

Guideline for a Gender-Responsive Budgeting for Local Councils



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The background image shows a group of women in a meeting. One woman in the foreground is wearing a bright pink shirt and looking down at a document. Another woman to her left is wearing a yellow shirt and also looking down. The setting appears to be an indoor space with a wooden pillar and some white containers in the background.

Acknowledgment

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Preface

Local government institutions play a crucial role in delivering services to communities, yet these services often fail to fully address the diverse needs of all citizens. Gender, as a critical dimension of community diversity, requires particular attention in service provision. The budget of a local government institution serves as the foundation for its operations and decision-making, presenting a vital opportunity to integrate gender considerations.

This guideline aims to equip local government institutions with the tools to implement gender-responsive budgeting (GRB). By addressing the specific needs of women, men, and other gender identities, GRB promotes gender equality, economic prosperity, accountability, and the equitable distribution of resources. It fosters transparency and ensures that the most vulnerable groups are not overlooked in local governance processes.

The document outlines key concepts related to gender, practical steps to prepare a gender-responsive budget, and strategies for gender mainstreaming in local governance. By doing so, it aspires to advance the development of a gender-sensitive local government system, thereby improving the quality of services for all community segments.




Table of Contents

01. Introduction	5
1.1 Purpose of the Guideline for a Gender-Responsive Budgeting for Local Councils	6
1.2 Objectives of the guideline	6
1.3 Target Audience.....	7
02. Identifying the basic concepts	6
2.1 Gender	7
2.2 Sexuality	7
2.3 Gender Equality.....	7
2.4 Gender Inequality.....	7
2.5 Gender Sensitive.....	7
2.6 Gender Responsive	8
2.7 Intersectionality.....	8
2.8 Gender mainstreaming.....	8
2.9 Gender mainstreaming in council budgeting process.....	9
03. Gender mainstreaming in Local Government Budgeting process.....	10
3.1 Practical and strategic needs for gender mainstreaming	14
3.2 Gender-responsive budgeting for Local Councils.....	15
04 Tools and strategies for the implementation.....	23
4.1 Capacity-Building Approaches.....	24
4.2 Citizen Engagement in Budgeting.....	24
4.3 Risk Management and Mitigation.....	24
05 Monitoring and Evaluation framework.....	25
5.1 Indicators.....	26
5.2 Data Collection and analysis.....	26
5.3 Reporting Mechanisms.....	26



01. Introduction

1.1 Purpose of the Guideline for a Gender-Responsive Budgeting for Local Councils

A local government budget can be considered as a social and economic policy plan for that area. In many cases, it is not observed that the needs of each segment of the society are given separate attention when preparing this budget. Therefore, the following points can be achieved by preparing a gender-responsive budget.

Gender equality

It is possible to respond to different needs as needed by identifying them. This will enable women and men to be treated equally. It will also enable women to be empowered.

Economic prosperity

The fair distribution of all resources will enable the empowerment of the weaker sections of the society.

Accountability

By preparing a gender-responsive budget, the local government will ensure its accountability for achieving gender equality.

Equitable distribution of resources

By identifying the specific needs of each population group, the budget can be prepared in a way that distributes resources fairly to all of them. Here, it can be determined how the programs proposed to be implemented for each year affect women and men differently. Special attention can be paid to the disparities that arise here and methods to minimize them can also be considered.

1.2 Objectives of the guideline

The objective of this guideline is to introduce the methodology for preparing a gender-sensitive budget in a local government institution by identifying and understanding the concepts related to gender and its importance. The legal provisions related to preparing the budget of a local government institution are also given as an annex.

1.3 Target Audience

The first target group is the officials, political leaders and representatives involved in the budget preparation process of the local government. The second target group is the citizen group representing the committees of the local government and their understanding and contribution will also be important to make this process successful.



02. Identifying the basic concepts

2.1 Gender

Gender is a concept that is built on social and cultural factors. Society has built certain roles expected of women, men, boys, and girls. Here, based on the cultural foundation, norms, and beliefs of that society, unique behaviors and attitudes are built for each character. For example, society has built separate roles for the mother and father in a family. The mother must bear children, raise them, and fulfill other social roles that are hers, while the father is often forced to earn income and perform difficult tasks that a woman at home cannot do. Boys and girls also have such special roles. In matters such as the behavior, dress, and travel of a girl, society's attention is focused on girls more than boys, and if they do something outside the norm, it is severely criticized by society.

