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Increasing Transparency in Local Governments: Implementation of Citizen Budgets in Uganda, Kenya, and Zimbabwe

This report presents the findings from the research project "Increasing Transparency in Local Governments: Implementation and Evaluation of Citizen Budgets in Uganda, Kenya, and Zimbabwe". Sponsored by the Swedish International Center for Local Democracy (ICLD) and executed by the Association Research and Analysis ZMAI. It is implemented in the period October 2023 – June 2024.

Frontpage Photo: Meeting between researchers and representatives from vulnerable groups in Gutu Rural District.
Photo credit: Dragan Tevdovski

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Table of Contents

Executive summary

This research project investigates the implementation and impact of Citizen's Budgets at the local level in selected countries. It aims to understand the elements that compose these budgets, the impact they have on the transparency of local government budget processes, and the degree of empowerment they confer, especially to marginalized groups. The study also assesses whether the level of budget literacy in these countries acts as a limiting factor to the effective use of Citizen's Budgets and explores the most effective digital technology practices for implementing this tool. The methodologies include desk analysis, surveys, interviews, and capacity-building workshops with local government administrations and local communities. The outcomes of this research promise to enhance transparency, accountability, citizen engagement, and trust in local government, thereby strengthening local democracy. This project underscores the significance of Citizen's Budgets as crucial instruments for fostering participative governance and enhancing fiscal literacy.

Preface

By Johan Lilja, Secretary General, Swedish International Centre for Local Democracy

The mission of the Swedish International Centre for Local Democracy (ICLD) is to contribute to poverty reduction by promoting local democracy. In order to fulfil this, we promote and encourage decentralised cooperation through our municipal partnerships programme, add capacity-building through our training programmes, and invest in relevant research and creating research networks that support democratic policy development and implementation. ICLD connects research and practice by publishing key lessons learned from our programmes, initiating and funding relevant research, connecting academicians with practitioners, and organising workshops. *Increasing Transparency in Local Governments: Implementation and Evaluation of Citizen Budgets in Uganda, Kenya, and Zimbabwe* is the 31st report to be published in ICLDs Research Report series.

This is an excellent example of how research and practice is connected in an applied action research project, to implement research-based tools in new contexts and scale up best practices through inter-sectoral partnerships. This initiative started with research on transparency, equity and quality in local budget processes[1], conducted in North Macedonia in 2021. The resulting Toolbox for Citizens' Budgets[2] caught the attention of numerous local governments in ICLDs programmes in Eastern Africa, requesting the support of the scholars to implement the same in their home contexts. This is exactly what ICLD hopes to achieve with our research programme – develop new knowledge that is adopted and developed by local governments, to the benefit of citizens and in particular those whose voices are not commonly heard. In this case, making information about the local budget accessible to everyone is a precondition for active and informed citizen engagement in matters that regard them. The concept of citizen budget is already embedded in policy documents at both national and local levels, but implementation remains a challenge. See the Toolbox for the why and the how of citizens budgets, and read this research report to learn how it is contextualized to new contexts.

The report shows how transparency and participation are inextricably linked – and how together, they give way to social accountability and reduction of corruption. These are core values of ICLD. When this is carried out with an equity perspective, ensuring that no one is left behind, we move closer to achieving meaningful improvements in local democracy. We extend our warmest appreciation and gratitude to the local civil servants and politicians in Entebbe, Gutu and Muranga for their commitment, willingness to learn and efforts to make positive changes through this project, for the benefit of all their citizens.

Visby, Sweden

Johan Lilja,
Secretary General, ICLD

1 See https://icld.se/en/researchproject/through-inclusion-and-transparency-to-equity-and-quality-improvement-of-the-local-budget-processes-in-north-macedonia/
2 See https://icld.se/en/publications/citizens-budget-make-the-budget-understandable-for-every-citizen/

About the authors

ZMAI

The Association for Research and Analysis - ZMAI, founded in October 2014, is dedicated to promoting the research spirit among young people in North Macedonia through easily accessible scientific research that benefits both the public and the research community. With a team of 23 highly skilled members, the majority holding PhDs and MSc degrees in various fields such as finance, macroeconomics, and industrial management, ZMAI has successfully conducted over 20 academic and policy research projects and organized numerous public debates and conferences. ZMAI's current project focuses on investigating the impact of equitable, inclusive, transparent, and accountable budget processes on local democracy in North Macedonia, with the aim of enhancing citizen participation and improving data availability among local governments through a comprehensive digital platform. As part of this project, ZMAI is developing training materials and guidelines for implementing focus groups, which will be utilized by donors to facilitate training opportunities for local governments and civic activists worldwide. Over the past decade, ZMAI's founding team has conducted extensive public opinion surveys, interviews, and focus groups on various policy areas, demonstrating a strong commitment to advancing research and fostering civic engagement in North Macedonia.

Viktor Mitevski is a PhD candidate and Fulbright Scholar with extensive expertise in fiscal transparency and public finance reforms. As Special Adviser to North Macedonia's Minister of Finance, he led the Economic Reform Program and enhanced the Ministry's transparency and accountability, making it the most transparent institution in the country within two years. Mitevski co-founded the Association for Research and Analysis ZMAI, producing over 30 influential research and policy papers. His work spans public sector reforms, EU accession processes, and quantitative policy research, driving significant positive change for Macedonia and the Balkans.

Dragan Tevdovski is an internationally established economist with over 15 years of experience in both the public sector and academia, contributing to policy recommendations and research. He served as Minister of Finance for the Republic of North Macedonia from 2017 to 2019, during which time the country improved its credit rating for the first time since 2006. From 2020 to 2022, he was an Advisor to the Executive Director at the International Monetary Fund in Washington, D.C. Currently, he is a Full-time Professor at the Faculty of Economics – Skopje, University "St. Cyril and Methodius." In 2015, he received the Best Scientist Award at the University "St. Cyril and Methodius" in the field of social sciences. Additionally, he has been repeatedly recognized as one of the most inspiring professors in North Macedonia by student surveys conducted by Fakulteti.mk.

Elena Trpkovska is a Master of Economics with over 20 years' professional experience in Public Finance Management (PFM), State advisor for fiscal policy and budget with a long history of working in Ministry of Finance of the Republic of North Macedonia from 2000 to 2019. She served as State Secretary in the Ministry from July 2017 to July 2019. She has attended to many Budget Community of Practice Workshops, Budgeting process and multiyear planning seminars, participate in training for public administration in L'ena - Ecole Nationale d'administration – Paris, trainings on Fiscal Rules and Gender Budgeting, Integrated Financial Management Information System etc. She has experience related with cooperation with relevant financial institutions and organizations. Currently, she works as a Project coordinator for World Bank Social Insurance Administration Project in the Ministry of Social Policy, Demography and Youth.

