regular expenses. They consist of current expenses such as salaries, supplies and services, and costs of spending on maintaining service projects such as water and electricity, and the service of interest payments in the case of borrowing municipalities.

The second part, it is the extraordinary expenses, which are related to the developmental, service and production areas.

There are two types of municipal budgets:

The regular budget: includes regular revenues and expenses. Therefore includes most of the financial transactions of municipalities;

The development budget: consists of unusual revenues and expenses. They are usually limited and not fixed depending on the possibilities of collecting loans and grants.

By reviewing the available annual budgets of Palestinian municipalities in different periods, their financial situation was not consistently sufficient or stable. This negative situation always constituted one of the main problems of a series of problems affecting the performance of municipalities. On one hand, municipalities have always suffered from limited and fluctuating financial resources. A large part of these resources are linked to the central authority, whether through granting loans and grants, or through central taxation, determining the proportions allocated to each of the municipalities has greatly reduced the control of municipalities over their resources. Moreover the local government authorities still suffer from Government transfers system since the central government does not fulfill the payment to the majority of municipalities.

It should also be noted that the municipalities' external funding sources have fluctuated, as well, according to political considerations. Therefore, it cannot be considered as a reliable and continuous source of income for the municipalities. Palestinian municipalities depended on irregular foreign aid to financing their projects which they receive from government sources and voluntary development institutions. On the other hand, municipalities have also consistently suffered from legal constraints hampering their ability to enhance their financial independence. The laws limit to an almost complete degree the ability of municipalities to act independently in the matter of taxation on the population. With the exception of the types of taxes and fees that are stipulated in these laws, they also determine how they are

collected. In addition, the municipal council is not allowed to approve the collection of any special tax that is imposed on the residents of the city according to need. Such a procedure remains dependent on the approval of the central authority, and is determined primarily according to its considerations.

I The Stages of Preparing the Budgets of Local Government Authorities

The cycle of the national budget passes through different processes. This includes preparation, approval, implementation and monitoring. Each stage includes different activities and different actors. The stages of preparing the gender-responsive budget are not different from the stages followed in the traditional budget. Yet, gender-responsive budget is based on a different logic because it focuses on the analysis that is based on gender. Gender-based analysis aims to diagnose developmental needs based on gender. It is also based on gender-disaggregated data in the concerned sector so that specific needs are identified before preparing the budget. Strategic planning is an important step to apply gender methodology in budget of local authorities. Therefore it must take into account the specificity of women in order to translate development policies, laws and strategic objectives on the ground within the available financial capabilities. To complete the picture it is necessary to address the strategic plans of the local authorities under study and examine their suitability to gender needs.

I Strategic plans and Budget for Local Government Authorities

Palestinian cities and towns face many challenges that negatively affect various aspects of life. Since the Palestinian local authorities are the institutions directly related to the citizens, they bear the greatest responsibility in facing challenges and working to provide them with a better life. In light of the limited self-resources and the large size of the challenges and needs, the development strategic planning process at the local level becomes an urgent and necessary need.

Since the Palestinian Ministry of Local Government is the body who is supervising the work of the various local authorities, the General Administration of Urban Planning and at the Ministry of Local Government have begun to work on defining the foundations of development planning for the local level. For this purpose, The Ministry of Local Government established partnerships with different institutions in field of local development planning. The partners are: the Fund for the Development and Lending of Local Authorities, representatives of local institutions and local authorities and some international support agencies in the Palestinian Territories. The project referred to as "Strategic development planning for Palestinian cities and towns", which was approved by the relevant policy paper (Guide to Local Development Planning for Palestinian Cities and Towns 2018).

The Palestinian Local authorities began to adopt the urban development planning approach based on broad community participation to restore the relationship with the community through participatory planning to develop their areas of influence. The work was guided by

the strategic development planning guide in 2016. This guide was developed by the Ministry of Local Government and local authorities in 2018. Accordingly, strategic plans were prepared for all municipalities and municipal councils in the West Bank and Gaza Strip for the years 2018–2021.

The World Bank funded the preparation of the strategic plans which imposed a community participation mechanism during identification of the needs. Wide categories of marginalized groups, women and youth have been involved at the community level. The Ministry of Local Government formed a supportive committee for local authorities. The supporting committees included representatives from NGOs, the women's sector, youth, farmers, and teachers. On the other hand the committees were formed comprising approximately (70-80) members; women and men. The committees worked on diagnosing the needs of the residential communities and preparing development strategic plans that would meet the needs of the members in all fields. Looking at the issues contained in the strategic development plans of local authorities under study, there are many issues that have been raised. These issues are based on the consensus of the specialized committees and the participants from the civil and local society.