These factors vary from culture to culture, between the same social groups in the same country, and even from country to country. For example, the social influences on a young woman living in an urban environment and a young woman living in a rural environment belonging to the same ethnic group are different.

Often, a power imbalance can be observed between the roles of women and men. As a result, women are seen to be at a disadvantage.

2.2 Sexuality

Sex is based on biological factors in humans and animals. It is primarily based on physical and psychological characteristics such as sexual organs, reproductive capacity, hormones, and their functions, such as chromosomes.

Often, the sex of a newborn baby is determined by observing the genitals. Then, based on that, the gender of the child is inferred.

2.3 Gender Equality ¹

This refers to the equal rights, responsibilities, and opportunities of women and men and girls and boys. Equality does not mean that women and men will become the same but that women's and men's rights, responsibilities, and opportunities will not depend on whether they are born male or female. Gender equality implies that the interests, needs, and priorities of both women and men are taken into consideration, recognizing the diversity of different groups of women and men. Gender equality is not a women's issue but should concern and fully engage men as well as women. Equality between women and men is seen both as a human rights issue and as a precondition for, and indicator of, sustainable people-centered development.

2.4 Gender Inequality

Unequal access to and control over the various material and non-material resources and assets of the society. In all societies, the woman's role is the inferior one in the relationship.

¹ <https://eige.europa.eu/gender-mainstreaming/glossary>

2.5 Gender Sensitive ²

Gender sensitivity is to understand and consider socio-cultural norms and discriminations in order to acknowledge the different rights, roles & responsibilities of women and men in the community and the relationships between them. Gender-sensitive policy, program, administrative and financial activities, and organizational procedures will differentiate between the capacities, needs, and priorities of women and men; ensure that the views and ideas of both women and men are taken seriously (definition provided by WEDO).

2.6 Gender Responsive

This means recognizing and understanding the unique characteristics of women and men and taking responsive steps to meet those needs in policies, programs, and services. It is important to consider the roles, experiences, and challenges that are based on gender. Being sensitive or aware and responding appropriately in this way can help achieve gender equality and is also an important factor in empowering the community.

Menu of Indicators: Gender-Responsive Service Delivery in Health Services ³

The below example reflects how health services can be provided in a gender-responsive way.

Council's services could be analyzed in similar approaches.

- Availability of services to adolescents, single women, widows, Lesbian, Gay, Bi-sexual, Transgender, and Questioning (LGBTQ);
- Absence of requirements that clients have the permission of husband or mother-in-law (for married women) or parents (for adolescents);
- Availability of condoms both to women and men;
- Percentage of providers in the health facility who are female;
- Availability of a full range of services whatever the sex of the provider (e.g., male doctors provide Intra-uterine devices (IUDs) for female clients);
- Percent of physicians who are women;
- Availability of female physicians for women who prefer them;
- Non-stigmatizing attitudes toward clients (e.g., unmarried female clients with sexually transmitted infections (STIs), sex workers, homosexuals, post abortion care clients, adolescents);
- Number of referrals to other programs that empower women (e.g., related to literacy, income generation, micro-credit, domestic violence);
- Percent of personnel (including supervisors of service programs) who receive training in gender responsiveness;

² <https://www.un-redd.org/glossary/gender-sensitive>

³ <https://www.data4impactproject.org/>

- Use of gender-responsive protocols for counseling (e.g., non-discriminating language, two-way communication, equal attention to women in counseling sessions for couples);
- Percentage of facilities that, with the permission of the female client, encourage men to visit/attend (to accompany partner, obtain information, or obtain services);
- Equal treatment (e.g., waiting time, courtesy, privacy, information given) for male and Avoidance of gender stereotyping in behavior change communication materials;
- Percent of facilities that are “male-friendly:”
 - Hours convenient to men;
 - Staff receptive to men in the clinic;
 - Materials (posters, pamphlets) directed to men visible and available;
- Percent of FP service providers trained to detect, discuss, and refer clients to services that handle sexual and gender-based violence;
- Services focused on health outcomes for both the child and mother (safe motherhood services); and
- Providers describe female and male sterilization as equally desirable, when appropriate (FP only).

2.7 Intersectionality

Society is divided in many ways. These social divisions can be observed in terms of economic levels, religions, different ethnicities, caste, gender, age, occupation, living environment, marriage, language, etc. A single person can be divided into several social divisions, and accordingly, he or she will have to represent different strata of society. It also has beneficial or detrimental effects.