Maja Argirovska is a Master of Economics with over 15 years' professional experience in Public Finance Management (PFM), budget and fiscal policy specialist with a demonstrated history of working in Ministry of Finance of the Republic of North Macedonia from 2007 to 2020, attending various courses and trainings for Public Expenditure Policies, Medium-Term Budgeting, Fiscal policy and Fiscal rules, Gender budgeting, Integrated Financial Management Information System etc. She has participated in school for Public Finance Management -ECORYS Academy in Hague. She has significant experience related with cooperation with relevant financial institutions and organizations (EU delegation, IMF, World Bank and others). Currently, she works as a Pension Administration Specialist for World Bank Social Insurance Administration Project in the Ministry of Social Policy, Demography and Youth.

Ksenija Popovikj Kocevski is a highly educated professional with a strong background in economics and statistics. She holds a master's degree in economics from the Faculty of Economics in Skopje specializing in applied statistics. Ksenija brings with her six years of valuable experience in the banking sector, including a significant five-year tenure as a sales manager. In this role, she honed her skills in planning, coordinating, supervising, and controlling various aspects of the work environment. As one of the founding members and researchers at ZMAI, Ksenija has been instrumental in coordinating activities related to media monitoring, surveys, and focus groups, showcasing her versatility and commitment to the organization's research and analysis endeavors.

Jovana Nikolovska is an esteemed Communication Specialist, with 10 years of experience in PR and communication. Jovana excels in enhancing transparency and accountability through her adept media monitoring and strategic communication campaigns. Her expertise in developing and implementing comprehensive communication plans is complemented by her talent for crafting compelling social media content, ensuring that messaging is both impactful and widely disseminated. Beyond her role in traditional media, Jovana is the chief editor of ZMAI's financial literacy podcast "What makes the world go around." Her leadership in the podcast not only showcases her commitment to financial education but also highlights her ability to make complex topics accessible and interesting to a broad audience.

Introduction

Government budgeting is a crucial element of governance, significantly influencing citizens' daily lives and future prospects. However, citizens often lack the knowledge to understand detailed budget documents or know how to get involved in the budget process. This lack of understanding contributes to a deficit of public trust in local governments, impacting the effectiveness of local democracy.

Citizens Budgets aim to simplify official budget documents, presenting them in clear and accessible language. It is a short document designed to be understandable for the general public that does not have expertise to interpret the official budget document. Its primary purpose is to enhance transparency and accountability in government finances, by providing clear, concise information about how public funds are collected and allocated or spent. In this way, it also supports informed citizen participation.

Budget transparency is relevant for local governments in Uganda, Kenya, and Zimbabwe, and many other countries. While central governments in these countries have shown a willingness to increase transparency, practical application at the local level often faces obstacles. Existing guides and literature primarily focus on national implementation, with limited research specifically addressing Citizen's Budgets at the local level.

This research project aims to address this gap by the implementation of Citizens Budgets in selected local governments in Eastern Africa: Murang'a Municipality in Kenya, Gutu Rural District in Zimbabwe, and Entebbe Municipal Council in Uganda. Murang'a combines an urban center with rural outskirts, Gutu represents a fully rural district, and Entebbe is an urban town. The research project investigates the institutional factors and attitudes shaping the budget process and assesses the role and efficacy of citizen engagement tools in promoting transparency. The intended outcome is to strengthen local democracy by fostering increased public participation, enhancing government officials' understanding of transparency, and promoting greater trust and accountability within local communities. In this report, we build upon our previous research on transparency and equity in local budget processes. For the theoretical underpinnings of this project, please refer to our Research Report, *"From Inclusion and Transparency to Equity and Quality: How Can We Improve Local Budget Processes.*[3]*"*

The research questions are grouped into three categories: (1) Transparency: What is the level of transparency in the budget processes and documents of the three municipalities, with a particular focus on the existence, understanding, and preparation of the Citizens' Budget? (2) **Citizen's inclusion:** How are citizens included in the local budget processes? Are there discrepancies between legislative requirements and actual practices regarding citizen participation? (3) **Inclusion of vulnerable groups:** Are vulnerable citizens included in the local budget processes? What barriers, if any, do they face in participating?

Our investigation is based on comparative desktop analysis and interviews with various stakeholders in the selected municipalities. We started with the desktop analysis that aims to understand legislative specificities, as well as budget practices in the selected local governments. During this phase, we also cross-check the findings using online meetings with local public officials. The research also included field trips to the selected municipalities, where interviews with stakeholders, including public officials, citizens, representatives from private sector, non-governmental organizations, and community members from vulnerable groups were conducted.

In essence, our study concluded that there is room for improvement of transparency, citizen participation and inclusion of vulnerable citizens in the local budget processes in the selected municipalities. While citizen participation in the local budget process is formally established, there is a poor attendance, and citizens have reservations about the effectiveness of this process. Citizens think that public participation practices are more designed to help elected officials to fulfill their own objectives. An important factor con-

3 See https://icld.se/en/publications/tevdovski-et-al-2022-from-inclusion-and-transparency-to-equity-and-quality-how-can-we-improve-local-budget-processes/

tributing to low participation is low fiscal transparency. The local budget documents and Citizen's budgets are not published on local government websites. However, all three local administrations recognize it as an important initiative and are willing to work towards its implementation.

During the last phase of the research project, we tailored the ICLD Citizens Budget Toolbox[4] to fit the unique contexts of the studied local governments. Using it, we then guide the local governments through the process of implementing their own Citizen's Budget.

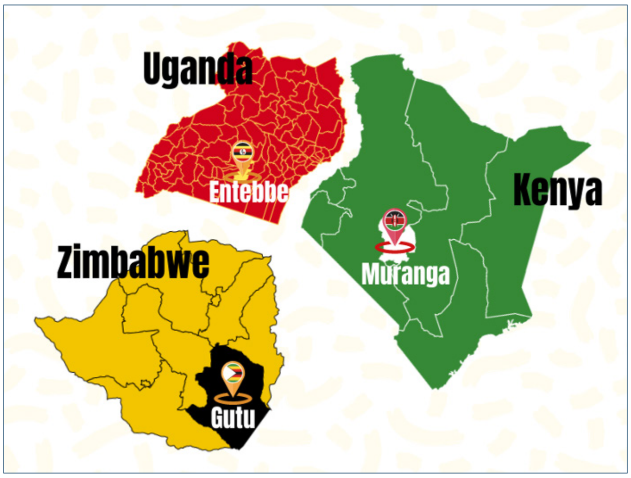
We wish to express our profound gratitude for the exceptional collaboration and warm hospitality extended to us by the managers and employees of the three local governments. Their dedication and support were instrumental in the success of our research activities.

