



Embracing Gender Responsive Budgeting in Western Balkans

Initiatives in Albania, Bosnia and Herzegovina, Kosovo*, North Macedonia and Serbia

Project supported by:



* All references to Kosovo should be understood to be in the context of UN Security Council Resolution 1244 (1999).

Embracing Gender Responsive Budgeting in Western Balkans:

THE GLOBAL PERSPECTIVE

UN Women is the United Nations entity dedicated to gender equality and the empowerment of women. As a recognized global champion for gender equality, UN Women supports UN Member States as they set global standards for achieving gender equality and works with governments and civil society to design laws, policies, programmes and services needed to ensure that the standards are effectively implemented and truly benefit women and girls worldwide. UN Women's programme is organized in four thematic areas:

- Governance and participation in public life;
- Women's economic empowerment;
- Ending violence against women and girls;
- Women, peace and security, humanitarian action, and disaster risk reduction.

Additionally, UN Women works to make Sustainable Development Goals (SDGs) a reality for all women and girls by positioning gender equality as fundamental to the SDGs implementation and creating a gender - equal world in which all women and girls are empowered to enjoy their full human rights. In all its work, UN Women is guided by four principles: leaving no one behind; driving results, coordination and accountability to advance gender equality within the UN system; supporting national ownership; and leveraging the influence and partnerships to grow sustainable financing for gender equality.



WHAT IS GENDER RESPONSIVE BUDGETING (GRB)?

Gender responsive budgeting is an approach to integrate gender equality objectives into policy, budgetary, and audit processes, by asking if revenues and expenditures in a budget reinforce inequalities, reduce them, or promote gender equality. It involves systematic usage of tools and procedures in the budget cycle and uses fiscal policy and administration to promote gender equality. Traditionally, policy development and budget formulation were treated as separate processes. In later years, as governments – including those in the Western Balkans – seek to reform their governance, these two functions have become more aligned. By doing so, strategic and macroeconomic planning merge to enable governments to identify and attain specific goals. GRB is one aspect of budgetary reform. It involves taking into account the different needs, expectations and roles of women and men as determined by their gender. GRB is about targeting expenditure towards what women and men actually need. It is not about a separate budget for women; it is about recognising i) the contribution women make to the economy through their unpaid labour in maintaining the home and caring family and neighbours; ii) the challenges women face in accessing labour market opportunities; and iii) the different ways men and women access and use public services. As such, GRB contributes to the efficiency, transparency and accountability of government budgets, while at the same time working towards greater gender equality.

FOCUS ON EUROPE AND CENTRAL ASIA

Financing for gender equality and women's rights is central to achieving the Sustainable Development Goals. Gender responsive budgeting is being introduced in national gender equality and public finances discourse in the Western Balkans by UN Women since 2006. Until today, UN Women has been actively engaging with the governments, civil society organizations and academia to link gender equality commitments with public budgets. Currently, UN Women is focusing the majority of its work through the implementation of a regional project "Transformative Financing for Gender Equality towards more Transparent, Inclusive and Accountable Governance in the Western Balkans (2020 – 2024)" which includes Albania, Bosnia and Herzegovina, Kosovo, North Macedonia and Serbia. Activities under the regional project are focused around achieving the two main goals/pillars:

- By 2024 national and local governments apply gender responsive budgeting to integrate gender equality principles in public financing processes;
- By 2024 public oversight bodies and women, including the disadvantaged, demand transparency and accountability of public policies and budgets to gender equality processes.

Additionally, UN Women is currently working to advance financing for gender equality by integrating gender responsive budgeting in national public financing policies and practices in several countries in the region: Montenegro, Turkey, Belarus, Moldova, Georgia, Tajikistan and Armenia.



WHAT IS GENDER RESPONSIVE BUDGETING (GRB)?

GRB is an approach to budgeting that integrates a gender perspective into the budgetary processes and decision-making. GRB aims to ensure that government budgets, policies, and programs consider and address gender disparities and promote gender equality. It provides a platform for women and marginalized groups to voice their needs, concerns, and priorities and make the budgetary processes more inclusive leading to more equitable outcomes.

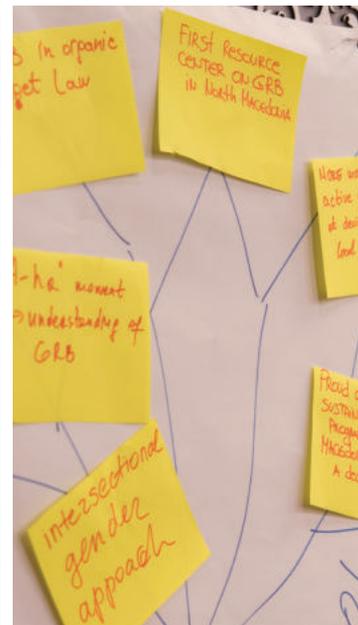
GRB aligns with human rights principles, particularly those related to non-discrimination, equality, and women's rights. It contributes to the realization of human rights by addressing structural barriers and systemic gender inequalities that hinder the enjoyment of rights.

GRB aligns with the 2030 Agenda for Sustainable Development and supports the achievement of the SDGs. Financing gender equality is an accelerator to achieving

the SDGs because it addresses the root causes of inequality, promotes economic growth, reduces inequalities, and contributes to sustainable development and peaceful societies. It recognizes that gender equality is both a human right and a prerequisite for achieving the broader goals of the SDGs.

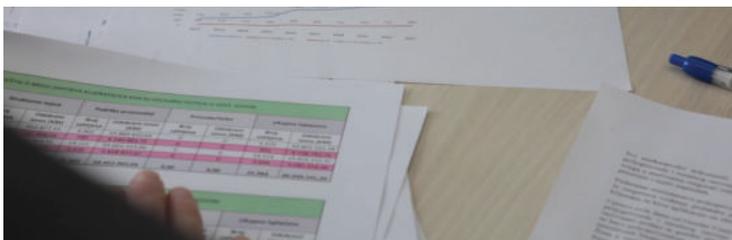
Moreover, countries which apply GRB have increased investment on gender equality and have social and economic gains. The McKinsey Global Institute estimated that advancing gender equality could add \$12 trillion to global GDP by 2025. This estimate takes into account various factors such as increased women's labour force participation, closing the gender pay gap, and promoting women's entrepreneurship.

Additionally, GRB helps transform policies, systems, and institutions to ensure that they are responsive to the needs and rights of all genders, contributing to more equitable and sustainable societies.





- **Central governments:** because ministries of finances are lead actors in public finance management and drivers of reforms towards a more gender responsive budgeting practices; because line ministries, state agencies/institutions, directories and budgetary institutions need to have tools and knowledge on how to formulate gender equality legislations to meet gender equality objectives and indicators of budget programmes and projects in all sectors and policy areas.
- **Gender mechanisms:** because enhancing gender equality mechanisms across Western Balkans is crucial to ensuring gender mainstreaming at policy and budgetary processes and achieving gender equality at policy outcome level.
- **Local governments:** because civil servants from local level budget units and other sectors need to be equipped to transfer national gender equality legislation and policies to local budgets to directly address the variety of specific needs of women and men in their local communities; because local level governments are closer to people and directly shape and influence the quality of life of women and men, girls and boys.
- **Parliaments and local level councils:** because members of parliaments need to actively monitor and make the government accountable to the commitments to gender equality, and because legislative reforms need to incorporate gender provisions to advance equality between women and men. Furthermore, equipping local councils with comprehensive expertise in GRB accountability not only empowers them to make informed decisions but also paves the way for more inclusive, equitable, and impactful governance that resonates positively with the diverse populations they serve.
- **Public oversight institutions:** because supreme audit institutions and ombudsperson offices are the key actors for overseeing and requesting accountability for the implementation of national budgets and policies, including those on gender equality.
- **Academia, gender advocates and experts:** because the region benefits greatly from experts equipped to teach GRB, who are enriching the body of research on GRB and supporting the preparation of gender-sensitive policies and legislation.
- **Civil society organizations and media:** because CSOs and media have an important dual role - they represent vital monitors of the governments' commitments to gender equality as reflected in policies and budgets, and they are critical in voicing the specific needs of women from diverse groups and sharing stories which show the impact of GRB on improvement of quality of life of women and girls.
- **Schools of public administration:** because by investing in them we forge a path towards sustainability of knowledge with government institutions.
- **Statistical offices:** because it empowers government institutions and societal actors to conduct well-informed gender budget analyses and make informed decisions for crafting policies and strategies that are not only inclusive but also responsive to the diverse needs leaving no one behind.



Embracing Gender Responsive Budgeting in Western Balkans:

Initiatives at the regional level

EXPANDING KNOWLEDGE ON GENDER RESPONSIVE BUDGETING

In order to enhance and standardize the quality of knowledge on GRB, UN Women designed two training packages: Gender Responsive Budgeting Manual for the National and the Gender Responsive Budgeting Manual for the Local Level. Training Manuals are being used to deliver standardized trainings for civil servants who are responsible to implement GRB across the region. Furthermore, in 2021, UN Women designed a regional report, "Budget choices in a time of pandemic: Advancing gender equality or holding it back?" in order to document the impact of the COVID 19 crisis and governments response to gender equality.

DOCUMENTATION OF GOOD PRACTICES AND KNOWLEDGE SHARING

UN Women is making continuous effort to strengthen and enhance the documentation of global and regional practices on GRB to support its further institutionalization. In that regard, UN Women established a Regional Repository as a digital library of all knowledge products on GRB developed by UN Women and other international and national institutions and further supported the work of Centre for Excellence – a regional training centre located in Skopje, North Macedonia. Finally, UN Women publishes a GRB Magazine, as a collection of GBR initiatives, policy papers and impact stories on the implementation of GRB in the region.

REGIONAL KNOWLEDGE EXCHANGE

Regional knowledge exchange stands for one of the key strategies in the implementation of GRB in the Western Balkans and ECA region. In 2022, UN Women organized the Regional GRB Conference "Transformative Financing as an Accelerator for Gender Equality: Drawing from gender responsive budgeting experiences and lessons learned" as the largest knowledge exchange event on GRB in ECA region joined by high level policy makers, practitioners, experts, CSOs and media which are working on GRB. The event reconfirmed the presence of political will to advance GRB, presented good practices in the region, facilitated the strengthening of regional partnerships and opened discussion on necessary next steps in the implementation of GRB in the future.



Embracing Gender Responsive Budgeting in Western Balkans:

Initiatives in Albania



Key milestones

Albania is one of the countries which leads in the implementation of gender responsive budgeting in the region. In terms of legislation, Albania has ratified and adopted gender equality legislations, namely UN Convention to Eliminate All Forms of Discrimination against Women (CEDAW); Council of Europe's Convention on Prevention and Combating Violence against Women and Domestic Violence (Istanbul Convention); Law on Gender Equality in Society; anti-discrimination law as well as National Strategy for Gender Equality (2021 - 2030). Furthermore, in Albania, gender equality has been integrated in the Budgetary System Principles since 2016 with the amendments of Law on the Management of the Budgetary System in the Republic of Albania as well as the Law on Local Finances in 2017. With this change, all budgetary programs of line ministries, other budgetary institutions and municipalities have been considering and clearly stating their policies pertaining to gender equality, without any exceptions. Remarkably, Albania stands among few countries capable of quantifying the percentage of budget allocated to gender equality. This unique ability facilitates an evaluation of budget sufficiency and allows a year-to-year assessment of changes in resources dedicated to gender equality. The assessment of budget performance falls under the purview of the

Supreme Court of Audit, conducting periodic evaluations of public institutions' budgets, with a specific focus on achieving gender equality Key Performance Indicators (KPIs).

To ensure enhanced budget transparency, the Medium-Term Budget Program (MTBP) document is routinely published on the Ministry of Finance's official website subsequent to approval by the Council of Ministers. This publication includes a dedicated annex presenting data on gender equality objectives and outcomes and a Gender Budget Statement accompanies submission of budget to parliament for review. Additionally, a 'Citizens' Budget' gives information to enable public to comprehend the impact of budgetary decisions on service provision and their own identified needs.

Within the framework of this legal framework, the UN Women Office in Tirana has developed strategic partnerships with: the Government and the Ministry of Finance and Economy, Ministry of Health and Social Protection, as well as all other line ministries, gender machinery; Albanian School of Public Administration; public oversight institutions, Albanian Institute of Statistics, civil society, media and academic institutions. These partnerships have created a foundation for the comprehensive implementation and advancement of gender responsive budgeting in the country.

“Subsidies have helped our business grow. We no longer struggle to find medicine, receive medical treatment and the working tools needed for beekeeping.”

Anita Cake, Beekeeper from Pogradec

We strive for change at national and local level

INCREASING BUDGET ALLOCATIONS FOR GENDER EQUALITY AT THE NATIONAL LEVEL

UN Women Albania's long-term expert support and capacity building of the policy makers and experts from the Ministry of Finance and Economy and line ministries resulted in continuous increase in allocations for gender equality to the current 9% as per MTBP 2023-2025. In addition, 47 budget programs of 11 line ministries and 2 state institutions are engendered.

INCREASING BUDGET ALLOCATIONS FOR GENDER EQUALITY AT THE LOCAL LEVEL

In 2022, the initial tracking of financing for gender equality at local level in Albania showed that 12% of local public finances are gender responsive. 33 concrete gender responsive initiatives were budgeted by 61 municipalities which are actively using gender sensitive key performance indicators in their budget planning. As a result of this work, women have improved their access to social services, increased access to financial support for employment and self-employment as well as increased access to social housing.

ENHANCING THE AVAILABILITY OF GENDER DATA

The government of Albania with UN Women's technical support prepared several reports and documents critical for strengthening transparency and availability of gender data: Gender Sensitive Citizen's Budget for 2022, SDG 5c1 report for Albania and second Gender Equality Index (GEI). All information published in these documents provide important foundation for gender analysis, planning and proper budgeting.

We strive for a transparent and accountable budgets

INCREASING THE NUMBER OF GENDER SENSITIVE AUDIT REPORTS

As a direct results of partnerships, capacity building activities and technical support from UN Women, Albanian Supreme Audit Institution published the first National Gender Audit on Women's Economic Empowerment, with recommendations on how to apply GRB to further support women's economic empowerment in Albania. Moreover, the Ombudsperson, with UN Women's technical support, developed a monitoring report "Public Gender Spending in the area of social services" focused on social services for vulnerable women and girls.



Embracing Gender Responsive Budgeting in Western Balkans:

Initiatives in Bosnia and Herzegovina

Key milestones

In Bosnia and Herzegovina (BiH) implementation of gender responsive budgeting began in 2011. Since then, the country has been working on creating the necessary legislative foundation for full implementation of gender responsive budgeting by public institutions at all levels of government, despite the slow but ongoing public finance reform and transition from line-item to programme-based budgeting. BiH has ratified the international conventions relevant for ensuring gender equality, including CEDAW and Istanbul Convention. Furthermore, the country has in place the Law of Gender Equality and the Law on Prohibition of Discrimination. The Law on Gender Equality and the Gender Action Plan (2018-2022; 2023-2027 in the process of adoption) integrate GRB as a gender equality principle. The Instructions for Annual Budget and Midterm Budget Framework include the obligations for state and entity level institutions to define gender responsive results, measures and indicators. Moreover, FBiH Law on Budget Execution, prescribes that institutions need to report on gender responsiveness of their programs.

Implementation of gender responsive budgeting is conducted through the partnership of UN Women and all key governmental institutions – ministries of finance, line ministries, gender institutional mechanisms, supreme audit institutions, parliaments and parliamentary bodies, media and civil society organizations.



“2022 was a groundbreaking point for supreme audit institutions in the Western Balkans region. This year was marked with intensive and targeted capacity building activities to strengthen the know-how of SAIs to effectively mainstream gender into their activities, with the support of UN Women, under the auspices of the regional project ‘Transformative Financing for Gender Equality – Towards More Transparent, Inclusive and Accountable Governance in the Western Balkans’. These activities were crowned with the initiation of the parallel regional performance audit on SDG 5 by eight audit offices in six countries and territories to be completed by the end of 2023. I am confident that the results of this audit will be used to further inform strategic and operational processes of governments in the region and contribute to positive changes in the area of gender equality, making the SDG 5 in particular more visible and recognized by the policy makers.”

Jasmina Galijasevic, Head of International Cooperation and Public Relations Unit, Audit Office of the Institutions of BiH

We strive for change at national and local level

INCREASING BUDGET ALLOCATIONS FOR GENDER EQUALITY AT THE STATE AND ENTITY LEVEL

In BiH enhanced capacities of the governmental officials on GRB resulted in the increase in the average annual budget allocations for gender equality to 4.54% (1.45% at the level of BiH institutions; 5.79% in FBiH; and 6.39% in RS). Furthermore, 15 public institutions allocate resources to gender equality objectives/programmes in their budget frameworks and use sex-disaggregated data on gender statistics to inform the budget.

GENDER MAINSTREAMING IN TAXATION

In 2021, UN Women BiH prepared a publication “Gender analysis of tax legislation and policies in BiH”, which stands for a unique gender analysis of taxation in the Western Balkans region. The importance of the analysis is related to its focus on the revenue side of the budget and documentation of implications the changes to personal income taxation in BiH would have on gender equality. Recommendations for addressing gender gaps in taxation legislation will be used to decrease the identified gender gaps by the responsible governmental institutions.

INCREASING BUDGET ALLOCATIONS FOR GENDER EQUALITY AT THE LOCAL LEVEL

Since 2022, UN Women is supporting 12 cities and municipalities in BiH to promote gender responsive governance of public affairs and resources, and responsibility in that respect, and strengthen their institutional capacities and processes in terms of understanding gender mainstreaming and gender responsive budgeting. As a result of this collaboration, 126 public administration officials and councilors have strengthened capacities in gender analysis and GRB/Climate tools, and are now applying their knowledge in the process for 2023 budget reporting and 2024 budget preparation – three months following signing of memorandums of understanding, municipalities Centar, Tesanj and Lukavac introduced GRB in Budget Instruction 2, and others have shown the will to incorporate GRB into strategic documents as a permanent category, whereby GRB will be introduced and implemented strategically from the top. Partner municipalities are as follows: Banja Luka, Bosanska Krupa, Centar, Istocna Ilidza, Lukavac, Mostar, Prijedor, Prnjavor, Srbac, Tesanj, Travnik and Trebinje.

We strive for a transparent and accountable budgets

STRENGTHENING OVERSIGHT BODIES TO MONITOR AND ADVOCATE FOR GENDER RESPONSIVE POLICIES AND BUDGETS

For the first time in BiH, UN Women has established formal collaboration with three supreme audit institutions (SAIs) through two memorandums of understanding, to promote gender responsive management and accountability of public resources and increase the capacities and awareness of the SAIs’ staff and auditors on gender mainstreaming and gender responsive budgeting, and implementation of gender audits. By auditing how governments are implementing the SDGs, in particular SDG 5, and fulfilling other commitments to gender equality, SAIs can contribute to improving the lives of diverse groups of women, men, and marginalized people. As a result of this engagement and continuous capacity development, the three SAIs in BiH (SAI BiH, SAI FBiH and SAI RS) have engaged in the implementation of the first regional parallel gender audit that commenced in January 2023 and will end in December 2023. This is the first official gender audit conducted by audit offices in BiH and will address the following SDG 5 targets: 5.1, 5.2, 5.5, 5.a and 5.c.

STRENGTHENING MEDIA TO BE ACTIVE GRB ADVOCATES AND WATCHDOGS

In partnership with the lead media organization in BiH, UN Women designed a baseline “Research Report on Media Reporting on Gender Responsive Budgeting” and capacity building programme for journalists and editors on GRB, public finance management and the importance of financing for gender equality. As a direct result of this engagement, journalists became more active in reporting about budget and its importance for achieving gender equality by publishing human interest stories related to gender responsive budgeting.



Embracing Gender Responsive Budgeting in Western Balkans:

Initiatives in Kosovo

Key milestones



Kosovo initiated a structured integration of gender responsive budgeting in 2020. Kosovo has in place the relevant gender equality legislative framework which includes relevant international convention as well as the Law on Gender Equality and the Law on Anti-Discrimination which set the legal basis for GRB introduction. The Law on Gender Equality explicitly obliges budget institutions to apply gender responsive budget planning. Furthermore, the Kosovo Program for Gender Equality obliges all public institutions to implement gender mainstreaming in all their activities, including in budgets.

Integration of GRB in Kosovo is implemented through a collaboration between UN Women and Ministry of Finance, Labour and Transfers, Agency for Gender Equality, selected line ministries, Supreme Audit Institution, Parliament, local communities and media.



“ Judge a country by the place it gives to women’, so let’s make sure no woman is left behind.”

Ardian Gjini, Mayor of Gjakovë/Đakovica

A comprehensive gender analysis in the municipality of Gjakova/Đakovica showed that a key factor hindering women’s participation in the labour market was a lack of accessible and affordable child-care services. The establishment of kindergartens would be crucial to address this barrier. In 2021, two public kindergartens were successfully constructed, the first investment of this kind since 1981. Further efforts were initiated in 2022 to develop two additional facilities and, through co-funding, the potential to construct even more kindergartens and thus enable more women to return to work.

We strive for change at national and local level

ENGENDERING PUBLIC FINANCE MANAGEMENT LEGISLATION

In Kosovo, UN Women initiated the activities on the integration of gender responsive budgeting in budget legislation. As a result of this engagement, in 2022, Kosovo Government, under the leadership of the Agency of Gender Equality, and with technical support from UN Women, adopted the Gender Responsive Budgeting Concept Document and endorsed the paper on Costing of the Gender Responsive Budgeting Concept Document, which marked the start of the GRB regulatory framework drafting process. In addition, UN Women supported the Agency for Gender Equality to draft: a) Feasibility study on design of gender responsive Public Finance Management; b) GRB Normative Act; and c) Gender Impact Assessment.

IMPROVING THE LIVES OF WOMEN AT THE LOCAL LEVEL

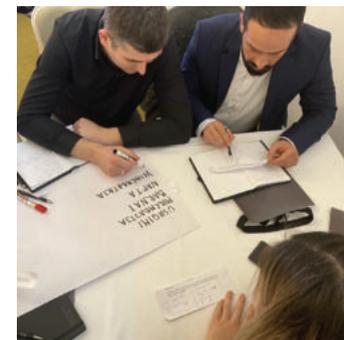
Since 2022, 16 municipalities in Kosovo have engaged in enhancing their gender responsive budgeting practices in order to budget more effectively to meet the needs of women and men. In 2022, four leading local communities (Gjilan, Gjakova, Mitrovica and Prizren) took a step forward and adopted gender responsive Mid-Term Budget Frameworks (MTBF). In 2023, in less than a year, this number increased to 13 municipalities when additional municipalities in Kosovo successfully integrated a gender perspective in their MTBF as a result of technical assistance provided by UN Women. Municipalities include: Mitrovicë/Mitrovica South, Prizren, Pejë/Peć, Gjilan/Gnjilane Dragash/Dragaš, Kamenicë / Kamenica, Klinë/ Klina, Viti/Vitina, Ferizaj/Uroševac, Gjakovë/Đakovica, Gračanica/Graçanicë, Lipjan/Lipljan and Suharekë/Suva Reka. This marks the initial step towards the institutionalization of GRB in Kosovo.

We strive for a transparent and accountable budgets

PARTNERING AND PROMOTING THE ACTIVE ROLE OF THE PARLIAMENTS

In order to support the advancement of gender responsive legislation as well as budget planning and execution, UN Women Kosovo reached out to and enhanced the capacities of women parliaments. UN Women also provided technical assistance to the Parliamentary Committee on Budget and Finance, as well as to the Committee on Human Rights and Gender Equality, where members of these committees now have the capacities to analyse budgets through a gender lens.

By learning through dedicated training program and regional exchange of experiences women parliamentarians learned how to analyse budgets with gender lenses, engage in the design, review and monitoring of gender responsive policies.



Embracing Gender Responsive Budgeting in Western Balkans:

Initiatives in North Macedonia

Key milestones

North Macedonia made significant advancements in integrating GRB into national planning and policymaking. The Law on Equal Opportunities of Women and Men stipulates obligations for central and local governments to incorporate a gender perspective in the strategic plans and budgets and follow the effects and impact of their programs on women and men. Since 2014, the Government Methodology on GRB, represents a key instrument that guides integration of a gender perspective in sectoral programmes and budgets at the central level. Furthermore, GRB is integrated as a key approach across strategic priority areas in the National Strategy on Gender Equality (2022–2026).

Advancements in the implementation of GRB in North Macedonia is achieved through a long-term partnership between UN Women and Department for Equal Opportunities (DEO) at the Ministry of Labor and Social Policy (MLSP), Ministry of Finance, Ministry of Agriculture Forestry and Water Economy, line ministries, State Audit Office, Parliament, municipalities, CSOs and women's grassroots organizations.



“Gender audit of policies and measures undertaken by the state institutions is an important step forward to strengthen the accountability towards gender equality commitments”

Maksim Acevski, Auditor General of the State Audit Office in the Republic of North Macedonia

We strive for change at national and local level

ENGENDERING PUBLIC FINANCE MANAGEMENT

In 2022, the Government of North Macedonia adopted a new gender responsive Organic Budget Law (OBL) which represents an important milestone in the implementation of GRB in the country. Namely, the Law for the first-time incorporates gender equality among the key budgetary principles, while GRB provisions are stipulated in articles related to financial planning and reporting of budget users. The new OBL foresees introduction of programme-based budgeting and a new Integrated Financial Management Information System (IFMIS), which will enable better planning, monitoring and tracking budget allocations for gender equality.

INCREASING BUDGET ALLOCATIONS FOR GENDER EQUALITY AT THE NATIONAL AND LOCAL LEVEL

In North Macedonia 13-line ministries and state agencies are mainstreaming gender within their budgets by making specific budget allocations under selected sectoral programmes, putting major focus on improving women's access to the labour market, socio-economic empowerment, and access to social and healthcare services. Furthermore, the Ministry of Agriculture, Forestry and Water Economy (MAFWE) adopted a breakthrough policy measure under the programme for rural development, which secures financial support for women agricultural producers. At the local level, annually, 31 municipalities integrate gender specific measures in local sectoral programmes and budgets.

ENSURING SYSTEMATIC CAPACITY DEVELOPMENT OF PUBLIC ADMINISTRATION

With UN Women technical support, the Ministry of Labour and Social Policy established the first Resource Center for Gender Responsive Policy Making and Budgeting which serves as a knowledge hub and repository of learning products and resources on Gender Equality and GRB. In 2022, through the comprehensive training programme offered in the Resource Center, over 160 representatives from line ministries and state agencies strengthened their capacities on application of GRB in sectoral planning and budgeting processes.



We strive for a transparent and accountable budgets

INCREASING THE ROLE OF THE OVERSIGHT INSTITUTIONS

UN Women has established a close cooperation with the State Audit Office of North Macedonia, which led to systematic capacity development of state auditors on gender mainstreaming and GRB. The first gender performance audit was conducted in 2022 as an important step forward in ensuring an independent oversight of public spending and strengthening the accountability of the institutions to advance gender equality. Moreover, to ensure continued and effective gender mainstreaming in audit practices, a Methodological Guidance was developed to facilitate future auditing of gender equality commitments.

The Parliamentary Commission on Equal Opportunities and the Club of Women MPs play an important role in scrutinizing policies and legal documents from a gender perspective. As a result of continued cooperation, Women MPs reviewed and advocated for important legal and strategic documents for GE and GRB, such as the new Organic Budget Law and the National Strategy for Gender Equality (2022 – 2026).

INCREASING WOMEN'S VOICE AND AGENCY IN DECISION MAKING

UN Women has supported CSOs' outreach and advocacy initiatives aimed at increasing women's involvement in local decision-making processes. Over 3,800 women from rural areas and local communities have been empowered to voice their needs, and supported to formulate and submit policy proposals to local authorities. As a result of priorities voiced by women, 74 local policy measures have been budgeted to address the needs of women and the most vulnerable related to health and social services, public transport, services for people with disabilities, day care services and gender based violence.

Embracing Gender Responsive Budgeting in Western Balkans:

Initiatives in Serbia

Key milestones



Sanja Jaranovic, member of the Women's Association "Orasac", has improved her production thanks to GRB and support from the Municipality of Arandjelovac

Serbia stands as one of the regional leaders in the implementation of GRB in public finance management. In Serbia, the acceleration of GRB integration began in 2015 when gender equality became an objective of the Budget System Law. The Law foresees mandatory, gradual GRB introduction by all institutions-budget beneficiaries, to be implemented fully by 2024. Serbia has ratified and regularly reports on different relevant international gender equality conventions, while the national gender equality commitments are prescribed in the Gender Equality Law, Law on Anti-Discrimination and the Strategy for Gender Equality (2021-2030) that specifies continued and enhanced GRB implementation and institutionalization at all levels of government as a specific measure to establish a system for creating and implementing gender responsive public policies and budgets.

In Serbia, GRB introduction is supported through a partnership between the Ministry of Finance, Coordination Body for Gender Equality (national gender equality mechanism) and UN Women. Through this partnership, UN Women is supporting the Government of Serbia in planning, capacity building, implementation, monitoring and annual reporting on GRB. Furthermore, UN Women is actively cooperating with line ministries and different state institutions, State Audit Institution, National Academy for Public Administration, local level administrations and councillors, MPs, media and civil society organizations.



MoU signing of SAIs to perform parallel regional audit focused on gender equality



The greatest potential of GRB is that it brings benefits for both parties: budget creators – because GRB yields a better and clearer analysis of income, expenses, fulfilment of goals, budget performance and a general justification of expenses – and citizens, because through GRB we directly respond to their most important needs in particular domains, like agriculture and social protection, for example.”

Jovan Aksentijevic, Secretary of the Council for Gender Equality and the GRB Working Group, Municipality of Arandjelovac

We strive for change at national and local level

INCREASING THE QUALITY AND SCOPE OF GENDER RESPONSIVE BUDGETING AT ALL LEVELS OF GOVERNMENT

As a result of GRB implementation, women and men across Serbia, especially those from multi-discriminated groups, benefitted from 2023 budgets of 73 institutions at national and provincial level, including all line ministries and provincial secretariats. In total, 108 budgetary programs in 2023 budgets mainstreamed gender, thus enabling implementation of initiatives targeting gender equality and improvement of the position of women in various sectors. At local level, 14 local self-governments and cities across Serbia advanced GRB implementation. As a result, women living in these municipalities benefitted from various improved or targeted services, with focus on rural women and their economic empowerment, women's entrepreneurship and their involvement in tourism, enhanced participation of women in environmental protection, to name a few. Furthermore, availability, accessibility and sustainability of GRB capacity building activities for civil servants is ensured with the integration of GRB video lectures on the learning platform of the National Academy for Public Administration.

GENDER MAINSTREAMING IN CLIMATE CHANGE FINANCING

UN Women Serbia, together with UN Women BiH developed “Gender and Climate Financing Baseline Study: Overview of key denominators, policy and programming options” with Action Plan for Improving Gender and Climate Impact in BiH and Serbia. The report marks an important milestone for the development of gender and climate responsive programmes and its implementation in this area at national and local level. Based on the report findings, UN Women designed and implemented the training module for governmental and CSO experts in mining and energy, agriculture and environmental protection, and piloted synchronized application of GRB and climate financing to improve the position of women, while focusing on climate change.

Photo credits: UN Women CO Serbia

We strive for a transparent and accountable budgets

SUPPORTING THE LEADERSHIP OF STATE AUDIT INSTITUTION IN CONDUCTING GRB AUDITS

UN Women Serbia has initiated the cooperation with the Serbian State Audit Institution (SSAI) in 2018, and since then supported their capacity development in gender equality and GRB. As a result, SSAI included GRB auditing as part of their regular annual financial audits, thus supporting GRB institutionalization. The scope of the audited institutions increased over the years to amount to 13 financial audits of national institutions and 19 LSGUs in 2022, which contained a review of GRB implementation in line with the Budget System Law and the Gender Equality Law.

ENGAGING WOMEN FROM DISADVANTAGE COMMUNITIES

In order to ensure that voices of marginalized women are integrated in budget planning and implementation, UN Women reached out to women's CSOs focused on working with rural women across Serbia. As a part of capacity building activities organized in partnership with the Coordination Body for Gender Equality, women's CSOs have learned how to use GRB as a tool to ensure investments in public initiatives aimed to improve the position of rural women in Serbia.



GRB training of the Ministry of Finance

Ways forward

Strengthen Policy Frameworks:

Countries in the ECA region can further strengthen their policy frameworks by adopting comprehensive GRB policies or strategies. These frameworks should provide clear guidance on integrating gender considerations into budgetary processes and outline specific actions and targets for achieving gender equality outcomes.

Enhance Institutional

Coordination: Effective GRB implementation requires strong institutional coordination and collaboration across government departments, ministries, and agencies. Establishing dedicated GRB units or focal points within government structures can help ensure sustained focus, coordination, and accountability in implementing GRB initiatives.

Build Capacity and Awareness:

Continued capacity building and awareness-raising efforts are essential to enhance understanding and skills in GRB among key stakeholders. Training programs, workshops, and knowledge-sharing platforms should be provided to government officials, civil society organizations, and other relevant actors to strengthen their capacity in gender analysis, budget formulation, monitoring, and evaluation. Work with media should be continued to promote awareness of citizens on impact of financing on gender equality.

Mainstream Gender in Budgetary Processes and PFM strategies:

Integrating gender considerations at every stage of the budgetary process is crucial. This includes conducting gender analysis of budgetary proposals, setting gender responsive targets, and ensuring the allocation of adequate resources to address gender disparities. GRB should be mainstreamed into Public Finance Management, medium-term expenditure frameworks, budget circulars, guidelines to ensure consistent and systematic integration of gender perspectives.



Enhance Data Collection

and Analysis: Improving data collection and analysis on gender-specific needs, priorities, and outcomes is vital for effective GRB implementation. Governments should invest in gender-disaggregated data collection systems and research to inform evidence-based budgetary decisions. Regular monitoring and evaluation of gender-related outcomes should be conducted to track progress and identify areas for improvement.

Share Best Practices and Lessons

Learned: Encouraging knowledge sharing and exchange of best practices among countries in the ECA region can facilitate mutual learning and innovation.



Gender-responsive reporting:

Gender responsive reporting is a critical aspect of promoting gender equality and ensuring that government policies and budgets are sensitive to gender issues. Learning that performance budgeting change the government's annual reporting practices further work with the governments is crucial to support preparation and publishing of annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality.

Monitor and Evaluate Impact:

Regular monitoring and evaluation of GRB initiatives are essential to assess their impact on gender equality outcomes. Governments should establish mechanisms to track progress, evaluate the effectiveness of GRB interventions, and make necessary adjustments based on the findings. Independent evaluations can provide valuable insights and recommendations for further improving GRB implementation.



UN Women ECA Regional Office Abide-i Hürriyet Cad. İstiklal Sok. No: 11 KEY Plaza Kat:8 34381 Şişli, İstanbul, Turkey

UN Women office in Albania: Str. "Skenderbej" Building. 6, AP.11 and 12, 2nd floor, Tirana, Albania

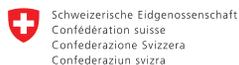
UN Women office in Bosnia and Herzegovina: Str. Zmaja od Bosne bb, 71000 Sarajevo, Bosnia and Herzegovina

UN Women office in Kosovo: Str. Hyzri Talla 26, Pristina, Kosovo

UN Women office in North Macedonia: Blvd. VMRO 7/10, 1000 Skopje, North Macedonia

UN Women office in Serbia: Blvd. Zorana Djindjica 64, 11070 Belgrade, Serbia

Project supported by:



Swiss Agency for Development
and Cooperation SDC