For example - in a government institution,

a poor, illiterate, and language-unknown person comes to get a service, and a rich, language-savvy person comes to get a service.

Think about who can get the service more easily when providing the service to each other.

2.8 Gender Mainstreaming

The ECOSOC agreed conclusions 1997/2 defines gender mainstreaming as: “...the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring, and evaluation of policies and programs in all political, economic, and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality.”

2.9 Gender mainstreaming in the council budgeting process

As explained in the introduction, the council budget is the financial, social, and economic policy plan that is implemented through various projects and programs. Council budgets are generally prepared for one year.

Some councils base their budget on a four-year mid-term plan that is prepared at the commencement of a new council. (after the local government election). Other councils prepare the budgets based on their expected revenues from various sources including self-generated funds, grants, and borrowings from the Local Loan and Development Fund (a fund allocated by the treasury to be borrowed only by the local councils

When preparing the council budgets, it is important to analyze the projects and programs of the local government from a gender perspective. It should be based on the broader objective of gender equality. The issue should be given due attention during the entire budget preparation process. If any shortcomings are observed in gender equality in service delivery, after a more thorough analysis of the results, they should be re-focused and corrected in the next budget preparation.



03. Gender mainstreaming in Local Government Budgeting process

3.1 Practical and strategic needs for gender-responsive budgeting

When considering practical needs for gender-responsive budgeting, the focus is on physical resources and services provided in the short term with a focus on achieving gender equality.

In strategic needs, the focus is on a long-term, transformational process of changing attitudes in society to accomplish gender equality.

	Practical needs – A short term Process	Strategic needs- A long term process
1	Must be accomplished in the short term and quickly, also known as welfare approach, addresses immediate physical needs. e.g. water, day care centres, training on self-employment for women. It does not address systemic barriers in the society.	A long-term process, addresses systemic challenges seeks to address gender relations and roles <i>Example - encouraging men to take on a role that is traditionally assigned to women in a community - preparing food, caring for children</i>
2	These needs can be met through targeted interventions, <i>Example -providing food, health facilities, welfare activities.</i>	These needs can be met through building self-confidence, educational opportunities, political participation, freedom of decision-making and active participation, the establishment of advisory committees for women in local government institutions and the participation of women in civil society, and the functioning of organizations protecting women's rights.
3	Women's living standards can be improved <i>Example - Health and sanitation facilities</i> <i>Implementation of projects to improve the economic status of women, etc.</i>	Long-term efforts to elevate the status of women in society and change attitudes towards women
4	Women's traditional roles or social attitudes and relationships do not change.	Empowering women can gradually change social relationships and traditional roles.

3.2 Gender-responsive budgeting for Local Councils

The budget of a local government is a very important document that serves as the basis for making policy decisions on the services and programs proposed to be implemented annually for the community living in the local government area.

Preparing a gender-responsive budget for local government institutions is important because

- Considering the needs and concerns of all sections of the population
- Here, a separate budget is not prepared for women or men, and all policies, programs, and services will be prepared responsively based on the expectations and concerns of all sections of the population.
- Local economic activities are more stimulated - In areas where the street lighting system is well-functioning, women can work or do business until night.
- Local level contributions can be obtained through this to achieve internationally accepted conventions, policies and goals. Examples of Sustainable Development Goals.

