

Gender Analysis of the COVID-19 Response Budgeting in Serbia



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A huge part of the response to the crisis rested on CSOs, especially when it comes to marginalised groups, while CSOs were asked the least about adequate measures.

(Respondent, WCSO representative)

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Introduction

The Gender Analysis of the COVID-19 Response Budgeting in Serbia was conducted within the project Gender Budget Watchdog Network (GBWN) in the period July – December 2020. In a way, it was initiated in April 2020, as a “rapid assessment” or “mapping”¹ of the impact of pandemic on women, vulnerable groups and gender equality (Baćanović, 2020). In August 2020, a gender analysis was conducted by the Women’s Platform for the Development of Serbia (WPDS), supported by the Organization for Security and Co-operation in Europe (OSCE) Mission in Serbia (Pajvančić et al., 2020), followed by other impact analyses of the crisis on women and vulnerable groups with recommendations and guidelines by international organisations and development agencies (UN, 2020; UN Women, 2020a, UN Women, 2020b).

In the meantime, the knowledge about the virus itself increased considerably, and throughout the world, government responses to the pandemic and primarily its economic effects, economy in the first place referring to paid work, capital, labour, goods and services markets. The civil sector’s knowledge also increased, as well as the activities focusing on the effects of the pandemic, primarily those related to the situation of vulnerable groups and the changes in everyday lives of women and men.

The specificity of this analysis is the gender assessment of measures adopted during the COVID-19 pandemic from the perspective of women’s civil society organisations (WCSOs). The gender perspective includes the feminist political and economic approach, re-examining “power relations and gender regimes in the national economy, producing and reproducing women’s subordinate position in relation to men in the private and public spheres (...) and interrelations of economic and social, cultural and political processes” (Đurić Kuzmanović, 2018). The focus of the analysis and assessment is also on the transparency and participation in the processes of the creation and implementation of measures and reporting on them. These measures were adopted by Serbian institutions and authorities before June 2021², including budget allocations, and which, according to the types of public policy instruments set out in Article 24 of the Law on Planning System³, are defined as incentives, fiscal measures, and measures for the provision of goods and services. For the complete picture of the fiscal year, measures adopted through both revisions were analysed – in April 2021 as the first response to the crisis and in November 2021 as the second.

This analysis is organised in several sections: the first presents the methodology, approach, data collection and sources and criteria based on which the measures were assessed. The second chapter presents gender aspects of the pandemic and the epidemiological measures, followed by their effects on women and vulnerable groups, and changes conditioned by gender in their everyday lives, socio-economic situation and needs. The third part analyses budget amendments, in the context of the response to the pandemic, from a gender perspective. The amendments are presented by ministries, functional classification and within

¹ Rod i epidemija COVID – 19. Mapping the Territory for the Gender Aspects of COVID-19 Response in Serbia, <https://genderhub.org.rs/2021/02/10/rod-i-epidemija-covid-19/#>

² Measures to respond to the effects of the epidemiological measures on the economy adopted after this did not differ significantly, while epidemiological measures changed frequently and very fast.

³ Law on the Planning System of the Republic of Serbia. (2018). Belgrade: Official Gazette RS, No. 30/2018. <https://www.paragraf.rs/propisi/zakon-o-planskom-sistemu-republike-srbije.html> (15 April 2021).

the revenues section. The fourth part contains a gender assessment of budget-funded measures observed based on budget revisions against the issues and criteria as defined by the methodology of this analysis. This part also includes a gender mainstreaming⁴ assessment (which in this case means the degree and the way in which a gender perspective is included) of specific measures. The fifth chapter analyses participation and transparency in the decision-making process in the situation of health crisis, assessing the usefulness of measures to women and gender equality from the perspective of women's non-governmental organisations (WNGOs). This chapter presents and analyses data from a study with 17 WNGOs from Serbia, conducted in October 2020. The last, sixth segment, is composed of conclusions (grouped by initial research questions provided in the following chapter). In the end, a comprehensive list of the most recent literature is provided, representing a real knowledge repository on the effects of the pandemic on gender equality, women and other vulnerable groups. We honestly hope that this analysis, as well as many others, will also serve as inspiration for the creation practical solutions and recovery.