The strategic development plans included several development areas. These are: the local economy and environmental problems such as solid waste and random dumps, lack of industrial areas, infrastructure problems, water shortage, lack of rehabilitation of internal roads, issues of agriculture and institutional building, basic needs: electricity, water, sewage, amusement parks and playgrounds. It also included health issues such as building headquarters and health clinics and social issues related to education, youth, women and people with disabilities.

I The Gender Dimension and the Strategic Plans of Local Government Authorities

It is important for equal participation of women and men in participating of the strategic plans because it ensures that the priorities of the different social groups are reflected. There is no doubt that integrating women into the committees in preparing strategic planning programs is an important development, but it has remained confined to health and social programs rather than committees related to economic programs. Of course this is an affirmation of the reproductive role of women. Through the analysis of the strategic plans of the targeted local authorities, it was found that there are goals take that into account women needs. Some of these goals have a developmental dimension. These are the most important goals:

1. Increasing the opportunity for women and youth to participate in the economic, political and social fields;
2. Providing social protection and improving housing conditions for marginalized groups;
3. Infrastructure and service development in the sector of women, the elderly and people with disabilities;
4. Establishing an orthopedic hospital for children's and women's;
5. Empowering women economically and socially;
6. Activating women's participation and creating youthful bodies.

On the other hand, the issues of women were integrated with the issues of youth and the persons with disabilities. The strategic plans offered specific programs and various activities to achieve these goals. Such as programs to develop the youth sector for women, enhance social protection, empower marginalized groups, build a women's center, establish a center for childhood and motherhood, build and finish a multi-purpose compound, develop women's entrepreneurship training programs, find a headquarters for a women's club, find a permanent home for a secondary school for girls in Beit Annan, establish Headquarters for a professional development center for women, purchasing an automatic embroidery machine for the Professional Development Center, providing women with beehives, establishing a studio to train women in photography, activating the role of women's cooperative societies in the administrative and marketing fields and establishing a public building that includes all the activities of women's institutions.

The strategic plans also included items specifying the estimated cost of projects or activities for women. Some of these projects at a high cost with an estimated cost (100-800) thousand dollars directed to build multiple activity centers for women or centers concerned with childhood and motherhood, or schools. It is expected that these projects will be implemented over a period of four years. The local authorities proposed the name of the funder or candidate for the implementation of these projects. Most of which are international donors working in Palestine.

In addition, the value of the activities has been determined by the estimated cost (10-20) thousand dollars divided over four years. These activities are to be implemented by the Public Relations Department in the municipalities or donations from the local community. Some of these activities are:

- Creating a brochure/posters, counseling and awareness campaigns on social and legal issues for women;
- Developing a guide to facilitate procedures for women to obtain a profession or develop their commercial occupations;
- Conducting awareness programs to encourage women and youth to participate in politics;
- Economic Empowerment programs for mothers and families with low income;
- Trainings for women in the field of marketing, providing counseling and psychological rehabilitation services for children and women.

As for the participation of women in the committees for preparing strategic plans, it did not constitute a sufficient guarantee to formulate a balanced policy in terms of gender, as they did not have conscious visions of practical and strategic gender needs. According to the viewpoint of the municipal councils, the projects' planning process in general does not separate groups as it serves the community as a whole. There is no written policy to include women in committees, however the Municipal Development and Lending Fund obligatory requires the representation of women in meetings. This representation is a formality to obtain approval for financing projects. While some pointed out that not all needs are reflected and taken into account for all groups in various sectors, because it will lead to raising costs. No doubt that the nature of the committees in which women participated enshrined the traditional view of women through their role in the women and children committees and the Committee for Persons with Disabilities.

| Budget Preparation circular

This stage is considered one of the most important stages of budget preparation as it includes an estimation of expenditures and revenues for the coming period. The General Budget Department in the Palestinian Ministry of Finance and Planning begins preparing and issuing the budget circular based on Law (7) of 1998 during the month of September of each year. The official circular signed by the Minister of Finance is issued to all the Palestinian Ministries. Sub-committees are formed at the level of departments and at the level of ministries, government agencies and institutions to start the process of preparing the general budget.