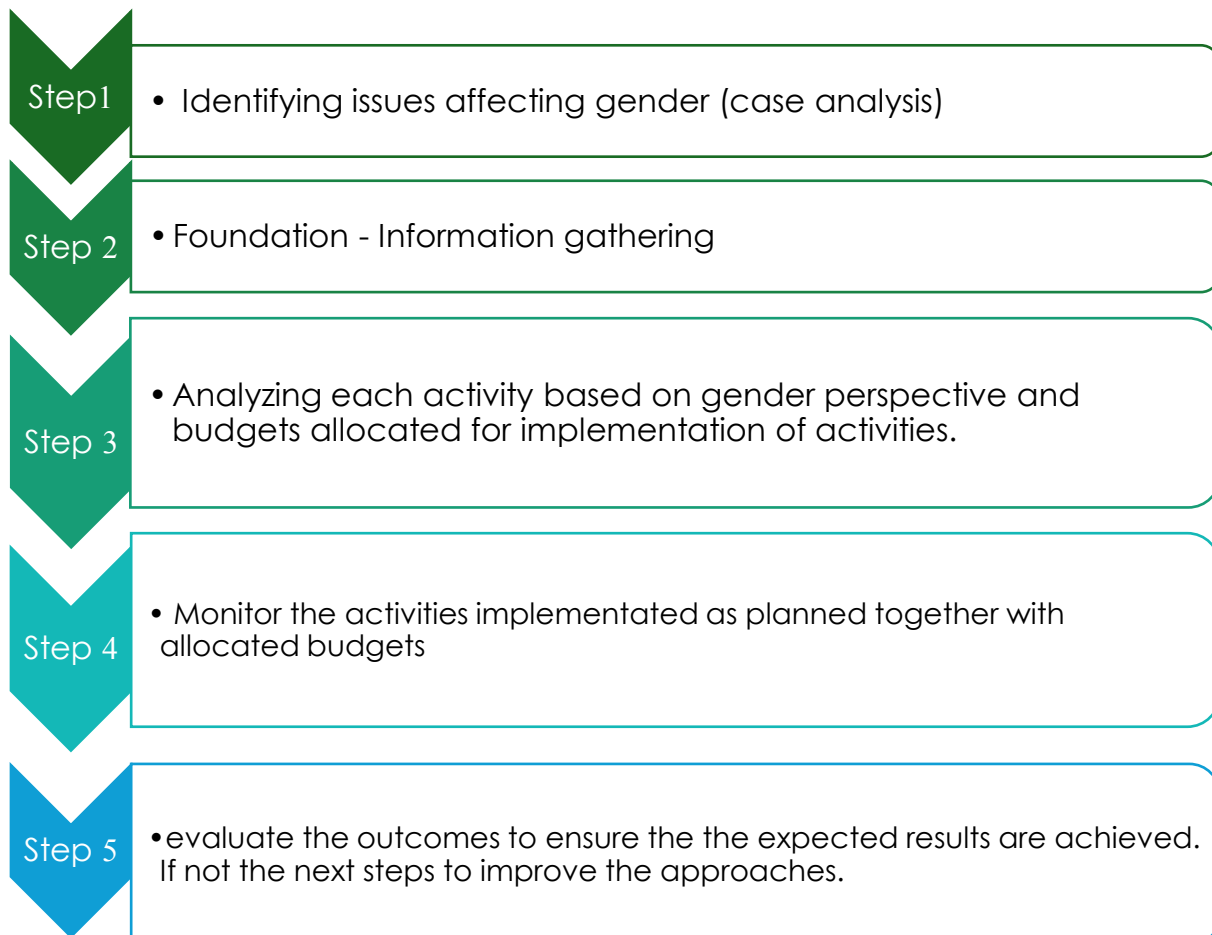
3.2.1 Benefits

- Identifying the groups of people who need to be met urgently and the benefits they deserve, and making the process of allocating the necessary provisions more efficient.
- Identifying the beneficiaries of public services and following up on that process.
- Monitoring the implementation of public policies and reducing corruption.
- Improving transparency and accountability.
- Working in partnership with civil society to ensure that the impacts of the development process and the benefits of democratic governance are delivered to the community.
- Reporting on progress on national and international commitments on gender.
- Strengthening advocacy and follow-up processes.
- Providing the information needed to challenge issues such as differential treatment, inefficiency, and corruption.
- Providing the information needed to formulate new or different policies.
- Supporting public representatives and ensuring government accountability.
- Being able to identify the needs of the poor and vulnerable.

3.2.2 Examining the budgeting process of local government institutions from a gender perspective

The budget statement is the basis for implementing the most important policies in the decision-making process of the local government.

When examining the budget preparation process, it is important to take the following steps.



Step 1 - Identifying issues affecting gender (situation analysis)

Case analysis is an in-depth examination of the situations of women, men, girls, and boys in each sector. This allows us to identify the similarities and differences between them and to identify their practical needs and priorities.

Groups that should be addressed in a project, such as professionals, unemployed or underemployed people, business people, youth groups, elderly people, students, etc.

It is important to identify practical and strategic needs in order to achieve gender equality. Practical needs are based on social roles, while strategic needs are based on social, economic and political conditions. Meeting practical needs can help to prevent domestic violence, provide equal pay for equal work, and prevent sexual exploitation. In fulfilling strategic needs, long-

term needs such as the division of labor, access to resources, and power based on gender roles can be secured.

