

A concept of maturity model for gender responsive budgeting at local level

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Abstract: National and local governments around the world are trying to implement gender responsive budgeting (GRB). Rarely the focus is on local levels and consequently, no sensitive tool is available to measure GRB implementation at the local level. The paper tried to conceptualise some characteristics for the assessment of GRB process at local government units, using Albania as a case study. Based on a literature review (i.e., content analysis) and case studies of seven local government units (municipalities) in Albania, the proposed maturity model for GRB (GRB MM) at the local level is determined. Main characteristic attributes to develop a GRB MM were identified setting the layout for the development of a maturity model to classify stages/levels of GRB implementation as well.

Keywords: gender responsive budgeting, maturity model, local government.

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Introduction

The primary objective of this research is to conceptualize a maturity model for gender responsive budgeting (GRB) process at local government level. Local governments play a pivotal role in advancing gender equality as they are instrumental in delivering numerous services and allocating resources. Utilizing participatory approaches at the local level in planning and budgeting ensures equitable inclusion of women's voices, proven to be particularly rewarding and effective (Klatzer et al., 2015). Over the past two decades, both developed and

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developing countries worldwide, including Austria, India, Nigeria, and Sweden, have initiated gender budgeting (Lubani et al., 2020; Nolte et al., 2021; Poltzer et al., 2021), with varying stages of implementation (Klatzer et al., 2020; Khalifa and Scarparo, 2021; Polzer et al., 2023).

In recent years the integration of GRB into the international agenda has been elevated notably as part of the United Nations' Sustainable Development Goals (SDG 5 - Gender Equality) in 2015. In addition, the Organization for Economic Cooperation and Development (OECD) and the International Monetary Fund (IMF) initiated programs in 2016, offering frameworks and standards such as the IMF's Gender Budgeting Instrument (Stotsky, 2016). Despite such global recognition, the application of GRB has not been widespread or prioritized by national authorities, as highlighted by O'Hagan and Klatzer (2018). External projects, particularly those led by UN Women and other international donors like USAID, UNDP, the Swedish Association of Local Authorities and Regions, the Austrian Development Agency, and Helvetas, have played a pivotal role in propelling GRB forward at the local level in the Western Balkans (Spehar, 2018).

While current research streams analyze various aspects of gender-responsive budgeting, a comprehensive overview of the academic discourse remains lacking (Poltzer et al., 2021; Nolte et al., 2021; Steccolini, 2019), primarily due to the difficulty in identifying and measuring GRB processes and their impact. Most studies have concentrated on the national government level, and the scarcity of knowledge and skills in gender equality, gender budgeting, and budget processes within public administrations hinders effective implementation (EIGE, 2016; Lubani et al., 2020). Even with the evolving nature of the field, there is no standardized model for gender budgeting, making it challenging for public administrations to adopt and implement. However, gender equality and equal opportunities are fundamental principles guiding the design and implementation of gender-equitable policies and budgets (Chakraborty, 2016; Quinn, 2017; Downes et al., 2017; Dey and Dutta, 2014; Bettio and Rosselli, 2018).

Recognizing the need to extend gender budgeting efforts to the local level, where crucial public services are provided, this research aims to address the gap by developing a maturity model for the GRB process across all budget stages. Unfortunately, limited efforts have been made to assess the maturity of the GRB process, with no known model specifically tailored for local levels. Existing checklists and benchmarking tools by international organizations and donors focus predominantly on the national level. The lack of a clear understanding of the GRB process and specific practical guidelines for municipalities further impedes successful implementation (Gunluk et al., 2015; Pastore and Tomasso, 2020).

Drawing on the concept of maturity models applied in various disciplines, such as software development, strategic management, and project management (Storm et al., 2004; Szwowski et al., 2018), this study seeks to identify the strengths and weaknesses of GRB processes and organizational designs at the local level. The goal is to provide practical support for overcoming limitations and promoting the maturity of the GRB process (de Bruin et al., 2013; Guell, 2020; Lee, Lee, & Kang, 2009).