With regard to the budget of the Ministry of Local Government and its bodies, the Ministry of Local Government sends a statement of the financial budget statement for the next fiscal year. The budget statement states specific directives that facilitate the preparation of budgets for local bodies and based on the Palestinian Local Authorities Law No. (1) Of 1997. The budget circular is a message sent by the Minister of Local Government to the local authorities to start preparing their budgets for approval before the end of the year in accordance with the law and order. One of the important things in the budget preparation circular is that it includes a recommendation to allocate budgets for youth, women, children and people with disabilities. However, this recommendation is not binding and does not refer to specific standards of its own that must be adhered.

In accordance with the instructions issued by the Palestinian Ministry of Local Government, the local government directorates shall circulate the ministry's budget statement and form a budget subcommittee in each directorate that undertakes the task of managing its own budget preparation process and with the local authorities in each governorate

| Budget Preparation

The Palestinian local authorities rely on the guide for preparing estimated budgets. It is a unified model which is a purely technical guide that helps the local authorities as a reflection of their annual plan. The guide aims to unify the methodologies and foundations used in preparing the estimated budgets within the vision of the Ministry of Local Government. The guide requires working according to the type of budget on the basis of accrual basis and modified accrual. In many aspects it is allowed to use the cash basis which does not reflect the actual commitment.

The budget is estimated on a monthly basis for all items which makes it more difficult to reflect the social dimensions. The budget circular directs the local authorities to identify a set of indicators relevant to the analysis of revenues and expenditures. It is considered a purely financial analysis related to the ratios of items to total items under the same category. With regard to the budget preparation team, the budget team is defined in the classical way. According to the instructions issued by the Directorate and the budget circular issued by the Ministry of Local Government, the committee is formed of 5–6 people from the members of the municipal council and the financial director. The committee meets with the municipal departments in order to determine the needs of the departments and sections.

Accordingly, each local authority electronically fills out its annual budget, such as (proposed projects, revenues, expenses, fixed and other assets, debt etc. On October 28, 2020, the Ministry of Local Government launched the electronic budget portal project to become one of the main components of the Ministry and local authorities.. According to the Ministry

of Local Government, the importance of this portal lies in the fact that it serves all local authorities and that using it achieves the maximum possible benefit in to prepare budgets as future plans and to have them approved easily and without delay. in addition to improving the working life in the ministry and local bodies.

I The Budget Approval

At this stage, the Ministry of Local Government reviews the budget of local authorities by taking into account the analysis of revenues, expenditures, and budget deficits. The budget allocations are studied within the framework of total expenditures for certain years. The Ministry of Local Government conducts meetings between the General Budget Department and local government bodies to discuss and negotiate the various budget items. The Ministry of Local Government has the right to request answers to certain inquiries, reject the budget, and request amendments to certain items to ensure all the instructions regarding the budget are incorporated.

After approving the estimated budgets, the local authorities publish the budget on social media pages under the name Citizen's Budget that refers to the basic lines of the budget. In particular; it is directed to citizens of different levels in order to enable them to understand the details and data of the general budget.

In 2011 the first citizen budget was issued as a result of meeting between the Palestinian Ministry of Finance and planning with the private sector and civil society organizations. The Citizen's Budget is a mechanism to enhance the principle of societal accountability and participation in decision-making. All the Palestinian Authority Ministries and local government bodies are committed to publishing the citizen's budget clearly on the social media pages (The Civil Team to Support Public Budget Transparency, 2013).

I Analysis of Gender Responsive Budgeting in Local Authorities

The majority of local authorities adopt Line-Item Budgets. This pattern begins by defining approved items for spending that includes salaries, operational items (telephones, real estate wages, travel missions, electricity, and water). In addition, it includes transformational, capital and development items. Budgets according to this type are considered a set of reports or lists to give information and data to the legislative authority on the exchange operations carried out by the executive authority, i.e. the purpose is to divide the objectives of spending items specific to each item separately with its financial allocations.

According to gender budget, it is allocated with youth and people with disabilities within the category of expenses of a non-commercial nature such as (health and safety expenses, public works services, building maintenance, street maintenance, internet expenses, civil and cultural services, solid waste management, and equipment maintenance). The value of this item is determined by the local authorities' accountant based on what was determined in previous year's budgets. The amount of this item is estimated without any study of needs from a gender perspective or any reference to the strategic plan of the local authorities. It is estimated based on their revenues, expenditures and budget deficit. The data of the budgets of the targeted local authorities indicate that the amounts allocated to the item



expenses for gender, youth, children and people with disabilities. The expenses range between (4000–32000) shekels. This amount is allocated for local cultural events for women, youth and people with disabilities, such as honoring people with disabilities, celebrating International Women's Day, or encouraging youth volunteer activities in the local community.