Focusing only on practical needs can lead to gender imbalance. In fulfilling strategic needs, women and men can face the challenges of gender roles in society and can also take control of their lives to some extent.

Analyzing a relevant group means critically examining information specific to that group, such as employment conditions, occupations, and paid and unpaid services. Discussions with target groups can facilitate the collection of relevant information.

Step 2 - Foundation - Gathering information about the program that is relevant to you

When preparing to collect information about a program, it is important to consider the program's purpose, gender equality, main activities, budget, funding mechanism, statistics and data, target groups, beneficiaries, etc. Further analysis of these points can provide an overview of the program's ability to achieve its objectives.

Step 3 – Analyze programs/activities/services from a gender perspective and budgets allocated for the implementation of such activities

When analyzing a comprehensive program, it is easy to analyze its main sub-programs and activities from a gender perspective.

3.1 Considering the existing imbalances and challenges regarding gender equality

3.2 Analyzing the beneficiaries of public services and programs

3.3 Analyzing the satisfaction of beneficiaries of public services and programs

3.4 Analyzing the decision-making process in implementing public services/programs, etc.

3.5 Analyzing the impact of these public services and programs on gender equality.

Analyze budget allocations for public services and programs from a gender perspective

- General revenue and expenditure analysis is a very important task in the process of preparing a gender-responsive budget.
- By separately identifying female and male beneficiaries in the implementation of common programs and services, this analysis process can be completed in a complete and easy way.

- Identifying the specific needs of women and men, including persons with disabilities and ensuring that adequate provisions are made to respond to them.
- It is important to analyze the budget from a gender perspective to ensure gender equality in the targeted program.
- It is also important to consider the personnel costs required to implement these programs and services and to calculate the costs for women and men separately.

By doing this annually and comparatively over a period of time, a good analysis of the preparation of a gender-responsive budget can be made.

Step 4 – Monitor the implementation of planned activities and budget allocations

- When gender imbalances are observed, objectives, activities, performance indicators, and allocation of funds are identified to correct them. It is important to monitor the planned activities together with the budget allocations.
- These analyses can properly interpret indicators to measure progress in achieving the goals of ensuring gender equality.

It is important to identify the officials, departments, institutions, and officials who will implement the recommendations and who will make decisions and bear the ultimate responsibility.

Step 5 - Evaluate the outcomes to ensure the expected results are achieved. If not, provide recommendations for future directions.

- These recommendations can ensure further improvements to the approaches in projects and programs to ensure equal access, targeting services, and the adoption of gender concepts in project implementation.
- It is important to consider alternative recommendations when preparing recommendations.

3.2.3 Budget preparation in local Councils

The responsibility for the financial affairs of local government institutions is vested in that institution and for this purpose, every local government institution must prepare a budget for a financial accounting year as prescribed by law. The financial accounting year of a local government institution is from January 01 to December 31.

The financial and operational plan and financial management of a local government institution are prepared based on this budget.

The annual budget of a local government institution must be prepared in the year preceding the relevant year and duly approved before the end of that year. However, a supplementary budget may also be approved in the relevant year to cover the shortcomings in this budget.

Summary

- **Municipal Councils:**

As per the Municipal Councils Ordinance, the annual budget must include revenue estimates and proposed expenditures. The Mayor is responsible for presenting the budget after consultations with relevant committees. The budget should be transparent and accessible to the public before approval.

- **Urban Councils:**

Governed by the Urban Councils Ordinance, budgets must be prepared annually and include specific allocations for revenue and expenditure. Public access to budget drafts and approval processes is mandated.

- **Pradeshiya Sabhas:**

According to the Pradeshiya Sabha Act, annual budgets must detail revenue sources and proposed expenditures, with provisions for supplementary budgets if needed. The Chairperson oversees the budget preparation process.

3.2.4 Recommendations for Alignment with Gender Equality Goals:

1. Ensure all budget preparation processes mandate gender analysis at each stage.
2. Allocate specific budget lines for gender-responsive programs and initiatives.
3. Make public consultations inclusive of women, marginalized groups, and gender advocacy organizations.
4. Require gender-disaggregated data collection to monitor budget impacts.
5. Develop legal provisions to institutionalize gender audits of budgets.

