

## Recommendations - How to Proceed in Promoting Gender/Child Sensitive Budgeting in RA

### Findings:

As it is clear from the description of the budgetary process and practical applications of budgets/local budgets in RA local budgets:

- In RA local budgets receive much less transfer money from central Ministry of Finance than in the Czech Republic
- RA municipalities get most of their local budget revenues from land taxes and from real estate taxes and they receive only about 15% of income tax collection transfers
- Compared to the Czech Republic local governments in RA have less flexibility and less independency in deciding independently on local spending.
- RA budgets are more controlled by the central government
- The mayor is even responsible to **Marzpet who has authority to make significant changes in a local budget.**
- The self-administration system is more centralised than the system in the Czech Republic.