In addition, the data shows that the percentage of expenses of gender, youth and people with disabilities activities is less than 1% out of the total operating expenses of a non-commercial nature. Therefore, it is difficult to determine the effects of spending on women in the targeted local bodies. While the municipality of Dura specified that the amount is allocated for two women's associations who carry out certain cultural activities for women. It is noted that not all local authorities allocate amount of money for gender, youth and persons with disabilities such as Abu Dis and Al-Ezariya. As for the Fasayel and Habla village council, its budget is limited to certain items because the very limited and few financial revenues that comes from renting premises worth 6000 shekels. Part of it goes to expenses on the salaries of part-time accountants. As shown in the table below:

The Gender clause in the Targeted Local Authorities and Municipalities for the year 2021

No.	LGU	Gender Clause portion / NIS	Total operating expenses of a non-commercial nature	%	classification
1	Tgou'	5000	1112000	,0044	C
2	Beit Sa-hour	15000	47623853	,0031	B
3	Al-Doha	5000	83700	,006	C
4	Ba-ni-N'eem	5000	1565000	,0031	B
5	Idnah	10000	3182999	,0031	B
6	Dorah	8000	4476799	,0018	B
7	Abu-Dies	0	919040	0	C
6	Al-Ezaria	0	1778000	0	B
9	Beit-Anan	4000	572500	,007	C
10	Jerico	20000*	4707006	0,0042	A
11	Al-Ojah	4000	14683300	0,0003	C
12	Fasayel	0	0	0	Village Council
13	Tobas	15000	3242000	0.0046	A
14	Tamon	5000	1888000	0.003	B
15	Agaba	5000	1072000	0.0046	C
16	Qalqelya	32000	4944000	0.0064	A
17	Heja	10000*	495000	0.020	C
18	Hiblah	0	0	0	Village Council

Source: Local Councils Budgets, 2021* Numbers reflects only the chosen accounts

The data of the Ministry of Local Government showed an estimate of the total expenditures of non-commercial activities for local authorities on accrual basis is (14,681,507.53) million shekels for the year 2021. The total Expenses of gender activities (youth, children, women is

(2.966.200.13) that is 20% percent. According to the analysis of expenditures included in the budget, it was found that the item of gender expenditures ranked second in the proportion of expenditure after item expenditures on cultural activities by 32%.

While the total expenditures amounted on cash basis is (11,962,532.94) million shekels. The total Expenses of gender activities (youth, children, women is (1.585.401.60) million shekels with 13% percent. According to the analysis of expenditures on cash basis included in the budget, it was found that the item of gender expenditures ranked four in the proportion of expenditure after item expenditures on cultural activities and sport activities. The first priority of the expenditures goes to parks and gardens services. The table below shows.

Total expenditures on the basis of commitment compared with the and estimated for the year 2021

Account Name	Budget on Cash based/NIS	Budget on accrual basis / NIS
Operating expenses of a non-commercial nature	11.962.532.94	14.681.507.53
Expenses of gender activities (youth, children, women)	1.585.401.60	2.966.200.13
%	13%	20%

Source: Ministry of Local Government 2022*numbers reflects only the chosen accounts

The budget of Ministry of Local Government and the local authorities is concentrated in the two items related to expenses: salaries and wages, and operating expenses. This is consistent with the fact that this sector is a service sector. Therefore, the existence of the budget in this way does not provide the appropriate opportunity for the researcher to look at the different departments within the sector and make comparisons between the different departments in terms of budgets and reflecting the gender needs. More importantly, the strategic objectives of the local authorities, which were previously mentioned in this study, were not reflected in the budget of the Ministry of Local Government and its local authorities.

I Implementation Phase

The budget implementation phase is the phase in which many challenges arise with regard to implementation of projects. Part of it is due to circumstances beyond the control of the local government authorities. Furthermore the government bureaucracy that delays implementing some projects.