The report is divided into the following sections: (2) Context Analysis; (3) Methodology; (4) Findings; (5) Recommendations; (6) Guide on Citizen's budget implementation; and (7) Conclusion.

Analysis of the Context

Each local authority operates under specific governance frameworks. In Uganda, local government councils are the highest political authority in their jurisdictions, with legislative and executive powers defined by the Local Government Act. Entebbe Municipality is an urban local government within the Wakiso District, under Uganda's four-region system. In Zimbabwe, local governance follows a two-tier system with urban councils and rural district councils, governed by the Urban Councils Act and the Rural District Councils Act. Gutu Rural District falls within Masvingo Province, which is part of Zimbabwe's ten-province structure. In Kenya, county governments have both executive and legislative branches, headed by elected governors and county assemblies. Murang'a Municipality operates within Murang'a County, one of Kenya's 47 counties established by the 2010 Constitution. Its main purpose is general management of Murang'a town. These municipalities specifically requested the support to implement a citizen budget during a presentation of previous research and the ICLD Citizens Budget Toolbox.

The local budget processes in the three municipalities are regulated by their respective national laws. In Uganda, the Local Government Act and the Public Finance Management Act 2015 (as amended) govern the budget processes, ensuring that local governments prepare, approve, and manage their budgets. Zimbabwe's budgeting process is outlined in the Public Finance Management Act 2010 and the Urban and Rural District Councils Acts, with emphasis on the devolution of funds as stipulated in the Constitution. Kenya's budget process is regulated by the Public Finance Management Act 2012 and the County Governments Act 2012, mandating counties to develop fiscal strategy papers and engage in public participation for budget formulation.



All three municipalities follow a structured budget cycle that involves formulation, approval, implementation and audit phases. In general, the formulation phase begins eight to twelve months before the implementation phase. This is followed by the approval phase, during which Municipal Councils review and approve the budget documents. The approval phase typically lasts two months and concludes just before the implementation phase begins. The implementation phase is defined by the fiscal year, which aligns with the calendar year in

4 https://icld.se/en/publications/citizens-budget-make-the-budget-understandable-for-every-citizen/

Zimbabwe, whereas in Uganda and Kenya, it runs from July 1 to June 30. Zimbabwe follows a fiscal year from January 1 to December 31. Budget preparations begin in June of the previous year, with public consultations taking place in October and November, and final approval in December of the previous year. Gutu Rural District also involves citizens through consultations mandated by the Ministry of Local Government, although challenges in effective participation remain. In Uganda, the preparations begin in October of the previous year, and approval ends by July. Entebbe's budget process involves significant public consultations at various levels, from village meetings to district budget conferences, allowing residents to participate in decision-making processes. In Kenya budget formulation begin from July previous year, and final approval by June. Kenya has a robust framework for public participation, ensuring that county governments engage citizens in budget planning and implementation. However, the municipal level of government is not yet fiscally autonomous and has limited fiscal responsibilities. In Murang'a Municipality, public participation is facilitated through citizens' forums and consultations, with citizens actively contributing to the development of the Municipal Development Plans. The audit phase begins after the implementation with the publication of the budget statement, which presents the actual revenue and expenditure realizations and may be supported by an audit.

Methodology

Our investigation consists of three stages. The first stage began with a desktop analysis aimed at understanding the legislative specificities and budget practices of the selected local governments. During this phase, we also cross-checked our findings through online meetings with local public officials.

The second stage involved field visits to the selected municipalities, including interviews with a variety of stakeholders such as public officials, citizens, representatives from the private sector, non-governmental organizations, and vulnerable groups. The goal of this stage was to gain a deeper understanding of the local context and its specificities. This stage was crucial for developing our findings and recommendations.

**Meeting with Muranga municipality in Kenya.
Photo: authors**

We visited Murang'a Municipality in Kenya, Gutu Rural District in Zimbabwe, and Entebbe Municipal Council in Uganda in the period from January 23rd to February 5th, 2024. In Murang'a, we engaged with a diverse group of civil servants and stakeholders. Our meetings began with the heads of departments at the Murang'a municipality, followed by a session with the municipality manager. The subsequent day was filled with discussions with various stakeholders, including representatives from private garbage collection companies, local unions of matatu, tuk-tuk, and boda-boda drivers, as well as market and hawker traders. On our final day in Murang'a, we met with local civil society representatives focusing on youth and gender issues, underserved communities, people with disabilities, and budget watchdogs. In Nairobi, we engaged with representatives from the Association of County Governments of Kenya and an urban planning expert.

Our visit to Gutu commenced with a meeting with the District Chief Executive Officer and his staff, followed by a productive session with all heads of departments within the rural district administration. On the second day, we met with various stakeholders, including the local business community, residents' associations, religious groups, and people with disabilities. In Harare, we had a meeting with a local journalist who advocates for gender equality and empowerment.

Meeting with heads of departments within the rural district administration in Gutu. Photo: authors

In Uganda, our journey began in Kampala, where we had the opportunity to engage in a productive meeting with the Permanent Secretary at the Ministry of Local Government of Uganda. This was followed by a meeting with the Assistant Commissioner for Finance and Planning at the same ministry. In Entebbe, we met with the heads of departments at the municipality, who provided valuable insights into their day-to-day activities and ideas for process improvements. We also met with representatives of civil society, including members of the Entebbe Municipal Development Forum and marginalized groups such as the youth and Persons With Disabilities (PWDs). On our last day, we were hosted by the Deputy Mayor of Entebbe, the Town Clerk, the Economic Planner, and an elected Councilor.

The final stage focused on tailoring the ICLD's Citizen's Budget Toolbox and developing a template suited to the local Eastern African contexts. The local administrations in the three municipalities provided valuable feedback that significantly contributed to both efforts.

Findings

This section of the report addresses the project's research questions, grouped into three categories: (1) transparency and accountability; (2) citizen participation in the local budget process; and (3) the inclusion of vulnerable citizens.

Transparency and Accountability

The transparency of budget documents among the local governments we observed varies significantly. In Entebbe Municipality and Gutu Rural District, budget documents are not published on their websites. In Uganda, although budget figures are accessible on a centralized Budget platform,[5] operated by the Ministry of Finance, Planning, and Development—which contains comprehensive information, documents, and figures for budgets across all government levels—it was observed that the majority of the community is unaware of this website, thereby minimizing its impact on transparency and accountability. In Zimbabwe, budget documents for higher levels of government, such as Masvingo Province which Gutu District falls under, are not available. Conversely, in Kenya, the local budget process is decentralized to the county level, with Murang'a County, for instance, regularly publishing its medium-term fiscal strategy, annual budget preparation guidelines, and budget reviews on its website.[6]

The concept of a Citizen's Budget is absent in Murang'a Municipality, Gutu District, and Entebbe Municipality. However, all three local administrations recognize it as an important initiative and are willing to work towards its implementation. The success of the Citizen's Budget in influencing local budget processes will largely depend on expanding activities around it, such as its publication on websites, communication methods, and enhancing the financial literacy of citizens, areas where local administrations evidently need support to make progress.