International organizations and donors, IMF, OECD, especially UN Women have developed checklists and benchmarking tools focusing mainly on national level. The literature available on GRB emphasizes the importance of prerequisite factors for the successful implementation of GRB and focuses on national contexts, and the adaptation of the appropriate legal framework. Furthermore, only one Gender Mainstreaming Maturity Model (GMMM) was identified in the literature for project and program management systems developed by Fesenko and Fesenko (2017). As a result, not only do we lack a clear idea as to what exactly constitutes GRB process, but there are no specific practical guidelines for municipalities to make informed decisions as to what needs to be in the process and when to be more mature (i.e. ready and capable) to successfully implement GRB.

Klatzer and O'Hagan (2020) identified key dimensions of GRB, emphasizing the need for sustainability and the involvement of multiple sectors and actors. However, constructing a GRB model proves complex, with challenges in engaging other sectors, connecting problems and solutions, and adopting a sustainable approach (Cavaghan, 2017; Downes et al., 2019; Bilyk et al., 2021). The varied definitions of GRB both analytically and empirically contribute to this complexity.

In our research, we aim to pioneer the conceptualization of a maturity model for GRB at the local level, using Albania and its local government units as a case study. The central research question guiding our study is: Which capabilities/elements should be included in a maturity model for GRB?

The structure of this article comprises background information on GRB and maturity models in Section 1, details of the methods used for model development in Section 2, the presentation of the GRB maturity model in Section 3, a discussion of the results in Section 4, and finally, the conclusion in Section 5.

1. Theoretical background

1.1. Gender responsive budgeting

The objective of gender equality is openly and straightforwardly stated in international documents and actions. Gender equality is considered critical for the success of the 2030 Agenda for Sustainable Development. In this regard, the Sustainable Development Goal no. 5 by the United Nations (adopted in 2015 as part of the 2030 UN Agenda for Sustainable Development) calls on members to “achieve gender equality and empowering all women and girls” (United Nations 2015, p. 20) and Indicator 5.c.1 “Proportion of countries with systems to track and make public allocations for gender equality and women empowerment” links national budgeting systems with the implementation of legislation and policies for gender equality and women’s empowerment, representing a unified indicator for Gender Responsive Budgeting (Public Expenditure and Financial Accountability, 2021). In the European Union after the first initiative for Gender Budgeting promotion and awareness-raising in 2001, the Resolution of the European Parliament in 2002 (European

Parliament, 2002) was denoted as the first document dedicated to this topic. Since then, the legislation has progressively become increasingly developed in this area concerning the development of adequate methodological studies.

Definitions of GRB vary a lot due to the different worldviews of the scholars, the multitude of techniques implemented, and various contexts. Council of Europe (2009) defines GRB as “an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures to promote gender equality”. A more comprehensive definition that includes even the steps of GRB is “Gender-responsive budgeting is government planning, programming, and budgeting that contributes to the advancement of gender equality and the fulfilment of women's rights. It entails identifying and reflecting on needed interventions to address gender gaps in the sector and local government policies, plans, and budgets. GRB also aims to analyze the gender differentiated impact of revenue-raising policies and allocation of domestic resources and official development assistance. GRB initiatives seek to create enabling policy frameworks, build capacity and strengthen monitoring mechanisms to support accountability to women” (UN Women, 2021).

International organizations studies, such as those conducted by the OECD in 2018 and 2019, as well as investigations by Sharp and Broomhill (2013) and Stotsky (2016), highlight both progress and challenges in the implementation of GRB. These studies underscore the diversity in the methods and processes employed in GRB implementation. Scholarly research examining these variations reveals gaps in both the implementation and institutionalization of GRB, emphasizing issues related to the measurement of outcomes and the integration of gender analysis and gender data into decision-making and budget processes.

While acknowledging that there is no universal formula for a fully successful GRB initiative, scholars converge on certain antecedents and prerequisites for its effective implementation (Steccolini, 2019; Nolte et al., 2021; Klatzer and O’Hagan, 2020; Spehar, 2018; Bettio and Rosselli, 2018; Bartle and Rubin, 2020). GRB is adaptable to various budget systems (Rubin and Burtle, 2023), with program budgeting frameworks recognized as essential tools for GRB (De Vries et al., 2019; Rubin and Burtle, 2023; Klatzer and O’Hagan, 2020). Program budgeting frameworks facilitate the incorporation of policy-related objectives into the budget process, allowing for the consideration of gender objectives in each budget program. This involves setting gender targets, assessing how activities contribute to gender equality, and incorporating gender-sensitive indicators (OECD, 2018). Measuring the impact of GRB presents challenges, as highlighted by Downes and Nicol (2020), who emphasize the difficulty in identifying the influence of GRB policies and entry points. Overcoming these challenges involves developing a framework of indicators underlying each goal and objective, enabling the monitoring and evaluation of the impact of gender equality strategies. This approach considers key areas where change is necessary to advance gender equality (Polzer and Seiwald, 2021). While GRB is primarily advocated as a government planning, programming, and budgeting