The projects implemented by the Ministry of Local Government constitute a focus for empowering and strengthening the capabilities of local authorities and developing their services. These projects are funded by the Palestinian government or international institutions donating to the local government sector. The Local authorities submit a list of priority projects to the General Projects Administration in the Ministry of Local Government based on strategic development plans. The biggest burden falls on the municipalities to search for partnerships and mobilize for resources to implement projects according to the drawn plan. The local authorities build cooperation through the Municipal Development and Lending

Fund and the Ministry of Local Government. In addition the local authorities directly head towards donors or through building partnerships and memoranda of understanding with the private sector. However, The Local Authorities Development and Lending Fund is the executive arm for the development of the local government sector. The contribution of (the Fund) amounted to 20% of the development expenditures during the past years. The share of West Bank municipalities is 55%. The annual report of the Ministry of Local Government (2021) indicated that the number of projects was (413), with a total value of 196,290,502.16 distributed over the local government sector. The projects are distributed in the public services sector, sanitation, roads, electricity, public buildings, water and solid waste. The road sector constituted the largest number of projects. Their number of roads projects reached (269) which representing 65% percent of the projects. It is worth noting that most infrastructure projects are classified under the category of public projects serving all parties in the residential area including women.

Referring to the strategic plans and gender responsive budget in the local authorities, we find that there is no agreement with regard to the implementation of all projects or initiatives at the local level whether these activities are funded locally and internationally. There is consensus among the heads of local authorities that the Ministry of Local Government adopted a policy of enhancing the participation of local authorities in local development. However, the reality indicates that the Ministry of Local Government delays its financial obligation towards the local authorities including tax revenues.

The law gave the municipalities a service role. On the other hand, the available resources do not make them effective in all the development dimensions. The strategic plans of the municipalities show that their general directions focus on developing the local infrastructure as a priority more than other development issue including women's issues. The focus on improving the infrastructure is due to the support from the local community and the orientation of international funders.

In general, and regardless of the gender share, the budget of local authorities is allocated mainly to transfer expenses related to wages. In addition to the expenses related to the operation of the headquarters of local authorities. This composition and distribution of spending allocations would weaken the ability of decision maker's ability to prepare a gender-responsive budget. Also, it would limit the margin for policy-making to prioritize women's issues.

| Monitoring stage

The Ministry of Local Government created the Department of Guidance and Control based on the provisions of the laws and regulations in force in the local government sector especially the text of Article (2) and Article (35) of the Local Authorities Law No. 1 of 1997, which granted the General Department of Guidance and Control the legal right to audit all the administrative, financial and technical work of local authorities to improve their performance. Every local government directorates contains a Guidance and Control unit. Among its task is to ensure that the financial budget contains the expected revenues and expenses for the next year and to analyze all the budget items (revenues and expenses) compared to the actual performance of the local authority.

Despite this, it does not pay attention to submitting special reports on the progress made toward the gender-sensitive development programs, nor submitting annual performance reports related to performance indicators of women activities.

The Challenges of Gender Responsive Budget at the Palestinian Local Authorities

Preparing a gender-responsive budget can be considered as a method designed in a way that ensures the integration of gender dimensions in each stage of the budget cycle (UNWomen, 2006). The aim is analyzing the different effects of the state's fiscal policy on the level of expenditures as well as revenues on the various societal groups of women, men, people with disabilities and others marginalized and disadvantaged groups. Here we will present the most important challenges facing institutionalization of a gender-responsive budget in the Palestinian local authorities.

- The Palestinian National Authority prevailing environment is not developmentally conducive to gendering the budget. There are many political and economic obstacles. Some of which are related to the continuation of the Israeli occupation, others to Palestinian self-performance, and the third part to the management of international aid. These obstacles created great challenges on the ground. The most important of which are: the widening circles of unemployment and poverty. All of that makes the issue of gender budgeting at the bottom of the priorities and attention.
- The General Budget Department at the Ministry of Local Government is the main actor in budget design. It faces multiple challenges during the preparation of budgets, especially those related to gender-responsive budgeting. These main challenges are due to the absence of a design tool to integrate gender indicators as a basis for the gender-responsive budgets.
- Absence of concepts, guidelines and tools related to gender responsive budgeting despite the efforts of national stakeholders such as the Palestinian Ministry of Women's Affairs, UN women, and the Miftah Foundation.
- The financial difficulties facing local government authorities' marginalize projects and programs that would benefit women.
- Despite the existence of gender-disaggregated data and statistics in Palestine, gender-responsive planning is not based on tangible indicators.
- The slow implementation of gender sensitive projects due to the absence of political will. It is also linked to changes in the commitment of governments towards prioritizing gender-responsive budgeting.
- Until today, there is no interest in analyzing the gap between revenues and expenditures and their impact on gender.
- Weak follow-up on the implementation of the budget and the absence of monitoring and evaluation measures on the basis of gender which leads to obstruction of budget reform in the future.
- Not integrating sustainable development goals into the planning process for obtaining gender-responsive budgets to achieve sustainability through the distribution of available funds to meet the actual needs of different groups.