Methodology

In this analysis, measures are observed from the political and economic perspective of the **feminist economy**. In this respect, measures of particular importance were those affecting:

I Distribution of **paid and unpaid work**

II **Gender gap in the paid economy** – distribution of women and men by sectors and the **pay gap**

III **Invisible needs** of women and other vulnerable groups due to lack of data or not using gender statistics for planning measures and policies

The aim of the analysis is to offer an analytical overview of the presence of the **gender perspective**, or to identify its absence, or **gender blindness** in the context of measures undertaken. It starts from the fact that many measures and policies, created as **gender neutral**, actually exhibit as gender blind and often produce new forms and dimensions of gender inequalities, without succeeding to adequately fulfil their objectives, and also, due to lack of specific data, do not focus on the needs of their beneficiaries (WECF, 2018).

Measures and responses to the COVID-19 crisis were also observed in relation to the implementation of the United Nations (UN) Sustainable Development Goals (SDGs), particularly SDG5 Gender Equality (UN General Assembly, 2015) and SDG targets 5.4 and 5.2. SDG target 5.4 related to "Recognize and value unpaid care and domestic work through the

⁴ According to the definition in the gender equality glossary of the European Institute for Gender Equality (EIGE), gender mainstreaming means "systematic consideration of the differences between the conditions, situations and needs of women and men in all policies and actions".

In the Baseline for the Development of the Gender Equality Law of the Republic of Serbia (available at: https://www.womenngo.org.rs/images/vesti-21/Polazne_osnove_za_izradu_nacrta_Zakona_o_rodnoj_ravnopravnosti.pdf), the same expression was defined as: "means to achieve and promote gender equality by including the gender component in all public policies, plans and practices".

provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family”. Target 5.2 demands to “Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation”.

The methodology used is based on the Public Expenditure and Financial Accountability Framework (PEFA) and tested within the GBWN project. This framework includes the assessment of public expenditure and financial accountability and monitoring the integration of gender responsive budgeting in the Budget process. Therefore, PEFA provides an insight in the extent to which fiscal, economic and other public policy instruments are used to improve gender equality and contribute to the empowerment of women, through all Budget cycle phases. This dimension of the methodology, based on PEFA indicators, is related to the measures in terms of whether they are timely; gendered; and whether the gender perspective is included in public finance management. The said methodology was adapted to the context and available data for Serbia at the moment of development (July-December 2020), and further amended in March 2021, chiefly in the part of the analysis related to the second revision in November 2021.

Public Expenditure and Financial Accountability Framework (PEFA) assesses the public finance management (PFM) system. PEFA measures the extent to which procedures and institutions contribute to the achievement of desired budgetary objectives, fiscal discipline, strategic distribution of resources and effective service provision. Using the PEFA framework, it is possible to assess public spending and financial accountability of a country, or its economic policy, through 7 pillars: 1. Budget reliability, 2. Transparency of public finances, 3. Management of assets and liabilities; 4. Policy-based fiscal strategy and budgeting; 5. Predictability and control in budget execution; 6. Accounting and reporting; 7. External scrutiny and audit. The assessment uses 31 indicators, divided into 94 dimensions (PEFA, 2019).

This gender analysis provides answers to the following questions:

1. Was a gender analysis performed in the design of institutional economic measures adopted during the COVID-19 pandemic?
2. Did the measures adopted by the government include the gender dimension in their objectives?
3. Did women, and women’s organisations in particular, participate in the design of the measures?
4. Are there, and if there are, what is the character of the disparities between the situation of men and women in the areas that are the focus of government intervention – based on available statistical data and Budget Reports and the Republic of Serbia Budget Revisions?

5. In which way can statistically registered gender disparities in the areas that were the focus of government intervention reflect on gender inequalities (particularly through access to and distribution of resources)?
6. Did the measures include the improvement of women's safety when it comes to gender-based violence in the family context?

These questions were further concretised on two levels:

The first level of gender analysis relates to the selection of measures adopted as response to the COVID-19 crisis "as a whole". This level of analysis provides answers to the following questions:

1. **To which extent did the measures include the problem and the context of distribution of unpaid work (economy of care)?**
2. **To which extent did measures relate specifically to "women's" sectors, such as, for example, education, social protection and problems faced particularly by women or vulnerable groups?**
3. **Did the measures contribute to achieving and/or improving the protection of women from violence?**
4. **To which extent were WCSOs involved in the design of the measures?**

The second level of gender analysis relates to the character of individual measures funded as the response to the pandemic. The assessment of the gender character of individual measures implemented was observed based on the answers to the following questions:

1. **What is the representation of women and men in the group targeted by the measures, or in the area that is the focus of the measure, and how do the effects of the measure reflect on the gender distribution of resources?**
2. **Were affirmative measures implemented or specific needs of women recognised in some other way?**

This analysis relies on primary and secondary data sources. Primary data were collected through a questionnaire for WCSOs about their participation in the design of measures and assessment of gender mainstreaming of the measures adopted in September and October 2020. The questionnaire was answered by 17 organisations. The collection of secondary data on key gender aspects and needs of women was performed by reviewing literature, and particularly empirical data published in the gender analysis by the Women's Platform for the Development of Serbia in June 2020, collected through interviews and focus groups with different groups of women, including women from vulnerable groups, but also other studies in Serbia implemented from the beginning of the pandemic until October 2020.⁵ The collection of secondary data on the Budget, included data from the Fiscal Council reports,

⁵ For example, Gender Analysis of COVID-19 Response in the Republic of Serbia, OSCE Mission in Serbia, 2020; gender analyses conducted by the Secons Group, analyses conducted by Femplatz and Amity and other analyses and recommendations also referred to in this report.

Serbian Government and competent ministries’ websites, the Official Gazette, Budget Law for 2020, and Budget Revisions from April and November 2020.

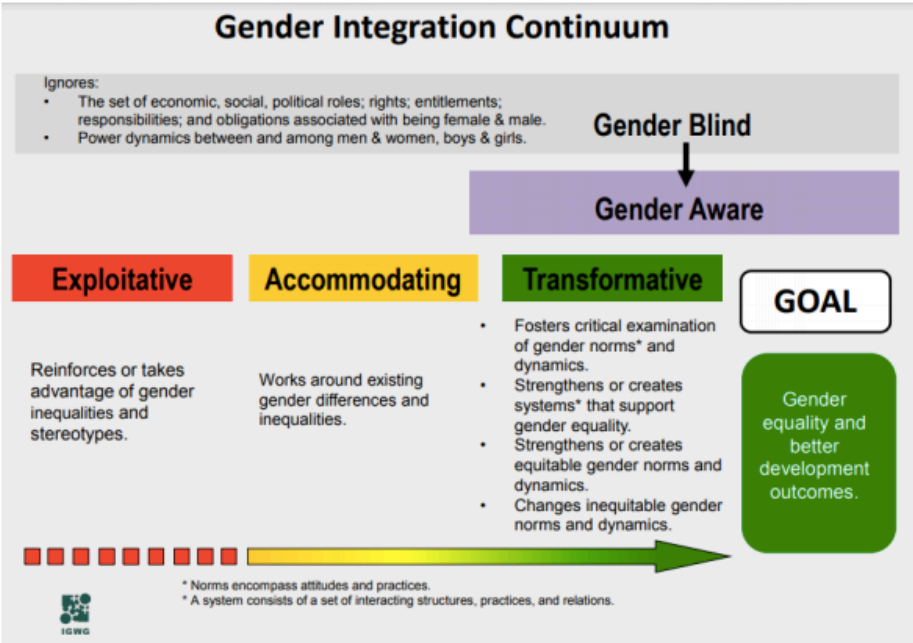
Criteria for assessing the gender mainstreaming of measures

Assessing the gender mainstreaming of measures includes the analysis of the extent to which a certain project or measure contributes or does not contribute to gender equality (Gupta, 2020), or in which way the gender perspective has been integrated. In relation to this, measures are classified into:

1. Gender negative – in which the existing gender roles, norms and relations are recognised, which are based on them and thus deepen and reinforce existing inequalities.
2. Gender blind – in which gender roles, norms and relations are not recognised and respected, and it is assumed that the measures affect everyone equally, or a (gender) analysis is not conducted.
3. Gender sensitive – in which gender roles, norms and relations are recognised, for example, through data collection on beneficiaries, but do not include activities and objectives related to increasing gender equality and empowering women.
4. Gender transformative – which aim to promote gender equality and achieve other economic and social goals, which also include the transformation of existing gender inequalities and focus, for example, on strengthening discriminated population groups.

Figure 1. Gender mainstreaming – gender perspective integration scale

Source: (Gupta quoted in: Bujak Stanko 2021, p. 29)



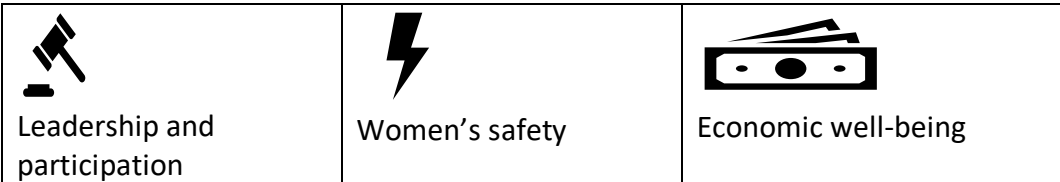
For the purposes of this analysis, an additional distinction between gender-blind and gender-neutral measures is made. Gender-blind measures are those that ignore gender roles, norms,

situations and needs of men and women and are designed without using a gender analysis and reflect and replicate inequality through the distribution of resources. Gender-neutral measures are those that are also designed without a gender analysis and clear gender goals, and while they do not reproduce inequalities, they do not either recognise the specific needs of women within the target group or affirmative measures to ensure gender equality in resource distribution.

Based on the model for the assessment of gender mainstreaming (Figure 1), different tools for assessing the gender mainstreaming of programmes, projects and interventions have been created. One of them, the “gender traffic light”, also adapted, is used to assess the gender mainstreaming of budget programmes in annual progress reports on the introduction of gender responsive budgeting in the public finance planning system in Serbia prepared by UN Women.⁶

The gender mainstreaming assessment tool for programmes, projects and interventions used in this analysis includes three dimensions: leadership and participation; women’s safety; and economic well-being. It is used for rapid assessment of gender mainstreaming of humanitarian projects, and it was developed by UN Women (UN Women 2020c).

Figure 2. Three dimensions of the rapid assessment tool to evaluate gender equality and women’s empowerment results in humanitarian contexts



Source: UN Women (2020c)

Limitations

Initially, the GBWN methodology also included the issue of transparency and gender accountability in public finance management and reporting on Budget amendments. This, among other things, means whether the *ex-ante* gender analysis of measures was conducted, whether the evaluation of measures from the gender perspective was conducted, whether reporting on measures included the gender perspective and sex-disaggregated data, and whether these data are available to the public.

According to the Budget calendar, the deadline for the preparation of the Annual Financial Statement is June of the current year for the previous year, for the Ministry of Finance to prepare the Draft Law on Annual Financial Statement, and July to submit it to the National Assembly of the Republic of Serbia, so data for 2020 are not yet available.

⁶ Progress reports are available at the Coordination Body’s website, at: <https://www.rodnaravnopravnost.gov.rs/index.php/sr/rodna-ravnopravnost/rodno-odgovorno-budzetiranje?page=1>

We do not know if an *ex-ante* gender analysis was conducted, or rather, it is not available on the websites of the Serbian Government, Ministry of Finance or Coordination Body for Gender Equality.

Within the analysis, we did not collect data at the level of individual ministries on the expenditures and beneficiaries of measures by sex, so we do not have information if they are available. This data would be about the number of women and men who used subsidies for agriculture, or the number of entrepreneurs, by sex, who used subsidies, including also amounts allocated, or a gender analysis of the expenditure incidence.

Gender aspects of the pandemic and measures to prevent the spread of COVID-19 – overview

The effects of the crisis are different for different groups of people, because the crisis does not find them in an equal and equitable situation. Our prior knowledge (Baćanović, 2014; Baćanović, 2015) and analyses confirm that emergency situations, such as natural disasters and other catastrophes, affect differently groups that are in a more disadvantaged situation and thus more vulnerable, because of the pre-existing and long-term structural inequalities. In the case of the crisis caused by the pandemic, the disproportionate participation of women, compared to men, is visible in the distribution of costs and their disproportionate exposure to the burden of the pandemic because of the work they perform in their homes, communities and the labour market. The gender effects of the pandemic have actualised the concept of *contributive justice* (Gomberg, 2007), which can be connected with gender-biased valuation⁷, which in this case means it is connected with stereotypes and prejudices and the traditional patriarchal understanding of paid and unpaid work in Serbia.

For example, in the study *The gendered impact of the COVID-19 crisis and post-crisis period* issued by the Policy Department for Citizens' Rights and Constitutional Affairs of the European Parliament (2020), five areas with pronounced gender dimensions were highlighted. These are:

1. Effects of the pandemic and the crisis on vulnerable groups, such as Roma, LGBT, national minorities and persons with disabilities
2. Impact on health workers
3. Economy of care for children in dual parent households, mono-parental families and for the elderly
4. Violence against women
5. Health system and distortion of health services and
6. Economic impact

Based on available analyses in Serbia, key gender-based effects of the pandemic and the epidemiological measures are the following:

⁷ Gender bias means: Prejudiced actions or thoughts based on gender-based perceptions that women are not equal to men. (EIGE Glossary and Thesaurus). In this context, gender-biased measures means they are based on or reflect gender prejudices.

1. In the area of the economy of care, the volume of unpaid work for women increased; the availability of services in the area of informal economy was reduced; working methods in the sectors of education and health, which employ the majority of women professionals, increased and changed; lack of kindergarten and child care services was found, which on one hand increased the volume of unpaid work for women, and on the other affected more the quality of work and well-being of women working from home, than men working from home (Secons, 2020a).
2. In isolation and with movement restrictions, women are exposed to an increased risk of domestic violence.⁸ Data indicate global trends of increased violence against women. In Serbia, however, according to official data, the number of reported cases did not increase. This can also be interpreted by the fact that reporting violence was more difficult due to isolation of both victims and perpetrators (Ignjatović, 2020). In relation to this, women's organisations sent initiatives and formal letters to relevant ministries and drafted guidelines for improving the protection of women from violence during the emergency situation and the pandemic.⁹
3. Women's entrepreneurship in Serbia is characterised mainly by micro and small businesses, in the sectors of personal services, hospitality, retail and wholesale trade. In these sectors, entrepreneurs had to cease operations (according to the Ordinance issued by the Serbian Government), or in other sectors, they had problems accessing clients or raw materials. Also, self-employed men in transport and construction were affected the most by the crisis (Secons, 2020b).
4. Employment and work are an area in which the effects of the crisis were very visible and showed gender aspects. Around 9.1% of persons lost their jobs or their contracts were not extended (Secons, 2020c). Employees in retail and wholesale trade, accommodation and food services and the processing industry were affected the most by the loss of jobs. Within the mentioned sectors, the most affected were the persons performing simple jobs, such as hygienists, assisting or physical labourers.
5. More women switched to work from home, because more women are employed in the sectors in which this is applicable, such as education, administrative jobs, government administration. Compared to men that switched to work from home, they were burdened more and more often worked at night to be able to balance home duties with work (Ibid).

The impacts on vulnerable groups of women were elaborated in the WPDS analysis. It showed that Roma women, women over 65 years of age and women with disabilities were at a particularly disadvantaged situation, with the pandemic only increasing their poverty, exclusion and pre-existing gender inequalities (Pajvančić et al., 2020).

The impact of the pandemic on persons, particularly women with disabilities, was analysed in detail in the study conducted by the WCSO Femplatz from Pančevo.

⁸ <https://www.womenngo.org.rs/vesti/1576-saopstenje-za-javnost-zastita-i-podrska-zenama-zrtvama-nasilja-tokom-prvih-mesec-dana-vanrednog-stanja>

⁹ Guidelines to Institutions, Association Fenomena, June 2020: <https://www.fenomena.org/covid19-resursi-za-nvo/cssp-smernice>

Table no. 1: Overview of the effects of epidemiological measures and response to them through other government measures

Measure	Effect	Response	Budget-funded
Movement restriction, public transport discontinuation, movement restriction for persons over 65 and risk groups	Reduced possibility to protect from domestic and intimate partner violence	Exception from movement restrictions for women in the situation of domestic violence on WCSOs initiative (AŽC and Osvit)	No
	Inability or difficulty to organise visits with minor children and parents they do not live with	Regarding this issue, AŽC sent an initiative to the Ministry of Justice and the Ministry of Labour, Employment, Veteran and Social Affairs, but no instruction was issued with regards to this ¹⁰	No
	Increased burden of care for family members who cannot take care of themselves or cannot leave the home	None	No
	Increased need for services for people over 65 and other groups with movement restrictions	Volunteering services available in some municipalities and towns	No data available
	Reduced possibility to perform informal work	100 Euro for all adult women and men citizens of Serbia	Yes
Restrictions on the performance of specific professional activities, inability or difficulty to perform some activities	Closure of entrepreneurs' shops	Minimum wage for 3 months, delay of tax payments	Yes
	Layoffs of employees	Minimum wage for employees who do not work; delay of tax payments	Yes
	Difficulty regarding the procurement of material and marketing of agricultural products	Incentives for registered farms	Yes
Work from home	Difficulty to harmonise / balance family life and work	No/yes	No
	Dependence on ICT use	No/yes	No

¹⁰ <https://www.womenngo.org.rs/vesti/1567-azc-uputio-predloge-institucijama-da-izdaju-uputstva-za-vidanje-dece-sa-roditeljem-sa-kojim-ne-zive>

	Additional economic expenses to acquire the necessary equipment and Internet		
Closure of schools and kindergartens and online classes	Lack of child care services	Recommendation to work from home for parents of children under 12 years of age	No
	Disproportionately increased volume of unpaid work for women and girls compared to men and boys	No/yes	No
	Changes in work methods for employees in education	No	No
	Not possible to conduct classes	Availability of distant learning	Da
	Not possible for all children to attend classes	No/yes	No
Changes in the functioning of the health system and availability of health services	Higher risk of disease and longer working hours under difficult conditions for health sector employees Insufficient and inadequate increase of earnings of staff for extra hours under extraordinary circumstances Lack of protective equipment and staff	Salary increase for healthcare workers	Yes
		Full salary during sick leave for healthcare workers who are ill or in self-isolation	Yes
	More difficult access to health services and care for chronic patients – increased volume of unpaid work for women	No/yes	No
	More difficult access to reproductive health services for women	No/yes	No

Source: The table was made based on a review of available reports and analyses on the impact of COVID-19 pandemic on women and vulnerable groups for the purposes of consultations during the preparation of the conference on the occasion of the 20th anniversary of the Women's Platform for the Development of Serbia

Budget amendments to respond to the pandemic and crisis caused by COVID-19

Since the announcement of the pandemic, in March 2020, there were two Budget Revisions: one during the emergency situation, in April 2020, and another in November 2020. The Revisions reduced planned resources for some ministries or sectors, while for others they increased compared to the 2020 Budget (adopted in November 2019). The table below presents amendments in percentages and the largest increases or decreases in the first and second Revision, compared to the 2020 Budget, as well as in the second compared to the first Revision.

Calculations were made based on the following documents:

1. The Budget Law of the Republic of Serbia for 2020 (Official Gazette RS, No. 84 of 29 November 2019)
2. Ordinance on the amendments of general revenues, expenditures and expenses of the Republic of Serbia Budget for 2020 to counter negative effects of the COVID-19 disease caused by the SARS-CoV-2 virus (Official Gazette RS, No. 60 of 24 April 2020)
3. Law on Amendments to the Budget Law of the Republic of Serbia for 2020 (Official Gazette RS, No. 135/2020)

Table 2. Overview of amendments to the ministry budgets compared to the 2020 Budget, in %

Budget user	Amendments in the first Revision compared to the 2020 Budget in %	Most important changes ↑ Increase / ↓ Decrease	Amendments in the second Revision compared to the 2020 Budget in %	Most important changes ↑ Increase / ↓ Decrease
Ministry of Internal Affairs	-3%	↓ Capital expenses no movement marked ↓ Expenditures for goods and services	-0.87%	↓ Capital expenses ↑ Expenditures for goods and services in the security sector
Ministry of Finance	16%	↓ Repayment of principal, capital expenses and repayment of interest and other debt related costs ↑ Grants to compulsory social insurance organisations and transfers to other levels of government	5.27%	↓ Repayment of principal, capital expenses and repayment of interest and other debt related costs ↑ Grants to compulsory social insurance organisations and transfers to other levels of government
Ministry of Foreign Affairs	-7.6%	↓ Expenditures for business travel, memberships in international organisations, capital expenses, grants to NGOs	-6.82%	↓ Expenditures for business travel, contractual services, memberships in international organisations, expenses for consular missions, expenses for cooperation with diaspora, grants to NGOs
Ministry of European Integration	-5.7%	↓ All items for goods and services decreased contractual operations predominant ↑ Other donations and transfers related to planning, programming, monitoring and reporting on EU funds and international assistance	-6.82%	↓ All items for goods and services decreased contractual operations predominant ↓ Other donations and transfers related to planning, programming, monitoring and

				reporting on EU funds and international assistance
Ministry of Defence	-3.6%	↓Expenditures for goods and services (all items)	12.53%	<ul style="list-style-type: none"> ↑ Allocations for arms and military equipment ↓Travel related costs, expenditures for goods and services, donations to international organisations, fees for social protection from the budget, allocations for special liaisons = donations for NGOs remain at the same level provided in the 2020 Budget, as well as investments in military science and expertise, allocations for civil defence (emergency situations), and the housing fund
Ministry of Public Administration and Local Self-Government	-26.0%	<ul style="list-style-type: none"> ↓Transfers to other levels ↓Grants to international organisations ↓Subsidies ↓Expenditures for goods (mostly contractual services and travel costs) ↓Capital expenses ↓ Grants to NGOs – 5 mil. (regarding national minority rights to self-governance) 	-14.99%	<ul style="list-style-type: none"> ↓ Transfers to other levels ↓Grants to international organisations ↓Expenses for the promotion and protection of human and minority rights ↓ Expenditures for goods (mostly contractual services and travel costs) ↓ Capital expenses ↓Budget fund for national minorities ↓Grants to NGOs (regarding the rights of national minorities to self-governance) ↑Funding of local self-governments ↑Expenses for public administration reform
Ministry of Economy	478.9%	<ul style="list-style-type: none"> ↑ Subsidies (increase in relation with the new subsidy for prevention and mitigation of effects caused by the COVID-19 disease ↓Subsidy for support to entrepreneurship development ↑Expenses for the acquisition of domestic financial capital (increase primarily refers to the new budget loan for businesses to maintain liquidity and current assets under difficult economic conditions due to COVID-19 pandemic ↓Budget lending for founding stake of the RS in companies and the construction of apartments for officers in security forces). New projects provided in the Ordinance on Budget amendments: prevention and mitigation of the effects of the COVID-19 disease caused by the SARS-CoV-2 virus (subsidies and budget loans for companies to maintain liquidity and current assets+), Annex III B loans for small and medium enterprises and other 	695.29%	<ul style="list-style-type: none"> ↑ Subsidies (increase in relation with the new subsidy for prevention and mitigation of effects caused by the COVID-19 disease ↓ Subsidy for support to entrepreneurship development ↓Subsidies for competitiveness development ↓Allocations for regional development ↓Expenses for attracting investments ↑Expenses for the purchase of domestic financial capital (increase primarily refers to the new budget loan for businesses to maintain liquidity and current assets under difficult economic conditions due to COVID-19 pandemic) ↓ Budget lending for founding stake of the RS in companies ↓The construction of apartments for officers in security forces