3.2.5 Local government budget preparation calendar

Activity	Date	Responsible officer
Submitting proposed expenditures for each sector	August 15	Officers in charge
Preparing basic estimates	August 30	Section Heads

Submitting proposals from members	August 31	Mayor/Chairman
Submitting proposals from the public	August 31	Mayor/Chairman
Reviewing all reports	September 05	Municipal Commissioner /Secretary
Determining budget policy	September 30	Mayor/Chairman
Preparing budget estimates	October 15	Section Head
Drafting the budget	November 15	Municipal Treasurer/ Accountant / Officer in charge of the accounts division
Consider the draft	November 20	Municipal Commissioner /Secretary
Submitting the budget to the Mayor/Chairman	November 30	Municipal Commissioner /Secretary
Review of the draft	November 30	Mayor/Chairman
Preparation of the budget preamble (message)	November 30	Mayor/Chairman
Presentation of the budget draft to the House	November 30	Municipal Commissioner /Secretary
Adoption of the budget draft	December 15	Council
Printing and distribution of the budget	December 31	Municipal Commissioner /Secretary

Note: Related: Report of the Commission of Inquiry on Local Government Reforms, 1999.



04. Tools and Strategies for Implementation

4.1 Capacity-Building Approaches

1. Training Programs

Regular workshops on gender analysis, budgeting techniques, and inclusive planning for officials and staff. Specialized training for finance officers to ensure gender considerations are integrated at every stage of budget preparation.

2. Resource Materials

Develop handbooks, guides, tools⁴ and e-learning modules on gender-responsive budgeting for continuous learning.

3. Peer Learning

Facilitate knowledge exchange programs with other councils or institutions successfully implementing GRB.

4.2 Citizen Engagement in Budgeting

1. Public Consultations

Organize forums to gather inputs from diverse community groups, including women, youth, and marginalized populations.

Provide accessible formats (e.g., braille, translations) to ensure inclusivity.

2. Citizen Monitoring Committees

Establish committees to oversee the implementation of gender-responsive budgeting initiatives. Encourage the participation of gender advocates and local NGOs.

3. Awareness Campaigns

Conduct campaigns to educate citizens in particular women and marginalized groups on their roles in GRB and how they can contribute effectively.

4.3 Risk Management and Mitigation

1. Identifying Risks -

Assess potential challenges such as lack of capacity, resistance to change, or limited resources.

⁴ For example, please see annex 2 for a tool to help municipalities in analyzing services for improved access and quality

2. Mitigation Strategies -

Develop contingency plans for addressing barriers.

Secure funding for GRB initiatives through partnerships with development agencies or private sector stakeholders.

3. Accountability Mechanisms -

Establish clear roles and responsibilities for implementing GRB processes.

Develop a grievance redressal mechanism to address community concerns related to budgeting.



05. Monitoring and Evaluation Framework

A comprehensive monitoring and evaluation (M&E) framework is essential for assessing the effectiveness of gender-responsive budgeting. The following components are recommended;

5.1 Indicators

1. Quantitative Indicators

- Percentage of budget allocated to gender-specific programs.
- Number of women and marginalized groups benefiting from services.
- Increase in women's participation in decision-making processes.

2. Qualitative Indicators

- Perceptions of beneficiaries regarding inclusivity and fairness.
- Changes in attitudes toward gender equality within local governance structures.

5.2 Data Collection and Analysis

• Baseline Assessments

Conduct initial assessments to establish benchmarks for comparison.

• Gender-Disaggregated Data

Ensure data collection captures gender-specific impacts and outcomes.

• Stakeholder Feedback

Regularly gather feedback from beneficiaries, CSOs, and community leaders.

5.3 Reporting Mechanisms

• Annual Reports

Include a section on the progress of gender-responsive budgeting.

• Dashboards

Develop visual dashboards for tracking key indicators in real-time.

• Public Engagement

Share progress through public meetings and online platforms to ensure transparency.

5.4 Evaluation

- **Mid-Term Evaluations**

Assess progress midway through the budgeting cycle to adjust.

- **Impact Assessments**

Evaluate the long-term effects of gender-responsive budgeting on community well-being.

- **Comparative Analysis**

Compare results across Districts or provinces to identify best practices.

5.5 Accountability and Learning

- **Independent Audits** - Engage third-party auditors to ensure unbiased evaluations.
- **Learning Platforms** - Use findings to improve future budgeting processes and share lessons learned with stakeholders.

A tool for evaluating projects and programs to ensure gender equality.