General Results

Based on the above analysis, we will present the detailed conclusions of the report. The main conclusions are that:

- Despite the progress that Palestine has made in the issue of gender, Palestine still suffers from financial and social challenges that hinder the development of gender-responsive budgets.
- Weak understanding of the meaning and tools of gender responsive budgeting within the Local government authorities and government institutions.
- Budget preparation statement indicates that the budgets of local government bodies should be gender sensitive, yet it did not raise the issue of training on gender-responsive budgets or including programs for women.
- The guide did not mention the need to take into account the representation of gender unit at the Ministry of Local Government in the budget preparation teams.
- The absence of disaggregated data and gender indicators in the budgets of the targeted local authorities constituted a main obstacle for decision makers in assessing the effects of public spending at all stages of the budget to achieve equality in the provision of services for women and men.
- The results indicated that the most common practice for setting budgets within local authorities is the budget based on projects that need funding, while the gender allocations fall within the category of youth and persons with disabilities.
- Weak adoption of a gender-responsive budget at all stages of the budget cycle due to a lack of understanding of the gender context.
- In general the budget of local authorities relies upon item allocations method. So it should be a program and performance budget. This would have an impact on measurable development processes, whether at the level of gender dimension or geography.
- The absence of participation or partnership of the civil society institutions weakens institutionalization of the gender-responsive budget.
- The spending nature of the local authorities' budget weakens its sensitivity to gender.
- The Palestinian National budget including the budgets of local authorities is completely neutral towards gender issues.

Recommendations

The issue of gender in Palestine cannot be separated from the political and economic situation. Perhaps the most important thing that Palestinian women face in this regard is their lack of effective participation in the development process. The dimensions of building a gender-responsive budget should focus on the dimension of equality in society and in decision-making process. Based on the previous conclusions, there is an urgent need to develop recommendations in order to reach a gender-responsive budget.

- Linking the preparation of the Palestinian local authorities' budgets with their strategic plans.
- Converting from digital and neutral budgets to sensitive program budgets towards women's issues without exception.
- Given the technical nature of the process of transformation from traditional budgets to gender-responsive budgets, this task, requires huge human and financial resources. It needs to work with the principle of partnership between public sector institutions and civil society and to go through different stages starting with an analysis of the effects of expenditures and revenues on the situation of women and men. It ends with a more balanced gender balance.
- Activating the internal audit and external control as an accountability mechanism.
- It is not possible to design a gender-responsive budget without gender analysis, which is the core of all matters relating to gender equality.
- Coordination with the Palestinian Central Bureau of Statistics and the Ministry of Finance to reconsider the forms budgets so that data classifications become more appropriate for the purposes of gender budget analysis.
- The necessity of involving the gender unit in the Ministry of Local Government with gender-responsive budget preparation committees.
- It is important that policy statements are consistent with the strategic plan of local authorities, the fifth goal of sustainable development and the CEDAW agreement.
- Training the employees of local government authorities on the preparation of gender-responsive budget.
- Formation of a national team to oversee the preparation of a gender-responsive budget.

Conclusion

It can be said that different experiences in preparing gender-responsive budgets have achieved social justice and a better degree of equality between men and women. At the same time, gender-responsive budgets contributed to the implementation of financial and administrative reform systems to achieve good governance. Despite those benefits, the burden involved in initiatives of this kind should not be underestimated. Usually, gender-responsive budgeting initiatives are rejected by those parties who find them a threat to their interests. These initiatives also require specialization and a deep understanding of the field of gender and macro-economics, in addition partnership between the different sectors of society .

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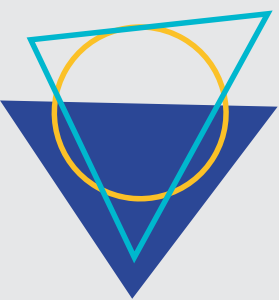
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