tool contributing to gender equality and women's rights, its effective application is often observed at the level of local government implementations. Recognizing that decisions unrelated to the budget can significantly impact the distribution and utilization of resources, GRB becomes an indispensable tool in the context of decentralized government, especially concerning women's access to services and resources. The proximity of local government to people's daily lives enhances its capacity to respond directly to the needs of women and men in public policy and service delivery (Quinn, 2016). This approach to budgeting has the potential to enhance outcomes in cases where resources and administrative procedures are structured to address gender inequality (Klatzer et al., 2015; Bilyk et al., 2021). In summary, the successful implementation of GRB requires an appropriate legal and regulatory framework, suitable tools, and the unwavering commitment of all stakeholders. Additionally, having a comprehensive analytical framework is crucial to support the implementation and assessment of GRB initiatives.

1.2. Maturity models

Maturity models have been referred to as “engines for continuously improving systems,” “roadmaps for guiding organizations” and “blueprints for designing new entities” (de Bruin et al., 2005; Guell (2020), Chilik et al., 2019). Kohlegger et al. (2009, p.9) developed the following definition of the term maturity model: “a maturity model conceptually represents phases of increasing qualitative or quantitative capability changes of a maturing element to assess its advances with respect to defined focus areas”, where the focus area determines which indicators for maturity can be used to assess the maturing element and the maturing element represents a person, object or social system from a specific application domain that is structured into a sequence of phases commonly separated by non-metric-based trigger conditions. The main idea behind the development of a maturity model is to identify the strengths and weaknesses of a particular process and provide support for overcoming the limitations (Jukić et al., 2022). There are other explanations of the concept of maturity models. Some of them include:

- The maturity model consists of a set of sequential levels from an initial or bottom stage to a final maturity stage, representing an anticipated, desired or logical organizational evolution path typically through a five-point Likert scale, with five being the highest level of maturity (Pöppelbub et al. 2011, von Scheel et al., 2014, Van der Merwe, 2021);
- Maturity models have widely applied tools for conceptualizing, assessing, and benchmarking the maturity of organizations or processes (Pöppelbub et al. 2011, Schumacher et al., 2016; Guell, 2020).
- Maturity models provide a systematic improvement framework for processes and performance, as well as a step-by-step guide to best practices (Maier et al., 2009; Jovanović and Filipović, 2016).
- Maturity models have been widely applied to many different domains and industries helping to deal with the increasing complexity of systems,

organizations, and management (Storm et al., 2014, Correia et al., 2017; Guell, 2020).

Maturity models comprise several components (De Bruin et al., 2005). The levels of the maturity model represent the transitional states in the maturity model. Each maturity level has a descriptor and a generic description that provides a summarised statement of the characteristics of each level as a whole (Mettler, 2010). Domain components and attributes: A domain refers to a group of attributes that are collectively considered as an area of importance for the subject matter and intent of the model and attributes represent the core content of the model grouped together by domain and level and are typically based on processes, best practices, and standards (Caralli et al., 2012). The assessment tool defines how the capabilities will be measured against the maturity scale using qualitative (descriptions) or quantitative (numerical scales) approaches. Assessment can either be self-assessment or performed by a third party. De Bruin et al. (2005) developed a standard development framework that provides a consistent methodology that can be applied across multiple disciplines and is composed of six phases – scope, design, populate, test, and deploy. Also, Becker et al. (2009) developed a procedure model to guide the development of maturity models according to a scientific approach. The procedure model consists of eight phases (Becker et al., 2009): problem definition, focus area, determination of development strategy, iterative maturity model development, assessment instrument, improvement actions, implementation, and communication of results. Even though maturity modelling has been applied across an extensive range of areas, its application in the related areas of interest - gender equality, gender mainstreaming and/or GRB is extremely limited. As already mentioned, one Gender Mainstreaming Maturity Model (GMMM) was identified in the literature for project and program management systems developed by Fesenko and Fesenko (2017). This model assesses the gender component as the maturing element and the area of focus is project management. The model aims to improve the level of process control in project activities using gender mainstreaming and to increase the institutional capacity of the public administration. Two components were integrated to develop the GMMM: organizational capacity (seven blocks) and gender sensitivity (five gender equality principles) of companies. The final gender maturity is calculated by conducting a quantitative assessment of the conformity of each organizational capacity system block to each gender equality principle to subsequently maximize the gender mainstreaming objective function.