5 It is https://budget.finance.go.ug/.
6 See Murang'a County budget documents: https://muranga.go.ke/budget-documents/.

At a level higher than municipal/district, such as Murang'a County to which Murang'a Municipality belongs, the Citizen's Budget is published but deviates from the typical structure[7]. It includes only a table of budgetary allocations for flagship programs and a few descriptive paragraphs on total expenditure levels, highlighting several expenditure categories. Crucially, it lacks details about the revenue side of the budget and the budget calendar, which are essential for enabling citizens to understand where and how they can participate in the process.

Local governments face challenges in effectively publishing and communicating budget-related information and documents. Due to limited resources, staff constraints, and a lack of knowledge, the three local governments struggle to communicate budget-related documents timely and accurately. Public forums are often used for this purpose, but these gatherings do not disseminate all relevant information and reach a limited audience. Training and knowledge-building for local administrations could significantly improve the quality of the budget process.

Citizens Participation in the Local Budget Process

Citizen participation in the local budget process is formally established, and there is evidence of public participation in practice across all three countries. The Constitutions and Public Finance Management Acts mandate citizen involvement in the local budget process. Local governments organize public forums in various administrative areas, offering citizens the opportunity to contribute to creating a list of desired projects. These meetings are usually announced through various channels, including in-person by local councilors, letters sent by local government administration, local radio, etc. The local administration emphasizes that announcements made during events held by religious organizations are also very important. This is confirmed by citizens, who said, "We really listen to our pastors and bishops; what they say is relevant and reliable information for us." In some cases, reports about the public participation forums can be found, but, documentation for each event, in the form of agendas and citizen's requests, is available only in the local administrations' offices.

Government officials are advocating for a concentrated effort to enhance the capabilities of elected officials and local administration on budget processes. A statement from a central government official highlighted this perspective: "Our laws provide a robust framework for citizen participation. The challenge now is to equip our elected representatives and administrative staff with the knowledge and tools they need to effectively engage with the public." During our discussions with both public officials and civil servants, it became apparent that councilors or elected members at lower levels (wards or village level) often possess a limited or unclear understanding of the budget process. Despite legal obligations requiring them to facilitate and implement citizen participation throughout the year, an insufficient grasp of the budget process hampers their ability to effectively integrate it into their interactions with the public. This gap in knowledge and understanding underscores the need for targeted training and education initiatives to empower these officials to fulfill their roles more effectively.

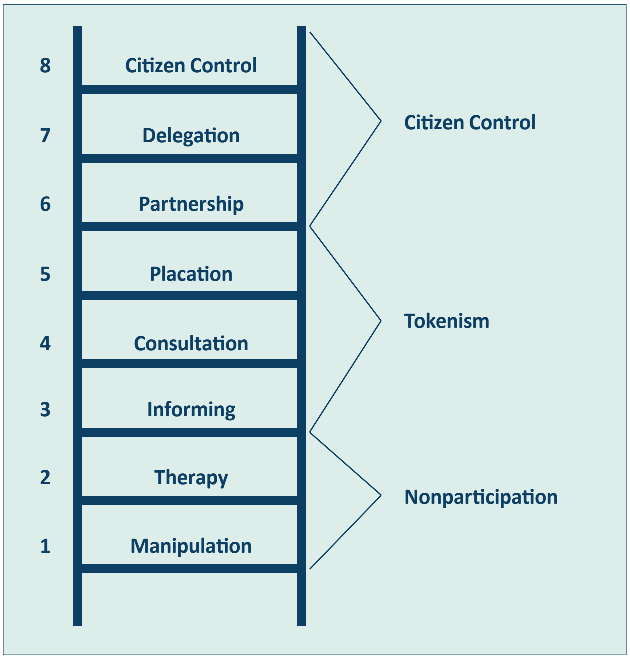
Although there is a formal participation practice in place, some citizens have reservations about the effectiveness of the public participation process. In interviews, some citizens argue that "public participation occurs in a controlled setting, designed to help elected officials fulfill their own objectives," and that "participation is a tool for elites, ostensibly involving citizens but ultimately serving a select few." Moreover, it's been noted that public forums organized by the local governments sometimes take place without giving citizens access to preparatory documents beforehand. There's also a sense among citizens that they're not fully briefed on how projects are chosen and ranked in importance. It's been observed that these sessions often "involve presentations from the local administration that might not explain the reasons behind the prioritization of certain projects." Citizens have commented, "I've never been asked about my ideas or initiatives for the local budget, yet I've attended several public

7 See Citizens' Budget for the 2023/2024 Financial Year: https://muranga.go.ke/wp-content/uploads/2023/09/CITIZENS-BUDGET-FOR-THE-2023-2024-FINANCIAL-YEAR.pdf

participation forums." This suggests that while citizens frequently attend public forums, they often do so passively, contributing their presence rather than their ideas and proposals. As a result, some citizens perceive these gatherings as somewhat "mere formalities." However, the local administration explains this situation as a result of the challenging balance between the limited local funds available and the broad scope of citizen requests. Therefore, enhancing both citizen participation and the citizen's budget is crucial, not only as a means to augment revenue collection but also to enlighten citizens on the significance of contributing to and recognizing the tangible benefits derived from the prioritized projects that materialize from their contributions.

Seen through the Arnstein's ladder of participation in the local budget process, which delineates the varying degrees of citizen involvement in decision-making, from non-participation to full empowerment, the participation is tokenistic and at the lower rungs. It is characterized by superficial consultation with little impact on outcomes. This type of interaction primarily serves to legitimize already made decisions, rather than truly integrating citizens' feedback. Local administrations are encouraged to aim for meaningful participation at the upper levels of the ladder, where citizens can significantly impact budget allocations and policymaking. This involves transparent processes, open dialogue, and a commitment from local authorities to consider and integrate community feedback into the final decisions. Moving from tokenism to meaningful participation not only enhances the legitimacy and accountability of local governance but also empowers citizens, fostering stronger civic engagement.

The low trust of citizens in the process correlates with their poor attendance at public participation meetings. According to published reports, only a small fraction of citizens attend these gatherings. Both citizens and local administrations acknowledge that this issue is particularly prevalent among young people, who generally show little interest in the process. Often, the traditional participation format is not relevant to the youth. Moreover, citizens pointed out that "individuals residing far from local government offices are often excluded from the participation process," mainly due to the financial constraints related to transportation from their homes to the local government venue.