Gender-Responsive Budgeting (GRB) Assessment Matrix

To assess how effectively a local council's budget integrates gender equality principles and addresses the needs of all genders.

How to Use:

For each budget item or program, assess its impact using the criteria below.

Assign a score (1-5) to measure gender responsiveness.

Assessment Criteria	Description	Score (1-5)
Gender Analysis Conducted	Has a gender analysis been conducted to assess different needs of women, men, and marginalized groups?	<input checked="" type="checkbox"/> Yes (5)/ <input type="checkbox"/> No (1)

Assessment Criteria	Description	Score (1-5)
Budget Allocation for Gender Equality	What percentage of the budget is specifically allocated to gender-responsive programs?	1 (low) – 5 (high)
Participation Consultation &	Were women's organizations and gender experts consulted in budget planning?	1 (no consultation) – 5 (full participation)
Impact on Gender Equality	Does the budget address gender gaps in services, employment, and resources?	1 (low impact) – 5 (high impact)
Monitoring Accountability &	Are there mechanisms in place to track gender outcomes and adjust budgets accordingly?	<input checked="" type="checkbox"/> Yes (5) / <input type="checkbox"/> No (1)

Scoring Guide

- **20-25 points** → Highly gender-responsive budget
- **15-19 points** → Moderately gender-responsive, needs improvement
- **Below 15 points** → Low gender responsiveness, requires urgent action

Action Plan

- Strengthen consultation with women's organizations
- Increase budget allocation for gender-focused initiatives
- Improve monitoring and accountability mechanisms

Annex 1

Legal provisions related to budget preparation

Municipal Councils

Legal Provisions	Related tasks
Municipal Councils Ordinance Section 211	<p>1. Submission of the Annual Budget</p> <ul style="list-style-type: none">• The budget for the upcoming financial year shall be submitted to the Council in each year.• The following matters shall be covered• An estimate of the revenue available for the relevant year• A description of the expenditure expected to be incurred by the Municipal Council for the relevant year <p>The Mayor shall submit the budget to the Municipal Council on a date previously determined by the Mayor.</p> <p>Procedure to be followed in submitting the budget</p>
Section 212	<ul style="list-style-type: none">• The Mayor shall present the budget after consultation with a number of standing committees.• The budget document shall be circulated to all the Municipal Councillors (Members) seven (07) days before it is presented to the Council.• The budget document shall be kept open for public inspection at the Municipal Council office or at a place designated by the Mayor seven (07) days before it is presented to the Council.• Notice of the budget shall be given by publication in the Government Gazette and in two or more newspapers circulating in the area of the Municipal Council.
Section 213	<p>(iii) Consideration of the budget by the Municipal Council</p> <p>The budget document shall be considered for final consideration at a special meeting of the Metropolitan</p>

	Council in the last month of the financial year.
Section 214	<p>Presentation of a supplementary budget</p> <p>The Mayor may present a supplementary budget at any time and shall present it to the members 07 days before presenting a supplementary budget.</p> <p>It shall also be published in a Gazette and newspapers and open to public inspection.</p>
Section 215	<p>The following actions shall be taken by the Council in relation to the budget or supplementary budget documents:</p> <p>Adoption</p> <ul style="list-style-type: none"> • Amendment • Addition of new matters or • Rejection <p>If the Mayor does not agree with the matters related to the budget/supplementary budget, the relevant budget/supplementary budget must be submitted to the Council for reconsideration.</p>

Urban Councils

Legal Provisions	Related tasks
Section 178 (1) of the Urban Council Ordinance	<ul style="list-style-type: none">(1) Presentation of Annual Budget(2) Every Municipal Council shall prepare a budget for the next succeeding year in each year and submit it to the Council.(3) The prepared budget shall be submitted to the Council by the Chairman.(4) The budget shall be submitted to the Council on or before the date specified by the rules made under section 193 of the Municipal Council Ordinance or by the bye-laws of the Council.(5) The budget shall be submitted in accordance with the form prescribed by the Local Government Commissioner.(6) The budget shall include the following matters.(7) A description of the proposed expenditure shall be submitted under the appropriate expenditure head with subject numbers.(8) An estimate of the income to be received by the Council from sources other than assessment tax(9) An estimate of the income from assessment tax or taxes necessary for the purpose of making provision for the proposed expenditure.