Table 1. GMMM

GMMM	Level 1	Level 2	Level 3	Level 4	Level 5
GMMM by Fesenko and Fesenko (2017)	One time implementation	Implementation of some elements	Beginning of system implementation	Moderate implementation	Full implementation

Source: Fesenko and Fesenko, 2017

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Furthermore, international organizations such as UN Women (2010), EIGE (2019) and IMF (2018) have published Manuals and Handbooks about GRB implementation, where a framework of progress in stages is noticed. These frameworks characterise each stage but there are no indicators and or specifics in measurement.

Table 2. International Organizations Framework

GRB Framework	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5
UN Women	Gender-blind budgeting: budget does not consider gender-specific needs or inequalities.	Gender-sensitive budgeting: gender is acknowledged but not fully integrated.	Gender analyses responsive budgeting: gender analysis is integrated into the budgeting process.	Gender-transformative budgeting: budgeting not only addresses gender inequalities, but also aims to transform unequal gender relations.	Gender-enabling budgeting: At this highest level, budgeting not only transforms gender relations but aims at gender equality.
EIGE	Gender-blind approach: gender is not considered in the budget process and decisions are made without regard to gender equality concerns.	Gender-aware approach: gender issues are acknowledged, but not fully integrated into the budget process.	Gender-sensitive approach: gender issues are systematically taken into account. Gender data are used to inform decision-making.	Gender-responsive approach: gender equality objectives are integrated into the budget process: allocation of resources and the monitoring	Gender-transformative approach: gender inequalities are addressed at their root causes.
IMF	Gender Neutral: gender biases are eliminated from the budget process through the adoption of gender-neutral policies and programs.	Gender aware: understanding of gender issues in the budget process.	Gender Sensitive: gender gaps and inequalities are addressed in the budget process through gender analysis and resource allocation.	Gender responsive: budget process is fully gender-responsive and allocates resources based on gender needs	Transformative Gender Responsive: budget process is used as a tool for transformative change by addressing structural barriers to gender equality and promoting women's empowerment.

Source: authors elaboration of UN Women, 2010; EIGE, 2019 and IMF, 2018

Klatzer and O’Hagan (2020) offer the Framework of Favorable Conditions for sustainable and transformative gender budgeting based on some of the specific activities and favourable conditions that are integral to creating, activating, and sustaining the practice of gender budget analysis and implementation of gender budgeting. The framework presents four phases/levels: 1- Advocacy and Agenda-Setting; 2- Formal Adoption; 3- Implementation of Gender Budgeting/Gender Analysis in policy and budgetary processes; 4- Sustainable practice, outcomes review and policy evaluation. They include 18 attributes capabilities for each phase being the very same. Focus area maturity models are based on the concept of a number of focus areas that have to be developed to achieve maturity in a functional domain. To identify the focus areas of a GRB process maturity model, in the literature review, we were able to extract the focus areas presented in Table 3.

Table 3. GRB focus areas/domains

	Model	Level of Government	Focus areas/ Approaches
1	UN/ SDG Indicator 5.C.1.	National	1. Political Will/ Intend of Government 2. Planning and Budget tools and tracking mechanisms 3. Transparency
2	OECD	National	1. Ex Ante Gender Budgeting Approaches 2. Concurrent Gender Budgeting Approaches 3. Ex Post Gender Budgeting Approaches
3	IMF	National	1. GB Legal and Institutional Framework 2. GB preparation and approval 3. GB Execution, reporting and monitoring 4. GB Audit and external oversight
4	Rubin and Bartle (2023)	National	1. Budget formulation 2. Budget approval 3. Budget execution 4. Audit and Evaluation
5	Austrian Development Agency (2009)	National	1. Budget formulation 2. Budget approval 3. Budget execution 4. Audit and Evaluation
6	Helvetas (2012)	Local	1. Data Collection and Stakeholders Consultation 2. Budget Planning

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	Model	Level of Government	Focus areas/ Approaches
			3. Budgeting 4. Implementation and monitoring 5. Evaluation
7	Kerala Institute of Local Administration (2017)	Local	1. Gender Planning 2. Gender Budgeting 3. Gender Auditing
8	Pastore and Tommaso (2020)	Local Local and Regional	1. Budget formulation and resource allocation 2. Budget execution 3. Reporting and Performance Analyses 4. Antecedents of GRB/Stakeholder consultation
9	Klatzer and O'Hagan (2020)	National and Local	1. Advocacy and Agenda setting 2. Formal adaptation 3. Implementation of GRB 4. Sustainable practice
10	Poltzer, Nolte and Sewald (2021)		1. Antecedents 2. Gender Budgeting approach 3. Implementation context 4. Outcomes

Source: mentioned models

2. Research methodology

2.1. The process

The development process of the Gender-Responsive Budgeting (GRB) maturity model followed an iterative methodology designed to guide the creation of the model.

This approach encompassed several key steps, each contributing to the evolution and refinement of the model.

Additionally, an assessment tool was created to facilitate the evaluation process, and expert opinions were sought to validate the components of the model.

Table 4 provides an overview of the two methods used in this study to conceptualise the GRB maturity model.

Table 4. Juxtaposition of Maturity model development methodologies

Generic Development Framework			Focus Area Development Framework		
	Phase	Description		Phase	Description
1	Scope	The focus of the model and stakeholders for the development	1	Problem definition, scope and functional domain	Targeted domain and what to include or not
2	Design	Architecture basis: methods, audience, drivers, respondents	2	Determine focus areas	Domains, stages and levels
3	Populate	Domain components and subcomponents	3	Determine the capabilities	Drivers, successful factors
4	Test	Validity and reliability	4	Determine dependencies	Order of capabilities within and between focus areas
5	Deploy	Availability for the users	5	Assessment instruments	Define questions
			6	Improvement actions	General Suggestions
			7	Implement	First implementation for evaluation
			8	Communicate results	To practitioners

Source: the generic development framework (De Bruin et al., 2005) and the development framework for focus area maturity models (Becker et al., 2009)

Following the steps of presented methods, we defined the necessary elements:

- Scope: The first phase of the maturity model development was to establish scope and focus areas. Defining the aim of the model, the gaps it will fill, the problems it will address, and the potential opportunities is fundamental. The scope must be formulated, and domain(s) must be identified. To define the scope clearly and collect information about existing maturity models for GRB, a thorough content analysis was conducted to identify GRB factors and drivers from the literature (Wolfswinkel et al., 2013). A content analysis of Scopus papers was conducted to identify the GRB drivers and capabilities from the literature. The selection of papers in the Scopus database followed four criteria: (1) time span of the papers: 18 years (between 2004 and 2022) that (2) include the terms “Gender Budgeting” or “gender-responsive budgeting” and (3) are classified under the category: Business Management, Social Sciences, Economics and Decision Sciences, and (4) are written in English. 66 papers were identified based on these criteria and content analysis was performed on the papers. Secondly, content analyses of

existing frameworks and checklists assessing GRB implementation were used. Published reports, manuals and toolkits of international and development organizations were subject to thorough content analyses. Accordingly, the model's scope is domain specific in assessing GRB process maturity.