After Arnstein's Ladder of Participation (1969)

Citizens believe that an important factor contributing to low participation is insufficient financial literacy. Many lack an understanding of the local budget cycle and have no knowledge or skills to interpret budget documents. Additionally, the citizen-friendly versions of the budget are either absent or too rudimentary to provide adequate information. Representatives of civil society organizations (CSOs) suggest that this situation may stem from a concern among authorities regarding well-informed individuals, noting, "The authorities are apprehensive about individuals who possess a lot of knowledge." They think that improvement in citizens' financial literacy and a better understanding of the budget documents can be a strong tool for fighting against corruption and impunity.

Citizens also highlighted that the most effective way to have their needs addressed is by making requests to public officials before elections. They observe that the attention of public officials towards their needs generally increases pre-election when politicians are keen to secure votes. However, this focus notably diminishes afterward.

Inclusion of Vulnerable Citizens

Vulnerable citizens face significant barriers to engaging with the local budget process. Although their representative associations are involved in consultations, individuals with disabilities and those from low-income backgrounds consistently report that they are not directly consulted. They reveal that their associations often fail to solicit their views on budgetary matters. Comments such as "our CSOs are merely puppets of political parties" were recorded, highlighting a sense of disenchantment. Furthermore, a considerable number of citizens find it challenging to understand official documents that are all in English in the three observed countries, especially since many have had limited or no formal education. This situation underscores a pronounced need for communications from the local government to be conducted in their native languages and in formats that are accessible and relevant to the majority of citizens.

Awareness of gender issues is present, and local governments are focused on improving gender balance in society. There are even special allocations of seats in Local Councils for underrepresented groups, primarily women, youth, and people with disabilities. However, the implementation of gender budgeting in local practices is lacking.

The lack of engagement among young people in the existing local public participation process is evident. In discussions with the local government administration, a recurring observation emerged: "Most young people do not attend public participation forums." Conversely, youth representatives expressed that the current methods of communication and participation do not align with their interests. Furthermore, young individuals perceive the time devoted to participatory activities as time that could be better spent on more productive endeavors, such as work, study, or socializing with their peers.

Recommendations

We have categorized the suggestions for improvement into three groups. The first group encompasses changes that can be implemented in the short term, directly through this project. Their focus is on introducing Citizen's Budgets at the local level. However, this effort alone will be insufficient unless it is accompanied by several other improvements, such as enhancing citizens' financial literacy. Therefore, we offer additional recommendations. The second group of recommendations includes changes achievable through more active engagement with the local administration over a period of at least one year, which will produce results in the medium term. The third group of recommendations suggests changes that require systematic efforts broader than the scope of local administrations' work. These efforts are expected to create long-term results (over 5 years).

Suggestions for improvement in the short term

1. **Introducing a Citizen's Budget by local governments can significantly enhance public engagement.** The Citizen's Budget is a simplified version of the official budget document. It is a short document designed to be understandable for the general public that does not have the knowledge to read the official budget document. Its primary purpose is to enhance transparency and accountability in government financial management by providing clear, concise information about how public funds are collected and allocated or spent. The result of this demystification of complex budgetary information fosters greater citizen participation and oversight. The Citizen's Budget should include: (i) a guide to the budget cycle and opportunities for citizen involvement; (ii) an easy-to-understand breakdown of revenues and expenditures, supported by visual aids; and (iii) an explanation of key expenditures, with particular focus on targeting specific vulnerable groups, such as women, youth, and people with disabilities.

2. **Effective communication channel selection by local governments is crucial for fostering public**

participation and including citizens. Utilizing local languages alongside English will help engage marginalized citizens. A detailed and interactive local government website should be the cornerstone of citizen participation. However, since many citizens lack access to computers and smartphones, supplementing digital outreach with mobile phone messages and local radio broadcasts can expand reach. Additionally, disseminating information through social media such as Facebook and WhatsApp groups can be advantageous.

Suggestions for improvement in the medium term

3. **Improving the financial literacy of elected councilors in local assemblies is crucial to enable them to serve as a cornerstone of the local budget process.** Councilors play a critical role in representative democracy by ensuring that local budgets align with the needs of citizens from their constituencies. Enhancing the financial acumen within local councils will not only augment their comprehension of budgeting processes but also positively influence local budget outcomes. Moreover, councilors can disseminate knowledge about local budgets and their processes to citizens in their respective constituencies, fostering greater community engagement and transparency.

4. **Local government campaigns are essential to raise citizen awareness about their vital role in the budget process.** Interviews often reveal that citizens feel marginalized, a sentiment rooted in historical oppression during colonial times, leading them to believe that budgeting is solely a governmental responsibility. However, extensive campaigns should educate citizens about their rights to influence budget expenditures, funded by their taxes, and hold local administrations accountable. Such initiatives can shift citizen attitudes and encourage their active participation in the budgeting process.

5. **Public participation in local budgeting should be transparent and grassroots oriented.** Citizen-led forums for project proposals should be the starting point for drafting local budgets. These forums, ideally held at the ward level, should have their proceedings publicly accessible on local administration websites. This transparency ensures a fair project selection process, obliging local administrations to publicly justify their choices and priorities in the draft budget. Subsequent forums where the administration explains these decisions can foster greater public trust in the process.

6. **Establishing communication units within local governments can streamline and enhance citizen participation in local budget processes.** Local government officials stressed that many officials, along with their core team members, lack communication skills and competencies, leading to ad hoc interactions with citizens. Therefore, developing expertise in public relations and communication could be a crucial element for fostering successful citizen participation and engagement in local budget planning and execution.

7. **Encouraging youth participation in the local budget process can be achieved through digital communication methods.** Traditional approaches, such as distributing printed budget documents, often fail to resonate with younger audiences. In contrast, digital platforms, including interactive apps and chatbots designed specifically for the citizen budget, prove to be more appealing. These platforms not only cater to the preferences of younger demographics but also offer local governments new avenues to develop and disseminate citizen budgets via user-friendly digital channels. Furthermore, the integration of AI technology can facilitate the sharing of budget-related documents in a variety of languages, making the information more accessible to a diverse population.

8. **Empowering vulnerable citizens through activism.** Support is needed for CSOs that are not linked to political parties and advocate for the needs of specific vulnerable groups. Promoting direct activities about understanding the budget and its cycle with these organizations at the grassroots level can strengthen the local budget process.

9. **Increasing fiscal transparency in local governments can bolster citizen trust in the budget process.** Methods to improve fiscal transparency include publishing all public procurement contracts on the local government website and developing a platform where citizens can access comprehensive information about local government payments, including the amount, purpose, and recipient.

10. **Providing support in expertise, software, and hardware is essential for fiscal transparency.** Local governments showing a commitment to fiscal transparency should receive support from both domestic and international communities, potentially including grant funding.