178 (2) Section	<p>(II) Presentation of Supplementary Budget</p> <p>Whenever it is necessary to present a new expenditure item or item number in a particular year, the Chairman shall prepare and present to the Council a Supplementary Budget document containing details of the proposed expenditure.</p>
178 (3) Section	<p>Budget open for inspection</p> <p>A municipal budget or supplementary budget must be placed at the municipal office for inspection.</p>
178 (A) Section	<p>(IV) Consideration of the Budget by the House and the powers of the Chairman in this regard.</p> <p>If the Council</p> <ul style="list-style-type: none"> • slightly changes all or any of the items in a budget or supplementary budget, or • adds any item to it, or • disagrees with such a decision of the Council, <p>the Chairman shall resubmit the budget or supplementary budget to the Council for further consideration.</p>

Pradeshiya Sabha

Legal Provisions	Related tasks
Pradeshiya Sabha Act Section 168 (1)	<p>(1) Presentation of Annual Budget</p> <ul style="list-style-type: none"> • Every Pradeshiya Sabha shall prepare a budget document for the following year in each year. • The said budget document shall be presented to the Sabha by the Chairman. • The budget shall be presented to the Sabha on or before the date specified in the Pradeshiya Sabha Rules. • The budget shall be presented in the form prescribed by the rules. • The budget shall include the following: <ul style="list-style-type: none"> • An estimate of the revenue to be received by the Council for the relevant year • An estimate of the proposed expenditure for the relevant year
168 (3) Section	<p>(2) Presentation of Supplementary Budget.</p> <p>The Chairman may prepare and present a supplementary budget to the House at any time if necessary.</p>
168 (4) Section	<p>(3) Consideration of the Budget by the Council</p> <ul style="list-style-type: none"> • The Council shall consider the budget before the commencement of the relevant budget year and approve it with any necessary amendments. • At that time, the Council may take the following steps: <ul style="list-style-type: none"> - Adopt all or part of the matters contained in the budget - Amend - Add any matters to the budget or supplementary budget - Reject

169 Section	If the Council amends or rejects or adds to the budget or supplementary budget in whole or in part, and the Chairman disagrees with such decision of the Council, the Chairman shall resubmit the budget or supplementary budget to the Council for further consideration.
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(Related; Local Government Reform Manual No. 04)

Service Analysis Process 5

The **service analysis** process can be used as a tool to analyze a project and ensure inclusivity. Each service area can be analyzed to assess the gaps and find acceptable solutions. Once each project is developed with detailed approaches, it can be included in the council's annual work plan, together with the financial budget reflected under the assigned service area of the annual budget proposal. The Service Improvement Plan Template will provide the required guide to develop, implement, and monitor the identified projects successfully.

The **service analysis tool** was developed under the Partnerships for Municipal Innovations – Women in Local Leadership (PMI-WILL) project to help local government partners analyze the level of inclusion, access, and quality that women and marginalized groups have to certain municipal services. It provides a structured approach to ensure that all service improvements are equitable, inclusive, and responsive to the needs of underrepresented communities.

Priority Service Area - 1 -

1. Service Analysis Findings / 1.

What are the key findings regarding this service area? Be sure to highlight what is working well and what needs improvement.

Stakeholder categories (Ex: - Women, young girls, differently abled citizens, state actors etc...)	Stakeholders feedback on the existing service (Ex: - Playground, public park, public market, public toilet, public library, etc...)	Demanding facilities	Highlighted benefits

- **Why does this service need urgent attention?**

2. Proposed Solution

- What is the suggestion to address the current gap in service delivery?

Existing gap	Solution to address the gap

⁵ Developed with the support of Partnership for Municipal Innovations- Women in Local Leadership Project

- How does this solution improve service quality? What would it look like for this proposed solution to succeed?

Solution	Specific service quality that improves through the solution

- How is the solution gender responsive and inclusive? What are specific benefits to women and marginalized groups in the community?

3. Budget and implementation

- What is the estimated cost of the proposed solution?

Description	Quantity	Unit cost/	Estimated total cost /

- How is the proposed solution sustainable?
- Is the proposed solution within the powers of the local government to implement?

Subject area	Legal provision

4. Target date

- What is the timeline for completion of the proposed solution?
- Are the deadlines reasonable or limited by factors outside of the LG's control?

5. Public Engagement

- Were external stakeholder groups engaged in developing the proposed solution?

If yes, indicate up to 5 external stakeholder groups and their role: