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List of Abbreviations

WHO – World Health Organization
GDP – Gross domestic product
EU – European Union
IT – Information Technology
MK – Macedonia
LGUs – Local Government Units
CRPM – Center for Research and Policy Making
OSCE – Organization for Security and Co-operation in Europe
VAT – Value Added Tax
DOO – (LLC – Limited Liability Company)
DOOEL – (Ltd. – Limited Liability Company established by one person)
PPP – Purchasing power parity
SSO – State Statistical Office
PRO – Public Revenue Office
AMS – Auto-Moto Association
MLSP – Ministry of Labour and Social Policy
EIB – European Investment Bank
ECI – Entrepreneurship, Competitiveness and Innovation
EUR – Euro
USD –US Dollar
SIA – Sector for Interior Affairs

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Highlights

Gender was not systemically streamlined in the design of Covid-19 response, either in policies/measures or in the budget, and the least of all, in public procurement. For the most part, there were no consultations with NGOs, thus resulting in the measures not truly reflecting the real situation, the way of life and already identified gender inequalities, nor helping to overcome the latter. Out of 46 analyzed measures, only two were gender-transformative, and only nine were gender-positive measures.

Unless measures specifically include gender criteria, institutions do not keep gender-disaggregated statistics on measure beneficiaries. This restricts the possibility to monitor the measures from a gender perspective, thus restricting the assessment of their impact on gender equality.

Public procurement was urgent, with no notice and through a direct negotiation procedure that was non-transparent and a corruption risk. Social criteria for selecting the most favorable economic bid, including gender equality, were not used in the procurement of goods and services to deal with Covid-19.

There are no reports or audits of public spending on Covid-19, or its influence on equality, including gender equality.

Measures caused several gender inequalities:

- ✓ Women took on the burden of caring for their children and families in the absence of care services. For one in five parents, the father was released from work, while the mothers undertook three-quarters of the total care.
- ✓ The number of domestic violence cases increased by 20%.
- ✓ The measures did not help to support the retention of women's economic activity. Out of the 10 most affected sectors, both in terms of unemployment and wages, women are over 50% only in 2 sectors. Although the most affected sectors are predominantly male, layoffs are more common among women. Women living in border towns were particularly vulnerable. We noted the following:
 - An increasing number of registered unemployed women, while the number of inactive men has grown by 5%. The crisis is negatively affecting women's employment and men's passivation
 - Most women lost their jobs in the following sectors: processing industry, transport and storage, agriculture, forestry and fisheries, health and social protection, and real estate activities
 - Most men lost their employment status in the following sectors: transport and storage, processing industry, agriculture, forestry and fisheries, water supply, wastewater disposal, waste management and environmental remediation, and mining and quarrying
- ✓ The measures responded to the needs of women who have lost their jobs in both the formal and informal labor market. The salary subsidy in the amount of 14,500 denars was utilized almost equally by both men and women. As a result of unemployment, women were more frequent beneficiaries of unemployment benefits, and a large number of them who lost their jobs or were part of the informal economy were also enabled a swift entry into the social protection system.
- ✓ Economic activity stimulation measures such as no interest-bearing credit lines (Covid 1 and 2) and the EIB subsidized interest rate loan, in their design, do not take into account the structure of companies and sectors where traditionally there are either more or fewer women, nor do they have gender criteria embedded in the measures. Commercial banks and the Bank for Reconstruction and Development implementing the measures do not keep records of measure beneficiaries disaggregated by gender.
- ✓ This is not the case with the innovation encouraging support measure for the development of domestic start-up products and services, which provides specific support to micro, small and medium enterprises established and/or run by women and youth, and the interest-free loans measure with a 30% grant component for micro and small enterprises (from the fourth set of economic measures), which also offers a 30% grant for companies that are run or founded by a woman.
- ✓ The measures did not result in breaking apart, but rather in the institutionalization of gender stereotypes, as in the case of sports workers, where support was given to 83% of men and 17% of women.

Introduction and methodology

The pandemic caused by the Covid-SARS-19 virus is an unprecedented challenge for the whole world, especially for policy makers in terms of dealing with it. Their goal, on the one hand, is to reduce health consequences, such as the number of infected and deceased from the virus, but on the other hand, it is to reduce the socio-economic consequences of the measures in place to protect the population. Numerous studies in Macedonia warn of the unequal impact of the health and economic crisis on men and women in the country¹.

As in other countries affected by the crisis, the incidence of the virus is slightly higher among women (for example, in Macedonia, by July 21, 2020, there were 4,798 infected women and 4,715 infected men), although the number of deaths was higher in men.² This is due to the fact that women work in places where they are more exposed to the virus, on the front line of hospital treatment (as doctors, laboratory assistants, paramedics, nurses and genitors)³, in market retail (as cashiers, sorters, genitors), in pharmacies (as pharmacists), etc. Medical sources, on the other hand, interpret that mortality among men is higher not only due to socio-economic factors, such as the greater presence of comorbidities that are the result of their lifestyle and the greater use of alcohol and cigarettes⁴, or choice of profession; but due to the fundamental differences in the immune response to the virus in men and women⁵. Hence, researchers and public policy experts agree that gender-disaggregated incidence and mortality data must be monitored in order to develop gender-equitable solutions to this pandemic.⁶

From an economic point of view, the pandemic has caused the largest ever economic crisis in both Macedonia and the world, which is due to the interconnected world economies and the extent of globalization. The greatest impact of the economic crisis that the country suffered was in certain sectors such as handicraft, trade, tourism, catering and services, etc. From the initial limited gender-disaggregated data available to monitor the impact on the economy, we can see that the crisis particularly affected companies founded and run by one person, and especially those run by women (53% of persons who acquired the status of unemployed in

¹ Some of the studies include: CRPM (2020) Rapid Gender Assessment of the measures proposed and taken to deal with the Covid-19 outbreak impact; UN Women (2020) The impact of COVID-19 on women and men in North Macedonia

² *Institute of Public Health, at CRPM's request to access public information, July 2020*

³ According to the State Statistical Office, there are 15,355 women out of a total of 21,200 employees in the health sector

⁴ Thera van Osch (2020) ***The gender impact of Coronavirus: How to move to an economy that cares for people and the planet***, available online at: <https://wideplus.org/wp-content/uploads/2020/03/The-gender-impact-of-Corona-Virus.pdf> (last accessed on 9 Jan 2021)

⁵ Hannah Peckham, Nina M. de Groot, Charles Raine, Anna Radziszewska, Coziana Ciurtin, Lucy R. Wedderburn, Elizabeth C. Rosser, Kate Webb **Male sex identified by global COVID-19 meta-analysis as a risk factor for death and ICU admission**, available online at: <https://www.nature.com/articles/s41467-020-19741-6> (last accessed on 9 Jan 2021)

⁶ Wenham C, Smith J, Morgan R **COVID-19: the gendered impacts of the outbreak**. *Lancet*. 2020; **395**: 846-848, available online at: [https://www.thelancet.com/journals/langlo/article/PIIS2214-109X\(20\)30464-2/fulltext](https://www.thelancet.com/journals/langlo/article/PIIS2214-109X(20)30464-2/fulltext) (last accessed on 9 Jan 2021)

April 2020 were women), and it also affected persons working in informal businesses while being social assistance beneficiaries, where, once again, women outnumber men.

Although the state has taken measures to stimulate the domestic economy and help those affected by the crisis, which will make for a slower decline of economic activity and build economic growth in the future, these and all future measures should be appreciated from a gender perspective because previous data has also shown us that the economic crisis affects men and women differently.

This analysis focuses on public funds allocated to implement Government measures of the first, second and third package of crisis response measures in the total amount of 194.4 million euros, as per the March/April to July 2020 period, for which this gender perspective analysis is done. As the budget plays a central role in the Government's response to this public health issue, measures specifically designed to effectively protect the population from the spread of the virus, as well as measures to reduce the negative effects on the economy, are analyzed using gender-responsive budgeting tools, i.e. gender budget cost analysis and gender-responsive assessment of beneficiaries of measures funded through public finances.

The data analyzed was collected by using a jointly established methodology, which was developed by the Center for Research and Policy Making, together with the partners of the Gender Budget Monitoring Network in the Western Balkans and Republic of Moldova, in the period of July-December 2020, and implemented in Albania, Bosnia and Herzegovina, Macedonia, Moldova, Kosovo, Montenegro and Serbia. The data was collected by making requests for free access to information, via interviews and surveys so as to collect primary data⁷, as well as through secondary data from analyses, reports, public documents, and statistics. The method of analysis was a triangulation approach. The analysis identifies a gender gap created by the implementation of the measures adopted to deal with Covid-19 and lessons are learned, and also, recommendations to be implemented in the period after the end of the Covid-19 crisis are provided.

Since the beginning of the pandemic, all countries have been challenged to create coordinated and comprehensive short-term, medium-term and long-term strategies to support economic activity and pave the way for economic recovery. However, the measures adopted were of an urgent nature and had the greatest impact in the short term. Which long-term health and economic crisis recovery measures should be adopted to reduce the already created gender gap, as well as how to influence the promotion of gender equality through public finances, are the main interests of this analysis.

In the first part, the timeliness of the measures and the budget adopted for dealing with Covid-19 are assessed; the second part of the analysis assesses the extent to which the adopted measures are gender-responsive, using a tool developed by the WHO - Gender Traffic Light, which categorizes the measures into gender-neutral, gender-specific and gender-transformative. The third part assesses the transparency of the measure-developing process

⁷ For the purpose of this analysis, a survey of civil society organizations working on gender issues was conducted and the full results of the survey are given in an annex to this analysis.

and the budget for dealing with Covid-19, as well as the level of participation of civil society organizations, especially ones working with gender issues in policy and budget development. The third chapter also reviews public procurement transparency. Finally, in the fourth part of the analysis, the Government is held accountable for the measures implemented. The impact of measures on gender equality is assessed - does their implementation create a gender gap? The analysis presents data on who the beneficiaries of the measures are, on the budget for dealing with Covid-19 and how it affects relations between men and women. Ultimately, the conclusions, the lessons learned, and the recommendations on how to design recovery measures without creating a gender gap are presented.

Chapter 1 – Timeliness of Response: the Money Goes to Citizens (Men and Women) Who Need It

The first case of Covid-SARS-19 in our country was registered in February 2020. With the appearance of the first case, the virus spread started to be monitored, but unlike other countries where a Plan for dealing with the virus was first adopted and announced, in Macedonia, such plan was not presented to the public. The focus was more on how the virus should be institutionally dealt with through the Ministry of Health's Infectious Diseases Commission and the establishment of the Main Crisis Coordination Headquarters and Local Government Units' Crisis Headquarters for the full coordination of all state bodies at both central and local levels in dealing with COVID-19. There was also a lack of proactive transparency as to who is a member of all bodies, including the Infectious Diseases Commission, and whether there is a gender balance in their membership; nevertheless, this data was available upon a request for access to information. The lack of a gender approach in the entire strategy for dealing with the virus can be noted in the share of women in bodies formed in response to the infection spread, where there are fewer women than men. This may be due to the fact that fewer women are holding appointed and elected positions, since some of the members of bodies tasked to deal with the virus became ex-officio members, i.e. as appointed and/or elected officials of the institutions they manage.

The initial measures taken on March 10, 2020 in response to the virus included: a ban on grouping of more than two non-relatives; keeping a two-meter distance outdoors and wearing a protective mask both outdoors and in closed public spaces (where the circumstances do not allow for keeping a physical distance); closure of hotels, shopping malls, cultural institutions, etc. As of March 18, 2020, a state of emergency was declared so that curfews would be imposed throughout the country and movement for persons over 67 years of age and young people up to 18 years of age would be restricted, with curfew exemption of persons in need of urgent medical care and essential workers, such as the police, armed forces, health workers or participants in the agricultural production process. Although the measures are generally considered timely, the Macedonian Academy of Sciences and Arts warned of the proportionality and necessity of the measures adopted⁸, while their legality and legitimacy were contested⁹.

By declaring a state of emergency, the Technical Government took over the legislature. This is supported by the fact that within this process, the Government adopted 150 decrees with legal force¹⁰ and 73 binding decisions¹¹, and that it either amended or repealed a huge number of decisions which affected the legal security of citizens and businesses in a time of crisis, particularly because it would introduce one type of measure at a press-conference and another type in the decree, or announce the methods of measure implementation a few days before the deadline for reporting such measure¹². Given that the *vacatio legis* period for these acts is particularly short -

⁸ V. Kambovski et al. "Analysis of State of Emergency Legal Aspects", Skopje, May 2020, MASA

⁹ OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

¹⁰ <https://myla.org.mk/%d0%b2%d0%be%d0%bd%d1%80%d0%b5%d0%b4%d0%bd%d0%b0-%d1%81%d0%be%d1%81%d1%82%d0%be%d1%98%d0%b1%d0%b0/>.

¹¹ <https://vlada.mk/uredbi-covid-19>.

¹² OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

most decisions came into force on the same or on the day after their publication in the Official Gazette, the Government, following the response by the citizens, media and NGOs, granted access to them by adopting a decision¹³ under which the access to the Official Gazette became free of charge during the state of emergency,¹⁴ and by publishing its decisions in the special Covid-19 section on the Government's website.

Urgent Budget revision as a Covid-19 response

By the introduction of a state of emergency on the territory of the country for the March-April period, questions related to the dynamics of the execution of the adopted Budget were raised. In April, by following the practices in the Western Balkans region and the examples of EU member states and in order to remedy the consequences created by the pandemic, a decision was made to reallocate funds between budget users, and a Revised Budget for 2020 was adopted in May. The expenditure side underwent the biggest changes in regard to transfers, subsidies and capital expenditures, but the revenue side did as well, especially in the tax revenue budget line.¹⁵

On April 9, the Government adopted a Decision on reallocation of funds between central government budget users and among Funds, thus reallocating 6.5 billion denars in order to implement the first and second set of economic measures to absorb the impact on the economy, specifically regarding the protection of company liquidity and jobs.

By the Revised Budget adopted on May 15, 2020, total revenues were planned at the level of 196.8 billion denars and they were by 11.5%, i.e. 25.5 billion denars lower than the originally planned revenues. Total expenditures were planned at the amount of 243 billion denars or higher by 1.4%, i.e. 3.3 billion denars more than the originally planned expenditures. Accordingly, the budget deficit amounted to 46.2 billion denars and its increase of 165.6% was registered compared to the initial financial plan. It represented 6.8% of annual GDP.

In the structure of total revenues, tax revenues have the largest share, which, by the Revised Budget, were projected at the level of 109 billion denars, which is a decrease by 16.2% compared to initial projections. Social revenues as source revenues of Funds were planned at the level of 63.4 billion denars, which is a decrease of 5.4% compared to initial projections. Other revenues were planned at the level of 24.4 billion denars, decreasing by 2.4% compared to initial projections.

In the structure of current expenditures in the Revised Budget, salaries decreased by 0.4 billion denars, largely due to the temporarily banned new employment, with the exception of the health sector.

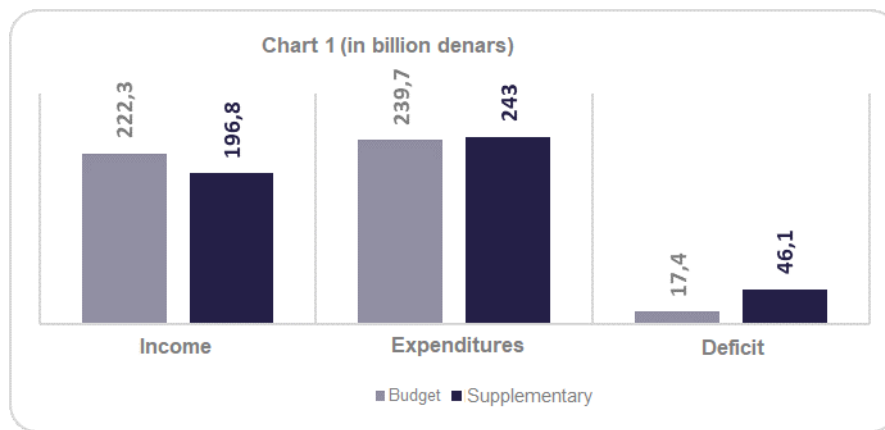
Figure 1 presents the initial projections of total revenues, total expenditures and budget deficit expected to be realized by the end of 2020, along with their modifications by the Revised Budget.

¹³ Decision No. 44-2638/1 dated 30 March 2020

¹⁴ Given that access to the Official Gazette is not free for everyone and requires subscription, there was limited access to these legal acts at the beginning of the state of emergency

¹⁵ Decree with legal force amending and supplementing the MK 2020 Budget during a state of emergency, Government of MK (Official Gazette of MK, no. 126/20)

Figure 1 Overview of the State Budget in 2020



Source: Ministry of Finance

Expenditures on goods and services decreased by 1.8 billion denars as a result of household spending during a state of emergency and crisis management. Current transfers increased by 9.6 billion denars and resulted from the range of economic measures undertaken to deal with the crisis, such as: financial support to the private sector employers to pay salaries for April and May and financial support to self-employed persons; subsidizing compulsory social security contributions in the amount of 50%; financial support to athletes and independent artists for the months of April and May in the monthly amount of 14,500 denars; support to the tourism sector; financial support to improve health facilities, for vulnerable households, and cash compensation for those who lost their jobs, provided by the World Bank; financial support for students and young people to promote digitization and IT skills; financial support for the unemployed, low-income persons, socially vulnerable groups, students and youth; financial support to the private sector, industry and small and medium-sized enterprises and national co-funding for an EU donation to the Development Bank.

This suggests that expenditures were aimed at the needs of men and women affected by the crisis due to the reduced economic activity of entities where they work, as well as at the sectors most affected by the crisis, such as sports, entertainment and tourism. The extent to which measures are gender-responsive in their design is assessed in the next chapter, while who the beneficiaries of these measures are and the budget allocated for them is presented in the fourth chapter of this study.

By the Revised Budget, capital expenditures were planned at the level of 19.5 billion denars and decreased by 4.2 billion denars compared to the initial financial plan. This is a result of the slowed down investment and economic activities, and of stopping the procurements that are not essential for dealing with the crisis. As of June 31, 2020, the realization was 4.42 billion denars or about 19.01%.

It is very understandable that, due to the health crisis, the Revised Budget regarding functional areas caused a significant increase in the health sector in the amount of 10.6 billion denars or 27.6%, and the largest decrease in defense, in the amount of 1.3 billion denars or 14.4%. However,

the Revised Budget for 2020 shows us that its primary goal is to absorb the crisis impact by prioritizing areas and implementing economic measures. The main focus of the analysis is the package of economic measures implemented with specific goals, namely: financial support, liquidity provision, job retention, tax policy reorganization and subsidizing the five most affected sectors - the catering industry, tourism, manufacturing, transport and the textile industry. This research concludes that the crisis package of measures amounts to about 11.7 billion denars, with the largest increase going to the budget user Health Insurance Fund and the Government of MK.

Income analysis

Tax revenues in the initial financial plan amounted to 130.1 billion denars, while in the adopted Revised Budget, they amount to 109 billion denars, which is a decrease of 16.2%. In the Revised Budget, tax revenues have a 55.4% share in the total 2020 revenues.

Social contributions in the initial financial plan amounted to 67 billion denars, while in the adopted Revised Budget, they were 63.4 billion denars, which is a decrease of 5.4%. In the Revised Budget, social contributions have a 32.2% share in the total 2020 revenues.

Capital revenues in the initial financial plan amounted to 2.2 billion denars, while in the adopted Revised Budget, they were 2.1 billion denars, which is a decrease of 4.5%. In the Revised Budget, capital revenues have a 1.1% share in the total 2020 revenues.

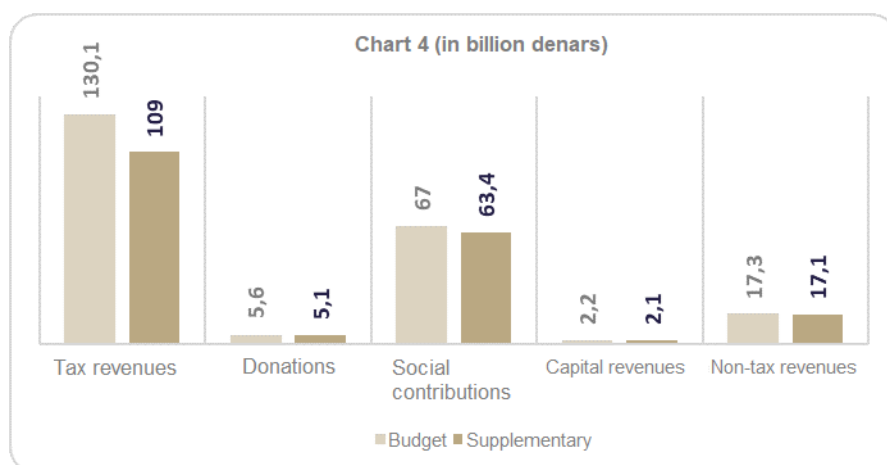
Non-tax revenues in the initial financial plan amounted to 17.3 billion denars, while in the adopted Revised Budget, they were MKD 17.1 billion, which is a decrease of 1.2%. In the Revised Budget, non-tax revenues have a share of 8.7% in the total 2020 revenues.

In this income structure, men represent 72.72% of the total number of owners, while women are still on a much smaller scale, i.e. 26.28%¹⁶. Although the tax base structure is disproportionately larger for men, stemming from the fact that they traditionally own property, the modifications in the revenue side of the Budget do not cause additional gender-based impacts.

Figure 2 presents the initial projections for the Budget revenue side regarding the fiscal year and their modifications through the adopted Revised Budget.

¹⁶According to the Cadastre's 2019 Annual Report on Equal Opportunities published online at: https://www.katastar.gov.mk/wp-content/uploads/rodova_ednakvost/izvestai/Tabela_so_broj_i_procent_na_zapisani_prava_po_pol_i_po_katastarsko_oddelenie_2019.pdf, (last accessed on 15 Jan 2021)

Figure 2 Overview of the revenue side of the Budget and Revised (Supplementary) Budget for 2020



Source: Ministry of Finance

Expenditure Analysis

Salaries and allowances in the initial financial plan amounted to 30.6 billion denars, while in the adopted Revised (Supplementary) Budget, they amounted to 30.2 billion denars, which is a decrease of 1.2%. In the Revised Budget, salaries and allowances have a 13.5% share in the current expenditures for 2020. The structure of public sector employees is 55% women and 45% men¹⁷. The change in wage expenditures is not significant and, given the established public sector wage system, it is not expected to have any impact on gender equality.

Transfers to LGUs in the initial financial plan amounted to 21.4 billion denars, while in the adopted Revised Budget, they amounted to 21.3 billion denars, with a minimum reduction of funds. In the Revised Budget, transfers to LGUs have a 9.5% share in current expenditures for 2020. The fact that only 21 municipalities have the capacity and do, in fact, implement gender mainstreaming in their programs and municipal budgets¹⁸, and the remaining 74% of the municipalities have neither the capacity nor use gender-responsive budgeting as a tool for equitable distribution of public funds to meet the needs of men and women, does not allow us to conclude that this type of expenditure largely leads to reducing the gender gap; on the contrary, it prioritizes the need to adopt guidelines on how to do a gender analysis and define gender objectives and indicators, as well as how to fill in the budget circular where a program X that refers to gender equality is introduced¹⁹.

¹⁷ According to the 2019 Annual Report on the data from the Register of Public Sector Employees, available online at: <https://www.mioa.gov.mk/?q=mk/node/2879>, (last accessed on 15 Jan 2021)

¹⁸ UN Women has been building gender responsive budgeting capacities at the municipal level since 2014. The following municipalities are included in their mentoring support: Aerodrom, Bitola, Bogdanci, Bogovinje, Centar, City of Skopje, Gazi Baba, Gostivar, Gjorche Petrov, Kisela Voda, Kumanovo, Mavrovo and Rostushe, Novaci, Ohrid, Shtip, Strumica, Tetovo, Veles, Sveti Nikole, Kochani and Kriva Palanka

¹⁹ According to CRPM's recommendations presented in the 2020 study "Assessment of the Sustainable Development Goal Indicator 5.c.1. Fulfillment", available online at: https://gbwn.net/wp-content/uploads/2020/12/MAKEDONIJA_final.pdf (last accessed on 9 Jan 2020)

Goods and services in the initial financial plan amounted to 20.6 billion denars, while in the adopted Revised (Supplementary) Budget, they amounted to 18.8 billion denars, which is a decrease of 8.7%. In the Revised Budget, Goods and services have an 8.4% share in current expenditures for 2020. The gender perspective of these expenditures will be assessed in Chapter 3 of this analysis.

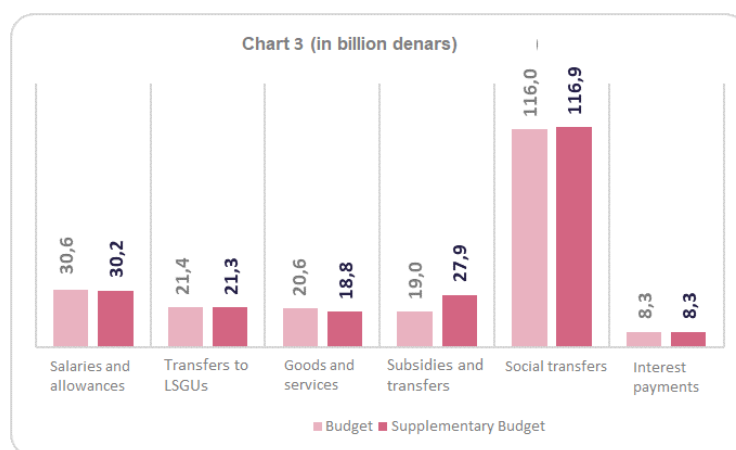
Subsidies and transfers in the initial financial plan amounted to 19 billion denars, while in the adopted Revised Budget, they were 27.9 billion denars, which is an increase of 46.8%. In the Revised Budget, subsidies and transfers have a 12.5% share in current expenditures for 2020. The gender perspective of these expenditures will be assessed in Chapter 4 of this analysis.

Social transfers in the initial financial plan amounted to 116 billion denars, while in the adopted Revised Budget, they amounted to 116.9 billion denars, which is an increase of 0.9%. In the Revised Budget, social transfers have a 52.4% share in current expenditures for 2020. The gender perspective of these expenditures will be assessed in Chapter 4 of this analysis.

There are no significant changes in the interest payments in the adopted Revised (Supplementary) Budget. They have a 3.7% share in current expenditures of the Revised Budget for 2020.

Figure 3 presents the initial projections of Budget current expenditures and what changes have been made through the Revised (Supplementary) Budget.

Figure 3 Overview of Budget and Supplementary Budget current expenditures for 2020



Source: Ministry of finance

According to the data related to budget fund allocations by areas in the initial financial plan and Revised (Supplementary) Budget, the following changes occurred: Environmental protection decreased by 13.3%; Housing and community development decreased by 9.8%; Recreation, culture and religion decreased by 9.3%; Defense decreased by 14.4%; Public order and peace decreased by 4.7%; General public services decreased by 3.5%; Education decreased by 4.6%; Health increased by 27.6%; Economic affairs decreased by 4.6%.

Characteristic of the crisis caused by the pandemic is the reduction of funds in other areas for the account of healthcare. Healthcare needs increased rapidly for supplies, medications, salaries and even for the construction of Covid-19 centers for patient hospitalization.

The wage increase was due to the fact that front-line workers in the fight against the virus had the greatest burden as essential workers who must be physically present in their workplace and are most vulnerable to health risks while working long hours to deliver the services for which there is an increased need, thus deserving greater attention and better evaluation of their labor.

Among other things, the Government also indirectly influenced the gender gap through its decisions for compensation to certain sectors or activities. For example, the Government's decision to pay compensation for overtime work and night shifts to the security forces (in the army and police) dominated by male workers, whereas this was not done for the entire health sector (salary increase was provided for male and female doctors only, yet, not for the middle medical and other staff in the health sector), where women work the most, creating a new gender gap. A rational decision to pay compensation would take into account the different levels of risk exposure in the professions and institutions themselves. People who have contact with individuals that are suspected to be infected are in the highest risk category and should be rewarded accordingly. Certainly, criteria such as frequent contact with a larger number of people indoors are more important than rare contact with a smaller number of people. It is not the same to work in Covid-19 centers and as border police patrol. The risk is multi-fold higher in the former. A career or job position within organizations that have contact with a large number of people indoors should also be considered. A lawyer in a health institution has fewer contacts than a nurse. Persons working at the document issuance counter within the Ministry of Interior have more frequent contacts with clients than traffic police officers. Teachers in the first three years of primary education are in continuous contact with children, and, through them, with their parents. They come in more contact than genitors. The Government should also consider supporting companies that are essential to health and the economy, such as those that produce, process or sell food, medicines and health supplies necessary to fight the epidemic. Without going into further detailed analyses of this issue, we estimate that in these activities, the number of women is higher than that of men.

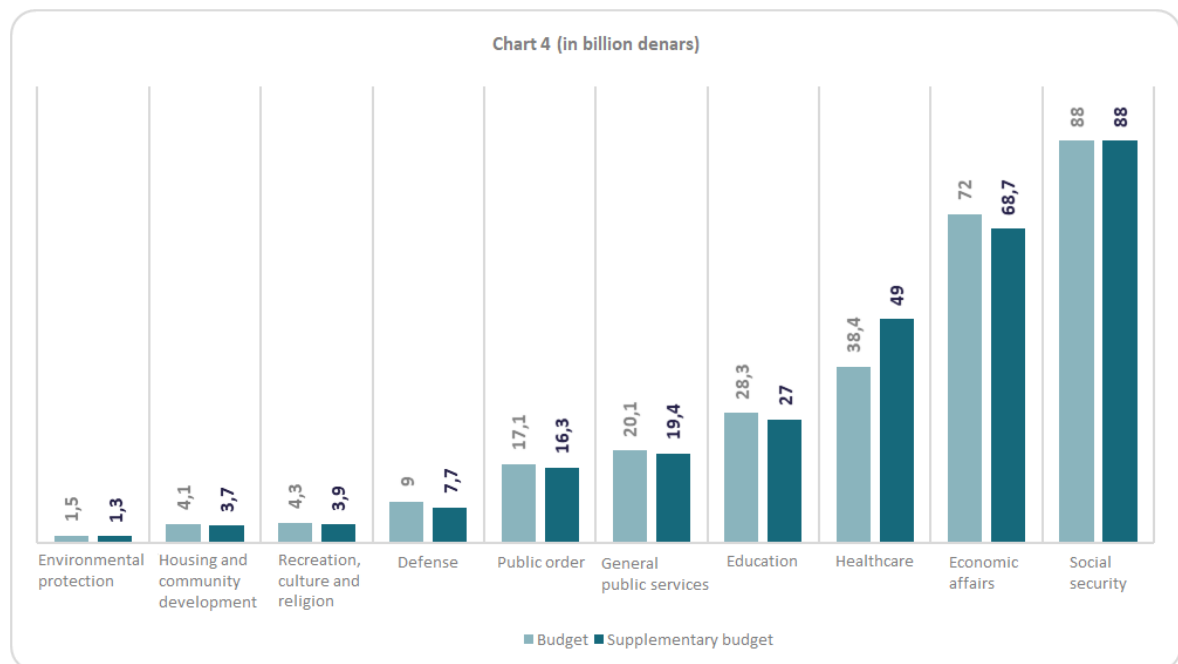
Although the previous decision confirms the need to recognize the work and contribution of women in the military and police, the third package of measures announced by the Government to some extent also applies to health professionals, but there is an ongoing analysis on who of the most affected, such as the Infectious Diseases Clinic, Public Health Centers and other Covid-19 centers, should be included in terms of salary increases, despite the fact that the Government has already increased the salaries of health "professionals".

Nevertheless, despite these efforts, the interviews with women engaged in the forefront of the health sector, and especially in laboratories where Covid-19 testing is being performed, show that not only are they not stimulated with an additional bonus, but they have not even received a basic wage for the last three months of the crisis.

"The payroll system needs to be adjusted to reflect the activities and responsibilities of people in their workplaces, as well as the risk of being infected in the workplace. The payroll system should

not be based solely on position, years of service and education, because people are beginning to feel discriminated against.”²⁰

Figure 4 Expenditures by functional areas in the Budget and Revised (Supplementary) Budget for 2020



Source: Ministry of Finance

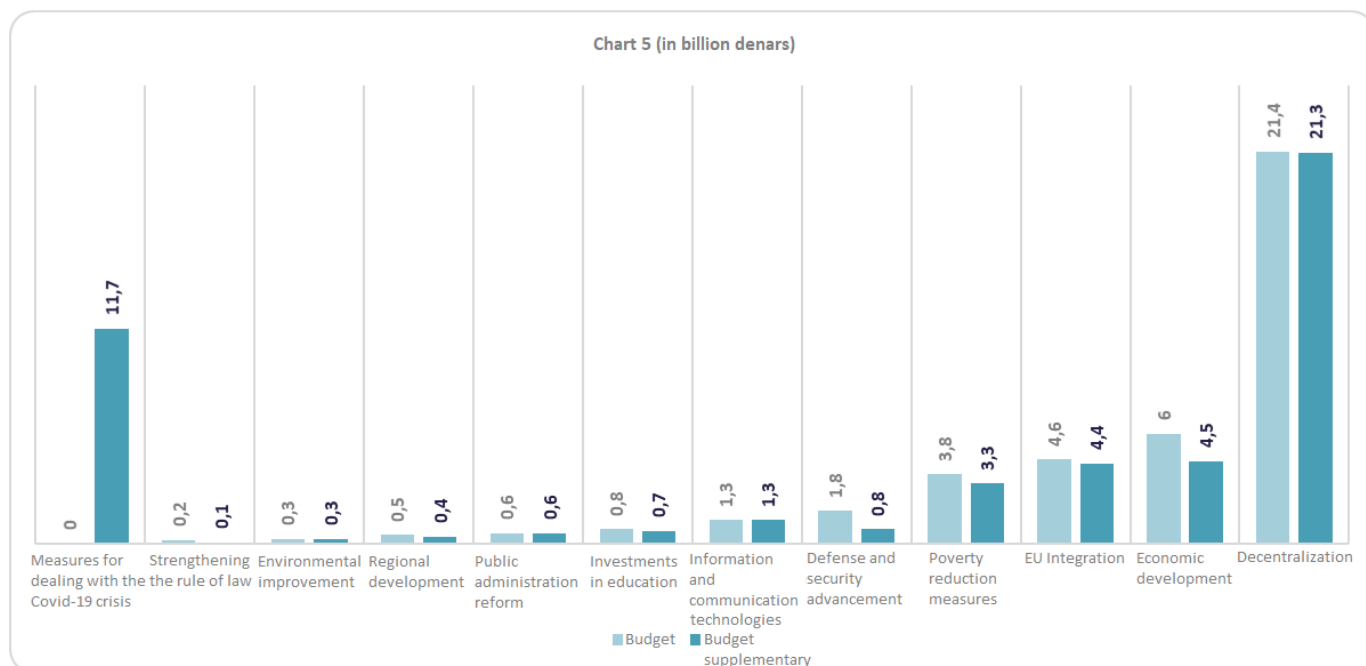
According to the data related to the allocation of budget funds by government programs, in both the initial financial plan and Revised (Supplementary) Budget, the following changes occurred: introduction of a new program called Measures for Dealing with the COVID-19 Crisis, which, according to the adopted Supplementary Budget, amounts to 11.7 billion denars; the Rule of Law Strengthening Program was reduced by 50%; the Regional Development Program was reduced by 20%; the Investments in Education Program was reduced by 12.5%; the Defense and Security Advancement Program was reduced by 55.6%; the Poverty Reduction Measures Program was reduced by 13.2%; the EU Integration Program was reduced by 4.3%; the Economic Development Program was reduced by 25%; and the Decentralization Program was reduced by 0.5%.

It is certain that the reallocation of budget funds has reduced the amounts of government programs for the account of the new program that should finance the Measures for Dealing with Covid-19. Government programs are a set of activities that present the priorities of the Government operationalized by budget users according to their competencies. From that aspect, they do not have an emphasized gender component and their modification does not have a big impact, i.e. it is no different from the existing one.

²⁰ OSCE (2021) *Assessment of Covid-SARS-19 Impact on Gender and Diversity*

Figure 5 presents some data on the initial budget funds allocated by government programs for 2020 fiscal year and the changes and additions made in the adopted Supplementary Budget.

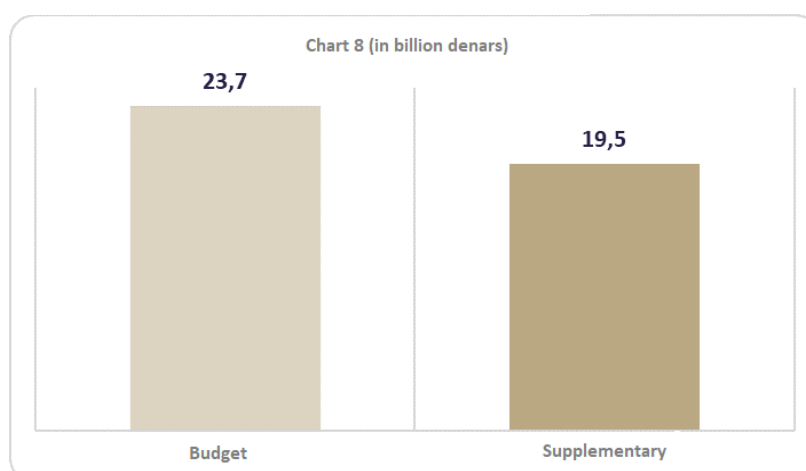
Figure 5 Overview of budget funds by government programs for 2020



Source: Ministry of Finance

Finally, by the adopted Revised (Supplementary) Budget, capital expenditures were reduced from 23.7 to 19.5 billion denars, which is a decrease of 4.2 billion denars or 17.7%. It is a result of slowing investment activities and stopping procurement that is not essential for dealing with the health and economic crisis. The realization as of May 31, 2020 is 3.6 billion denars or about 18.6%, according to the adopted Supplementary Budget. In Figure 6, data on the realization of capital expenditures in the initial financial plan for 2020 is presented, along with the changes introduced by the adopted Supplementary Budget and the realization prior to its adoption.

Figure 6 Overview of capital expenditures for 2020



Source: Ministry of Finance

Chapter 2 – Gender-responsive Measures and Budgets

As part of the country's efforts, 5 packages of measures have been adopted so far. However, according to the time period for which this analysis was conducted (as per July 2020), the first three packages of measures adopted by the Government were considered in this analysis. Here, the adopted measures and their respective budget allocations for their implementation in response to the crisis caused by SARS-CoV-2 were analyzed by using the WHO method to classify the measures according to their level of gender sensitization, or to what extent the measure takes into account the gender aspect in its design. Under this methodology, measures are categorized as gender-negative, gender-neutral, gender-sensitive, gender-positive and gender-transformative. Measures' gender analysis is presented by using the so-called Gender Traffic Light for each of the measures, where gender-negative and gender-neutral measures are marked in red, gender-sensitive in orange, gender-positive in yellow, while gender-transformative measures are marked in green.

This part of the analysis is based on the Assessment of Covid-SARS-19 Impact on Gender and Diversity, prepared by CRPM for the OSCE Mission in Skopje. The assessment divides the measures into: measures for healthcare, sexual and reproductive rights and care, measures for economic recovery and livelihood; and social protection and labor market measures. According to this assessment, while designing response measures to the crisis caused by Covid-19, gender perspective was only sporadically taken into account, or only in exceptional cases. Although all measures have a gender dimension and inevitably different implications for women and men, CRPM's evaluation in the OSCE Assessment shows that gender perspective is more prevalent in some than in other measures. Of the 46 measures analyzed in relation to the Covid-19 crisis, which may have a gender dimension, only 14 can be considered gender-positive, and 2 are gender-transformative, which is only 35% of all measures²¹.

This means that most of the measures are gender-neutral, i.e. that when planning the measure/program, gender was not taken into account or was considered unimportant for achieving the goals. CRPM's analysis for the OSCE mission does not identify any gender-negative measure, which is to say that no measures encourage gender-based inequalities through their implementation. The analysis requires that those measures marked as gender-neutral should be evaluated after their implementation because it anticipates that measures' impact may have a gender dimension depending on who the users are. Therefore, this analysis in Chapter 4, presents the implementation results, and according to measure users, concludes how such measures affect gender equality.

Table 1: Gender-neutral measures for dealing with Covid-19 by measure design

Package of measures	Measures
State Budget liquidity	Setting up a Covid-19 solidarity fund to receive donations
Healthcare, sexual and reproductive rights and care	Urgent procurement of 200 ventilators

²¹ OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

Economic recovery and livelihood	Tax exemptions, exemption from the amount of income tax advance payments for March, April and May 2020
	Abatement of customs duties on medical equipment
	Guarantee for securing customs debt to support exports totaling 3 million euros
Companies' financial support and liquidity protection	Covering 50% of contribution costs for employees in April, May and June 2020 (up to 50% of the average wage)
	Providing 14,500 denars per employee for April and May 2020 for all companies
	Interest-free loans in the amount of 13.7 million denars through the Development Bank of North Macedonia for micro, small and medium enterprises from the most affected sectors
	Securing loans in the amount of 50 million euros at a low interest rate of around 1.5% through the Development Bank of North Macedonia and European Investment Bank to small and medium enterprises through commercial banks
	Travel agencies are obliged to issue vouchers for canceled arrangements that are valid until 31 December 2021
	Taking over part of the credit risk of startups and small and micro companies through commercial banks in the amount of 10 million euro initial capital for easier access to financial resources
	Financial support in the amount of 25 million euros to strengthen companies' competitiveness to win new markets and to modernize their processes
	Support for development of domestic startup products and services through the Fund for Innovation and Technological Development in the amount of 1.6 million euros
	Co-financing events and conferences with 50% financial support from the state in the amount of up to 30,000 denars
Living standard preservation	Allowing banks, financial institutions and leasing companies to reprogram their loans
	Interest rate reduction, enforcement suspension and ban on bankruptcy procedures
	Financial support for athletes in the amount of 14,500 denars in April and May of 2020
Consumption stimulation and economy revitalization	A 3,000 denar payment card for young people to buy domestic products and services
	A 30,000 denar voucher for co-financing of IT and digital skills training and courses for young people
	Financial support for students in the amount of up to 6,000 denars to cover their tuition fees for university studies and dormitory accommodation
	Weekend without VAT for all citizens in certain sales sectors
Agriculture support	Financial support for micro, small and medium enterprises performing primary production, processing and sourcing of primary and processed agricultural products
	A payment card to subsidize 50% of green oil (for 50,000 farmers) in the amount of 4.6 million euros
	Incentives for grape processors and wineries to produce alcoholic distillate to be used by domestic chemical companies for the production of 3.5 million euro worth disinfectants over a three-year period
	Long-term lease of pastures, consolidation of agricultural land for Macedonian agriculture greater competitiveness
	Introduction of a program for financing micro-agricultural enterprises in the amount of 3 million euros
	Measures to modernize agriculture through a 50 million euro loan from the World Bank
Targeted measures for vulnerable groups, social solidarity and social cohesion	Deferred payment of social housing rent; introduction of energy allowance in the amount of 1,000 denars for April and May 2020

Source: OSCE (2021) *Assessment of Covid-SARS-19 Impact on Gender and Diversity*

Five of these measures were categorized as gender-sensitive because they include gender as an inevitable component in achieving measure/program goals. These measures indirectly reduce the social risk for vulnerable women and other groups of citizens who are so to say, on the “brink of survival”²².

Table 2: Gender-sensitive measures for dealing with Covid-19, by measure design

Package of measures	Measures
Living standard preservation	Freezing the prices of essential products
Social protection and labor market	Quick entry into the social protection system for people who were part of the informal economy and others in order to receive minimum guaranteed assistance based on the total income of all family members, calculated for the last month instead of the last 3 months
	Assistance for people with disabilities and the elderly in 27 municipalities to deal with the crisis more easily, and inclusion of 200 unemployed people as service providers
	Financial compensation in the amount of 50% of the average monthly net salary for employees paid in the last 24 months. An unemployed person who has been continuously employed in the last 9 months or 12 months with breaks in the last 18 months prior to employment termination shall be entitled to financial compensation

Source: OSCE (2021) *Assessment of Covid-SARS-19 Impact on Gender and Diversity*

The Assessment of Covid-SARS-19 Impact includes ten of the measures in gender-positive measure category, because therein, gender is considered as key to achieving the objectives of the measure/program and gender analysis is one of the main parameters for planning and adoption of measures. Namely, the research conducted by CRPM showed that policy makers consider these measures as gender-sensitive, i.e. that they used gender analysis in their development or specifically anticipated women as a vulnerable group of measure beneficiaries.²³

Table 3: Gender-positive measures for dealing with Covid-19, by measure design

Package of measures	Measures
Healthcare, sexual and reproductive rights and care	20% increase in the salaries of medical staff involved in the fight against Covid-19 for a period of two months
Economic recovery and livelihood	Exemption from the amount for personal income tax advance payments for March, April and May 2020, for taxpayers who earn income from part-time work in certain activities
Companies' financial support and liquidity protection	A digital platform regarding new markets for textile companies with a financial support of 1 million euros
Living standard preservation	Cash compensation for citizens who lost their jobs from March 11 to April 30, 2020
State Budget liquidity	Management and Supervisory Boards' Chairs and Members will not be remunerated
	A 580 million euro loan with a gender dimension envisaged from foreign creditors

²² Ibid

²³ Ibid

Consumption stimulation and economy revitalization	A 9,000 denar payment card for the unemployed, low-income citizens and guaranteed minimum assistance recipients to purchase Macedonian products and services
	A 6,000 denar voucher for domestic tourism and a 3,000 denar domestic payment card for citizens with a net salary of less than 15,000 denars
Agriculture support	Public-private partnerships in the viticulture and tobacco sector
Social protection and labor market	Extension of maternity leave until the expiration of temporary measures for the protection against Covid-19 and prevention of its spread

Source: OSCE (2021) *Assessment of Covid-SARS-19 Impact on Gender and Diversity*

Finally, the OSCE Assessment of Covid-SARS-19 Impact on Gender and Diversity recognizes as gender-transformative only two interventions that address the gender gap root causes, thus enabling a systemic and sustainable transformation of relations between men and women, as well as furthering gender equality. These measures are about extending loans to companies founded by women and employing young people and introducing innovation and digitisation in their work, since this covers gender norms, roles and relationships between women and men and how they affect access to and control of resources, and also enables the transformation of those roles by providing access to finance²⁴. The second measure provides access to the right to child allowance, and improves the financial situation of vulnerable families, especially single mothers.

Table 4: Gender-transformative measures for dealing with Covid-19, by measure design

Package of measures	Measures
Companies' financial support and liquidity protection	Interest-free loans for micro and small enterprises through the Development Bank of the Republic of North Macedonia, worth 31 million euros, including 30% non-repayable funds for companies run or founded by women or employing young people, exporting, or introducing innovation and digitization in their operations;
Targeted measures for vulnerable groups, social solidarity and social cohesion	Facilitated access to the right to child allowance and extension of the deadline for one-time benefit application for a newborn, exercising and extending the right to parental allowance for a third child, extending the right to parental allowance for a fourth child.

Source: OSCE (2021) *Assessment of Covid-SARS-19 Impact on Gender and Diversity*

Participating in the creation of Covid-19 response measures

Given that the situation was and is complex, we can comment that there was a lack of broader consultations, except with the business sector, given that most meetings by government officials were held with the business sector. In contrast, a procedure was followed according to which decisions were prepared, presented at a press conference and then adopted.

If the rigorous measures from the beginning of the crisis were combined with a wider social cooperation scope, i.e. if the individual was assigned with responsibility, there would be no such deterioration and decline in social cohesion, especially with the increase in the number of cases of people infected with Covid-19, which led to the polarization of society on three grounds: political, religious/ethnic, and advocacy of liberalization versus advocacy of bans²⁵.

²⁴ Ibid

²⁵ FES (2020) DEMOCRACY AND THE STATE OF EMERGENCY Easing Measures and Rising Tensions in the Struggle with the Corona Crisis in the Western Balkans, Croatia and Slovenia, available online at: <http://library.fes.de/pdf-files/bueros/belgrad/16286.pdf>. (last accessed on 9 Jan 2021)

Moreover, our research showed that there were almost no consultations with women's organizations during the preparation of measures.

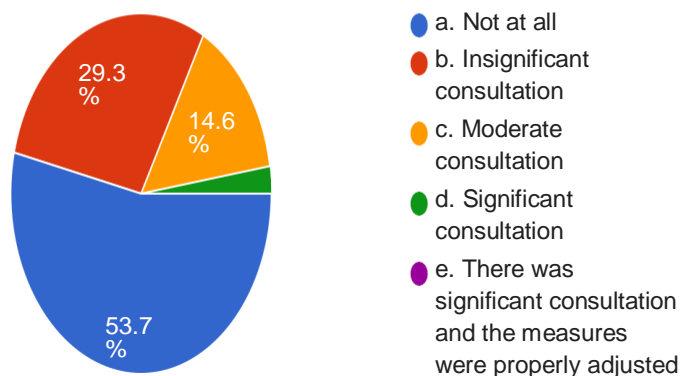
For the purposes of this analysis, the measures having the greatest impact on the target group and certainly, the budget, were previously elaborated. In this section, the focus will be put on procedures, consultations and transparency based on which gender budgeting measures were designed and adopted.

The Assessment of measure quality creation, transparency and level of participation in measure creation while dealing with Covid-19, contains a survey of 43 respondents, including representatives of civil society organizations. Further in this chapter, we will refer to this survey's conclusions and comments received from survey respondents.

Certainly, all the comments made in this analysis should be taken in the context of crisis and urgency with which measures were adopted. In this case, the Government was guided by a number of complementary and divergent goals at the same time. The goals were to protect the health and lives of citizens, reduce the crisis economic and social impact and resume everyday activities as much as possible. Decisions and choices made were not always based on a sufficient amount of information since there was a lack thereof and, naturally, no experience with same or similar situations. Although the scale and magnitude of this pandemic is unprecedented so far, the general opinion is that the crisis has only highlighted and made more visible the problems in measure creation and gender aspect - „In our opinion, the Government is taking

Figure 7: Were the Covid-19 crisis response measures developed in consultation with women potentially affected by the crisis?

41 Respondents



ad hoc measures without fully understanding the needs of men and women, the business and other sectors. A lot of funds were spent without an adequate concept and did not result in significant positive overcome of the crisis. A big mistake was made by allocating Government funds to civil society organizations, where within 48 hours, over 520 applications were "reviewed" and a decision was made on the distribution of funds, etc."

From the interviews with institutions, the questionnaire and information obtained, the general impression is that the measures were designed and implemented without taking into account the aspect of gender-responsive budgeting. This is mostly in regard to whether the target

group for which the measure is designed is equally represented in both genders and whether the number of users is equally represented. Namely, the absolute majority of non-governmental organizations (53.7% and 29.3% combined) believe that women were not consulted at all or that such consultations were insignificant. The view is that “measures should be more gender-sensitive in the sense of exploring what women need more and what men need, while not putting them in the same basket because both the needs and challenges are different.”

Hence the other specific impacts that public policies have in general, but are certainly emphasized in the current situation. They do not essentially have an isolated impact only on their specific target groups, but also affect a much wider group either directly or indirectly, according to the circumstance. This was also the main takeaway from comments about the measure that had the greatest impact on increasing the gender gap and women ending up with a disproportionate share of responsibilities. 34.9% think that the measures were not in line with the needs of men and women at all, and an additional 53.5% think that they were in line only partially.

The lack of a broad consultation process, even with CSOs committed to gender equality, has led to a widening gender gap. When asked whether “the Government has helped Your organization contribute to the Covid-19 crisis response measures”, 58.1% answered that they were not involved at all and 23.3% that they were slightly involved. The typical response is that *“the Government adopted the measures without any public or transparent consultation with civil society organizations or citizens. Budget lines and items were being cut without considering men and women’s different needs, the public was not consulted at all.”*

Although the need for immediate response and abrupt action in an emergency is paramount, measures should not lead to unequal treatment or widening the gap between men and women or between vulnerable groups and the rest of the non-vulnerable population. Hence, it is especially important that women who may be multi-fold discriminated against because of another situation in which they are (social, economic, physical disability, etc.) to be specifically considered when developing measures so that such measures do not disproportionately affect them negatively. *“It is necessary to create a Crisis Management Strategy for women from specific groups, who have been multi-fold discriminated against and groups of women who have so far been ignored by policies, such as single mothers and single-parent families.”*

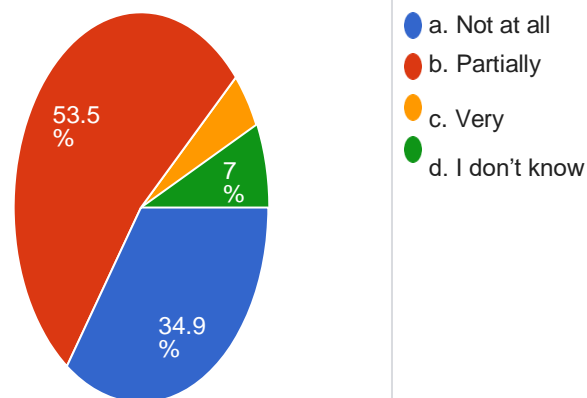
Therefore, the conclusion is that the process of development of measures and allocation of public funds for their implementation conducted during the Covid-19 crisis does not contribute to the creation of comprehensive, gender-responsive and purposeful solutions. So, the Assessment of Covid-19 Impact on Gender and Diversity recommends that “every policy created by the Government/Assembly should be transparent, based on gender analysis and contain justification, cost-benefit assessment and expected effects by assessing the impact of measures on all subgroups of women (women with disabilities, elderly women, single mothers, women from ethnic non-majority communities, women from rural areas, etc.)”²⁶.

²⁶ Source: OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje, January 2021

Both central and local level anti-crisis bodies contribute to the creation of measures themselves, and to their implementation further on, but the shortcoming is the lack of

Figure 8: Do you think the Government's Covid-19 response was in line with the greatest needs of women and men?

43 Respondents



involvement of civil society representatives, so those who are in direct contact with affected stakeholders are excluded from the processes. Enabling the general public and representatives of civil society organizations to work on gender equality is useful; if they engage in the design and creation of emergency policies, these will more effectively reflect the needs of all citizens.

Women should be members of crisis headquarters and be consulted in the preparation of measures through consultation with women's groups/organizations and by involving the Equal Opportunities Coordinator in the policy making. The Government and municipalities need to establish better cooperation with civil society, which can be the voice of vulnerable groups in the decision-making process, as well as convey the years of experience and expertise in socio-economic aspects in the efforts to tackle the virus.

Chapter 3 – Gender-responsive Management of Funds and Public Procurement for Covid-19

Due to the pandemic's urgency and very nature, national institutions started procuring supplies for protection against the infection. These public procurements were not planned and had to be implemented urgently and without delay, so instead of regular public procurement procedures, national institutions decided to follow the procedure of direct negotiation without prior contract award notice, in accordance with Article 55 paragraph (1)d of the Law on Public Procurement²⁷: "...if due to extreme urgency, caused by events which could not have been foreseen by the contracting authority, deadlines for other procedures may not be applied. Circumstances justifying such extreme urgency shall by no means be such that could be attributed to the contracting authority."

Although prior Opinion must be obtained from the Public Procurement Bureau regarding procurements conducted through a negotiated procedure without contract award notice publication, some of these procurements were conducted directly, without previously obtaining such Opinion, in accordance with Article 55 (6), which provides that: "As an exception to paragraph (5) hereof, the contracting authority shall not be obliged to obtain a prior Opinion before conducting a negotiated procedure without contract award notice publication as in paragraph (1) item d) hereof, if people's lives, health and safety are directly threatened." Because of this, on March 17, 2020, the Public Procurement Bureau issued a notification to the contracting authorities reaffirming the situation described above: "We hereby inform all contracting authorities that need to make procurements in a negotiated procedure without publishing a contract award notice for reasons of extreme urgency, that procurements directly related to the Covid-19 virus epidemic may be implemented without first seeking an Opinion from the Public Procurement Bureau in accordance with Article 55 paragraph (6) of the Law on Public Procurement, in order to meet their needs as soon as possible without any delay. Procurement reasons shall be adequately explained in their Public Procurement Decision. Other requests for Opinions under Article 55 paragraph 5 of the Law on Public Procurement shall be submitted by mail to the archives of the Bureau."²⁸

According to the Center for Civil Communications, as many as 39% of the emergency procurement contracts were negotiated with one company only, while in March, by negotiating with only one company, as many as 63% of the emergency procurement contracts were completed. For as many as 68% of the urgent procedures without a contract notice, the institutions violated the Law on Public Procurement by not releasing a statement that a

²⁷Law on Public Procurement, Official Gazette of the Republic of Macedonia No. 24/2019, available online at: <https://dkzjn.gov.mk/sites/default/files/dokumenti/Sluzben%20vesnik%20na%20RM%2024-2019.pdf> (last accessed on 15 Jan 2021)

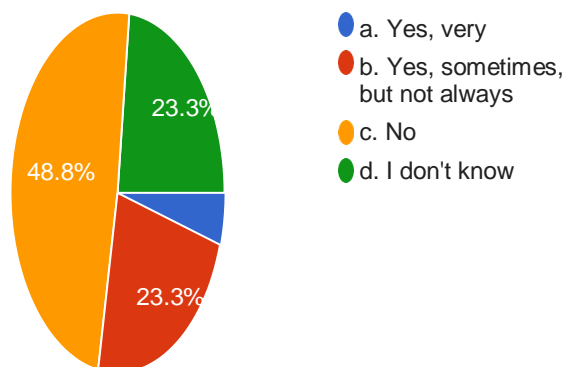
²⁸Center for Civil Communications (2020) Public procurement during Corona in North Macedonia: How did it go and what can be done in the future? Available online at: <https://ccc.org.mk/images/stories/pbcovid-19mk.pdf> (last accessed on 15 Jan 2021)

contract has been concluded along with the contract itself within the legal deadline of ten days after contract conclusion.²⁹

The negotiated procedure without a contract award notice is the least transparent procurement procedure, with urgent procurement carrying an even greater risk of corruption, which has created the perception that public procurement for Covid-19 is being conducted in a non-transparent way. If we take into account the findings of the World Bank during its 2019 Enterprise Survey that companies run by women are more often subjected to corruption and bribery, we can assume that companies led by women are more vulnerable to corruption because of the public procurement practice during Covid-19. The public poll conducted by CRPM with civil society organizations shows precisely that. Namely, most of the civil society organizations, i.e. 48.8%, believe that procurements were conducted non-transparently, and additional 23.3% stated that procurements were conducted non-transparently some of the time.

Figure 9. In your opinion, were public procurements during this emergency state transparent?

43 Respondents



Public procurements were monitored by only one civil society organization, but this process of public control was supplemented by the fiscal transparency tool, which provides insight into all information on funds flowing into and being expended from the Budget, while also recording all non-financial donations received as assistance in dealing with the Covid-19 crisis.³⁰ However, this tool was not promoted until June, when the Government adopted a conclusion obliging the Public Procurement Bureau to change the reporting module for concluded contracts, so that institutions may record whether a procurement was related to COVID-19, and then have the system expose such data automatically at the fiscal transparency website.³¹

It is worth noting that the authorities did not use this opportunity to set social criteria for public procurement, including gender equality as a criterion for selecting the most economically advantageous bid. This shows that gender equality was not systemically applied in public procurement in the period of March-July 2020.

From the beginning of March to the end of October 2020, a total of 523 emergency procurement contracts were concluded through the negotiated procedure without a contract award notice in the amount of MKD 500 million or EUR 8.1 million with a total of 204 companies. The Center for Civil Communications notes that as much as 42% of the total value

²⁹(ibid.)

³⁰ <https://finansiskatransparentnost.koronavirus.gov.mk/#/payments-details>

³¹Government Conclusion of May 26, 2020 available online at: <http://www.bjn.gov.mk/wp-content/uploads/2020/06/Izvadok-57-ma-sednica-na-Vlada.pdf>, last accessed on 15 Jan 2021

of contracts belong to only five of the companies.³² The table below presents the companies with which contracts of the highest value were concluded.

In order to conduct a gender analysis, i.e. to assess whether the companies led by women have equal access and benefit from the funds allocated for dealing with covid-19, and whether gender equality is promoted through public procurement, we reviewed the contracts with the highest value and discovered who manages these companies. Based on the analysis of contracts with the highest value, we may conclude that a gender balance does indeed exist among the suppliers of goods and services through public procurement in the period of March-July, 2020.

Table 5: Companies with the highest value of public procurement contracts according to the gender of their manager

Company	Manager's gender	Manager
Biotek DOO Skopje	F	Ankica Sinadinova Bazerko ³³
Gifty Teks DOOEL Prilep	M	Goran Ilijoski ³⁴
Sonix Anastasija DOOEL Skopje	F	Vesna Dudevska ³⁵
Lisa-Kom DOOEL Kavadarci	M	Stojan Mitrov ³⁶
Alkaloid AD Skopje	M	Zhivko Mukaetov ³⁷

Accountability is another very important link in the analysis of public finance management during the Covid-19 period. Despite the transparency of spending and procurement that took place after June, the Ministry of Finance continued to publish budget execution reports in 2020 without reporting separately on budget execution intended for dealing with Covid-19. Only the Agency for Youth and Sports (AYS) had a report published on its website about the entities which had received the Agency's financial support in dealing with Covid-19. Any other institutions do not publish such reports. Reports are important for good governance and they should also include gender perspective, i.e. provide an overview of the number of men and women who have benefited from the measures implemented by institutions.

An important role in increasing accountability is played by the State Audit Office, another institution that has not published a report for 2020 which includes an audit of both spending and procedures that are part of the financial support measures meant to alleviate the consequences of the health and economic crisis caused by Covid-19. However, the State Audit

³²Center for Civil Communications (2020) Public procurement during Corona in North Macedonia: How did it go and what can be done in the future? Available online at: <https://ccc.org.mk/images/stories/pbcovid-19mk.pdf> (last accessed on 15 Jan 2021)

³³https://m.facebook.com/bioteklaboratory/photos/a.1721028081487564/2594871864103177/?type=3&source=57&_tn=EH-R

³⁴<https://www.publikum.mk/humanosta-na-delo-gifti-teks-kompanija-koja-ja-podrazbudi-sovesta-na-opshtestvoto/>

³⁵<https://fokus.mk/kumashinot-na-protuger-krka-tenderi-vo-tetovskata-bolnitsa/>
<https://e-nabavki.gov.mk/File/DownloadContractFile?fileId=33b46784-fa9f-474e-9b11-c9a2950196c2>

³⁶<https://e-nabavki.gov.mk/File/DownloadContractFile?fileId=53a79496-bf38-4611-9313-2bde1f34bca>

³⁷<https://alkaloid.com.mk/upraven-odbor.nspix>

Office's Work Program for 2021,³⁸ as a criterion for selection of entities to be audited, states the entities which implement financial support measures for alleviating the consequences of the health and economic crisis caused by Covid-19. Out of the total 71 audits planned, there are 4 audits envisaged of this type. According to the Rulebook on Performing an Audit³⁹, the performance audit still does not observe gender indicators and gender aspects as subject to audit and they cannot be found in the reports on previously performed audits.

³⁸ https://dzt.mk/sites/default/files/2020-12/Godisna_programa_za_rabota_DZR_2021.pdf

³⁹ https://dzt.mk/sites/default/files/Pravilnik_za_vrsenje_drzavna_revizija_Sluzben-vesnik_RSM_broj_264_05_11_2020.pdf

Chapter 4 – The Impact of Covid-19 Response on Gender Equality

Most of the measures taken in response to Covid-SARS-19 had a very general scope, which led to their disproportionate impact on certain vulnerable groups of citizens.⁴⁰ As a result of the preparation process, which did not take into account the assessment of measures' impact on vulnerable groups of citizens, nor did it assess measures' proportionality and necessity, as required by the European Convention on Human Rights and the Constitution⁴¹, some of the decisions had an intersectional and discriminatory effect on certain social groups, e.g. people over 67 and people under 18, people with disabilities, single parents and vulnerable groups of women such as victims of violence.⁴² *"The measures were not gender sensitive at all, i.e. they did not refer to men and women equally, but were so broad and general that not everyone was sure if they are eligible to apply - so whoever did, good for them."*⁴³

The crisis affected Macedonian economy with a strong GDP decline, record levels of borrowing and an increased rate of unemployment. The International Monetary Fund and the Government forecast a negative GDP growth between 4.4% and 5.4%⁴⁴ for 2020, amid a record budget deficit of 920 million euros, or 8.4% of GDP.⁴⁵ With the new borrowings resulting from the package of anti-covid measures, the public debt of the country will increase by more than 10 percentage points in one year, i.e. to a level higher than 60%.⁴⁶

This decline in the economy implies significant changes in citizens' disposable income, which according to estimates by the Institute for Economic Research and Policy - Finance Think will range between -5.3% and -8.9%.⁴⁷ Such decline in the disposable income will also mean an increase in the relative poverty rate (60% of median equivalent income) by 1.2%, from 22.5% to 23.5%, pushing 25,000 new people into poverty as a result of the pandemic.⁴⁸ An even worse scenario is foretold by the latest available World Bank estimates from spring, 2020. They estimate that the crisis will erase all progress made in the last 5-8 years, meaning that the absolute poverty rate according to the threshold of 5.5 USD⁴⁹ per day (2011 PPP) will increase from 17% to 20-23%, pushing between 55,000 and 130,000 people into poverty in 2020.

Employment Agency's data shows that since the beginning of the crisis (as of February 29, 2020), compared to July 31, 2020, the number of registered unemployed persons has increased by 32% for men and by 36% for women (Figure 10). Figure 10 below reveals another

⁴⁰ EPI (2020) On shaky ground: Human Rights and Covid-19 in North Macedonia after the derogation from the European Convention on Human Rights, available at: <https://epi.org.mk/wp-content/uploads/2020/05/ENG-ECHR-MK-COVID19.pdf>. (last accessed on 10 Jan 2021)

⁴¹ OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

⁴² For more details on the assessment of Covid-19 measures from the viewpoint of human rights, see OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

⁴³ CRPM survey with NGOs on Covid-19 measures and their impact on gender equality, October 2020

⁴⁴ <https://p.dw.com/p/3jwXk>

⁴⁵ <https://p.dw.com/p/3jSLq>

⁴⁶ <https://javendolg.open.finance.gov.mk/#plan-debt>

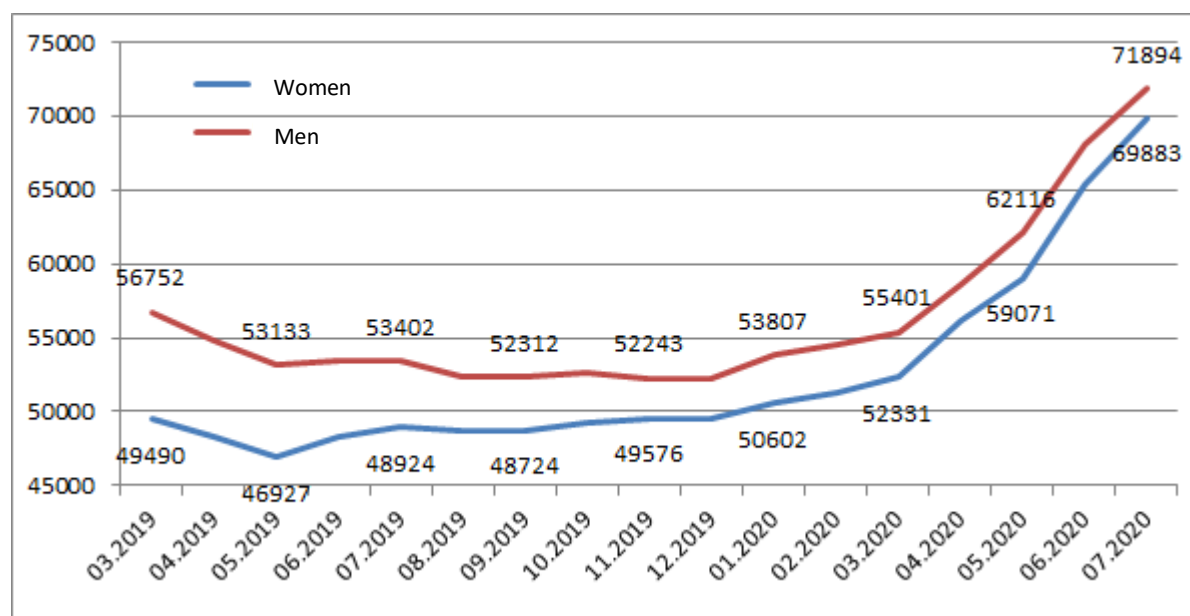
⁴⁷ https://www.financethink.mk/wp-content/uploads/2020/11/PolicyBrief_no.43.pdf

⁴⁸ *ibid.*

⁴⁹ According to the standards for upper-middle-income countries

trend, that the growth rate of registered unemployed women is higher than that of men, suggesting that the crisis may have had a disproportionately more negative impact on women's employment than men's (see analysis in measure 9 below).

Figure 10: Registered unemployed persons, March 2019 - July 2021



Source: Employment Agency

However, a large part of the influx of new active job seekers in the records of the Employment Agency is due to some of the state's assistance measures, such as the payment card, where the criterion for receiving financial aid was to be registered as an active job seeker. Therefore, the unemployment data released by the State Statistical Office (SSO) is more accurate, as the methodology applied there follows the guidelines of the International Labor Organization.

By the end of the second quarter of 2020, SSO reported an increase of 1.91% in the total number of unemployed persons compared to the first quarter, with the rate of change varying for men and women by a 1.25% decrease in the number of unemployed men and a 6.87% increase in the number of unemployed women. It is worrying that, according to SSO, the number of inactive population members for the same period shows a significant increase of 2.14%, especially among men (5.22% for men and 0.32% for women), which also indicates an increase in the number of people who gave up job searching or refuse to work under the current labor market conditions.

The top five sectors where most women and men have lost their status as employees are shown in the tables below. Because SSO processes employee data by gender and activity annually, with the latest data for 2019, in the tables below, the absolute change in the number of employees between the second and first quarter of 2020 is weighted according to the

percentage share of men and women identified at the sector level in 2019.⁵⁰ The weighted absolute change shows that most women lost their jobs in the following sectors: manufacturing and processing industry, transport and storage, agriculture, forestry and fisheries, healthcare and social care activities, and real estate activities.

Table 6: Most affected sectors by number of employees and gender, % share of women

Sector	Absolute change in the number of employees between the second and first quarter of 2020 (men and women)	Share of women in the sector in % (latest data, 2019)	Weighted change according to % share of women in the sector from 2019
Manufacturing and processing industry	-4,050	48.4%	-1,960
Transport and storage	-11,999	13.8%	-1,656
Agriculture, forestry and fisheries	-2,694	37.7%	-1,016
Healthcare and social care	-1,161	78.0%	-906
Real estate	-1,191	75.2%	-896

Most of the men lost their status as employees in the following sectors: transport and storage, manufacturing and processing industry, agriculture, forestry and fisheries, water supply, wastewater disposal, waste management and remediation, and mining and quarrying.

Table 7: Most affected sectors by number of employees and gender, % share of men

Sector	Absolute change in the number of employees between the second and first quarter of 2020 (men and women)	Share of men in the sector in % (latest data, 2019)	Weighted change according to % share of men in the sector from 2019
Transport and storage	-11,999	86.2%	-10,343
Manufacturing and processing industry	-4,050	51.6%	-2,090

⁵⁰

http://makstat.stat.gov.mk/PXWeb/pxweb/mk/MakStat/MakStat__PazarNaTrud__AktivnosNaNaselenie/022_PazTrud_Mk_Sektori2_mk.px/?rxid=46ee0f64-2992-4b45-a2d9-cb4e5f7ec5ef

Agriculture, forestry and fisheries	-2,694	62.3%	-1,678
Water supply, wastewater disposal, waste management and remediation	-1,645	91.4%	-1,504
Mining and quarrying	-683	92.7%	-633

The tables above make it evident that most men and women lost their jobs in the sectors most affected by the crisis due to border closures, i.e. the transport and manufacturing industries which have the largest share in exports.⁵¹

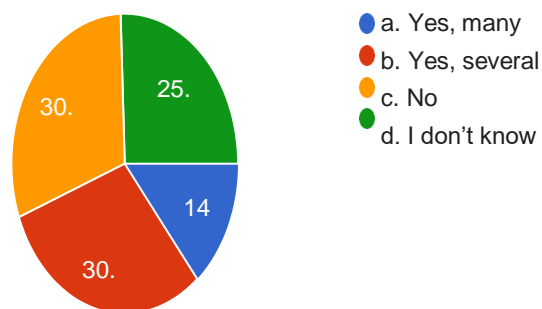
The response to Covid-19 particularly affected the social inclusion of the most vulnerable social groups' members, i.e. the elderly, people with disabilities and members of non-majority communities that are stigmatized, such as Roma people, as well as people who live with less financial resources and in densely populated areas. The OSCE assessment of the effects of the virus on gender and diversity shows that these groups of people are exposed to disproportionately greater health and economic risks than others. The study detects stigmatization of those infected with the virus, perceptions of social exclusion among elderly people based on age and religion, and discrimination against Roma people as the system for e-learning was not properly adapted to fit the resources and knowledge they have to support their school-age children.⁵²

⁵¹ <http://www.stat.gov.mk/PrikaziSoopstenie.aspx?rbtxt=124>

⁵²For more details on the assessment of Covid-19 measures and their impact on social inclusion and discrimination, see OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

From the very beginning of the crisis caused by the virus, it was noted that “dealing with Covid-19 has the potential to be detrimental, in particular to feminism.”⁵³ The rapid analysis of economic and social measures adopted at the very beginning of the crisis showed that they “include gender-sensitive measures”, but “still lack a specific focus on women, given the pre-crisis gender inequalities in the economy and the threat of further deepening these inequalities and deteriorating the economic situation of women, especially vulnerable groups of women.”⁵⁴ This is also confirmed by non-governmental organizations advocating for gender equality. *“In general, as far as I know, no specific government measures have been announced as specifically or exclusively targeting either the female or the male population. They generally referred to all citizens, indicating only their age groups, certain professions or certain types of businesses or public institutions, with some measures being aimed at certain marginalized groups.”*⁵⁵

Figure 11. Gender sensitive measures



However, only 14% of the NGO representatives surveyed believe that the government measures in response to Covid-19 have contributed to the creation or deepening of gender inequalities, while an equal number of representatives perceive that several inequalities have either been created/deepened or not created (30.2% for both options).

The two main effects of the crisis on gender inequality are: (i) the increased number of cases of domestic violence and (ii) the increased burden of unpaid domestic work among women. Namely, despite the fact that an increased number of domestic violence complaints was registered (35%)⁵⁶ at the time when the measures for restricted movement were in force, the number of offenses increased by about 6% compared to the same period last year, which is not directly proportional to the number of complaints. This shows that the victims had difficulties to provide material evidence for the prosecution of perpetrators.

⁵³ CRPM (2020) “Covid-19 Response and Gender”, available online at: <https://cutt.ly/RslhHbx> (last accessed on 10 Jan 2021)

⁵⁴ UN Women (2020) The Impact of Covid-19 on Women and Men in North Macedonia, available online at: https://www.preventionweb.net/files/73970_nmrgaassessmentmacedonian.pdf (last accessed on 10 Jan 2021)

⁵⁵ CRPM survey with NGOs on covid-19 measures and their impact on gender equality, October 2020

⁵⁶ Data from the Ministry of Interior 16-1-2-849/1

Table 8: Offenses, perpetrators and victims of domestic violence crimes

SIA	April – June, 2019							April – June, 2020						
	Offenses	Total perpetrators	Perpetrators - men	Perpetrators - women	Total victims	Victims - men	Victims - women	Offenses	Total perpetrators	Perpetrators - men	Perpetrators - women	Total victims	Victims - men	Victims - women
SIA SKOPJE	100	100	91	9	109	42	67	92	98	82	16	99	47	52
SIA BITOLA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SIA VELES	0	0	0	0	0	0	0	1	2	2	0	2	2	0
SIA KUMANOVO	7	8	6	2	8	6	2	9	9	7	2	9	4	5
SIA OHRID	0	0	0	0	0	0	0	6	7	7	0	8	5	3
SIA STRUMICA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SIA TETOVO	3	3	3	0	3	0	3	1	2	0	2	2	1	1
SIA SHTIP	15	21	18	3	20	10	10	23	32	23	9	32	21	11
TOTAL	125	132	118	14	140	58	82	132	150	121	29	152	80	72

Table 1: Offenses, perpetrators and victims of crimes related to domestic violence for April-June, 2019/2020, by Sectors for Internal Affairs

SIA	April – June, 2019							April – June, 2020						
	Complaints	Total perpetrators	Perpetrators - men	Perpetrators - women	Total victims	Victims - men	Victims - women	Complaints	Total perpetrators	Perpetrators - men	Perpetrators - women	Total victims	Victims - men	Victims - women
SIA SKOPJE	96	96	70	26	96	32	64	148	254	125	129	150	41	109
SIA BITOLA	144	144	122	22	144	45	99	155	158	135	23	157	53	104
SIA VELES	77	79	69	10	78	29	49	129	138	115	23	135	43	92
SIA KUMANOVO	64	74	61	13	68	31	37	64	64	55	9	64	20	44
SIA OHRID	37	37	30	7	37	12	25	87	92	69	23	91	37	54
SIA STRUMICA	116	120	101	19	121	46	75	161	167	141	26	162	49	113
SIA TETOVO	69	69	57	12	69	25	44	48	48	39	9	52	15	37
SIA SHTIP	129	131	103	28	134	54	80	193	188	160	28	186	73	113
TOTAL	732	750	613	137	747	274	473	985	1109	839	270	997	331	666

Table 1: Complaints, perpetrators and victims of crimes related to domestic violence for April-June, 2019/2020, by Sectors for Internal Affairs

Source: Ministry of Interior

This is additionally confirmed by the survey, where respondents indicated that “victims of domestic violence were put in a difficult position because they were unable to report the violence due to the physical presence of the perpetrator.”⁵⁷ The closure of schools and kindergartens, which in most cases resulted in women being the ones to take care of the children and their education at home, is considered the second largest impact of the crisis on gender inequality, especially because, in the NGOs’ perception, this measure also led to women taking a leave of absence or quitting work in order to provide childcare, as well as women having increased responsibilities in the home if they have to work from home, etc. *“The uncertainty around childcare has led many women to stay at home and lose their jobs.*

⁵⁷ CRPM survey with NGOs on covid-19 measures and their impact on gender equality, October 2020

Although the measures do not stipulate that women must be the ones to take care of children, such societal reaction should have been anticipated and a campaign should have been launched about how, even at this time, child care is a responsibility that should fall equally on both parents.” Even the rapid assessment of Covid-19 impact “indicates large gender differences in the time spent doing household chores and caring for children and other people, i.e. unlike men’s, women’s time spent doing household chores and caring for children and other family members has increased significantly including every activity, with the exception of buying groceries.”⁵⁸ This problem is the most difficult for single parents. “Single mothers lose their jobs because they have to take care of their children at home, and cannot start a new job because they have nowhere to leave their children and be sure that they will be safe and protected.”⁵⁹

This is why the measures are criticized as being the same for everyone, designed in a way that does not take into account different habits and lifestyles, nor the existing gender roles and inequalities, but in a way “institutionalize the gender role of women as caregivers in the home and family, while reinforcing the gender stereotype of men as the main breadwinners.”⁶⁰

Apart from the lack of a broad consultation process that would improve the measures’ design, one of the main problems faced by policy makers in adopting these measures was the lack of gender-disaggregated data. This problem is particularly important because it not only complicates the proper creation and design of the measures, but it makes it impossible to assess their impact on gender equality and the status of men and women. In order to conduct a gender cost analysis, it is required to have gender-disaggregated data on measures’ beneficiaries. The Center for Research and Policy Making sent a request for free access to information to all institutions that designed and implemented measures for dealing with Covid-19, requesting gender-disaggregated data on measures’ beneficiaries. The responses to these requests were startling. Out of all requests⁶¹, submitted to 20 institutions, only nine received a complete response. Five institutions declared themselves incompetent and did not fully fulfill their legal obligation to refer to the relevant institution. One institution completely rejected the request due to bank secrecy⁶², whereas the others, despite this being their obligation under the Law on Equal Opportunities⁶³, do not keep gender-disaggregated data on

⁵⁸ UN Women (2020) The Impact of Covid-19 on Women and Men in North Macedonia, available online at: https://www.preventionweb.net/files/73970_nmrgaassessmentmacedonian.pdf (last accessed on 10 Jan 2021)

⁵⁹ CRPM survey with NGOs on covid-19 measures and their impact on gender equality, October, 2020

⁶⁰ OSCE (2021) Assessment of Covid-SARS-19 Impact on Gender and Diversity, Skopje January 2021

⁶¹ Article 21 of the Law on Free Access to Public Information (Official Gazette no. 101/2019): (1) Information holder shall respond immediately to the requesting applicant and no later than 20 days as from the date of receiving the request. (2) Information holder shall provide the information in the requested form, unless such requested information already exists in a pre-prescribed form and is available to the public and it is more convenient for the applicant to be supplied with such information in a form different from the requested form, where the information holder shall explain the reason for this manner of supplying the information.

⁶² Pursuant to the Law on Banks, Articles 111 and 112 (Official Gazette no. 67/207; 88/2008; 88/2008; 118/2008; 42/2009; 90/2009; 67/2010; 26/2013; 13/2014; 15/2015; 153/2015; 190/2016; 7/2019; 101/2019)

⁶³ Article 18 of the Law on Equal Opportunities (Official Gazette no. 6/2012, 30/2013; 166/2014; 150/2015): The Assembly, Government, state administration bodies, judicial bodies and other state bodies, local government unit bodies, legal entities entrusted by law to perform activities of public interest, associations, foundations, public enterprises, educational institutions, social protection institutions, health institutions, political parties, media,

the implementation of measures, nor do they process any records related to the measures at all. Hence, the gender analysis of the results achieved from measures' implementation and the impact of costs allocated for dealing with Covid-19 on gender equality and the status of women and men can be done within certain limitations. That is, it can be only partially concluded whether or not the measures widened the gender gap or promoted gender equality, although the measure design did not include such expected outcomes (as the analysis in Chapter 2 has already shown).

Gender and fiscal analysis of Covid-19 measures' beneficiaries

In order to assess the fiscal implications of the Covid-19 measures from a gender perspective, we requested gender-disaggregated data on measures' implementation, i.e. measures' beneficiaries, from all institutions. The analyzed measures are those for which we managed to collect data or conduct a gender analysis with the help of proxy indicators where possible.

The experience of collecting gender-disaggregated data on measures' implementation has shown us that institutions do not keep gender-disaggregated data unless the measure uses a specific gender component. In the list of analyzed measures below, there are several exceptions where institutions filtered their data using the user's social security number (for example, PRO in the measure of subsidies of 14,500 denars per employee) or where users are strictly divided by gender because the support is for male or female sports (referring to the data from the Agency for Youth and Sports). The Bank for Reconstruction and Development first considered the data a business secret, and then replied that it had no gender-disaggregated data on their loans placed, except for the measure of interest-free loans with a 30% grant component for micro and small enterprises (from the fourth set of economic measures), which also offers a 30% grant to companies run or founded by women, employing young people, export-oriented companies or companies introducing innovation, digitization and e-commerce into their operations. According to Minister Bekteshi, such measure will promote women's entrepreneurship⁶⁴, but also gender analysis of the impact of Covid-19 measures on gender equality, because the Bank for Reconstruction and Development will keep gender-disaggregated statistics on companies' managers.⁶⁵ The Minister called on all women entrepreneurs to continue applying for support from the Ministry of Economy and the Government.

Measure 1: Extension of parental leave due to Covid-19



One of the Government's first measures for dealing with the COVID-19 virus was to extend maternity and childcare leave until the end of the temporary measures, in order to ensure the protection and care of children. The measure itself stated that an employee who has ended his/her absence from work due to pregnancy, childbirth or adoption after the state of

companies and other entities that are legally bound to collect, record and process statistical data, shall present this data disaggregated by gender and submit such data to the State Statistical Office.

⁶⁴Bekteshi, <https://economy.gov.mk/vest/441>

⁶⁵Response to the request for free access to information submitted by CRPM

emergency declaration, shall have the right to continue the leave from work until the end of the temporary measures, and thus continue receiving a salary compensation as well.

	2,437 mothers 99.4%		13 fathers 0.6%
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The data on this measure shows that 2.3 million euros were spent for the implementation of this measure. It was used by 2450 insured persons, of whom 99.4% were mothers and only 13 or 0.6% were fathers. Although only women can give birth to children, once they stop being exclusively breastfed, the father can also take care of them. The fact that 99.4% of the measure's users were mothers shows that the parental role in caring for the child from the youngest age during Covid-19 was taken over by the father in exceptional cases (i.e. in 0.5% of cases). The design of

the measure is gender-neutral and does not help in breaking the gender stereotype of the mother as the main child caregiver. If it were gender specific and aimed at breaking the gender stereotype, this measure could have stimulated more fathers to use the extension on parental leave due to Covid-19 since this extension is valid only after the expiration of the legally warranted 9-month leave, when the child gets old enough to be cared for by someone other than the mother. In addition to a more even distribution of finances between men and women, this would have also contributed to a more even distribution of the unpaid labor of caring for the family at home, for which the burden is borne by women.

Through the monitoring of this measure's implementation, according to which one of the parents of children under the age of 10 may be released from work, it was shown that fathers were released from work 1 out of 5 times, with mothers taking over three quarters of the total care.

CRPM sent a request for access to public information to 102 kindergartens and received a response from 63 kindergartens

Measure 2: Interest-free credit line Covid 1 in the amount of 5.6 million euros and Covid 2 in the amount of 6 million euros?



Companies that faced insolvency, i.e. companies whose economic activity was affected by the coronavirus, were helped by the measure of direct lending on more favorable terms - with grace periods of 6 months, and a repayment period of 24 months, in quarterly installments. Loans ranged from 3,000 euros to 30,000 euros, and the amount depended on the number of employees in the company. The monitoring of this measure's implementation showed that 738 companies received interest-free loans from the credit line Covid 1 in the amount of EUR 5.5 million, which is 40% of the amount of funds allocated by this credit line.⁶⁶ No information is available about the





⁶⁶ ESEM (2020) The planning and implementation of the first and second economic measure packages were more confusing and covert than "timely and serious", while the third package was sensational, available online at: <http://www.esem.org.mk/pdf/Publikacii/2020/Planiranjeto%20na%201%20i%202%20paket%20ekonomski%20merki.pdf> (last accessed on 10 Jan 2021)

beneficiaries of these loans or the criteria based on which this measure was designed, which prevents us from conducting a beneficiary analysis from a gender perspective, or assessing whether the utilization of the measure was below 50% because the criteria were not adapted to the needs of economic entities. Citizens and analysts had access only to the open call for the measure, which did not take into account the structure of companies and the sectors in which there are traditionally more or fewer women, which is why we classify this measure as a gender-neutral intervention. Given the fact that in Macedonia, the definition of companies managed or founded by women is not used, nor are statistics of this type collected and maintained, we do not have official data on how many companies are founded and/or run by women, which is required to estimate how many of this measure's beneficiaries would be women. The only available data on gender participation in the business sector is provided by the latest report of the World Bank's 2019 Enterprise Survey, according to which women participated in the equity of 29.3% of the companies, and they managed 21.3% of the companies that completed the survey.⁶⁷ If we use this data as a proxy, in the absence of data on the real beneficiaries of the measure, and assume that the criteria for the interest-free credit line Covid 1 could be met by companies managed/founded by women, we can estimate that about 1/4 of the beneficiaries of the measure are women as owners or managers, meaning that women used funds in the amount of EUR 1.4 million. However, the lack of gender-disaggregated data on the measure's beneficiaries further indicates that the design of the measure did not take into account the gender structure of its end users, nor the impact that the final effect of the measure will have on the gender gap.

Measure 3: Exemption from advance payments for profit tax and personal income tax

This measure was valid for March, April, and May 2020 regarding companies from the sectors of tourism, transport, catering and other affected companies, provided that they did not reduce their number of employees as of the first day of using the measure below this number in February 2020, and provided that they had not paid dividends during 2020 by the date of submission of their 2020 annual accounts/financial statements, nor had they paid a bonus award after the entry into force of the provision.

⁶⁷ World Bank (2020) "Enterprise Surveys What Businesses Experience" North Macedonia 2019 Country Profile, available at: <https://www.enterprisesurveys.org/content/dam/enterprisesurveys/documents/country/North-Macedonia-2019.pdf>, (last accessed on 10 Jan 2021)

	149 companies in transport		79 companies in tourism
	114 companies in catering		405 companies in other sectors

The measure allows for a postponement of the payment of monthly advances on the basis of personal income tax and profit tax. The monitoring showed that, for the measure of personal income tax exemption, a total of 816 requests were submitted, while 597 requests were approved.⁶⁸ As for the measure of exemption from the amount of advance payments regarding profit tax, a total of 1019 taxpayers submitted a request, while the requests of 747 taxpayers were approved.⁶⁹



⁶⁸ <https://vlada.mk/node/21331>

⁶⁹ Ibid.

The total amount spent for this measure is 2 million euros. No gender-disaggregated information is available for this measure's beneficiaries, nor its design. Additionally, the measure does not take into account the structure of companies and sectors in which there are traditionally more or fewer women, nor any other of this measure's influences or characteristics, so this measure can be therefore classified as a gender-neutral intervention.

Measure 4: Subsidy of MKD 14,500 per employee for the April-June period

From the information that is publicly available, it can be established that 21,542 companies or 61% of the envisaged number of companies had access to the measure of assistance in their payment of salaries in the amount of 14,500 denars. The total amount spent for this measure is 83.7 million euros. In the April-June 2020 period, 76,738 of the users were men, while 67,901 were women.⁷⁰ This means that 52.93% were men and 47.07% were women. This is not a significant difference between the end users' ratio, although for a more complete analysis, it is necessary to know the structure of men/women in the total number of potential users for which the measure was designed and the structure of men/women among the measure's applicants. It should also be borne in mind that by July 2020, or during the analyzed period, 708 companies that received over 385,000 euros to pay 14,500 denars to each of their workers for April and May kept the money to themselves instead of transferring it to over 1,700 workers, while another 3,750 companies lowered the salary of almost 53,000 minimum-wage workers and paid 1.5 million euros less.⁷¹

	76,738 men or 52.93%
	67,901 women or 47.07%

⁷⁰ PRO upon CRPM's request for free access to information no. 02-6997-2

⁷¹ FACTOR, In the past two days, bosses paid salaries so as not to be punished, names will be disclosed today, <https://www.faktor.mk/niski-do-kraj-ovie->

Measure 5: Subsidy for athletes and independent artists



For all athletes employed in sports associations, as well as for all independent artists, a financial support of 14,500 denars was provided for April and May each.

The measure for athletes costs 403 thousand euros, and was awarded to 855 users according to the Agency for Youth and Sports, out of whom 707 were men and 148 were women or a percentage of 82.60% versus 17.31%.

On the other hand, the assistance for independent artists was worth around 56 thousand euros and awarded to 118 users, of whom 75.4% were men and 24.6% were women.

Because the measure does not take into account the structure of its users and the sports in which there are traditionally more or fewer women, nor any other of its

impacts or characteristics, this measure can be classified as a gender-neutral intervention.

	Athletes	Artists
	707 men or 82.6%	89 men or 75.4%
	148 women or 17.3%	29 women or 24.6%

Measure 6: Subsidy of 50% of salary contributions for the most affected sectors





For the months of April, May and June 2020, a salary subsidy per employee of up to 50% of the average salary paid in 2019 was introduced, provided that the companies do not reduce the number of employees as of the first day of using the measure below this number of February 2020, and provided that they have not paid a dividend during 2020, by the date of submission of their 2020 annual accounts/financial statements, nor have they paid a bonus award after the entry into force of the provision.

During these three months, subsidies were used for 36,680 employees or an average of 12,226 employees per month, for whom 1.4 million euros were spent. Because the measure does not take into account the structure of its end users, the sectors in which there are traditionally more or fewer women, nor any of its other impacts or characteristics, this measure can be classified as a gender-neutral intervention. However, the data from the PRO shows that 50% of the total number of registered companies in the textile industry, where the majority of women work, received state support. The companies that received support employ 69% of the total number of workers in the textile industry, and 25,767 of them received state aid.⁷²

⁷²ZMAI (2020) The effects of Covid-19 on the textile industry, available online at: <https://zmai.mk/wp-content/uploads/2020/12/tekstil-drzavna-poddrska-vkupno.pdf>, accessed on 15 Jan 2021

Measure 7: Temporary relaxation of the conditions for guaranteed minimum assistance

	3,870
	4,024

For persons who have lost their job or were part of the informal economy, a quick entry into the social protection system was provided during the months of April and May. They received an average of 7,000 denars per household. A total of 0.3 million euros were spent on this measure. According to the MLSP, the beneficiaries of this measure in both cases were predominantly women.

Measure 8: Loan from EIB with a subsidized interest rate



Under the current loan agreement between the Development Bank of the Republic of North Macedonia and the European Investment Bank, it is possible to use soft loans intended for small and medium enterprises.

The primary goal of this credit line is to provide fresh capital to support new projects, new employment, the economy's increased liquidity and increased exports. Through commercial banks, the Development Bank places this credit line to end users, i.e. to small and medium enterprises and companies with medium market capitalization.

Under this agreement, the Development Bank has the opportunity to withdraw an unused part of the credit line in the amount of about 50 million euros, with a low interest rate, in accordance with the requests submitted by commercial banks. In order to overcome the problems arising from the COVID-19 epidemic that directly affects the operations of small and medium enterprises, the state is taking a measure through which it will subsidize the interest rate of the Development Bank to the EIB, as well as the administrative cost of 0.5% calculated by the Development Bank for the commercial banks through which the funds from this credit line will be placed.

By this measure, the Development Bank of the Republic of North Macedonia offered an interest rate of 0% to commercial banks, which in turn will go with lower margins for this line and will be able to offer interest rates of about 1.5% on the loans. The total value of this measure is 50.9 million euros.



However, the call does not take into account the structure of companies or sectors in which there are traditionally more or fewer women, so this measure can therefore be classified as a gender-neutral intervention. It is not designed according to the current structure of company owners that are potential users, nor the gender structure of their companies' employees. CRPM business survey in the OSCE Assessment shows that women-run businesses are less confident that they will be able to overcome the crisis on their own, and almost 90% of

women-run businesses say they need additional support. In addition, according to this survey, women's businesses are more vulnerable and have relatively small savings they can use as a strategy for maintaining the business.⁷³ Given the fact that the credit lines (both interest-free and low-interest ones) with over 130 million euros allocated, are a significant component in the Government's economic fight against the crisis consequences, the gender blind criteria in the selection of companies receiving these funds will lead to a more gender-unequal economy after the end of the crisis, with many more failed women's businesses.

Measure 9: Temporary relaxation of the conditions for compensation in case of unemployment

To the citizens who lost their jobs due to the crisis, the state pays a monthly monetary compensation in the amount of 50% of the average monthly net salary of the employee for the last 24 months under the Law on Employment and Unemployment Insurance and Article 68 of this Law, according to which citizens who have lost their jobs will receive compensation through the Employment Agency consistent with their years of service.

⁷³ Research report on the online business survey on the impact of Covid 19 and the response measures on the work of Macedonian companies including gender analysis, available at: <http://www.crpm.org.mk/wp-content/uploads/2021/01/Draft-research-report-business-questionnaire-with-recommendations-1.docx>

	13,736 women or 55.34%
	11,084 men or 44.66%

were allocated for compensation in case of unemployment under the relaxed conditions. According to data, more beneficiaries of this measure are women, which is due to the fact that more women registered as unemployed in the Employment Agency during the crisis, even though more men lost their employment status according to SSO records.

According to the data obtained from the Employment Agency in the period from March to June, a total of 1 million euros

Namely, the number of employed men in the second quarter compared to the first decreased by 12,322, the number of unemployed even decreased by 1,196, but the number of men who entered the records of inactive citizens increased by a record 13,908, which indicates that men are becoming more passive and may lose hope and motivation to participate in the labor market. Other possible explanations for this tendency are that many men who have lost their jobs come from the shadow economy or are simply insufficiently informed about their rights.

Table 9: Unemployment benefits under relaxed conditions, disaggregated by gender

Month	Total	Women	Men
March	4701	2498	2203
April	6040	3339	2701
May	7159	4018	3141
June	6920	3881	3039
Total	24820	13736	11084
% share	100	55.34	44.66

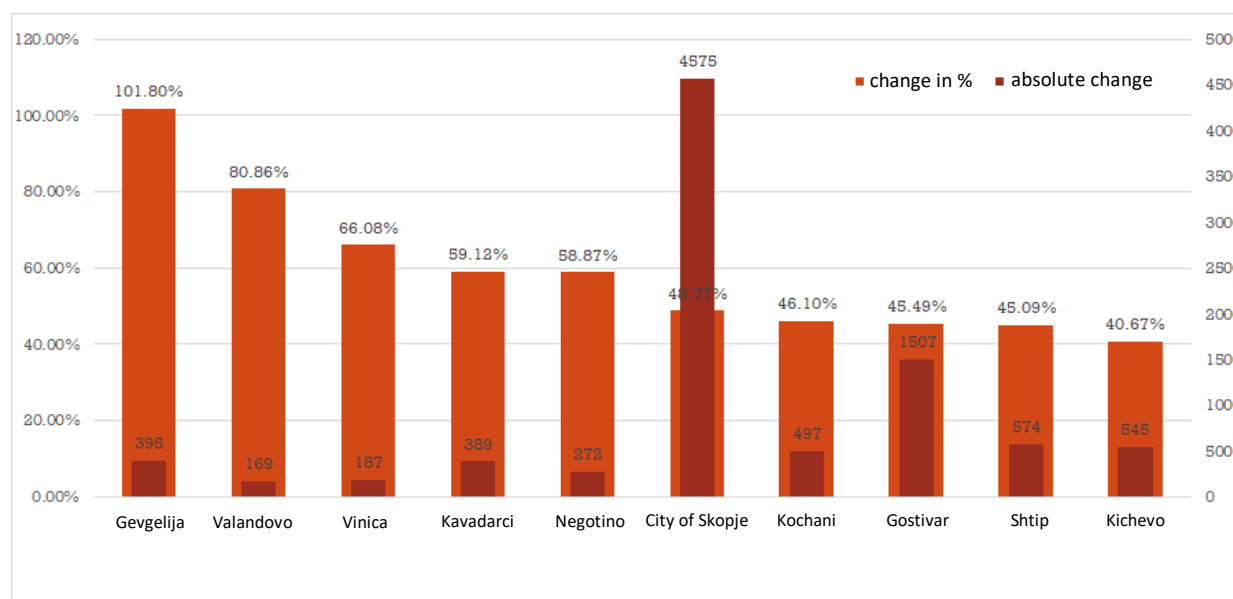
Source: Employment Agency

Out of the 10 most affected sectors, both in terms of the raising number of unemployed and the declining wages, only 2 sectors have over 50% women. So, the most affected sectors are predominantly comprised of men, but the layoffs are more numerous among women.

The Figure below presents the 10 Macedonian cities that faced the largest increase in the number of registered unemployed women according to the Employment Agency, compared in the period between July 31 and February 29, 2020. Most affected by the crisis are obviously women from Gevgelija and Valandovo, cities located close to the southern border of the country which is known for the service sector related to casinos, oftentimes visited by guests

from Greece, where services depend on cross-border mobility and exchange. In these cities, the number of registered unemployed women in the Employment Agency doubled during the first 5 months from the beginning of the crisis. Most of the other cities on this list (e.g., Shtip, Kochani, Vinica) are from the eastern region of the country where 40% of the country's textile industry is concentrated.⁷⁴



Figure 12 Changes in the number of registered unemployed women between February 29, 2020 and July 31, 2020, sorted by percentage change, top 10 cities



Although the trend is clear, the Employment Agency data does not capture all of the changes in the labor market in terms of unemployment. Namely, this data overestimates the level of unemployment, whose dynamics are more complex, especially since, as it was mentioned above, there are many people who have registered as active job seekers, but are de facto inactive (do not want to work under such labor market conditions, even if offered a job), having registered as seekers only to gain access to the measures against Covid 19, such as the state aid payment card measure.

Measure 10: Start-up companies supported by the Fund for Innovation and Technological Development

⁷⁴ https://www.biznisregulativa.mk/Upload/Documents/Tekstilna%20Industrija_Sostojbi_2020-04.pdf

	74 projects, company owner is a woman
	163 projects, company owner is a man

domestic start-up products and services, thus encouraging innovation and being designed for micro and small start-up companies with a maximum of 6 years of existence. The grant covered 60% of project cost, with 15.44 million euros being awarded. Out of the total number of 237 projects awarded, 74 projects were owned by a woman, while 163 were owned by a man.






Companies were also beneficiaries of the measure to support the development of

Minister Bekteshi assessed that “facilitating access to various forms of support for women entrepreneurs, so that in addition to this measure, women shall have the right to apply for all other measures provided by the KIP Program, has contributed to an increase in the percentage of subsidized companies that are owned and operated by women under several measures. The number of subsidized companies run by women in this year’s Program for subsidizing small and medium enterprises has thus increased by 16%.”⁷⁵

Measure 11: Payment card for low-income citizens

⁷⁵ Bekteshi: We are continuing with increased support for women entrepreneurs, available online at: <https://economy.gov.mk/vest/441> (last accessed on 10 Jan 2021)

This measure covers 283 thousand citizens. Its total value is 26.8 million euros. The beneficiaries of the payment card worth six thousand denars are 5,726 single parents, 182,271 pensioners with pensions up to 15 thousand denars, 85,108 unemployed passive job seekers, 520 independent artists, film workers, cultural workers and entertainment artists and 540 students. This package of measures also includes citizens who are over 64 years old and do not receive either pensions or state social pensions and have incomes lower than 15,000 denars, or have no income at all. This is why this measure covers 283,000 citizens and its value is 26.8 million euros. We do not have data on the gender of measures' users, so we cannot conduct a gender analysis.

	5,726 single parents
	182,271 pensioners
	85,108 unemployed passive job seekers
	520 independent artists, film workers, cultural workers and entertainment artists
	540 students

Conclusions and recommendations

The analysis has lead us to the conclusion that budget revenues in the initial financial plan amounted to 222.3 billion denars, while with the adopted Revised (Supplementary) Budget, they were reduced to 196.8 billion denars, which is a decrease of 11.5%. This is a result of the slowed-down economic activities and poor continuity of the budget's realization, especially from tax revenues and contributions.

On the other hand, budget expenditures in the initial financial plan amounted to 239.7 billion denars, while with the adopted Revised Budget, they increased to 243 billion denars, which is an increase of 1.4%. This is a result of the Government's decisions meant to absorb the effects of the health and economic crisis.

By dealing with the health and economic crisis, public finances show an increase of 165.6% of the budget deficit, which in the initial financial plan amounted to 17.4 billion denars, and with the adopted Revised Budget, increased to 46.1 billion denars. The deficit represents 6.8% of the latest GDP projections for the fiscal year. Hence, it is evident that the funds meant to reduce the crisis harmful effects should be well planned and targeted to be highly effective in achieving the expected results.

Typical for the crisis caused by the pandemic is the reduction of funds in other areas of the Budget for the account of healthcare. Healthcare needs rapidly went up in terms of supplies, medicines, salaries and construction of covid centers for patient hospitalization.

In parallel to the health sector's growing needs, the state was forced to deal with the economic and social consequences by intervening with financial packages and measures meant to reduce the harmful effects caused by the health crisis. It should be noted that the adoption of measures was fast-tracked under the pressure of their urgency and the dynamic condition changes led by the pandemic.

However, the general conclusion is that gender aspect was not systemically applied in designing the measures, which means that they are not used equally by men and women, they do not respond specifically to the different gender needs of men and women, nor do they have a transformative effect on the gender inequality that existed before the crisis.

Furthermore, in order for the measures to be equally accessible, i.e. available to both men and women, it is of extreme importance to recognize and not exploit the formal and informal barriers faced by men and women in their use of the measures, even though these measures were primarily intended for potentially or approximately the same number of men and women.

The criteria for the measures are thus especially important and must not be the same for everyone. Equal access for all does not lead to equality, especially if this equal access remains blind to historical discrimination and the lack of opportunities for certain groups and subgroups (e.g., women and women with disabilities) to meet the criteria. Specifying these criteria more adequately, in accordance with the real situation, so that they would provide easier access to funds intended to alleviate the negative effects of the crisis should be a priority.

To achieve this, the measure development process needs to be well informed and evidence-based. Namely, during the entire process, the measures' impact on the existing gender situation should be estimated, as well as whether measures' effect on reducing the gender gap will be positive or negative.

Hence, because target groups of men and women were not consulted regarding the design of the measures, their implementation and impact assessment shows that the measures affect men and women differently and do not provide equal access to public finances for both genders.

This analysis has shown that only two of the fifteen measures are gender transformative by design. Most of them, i.e. nine are gender-positive measures, while four are gender-sensitive. However, this rating is based solely on their design. The lack of gender-disaggregated indicators, specific target groups of men and women, and impact indicators before the measure's implementation makes it impossible to conduct a complete and appropriate gender impact analysis in order to assess the impact on the gender gap for most of the measures. This is, in fact, the biggest shortcoming, not only of the measures designed to address the negative effects of the pandemic, but also of the policy-making process in general.

This is confirmed by data from the survey, where approximately ⅓ of the respondents from CSOs dealing with gender issues believe that they have not received at all or have received very little chance to participate and contribute to the measures. This data, together with the fact that more than 82% of female respondents believe that women affected by the crisis were not consulted for

the measures, shows that the design of the measures was not made by the men and women for whom it was intended, which is one of the criteria for gender transformative measures.

Public procurement was conducted through the least transparent procedure for the most part, by negotiating without a contract notice, which created the perception of non-transparent public procurement for Covid-19 and corruption risk. The measures for transparency in public procurement were delayed, but still had an effect, given the fact that institutions began to publish emergency procurement contracts conducted without a contract notice. And while transparency was being addressed, accountability was missing. Namely, neither the Ministry of Finance nor any other institutions published reports on dealing with the pandemic, i.e. on how equality was affected by the management of public finances. An audit report on public spending regarding the implementation of Covid-19 measures has not been published yet.

The pandemic particularly affected the economic performance of the country, which is officially in recession. A significant decline in exports and export-related sectors was also identified. Although only two of the ten sectors most affected by the crisis employ a predominantly female workforce, statistics show that the unemployment rate among women is rising, especially among women living in border towns that depend on exports and mobility of goods, services and people across the border. The pandemic seems to have influenced another trend of passivation of men in the labor market, given the fact that their number increased by 5% in the period analyzed for this study (March-July, 2020).

In this respect, the measures responded to the needs of women who lost their jobs or were in the informal sector by providing compensation in case of unemployment and rapid entry into the social protection system by providing a minimum guaranteed income. However, the measures did not stimulate the retention of women's economic activity, nor the survival of women's businesses. It is not until the third or fourth package of economic measures that one measure shyly uses gender-specific criteria to support companies founded/run by women.

This analysis shows that the use of gender-specific criteria in measure design is an important factor that determines whether the institution implementing the measure will collect gender-disaggregated data on the users or not. Hence, without gender-specific measures, it seems impossible to monitor the the measures' results and impact on gender equality.

The measures' result, although not fully analyzed due to the lack of gender-disaggregated indicators, shows that the measures did not help to support the retention of women's economic activity, but, on the contrary, contributed to its decrease. Given the gender inequalities in the economy before the crisis and the danger of further deepening these inequalities and deteriorating the economic status of women, especially vulnerable groups of women, the indirect impact of certain measures widened and institutionalized the gender gap during the crisis.

A typical example is the closure of schools and kindergartens, with women taking over the care for children and their education at home in most cases, leading them to lose or leave their jobs in order to care for both the children and the home. Due to the increased workload in the home, women were not able to work from home. In addition, leaving or losing their jobs during this period makes it extremely difficult for them to return to the labor market and be re-employed due

to the increasing job closures caused by the crisis and the affected sectors with traditionally higher share of women.

Another example of the institutionalization of gender stereotypes can be found in the distribution of subsidies for athletes and cultural workers, where a predominantly large number of users of the first group of subsidies are men, which is not the case in the second group, where most of the registered artists are women, but the beneficiaries of the measures are men. This segregation resulting from the history of gender discrimination against women is reinforced in sports and created in culture; instead of measures to foster transformation and promote gender equality.

Finally, in order to be able to meet all prerequisites for proper measure design that will ensure the transformation of the situation from a gender perspective, it is necessary for the creation of measures to be participatory, in broad consultation, with quality public finance management and an equal allocation of public money for the needs of men and women. Transparent public procurement procedures and disbursement of funds from the anti-covid measures are required. The implementation of measures is the last link that should ensure the consistent achievement of their goals and their planned impact on the situation. This certainly involves improving the transparency and accountability, too.

RECOMMENDATIONS

Based on these conclusions and findings from the research and analysis, we make the following recommendations.

1. Efforts should be made to develop measures with the participation of all stakeholders, in a broad consultation process that will enable the measures to reflect the real needs, lifestyles, gender roles and existing gender inequalities.
2. Measures in the design phase should be communicated in a transparent manner by enabling specific target groups to participate in and contribute to their creation.
3. Measures that will include gender equality in their design should be developed in order to respond to the specific needs of women, break gender stereotypes and transform gender roles.
4. Financial aid must never be gender neutral, especially in business and the economy where we have the largest gender inequalities according to the Gender Equality Index.⁷⁶ Hence, all measures providing interest-free credit lines or other types of support for micro, small and medium-sized enterprises, should include gender-specific criteria.
5. All institutions should provide and maintain gender-disaggregated indicators so that the situation can be sufficiently analyzed and measures/policies adequately designed. For that purpose, during measure design, it will be required to set gender-disaggregated performance indicators regarding implementation and impact, i.e. transformation of gender relations ensured by these measures.

⁷⁶EIGE (2019) Gender Equality Index, available online at: <https://www.mtsp.gov.mk/indeks-na-rodova-ednakvost.nsp>, last accessed on 15 Jan 2021

6. The implementation of measures should be made in a transparent manner with the participation and support of all stakeholders, in order for the measures to be used by all of the intended target groups.
7. After measures' implementation, its success and impact of the measures on gender relations' transformation should be analyzed.
8. Fiscal reports on the money spent to deal with Covid-19 should be published, including a gender perspective of public fund allocation, as well as access to these funds and their benefits for men and women.
9. Gender indicators should be incorporated in the performance audits conducted by the State Audit Office regarding measures and public policies in line with budget indicators.

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