11. **Sharing best practices among local governments across different countries can accelerate the learning process.** Facilitating study visits between local governments across various countries can aid in reform efforts. Peer learning can sometimes be more beneficial than engaging with more advanced counterparts. Additionally, encouraging local administration participation in conferences and events to learn about best practices is beneficial.

12. **Enabling citizens to directly vote on local budget allocations can enhance their participation, include marginalized groups, and foster trust in the process.** This approach involves the local government inviting citizens or Civil Society Organizations (CSOs) to suggest projects for a segment of the municipal budget. Citizens then choose the projects they believe are most necessary or appropriate for local budget funding. The implementation of this process generally involves several key steps: (i) The local government dedicates a specific part of the budget for participatory use; (ii) The local government educates citizens about the opportunities for participatory budgeting and its schedule; (iii) Citizens formulate project proposals; (iv) The local government conducts sessions to showcase citizen-proposed projects; (v) Citizens vote to select projects and distribute the designated budget.[8]

13. **Introducing a ranking index for local governments based on the quality of their budget processes could motivate reforms.** This index should reflect and encompass three aspects: transparency; inclusion and equity; and accountability. These aspects are covered with the 'Open Municipality Index', considering the local context of North Macedonia.[9] However, this Index should be adapted to the specific local African context to be applicable for the three researched local governments. Such a ranking system could effectively encourage improvements in specific domains. A well-known parallel for such an index is the 'Doing Business Ranking'[10], which spurs competition among nations to enhance business regulations for enterprises. Similarly, the 'Open Budget Index'[11] focuses on budget transparency at the national level.

Suggestions for improvement in the long term

14. **Educating citizens in financial literacy is crucial for their involvement in local budget processes. Improvement can occur at various levels.** Firstly, continuous local government outreach in subdivisions of municipalities (wards and villages) throughout the year, not just during budget cycles, can enhance citizen understanding of budget matters. Secondly, addressing high illiteracy rates (10% in Zimbabwe, 17% in Kenya, and 19% in Uganda)[12] requires more systematic approaches. Integrating a secondary school curriculum on personal finance basics, including income, expenses, interest rates, and inflation, will enable citizens to grasp fundamental budgeting concepts.

8 More details about the process of participatory budgeting can be found in the following successful examples: Vancouver, Canada: https://vancouver.ca/your-government/participatory-budgeting.aspx; Chicago, USA: http://www.pbchicago.org/; Luton, England: https://www.luton.gov.uk/Community_and_living/Lists/LutonDocuments/ PDF/2014-2015%20FINAL%20supporting%20 docs.pdf; Warsaw, Poland: https://oidp.net/en/practice. php?id=1312
9 Tevdovski et. Al (2021) "From inclusion and transparency to equity and quality: How we can improve local budget processes?" Swedish International Centre for Local Democracy (ICLD), Research Report No.18: https://icld.se/wp-content/uploads/media/research-report-18-eng.pdf
10 See Ease of Doing Business Rankings, the World Bank: Rankings (doingbusiness.org).
11 See Open Budget Rankings, International Budget Partnership: https://internationalbudget.org/open-budget-survey/rankings
12 Based on the World Bank Data indicator: Literacy rate, adult total (% of people aged 15 and above).

Guide on Citizen's budget implementation

This section of the report focuses on the implementation of the first recommendation for improvement of the local budget process: an introduction of Citizen's budgets at the local level.

Although Citizen's Budgets are widely used at the national level (as evidenced by the latest Open Budget Index published in 2023, which covers 125 countries and shows a significant increase, with 79 countries having published Citizen's Budgets), their application at the local level remains relatively new. Similarly, there are comprehensive guides for establishing Citizen's Budgets, such as the International Budget Partnership's document, "The Power of Making it Simple – The Government Guide to Developing Citizens' Budgets," these resources primarily focus on national-level implementation.

At the local level, Citizen's Budgets are still emerging as a tool. Some municipalities in various countries have started to adopt Citizen's Budgets, but there is no standardized international measurement to assess their presence or effectiveness locally. Existing literature often emphasizes the importance of transparency, inclusion, and quality in the local budget process (e.g., Ebdon 2002, Berner and Smith 2004, Jovanovic et al. 2021) or explores participatory budgeting (e.g., Cabannes 2004, Sintomer et al. 2008). However, there is limited research specifically addressing Citizen's Budgets, particularly regarding their core elements and effectiveness at the local level.

This report advances existing literature by bridging the gap between theoretical frameworks and practical implementation of Citizen's Budgets at the local level. Unlike most prior research, which predominantly focuses on national applications, this study provides a nuanced understanding of how Citizen's Budgets can be tailored to fit the governance and socio-economic contexts of local governments in Africa. It highlights innovative approaches to engaging marginalized communities, addresses the challenges of fiscal literacy, and underscores the role of digital technology in enhancing transparency and accountability. By offering a practical guide and implementing tailored solutions in three distinct municipalities, the study demonstrates how Citizen's Budgets can be adapted to diverse local environments, fostering participatory governance and empowering communities.

Furthermore, there is a need for studies that examine how Citizen's Budgets affect different population segments, especially marginalized communities. Understanding whether Citizen's Budgets empower these groups is crucial for assessing their broader social impact and their role in promoting a more equitable and transparent budgeting process. Additionally, research should investigate the role of digital technology in facilitating Citizen's Budgets, given the increasing integration of digital tools in all areas of governance.

Therefore, the primary objective of this section is to provide a guide for creating a Citizen's Budget at the local level. It starts by explaining why local governments should produce Citizen's Budgets, with a primary focus on the content of the Citizen's Budget.

Why should local governments produce Citizen's budget?

Citizens' Budgets have the potential to significantly enhance local democracy by making budget information more accessible, thus fostering greater transparency, accountability, and citizen engagement in local governance. A Citizens' Budget is a simplified version of the official budget document designed to be understandable to the general public, thereby clarifying the complexities of government budgeting and encouraging informed public participation. The introduction of Citizens' Budgets can address several challenges faced by local governments. Despite the absence of such initiatives, there is a recognized need for these tools to bridge the communication gap between local governments and their constituents. Even though citizen participation is widely spread across the three African nations in this project, yet citizens still seem detached from the budget processes and the benefits that they can bring to them. Hence, by presenting budget information in a clear and concise manner, Citizens' Budgets can help citizens understand how public funds are collected and spent, fostering a sense of ownership and responsibility towards local governance.

One of the primary impacts of Citizens' Budgets is the enhancement of transparency. When local governments make budget information easily accessible, it allows citizens to scrutinize government expenditures and revenue collection processes. This transparency is crucial in building trust between the government and the public. For instance, in the selected municipalities, the publication of budget documents on local government websites or digital group chats is not at an optimal level, leading to a lack of awareness among citizens. Implementing Citizens' Budgets, in its widest shape and form, can rectify this by ensuring that budget documents are not only available but also comprehensible to the average citizen.

Accountability is another key benefit of Citizens' Budgets. By informing citizens about how their taxes are being used, these documents empower them to hold their local governments accountable for financial management. This is particularly important in contexts where there is a historical deficit of public trust in government institutions. In the selected municipalities, where citizens have expressed skepticism about the effectiveness of public participation, Citizens' Budgets can serve as a tool to enhance accountability and demonstrate the government's commitment to responsible fiscal management.

Moreover, Citizens' Budgets can significantly improve public participation in the budget process. In Murang'a, Gutu, and Entebbe, citizen participation in budgeting is formally established but often lacks effectiveness due to inadequate financial literacy and insufficient dissemination of budget information. Citizens' Budgets can address these issues by providing easy-to-understand information that encourages more citizens to engage in budget consultations and forums. This increased participation can lead to more inclusive decision-making processes, ensuring that the needs and priorities of diverse community groups, including marginalized populations, are considered in the budget.

The implementation of Citizens' Budgets also has the potential to enhance the inclusivity of the budgeting process. By involving citizens in the development and dissemination of budget documents, local governments can ensure that budgetary decisions reflect the community's diverse needs and priorities. This is especially important for marginalized groups, who often face barriers to participation in formal budget processes. Involving these groups in the creation of Citizens' Budgets can ensure their voices are heard and their specific needs are addressed.

Content of a Citizen Budget

The most important elements of a Citizen's Budget include: the budget cycle and opportunities for citizen involvement, a clear and accessible breakdown of revenues and expenditures, and an explanation of key expenditures, particularly those targeting specific vulnerable groups. However, at the local level, a Citizen's Budget may also include information on the following:

1. About the Citizen's budget – short explanation
2. The budget revenues
3. The budget expenditures, with focus on priorities for spending and on targeted expenditures to vulnerable groups
4. The budget process and possibilities for citizen engagement.

1. What is the Citizen's budget?

In this section, you should explain what a Citizen's budget is.

Example:

"You are reading the Citizen's Budget for (name of) municipality. The Citizen's Budget is a simplified version of the official budget document, designed to help every citizen understand how the municipality is financed and how the money is spent. It also aims to encourage more citizens to participate in the municipal budgeting process. The more people who understand and are involved in the budget process, the better the outcomes will be."

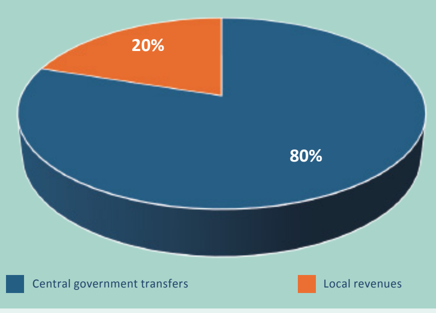
2. What are the budget revenues?

This section should include information about the planned (or actual) total revenue of local government, as well as present the main sources of that revenue, such as, transfers from other levels of government, taxes, permits and licenses fees, royalties from extractive industries, grants, etc.

Example:

"Total revenue for 2024/25 is planned to be 110 units (of currency). The two main sources of revenues are transfers from Central government and local revenues. Central government transfers are expected to be 90 units, a slight increase of 1 percent from 2023/24 revised budget. The local revenues are expected to be 20 units.

The main sources of revenues in 2024/25



Central government transfers consist of three categories: discretionary government transfers (35 units), conditional government transfers (45 units) and other government transfers (10 units). They are funds provided by the Central Government which are not to be repaid, that is non-refundable support.

The local revenues are collected from citizens and businesses in the municipality. In 2024/25, the ten main sources of local revenue are planned to be:"

	Local revenue source	Planned amount (units of currency)	Percentage
1.	Market fees	3.0	15.0%
2.	Parking fees	2.5	12.5%
3.	Plot rents	2.0	10.0%
4.	Local service tax	2.0	10.0%
5.	Local hotel tax	2.0	10.0%
6.	Liquor licenses	2.0	10.0%
7.	Trade licenses	1.5	7.5%
8.	School permits	1.0	5.0%
9.	Registration of business	1.0	5.0%
10.	Plan fees	1.0	5.0%
	Other revenues	2.0	10.0%
	Total local revenue	20.0	100.0%

In addition, it would be beneficial to provide a brief explanation of the main revenue sources in a few paragraphs. Additionally, if there are any changes in fees or regulations, these should be explained along with their potential impact on budget revenues.

3. What are the budget expenditures? [13] [14]

This section should include information about the planned (or actual) total expenditure of the local government, as well as the main expenditure allocations or realizations. It is helpful to present these allocations or spending in at least two recognized categories, such as administrative, economic, functional, or program.

Example: "Total expenditure for 2024/25 is planned to be 100 units (of currency).

According to administrative classification, the expenditure allocation among the municipality departments is the following:

	Department	Planned amount (units of currency)	Percentage
1.	Health and sanitation	29.3	26.6%
2.	Education	28.7	26.1%
3.	Road works and planning	17.0	15.5%
4.	Production	17.3	15.7%
5.	Finance	4.9	4.5%
6.	Administration	12.8	11.6%
	Total expenditure	110.0	100.0%

The health and sanitation department is covering hospital costs. It also ensures that the water supplied is clean and pure, enforce health laws like regulating smoking zones, tracking public health threats and inspecting facilities such as hotels, community farmer markets and other areas that the public gathers to eat.

The education department oversees the operations of the schools within the municipality, and it is responsible for construction of classroom blocks, provision of school materials and supply water tanks to schools.

Road works and planning department is responsible for construction and maintenance of roads, as well as land use planning.

The production department is responsible for provision of services to farmers, regulation and control of the activities of the agricultural industry in the municipality, control of crop, livestock and fish diseases, pests and parasites, collection and maintenance of agricultural statistics and data.

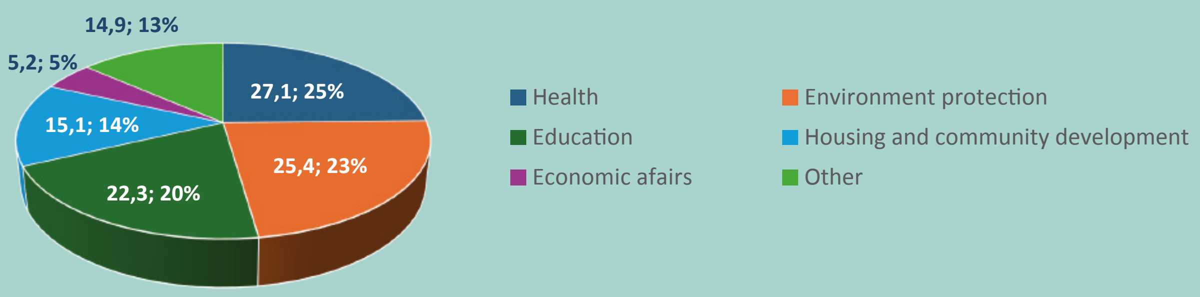
The objective of the Finance Department is to ensure the proper management and accountability of the municipality's financial resources.

The administration department ensures efficient functioning of the municipal government[12] is charged with the responsibility of providing management support to all functional departments and units in their operations.

According to functional classification, the largest portion of the municipality's budget is allocated to health (27.1 units of currency), which represents 27.1% of the total expenditures. The second-largest expenditure is on environmental protection, which accounts for 25.4% of the total budget. Education receives 22.3% of the total expenditures. About 15.1% of the budget is dedicated to housing and community development. A smaller portion, 5.2%, is allocated to economic affairs. The remaining 13.0% of the budget falls under other expenditures. This category might include various smaller spending areas that do not fit into the primary functions listed above, such as administrative costs, culture, and recreation.[13]"

13 In addition, it would be beneficial to include details about the important roles and activities of each department, along with the budgeted amounts.
14 In addition, it would be beneficial to include details about the important activities and projects of each function, along with the budgeted amounts.

Municipality expendutures, by functions



What are the priorities for spending and new initiatives?

After providing a broad overview of the expenditure side of the budget, it is useful to highlight any significant increases or decreases in spending allocations, along with explanations for these changes.

Additionally, citizens should be informed about any new initiatives introduced in the budget, as these are often associated with notable increases or decreases in expenditure. Understanding the budget involves understanding these new initiatives. The Citizen's Budget should also include information about the elimination of existing programs or actions, or any significant changes to them.

Example:

"The spending changes and new initiatives are provided in the table bellow:"

Spending changes:	Responsible Department
• 4.1 units (of currency) increase in hospital maintenance	Health and sanitation
• 3.5 units extra for teacher salaries	Education
• 0.8 units increase for salary of audit person	Finance
New initiatives:	
• 5.1 units for construction of sewage system at the market	Health and sanitation
• 3.2 units for rehabilitation of local road near the school	Road works and planning

How do budget expenditures assist vulnerable population groups?

At the end of the section on expenditures, it is vital to provide information about how the budget is being used to assist vulnerable groups, such as women, youth, and people with disabilities.

Example:

"These are the budget expenditures that are focused to support the vulnerable groups of population:"

Vulnerable group	Project or activity	Responsible department
Women	Implementation of training center for women sewing skills (0.5 units of currency)	Production
Youth	Introduction of medical examination for school age children (1.1 units)	Health and sanitation
People with disabilities	Construction of an access ramp for people with special needs at the hospital (0.8 units)	Health and sanitation
People with disabilities	Procurement of a van for transporting children with special needs to school (0.7 units)	Education

4. What are the stages of budget creation and when can citizens be involved?

A Citizen's Budget aims to facilitate and encourage citizen involvement in the budget's formulation, implementation, and monitoring processes. Therefore, it should provide essential information about the legal framework governing the budget, outline the various stages of the budget process, and include the timeline for its publication, enactment, implementation, and auditing. It should also identify the key stakeholders involved. Additionally, stages in the budget cycle that offer particularly valuable opportunities for public engagement should be emphasized.

Example: "Total expenditure for 2024/25 is planned to be 100 units (of currency).

"Budget preparation starts in April 2024. From August to November, the municipality organizes several forums for consultations with citizens. By the end of October 2024, the draft budget for 2025 is sent to the Municipal Council for approval, and a public hearing on the budget is held. The budget needs to be approved by the end of December 2024. In 2025, the budget is implemented. Information on revenue and expenditure realizations is available in the Budget Statement, which is published by May 2026."

Preparation
• Preparation of the budget for 2025 starts on April 2024. • Municipality organizes several forums for public consultations in the period August -October 2024.
Approval
• By the end of October 2024, the draft budget for 2025 is send to Municipality Councul for approval. • Municipality Council organizes public hearing regarding the Budget in November. • The Budget need to be approved by the end of December 2024.
Implementation
• The budget is executed in the period 1st of January - 31 December 2025.
Audit
• Budget statement that presents the actual revenue and expenditure realizations need to be published by May 2026. • Audit of the budget might be performed.

"The Citizens are welcomed to participate in the following public participation events:"

Date and time	Place	Topic
29.08.2024 12.00	Place (name)	What should be priority for the Municipality development?
28.09. 2024 17.30	Place (name)	Listening of the voice of women!
13. 11.2024 17.00	Municipal Council	Citizens' initiatives for the 2025 Budget

Conclusion

By making budgetary information more accessible to the public, citizens gain a clearer understanding of budget allocations, which empowers them to hold local governments accountable for their financial decisions. This fosters an environment of openness and responsive governance.

The research has played a vital role in capacity building by providing training to local governments on the effective implementation of Citizen's Budgets. It highlights the use of infographics to simplify the budget process, improving the skills and capacity of local administrations. This enables them to effectively communicate budget information to citizens, promoting healthier and more informed governance practices.

Through the transparency and proactive citizen engagement facilitated by Citizen's Budgets, local governments are setting the stage for nurturing trust within their communities. Open communication about budget allocation and expenditure, along with citizens' inclusion in budgetary decisions, grants them insight into how and why funds are allocated. This interaction cultivates trust in government, which is crucial for a flourishing democracy.

Ultimately, the project underscores the importance of accountability, a cornerstone of democratic governance. By equipping citizens with a transparent view of the budget process and enhancing their understanding of it, the project fosters greater accountability within government operations. The increased knowledge and understanding empower citizens to hold their government accountable for financial decisions. This empowerment aligns with the very ethos of a healthy democracy, where the government is answerable to its people.

As the municipalities of Murang'a, Gutu, and Entebbe publish their Citizen's budgets, we continue to work with them to refine and tailor these documents to meet local needs effectively, ensuring that the Citizen's Budgets are not only informative but also accessible and engaging for all citizens.

To maximize the potential of the Citizen's Budget, several areas should be considered and focused on:

1. Providing continuous support and training to local administration and elected and appointed officials to maintain and improve their knowledge in local budget processes.
2. Expanding the use of digital tools and platforms to reach a broader audience and enhance citizen engagement through reliable and relevant communication channels.
3. Conducting regular assessments and updates of Citizen's Budgets to ensure they remain relevant and effective.
4. Promoting best practices and knowledge sharing among African municipalities to foster a culture of transparency and accountability.

These recommendations will help sustain the positive impacts of Citizen's Budgets and further strengthen local democracy.

Pupils in Gutu, Zimbabwe.
Photo: authors

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