- Design: The second phase of model development is design. In this phase, the model's foundation is constructed by determining the architecture of the model, explaining the primary goal, how the model will be applied and who will be involved. The primary goal of the model is to assist cities in measuring the maturity of GRB process implementation. Local governments can utilize the model to assess their level of process maturity and then focus on the practices that need to be implemented to achieve the intended improvement. City officials, civil servants and gender equality officers as well as decision makers will be the main users of the model. Cities can use the model to identify a path for improving capabilities and practices to progress and maturity.
- Populate: Once the model design is ready, the next phase is to populate. According to De Bruin (2005), the model's components should be defined along with what will be measured and how. The steps from the focus area development framework were followed to identify the components. First, the focus area group and the focus areas were defined. Each group was divided into several focus areas, defined as groups of related activities, deliverables, events, or products that support the domain (Duncan et al., 2013). Grouping the focus areas into labelled categories can increase model accessibility (van Steenbergen et al, 2010). The four categories that were identified in the literature review were considered the focus area groups. These groups were divided into eight focus areas: Legal and Regulatory Framework- Understand Budget and GRB- Gender Data availability- Stakeholder Consultation- Coordination and Information- Organization- Accountability, Data management. All focus areas were clearly defined to eliminate confusion in scope and precisely identify each area's capabilities. To describe the ability to achieve the focus areas, the relevant factors and drivers were defined. Referring to van Steenbergen, et al. (2010) for a GRB maturity model, the capabilities and practices were extracted from the academic literature, international standards, and best practices.

Based on the above analyses a GRB maturity model would have the following focus areas: 1) Gender-responsive strategic planning and policy-making, 2) Gender-responsive budget formulation, 3) Gender-responsive budget execution, reporting and monitoring, 4) Gender-responsive evaluation and council oversight.

GRB determinants have been extracted from the in-depth literature review (i.e. content analysis). GRB requires a major shift in traditional thinking and in practice. It involves opening up the process of budget-making to a wider group of stakeholders; it calls for a re-prioritization of equality issues; it necessitates the

matching of policy commitments with resource allocation; it insists on the transformation of how budgets are formulated and implemented (Quinn, 2008).

Table 5. Literature review on GRB determinants

Capability/Determinant	Authors
Understanding gender equality/inequities	Rubin and Bartle, 2023; Quinn, 2016; Cavaghan 2017; Budlender et al., 2002; O'Hagan et al., 2018.
Political will and commitment	Nolte et al., 2021; Klatzer and O'Hagan, 2020; Sephar, 2018; Budlender, 2000; Costa, 2017; Jung, 2021
Understanding budgetary processes and policies and GRB	Elson, 2006; Klatzer and Ivanova, 2015; Stotsky, 2016; IMF, 2017 Anwar, Downs, and Davidson, 2016; Rubin and Bartle, 2023.
Accountability mechanisms	EU Policy Brief, 2018; Bartle & Rubin, 2020; Kolovich, 2018; Budlender et al., 2002; O'Hagan et al., 2018, Costa, 2017; Jung, 2021.
Stakeholder participation and support of CSOs and international donors	Elson, 2004; Klatzer and Ivanova, 2015; Klatzer, 2015, Jung, 2022; Bartle & Rubin, 2020; Downes et al. 2017; Kolovich and Shibuya 2018; Klatzer et al., 2018; Steccolini, 2019; Steccolini et al., 2020.
Legal framework and resources	UN Women, 2017; Jung, 2022; Quinn, 2017 Stotsky, 2016; Färber, 2018.
Coordination of information and training	Budlender et al., 2002; O'Hagan et al., 2018; Sephar, 2018 Klatzer and Ivanova, 2015, Klatzer, 2015.
Gender data	Klatzer and O'Hagan 2020; Bettio and Roselli 2018; Bartle & Rubin, 2020; Nolte et al., 2021.
Context-specific analyses and factors	McKay et al., 2002; O'Hagan, 2015; Bettio and Roselli, 2018; Galizzi et al., 2021; Steccolini et al., 2020.

Source: Processed by authors

2.2. Test and Deployment

As we used Albania as a case study in the test phase, experts from Albanian local government were interviewed and consulted to verify the content of the model. Interviews with Gender Equality officers, budget and finance specialists and program budget units were completed in seven municipalities where GRB elements were found in budget documentation and during the interviews was confirmed that UN Women Albania has completed trainings on GRB in 2021. The municipalities were Elbasan, Vau Dejës, Kucove, Gjirokaster, Fier, Mirdite and Lezhë. The findings of the seven case studies which showed some of the characteristics of GRB at local level are summarised in Table 6.

Specifically, the objectives of the test phase were as follows:

- Identify the importance of each focus area/capability.
- Consent on the description of focus areas and capabilities/attributes.
- Determine any missing capabilities/attributes.
- Determine any overlap to avoid confusion.
- Consent on focus areas and capabilities to assure model validity.

Every interview was conducted face-to-face. Pre-tests of the interview guide ensured a smooth execution of the subsequent, actual interviews. The first part of the interviews was conducted in an exploratory way including questions towards the application of GRB in their practices. They were asked to suggest modifications when applicable, add any missing capabilities to the model, and pinpoint any overlap between the focus areas/capabilities. After finalizing the focus areas and capabilities, a second round was conducted in which the local experts were asked to agree on all capabilities.

The following aspects ensured the reliability and validity of the interviews:

- The selected interviewees were knowledgeable and experienced in the GRB process and implementation. The number and representativeness of interviewees were adequate to balance out and ensure a comprehensive perspective on the topic. In addition, they were willing and able to participate in the process.
- The questionnaire was piloted and filtered before being administered. The design of it avoided ambiguous, leading, or subjective questions. Each interviewee was given the space to give open-ended responses and comments.
- The data were processed with standards to evaluate the level of agreement among the interviewees using statistical methods. The results were presented transparently and systematically highlighting the main findings, comments and practices.

Table 6. GRB Focus Area Groups and focus area determinants in practice

1	Focus Area Group/ D1	Gender-responsive strategic planning and policy making
	1.1	Local legal and regulatory Framework
	1.2	Understand Budget and GRB
	1.3	Gender Data
	1.4	Stakeholder Consultation
2	Focus Area Group/D2	Gender-responsive budget formulation
	2.1	Legal and regulatory Framework
	2.2	Understand Budget and GRB
	2.3	Coordination and Information
	2.4	Gender Data
3	Focus Area Group/D3	

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	3.1	Legal and regulatory Framework
	3.2	Organization
	3.3	Accountability
	3.4	Gender Data
4	Focus Area Group/D4	Gender-responsive evaluation and council oversight
	4.1	Understand Budget and GRB
	4.2	Coordination and Information
	4.3	Stakeholder Consultation/participation
	4.4	Implementation/impact

Source: Author's contribution

After validating the model and finalizing the components, the assessment tool was built to evaluate the GRB level of maturity. A focus area maturity model defines for each focus area a series of development steps, checkpoints in the form of progressively mature capabilities. Within each focus area, the questions were dedicated to legal framework, understanding of GRB and budget, data management, accountability, impact and stakeholder participation as demonstrated in Table 7 for gender responsive planning and policy making domain. Each level within a focus area had eleven checkpoints: questions that can be answered by “0 no GRB”, “1 partially” or “2 fully” to assess the current situation. The questions were formulated considering five desirable stages/levels: unrecognized, recognised, considered, implemented, integrated, and sustainable to assess the local government units' maturity in GRB process and advancement in integrating gender consideration into budget decision-making. A maximum of eight points can be reached. For each focus area a maximum of two points is calculated.

Table 7. Capabilities for Gender Responsive Planning and Policy-making

	Legal Framework Focus Area
1	Has the LGU signed the European Charter for Equality between Women and Men at the local level?
2	Does the LGU have a costed local gender action plan?
3	Do sectoral and program plans include gender actions in reflection of LGAP?
	Good understanding of Budget and GRB Focus Area
4	Does the methodology for project appraisals of investment projects require gender impact assessment?
5	Does the LGU have a policy on gender-responsive public procurement (e.g., selection criteria promoting gender equality)?

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6	Does the LGU conduct ex-ante gender impact assessment of new expenditure and revenue policies (e.g., draft tariffs decisions, projects)?
Gender Data and Data Management Focus Area	
7	Do macro forecasting models include the assessment of the impact of fiscal policies on women and men?
8	Do budget forecasts (Medium-term budget) build on sex-disaggregated data?
9	Does the IT system support the identification of gender-related spending?
Stakeholder Participation Focus Area	
10	Does the LGU organize consultations with Women groups and/or gender experts?
11	Does the LGU organize gender-sensitive Participatory budgeting?

Source: Author's contribution

3. Developed GRB MM

Following the interviews and validation process, the finalized GRB maturity model comprises four focus areas distributed among five groups: Gender-Responsive Planning and Policy Making, Gender-Responsive Budget Formulation, Gender-Responsive Budget Execution and Monitoring, Gender-Responsive Evaluation, and Municipal Council Oversight.

Each focus area is further categorized into four capabilities, aligning with the specific characteristics of the respective focus area.

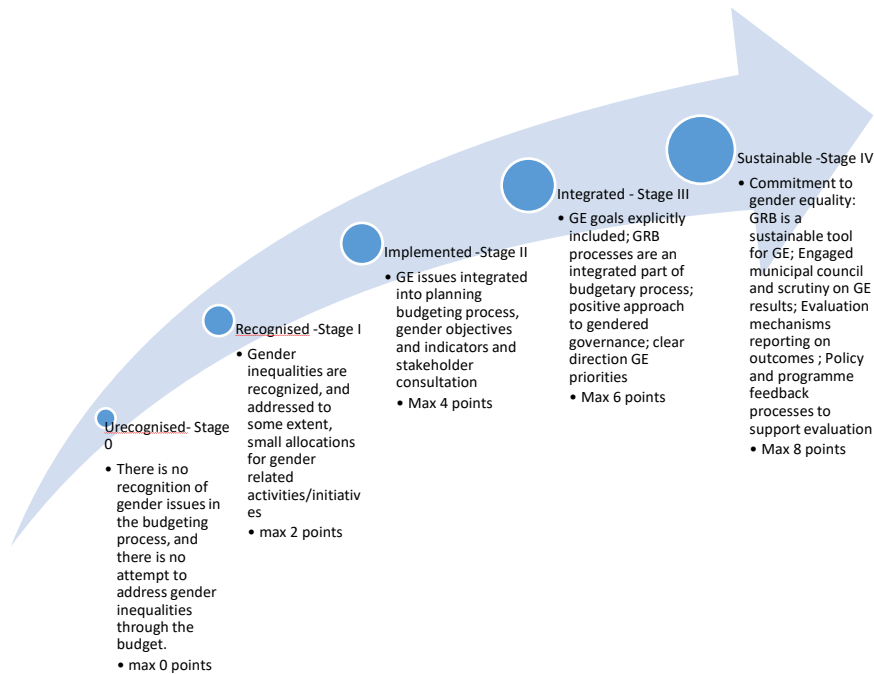
The amalgamation of these focus areas and capabilities forms the comprehensive GRB maturity model.

Local governments can leverage this model to gain a lucid understanding of the key determinants they need to emphasize to enhance the adoption of Gender-Responsive Budgeting (GRB).

Table 8 furnishes an overview of the model's architecture, delineating the various components and their classifications.

This table serves as a guide for local governments, offering a structured framework to assess and enhance their GRB processes. By focusing on the designated capabilities within each focus area, local authorities can gain valuable insights into the areas requiring attention and improvement. The GRB maturity model, with its nuanced classification and detailed architecture, stands as a practical tool for advancing gender-responsive budgeting practices at the local government level. The GRB maturity model has 5 levels/stages and for each level there is a description and the points for each (Figure 1).

Figure 1. Maturity levels of GRB MM



Source: authors' contribution

4. Conclusions

This research aimed to create a maturity model to assist local governments in evaluating the adoption and implementation of Gender-Responsive Budgeting (GRB) processes. The process began with a thorough review of existing models in the literature, serving as the foundation to identify the main focus areas, which were then employed in the development of the model. These identified focus areas were further organized into capabilities, to craft an accessible and simplified model. This approach aimed to empower local government units to concentrate on specific capabilities and areas in need of improvement. To ensure the model's accuracy and

comprehensiveness, interviews and case studies were conducted to gather feedback from key stakeholders such as Gender Equality Officers, budget and finance specialists, and program budget units. The model underwent refinement based on a quantitative analysis of the received feedback.

Despite the progress, the study encountered notable challenges. The primary obstacle was stakeholder engagement, as the development of the model required input from a diverse range of stakeholders. Ensuring the active participation of all relevant parties proved to be a challenging task. Another significant challenge arose from the heterogeneity of local governments. Differences in size, population, structure, economies, and priorities among local governments posed a substantial challenge in developing a universal model that could be effectively applied across different contexts.

It is important to note that this study represents the first endeavour to develop a maturity model for assessing the implementation of GRB processes using focus areas. Despite the challenges faced, the focus on capabilities and the efforts to create an adaptable and accessible model contribute significantly to the advancement of tools available to local governments for evaluating and enhancing gender-responsive budgeting practices.

Conflict of Interest

There is no conflict of interest.

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