		priorities, construction of municipal and regional infrastructure – European Investment Bank and additional construction on the building of the hospital clinic in Jagodina		<p>↑ New projects provided in the Ordinance on Budget amendments: prevention and mitigation of the effects of the COVID-19 disease caused by the SARS-CoV-2 virus (subsidies and budget loans for companies to maintain liquidity and current assets+)</p> <p>↑ Annex III B loans for small and medium enterprises and other priorities</p>
Ministry of Construction, Transport and Infrastructure	-7.5%	<p>↓Capital expenses, expenses for the acquisition of domestic financial capital (budget lending in relation to the water supply programme and waste water treatment in medium-sized municipalities in Serbia – programme III and V)</p> <p>Subsidies (increased subsidies for road transport, and decreased for railroad and intermodal transport)</p>	40.74%	<p>↓ Capital expenses, expenses for the acquisition of domestic financial capital (budget lending in relation to the water supply programme and waste water treatment in medium-sized municipalities in Serbia – programme III and V)</p> <p>↓Solid waste treatment programme</p> <p>↑ Subsidies (increased subsidies for road transport, and decreased for railroad and intermodal and air transport)</p> <p>↑Sector for support to youth in active inclusion</p> <p>= donations to NGOs remained at the level of the 2020 Budget</p>
Ministry of Justice	-11.3%	<p>↓Capital expenses</p> <p>↓Expenditures for goods and services (mostly regular expenses, material and contractual services)</p> <p>↓Transfers to other levels of government (for free legal aid)</p> <p>Grants to churches and religious organisations</p>	-13.31%	<p>↓Promotion and protection of human and minority rights</p> <p>↓Free legal aid (reduced regular costs and contractual services)</p> <p>↓Transfers to other levels of government (for free legal aid)</p> <p>↓Cooperation with the church and religious communities</p> <p>↓ Donations to NGOs</p>
Ministry of Agriculture, Forestry and Water Management	-2.5%	<p>↓Expenditures for goods and services (mostly specialised services and regular repairs and maintenance)</p> <p>↓Capital expenses (predominantly from the line for the Ministry of Agriculture, Forestry and Water Management)</p> <p>↓Transfers to other levels of government – 149 mln</p> <p>↑Subsidies</p>	6.36%	<p>↑ Expenditures for goods and services (mostly specialised services and regular repairs and maintenance)</p> <p>↑Integral water management</p> <p>↓ Transfers to other levels of government</p> <p>↑Subsidies – new category: prevention measures to mitigate the effects caused by the virus</p> <p>= Donations to NGOs</p>
Ministry of Environmental Protection	-17.7%	<p>↓Subsidies (mostly from the line for the Green Fund of the Republic of Serbia)</p> <p>↓Transfers to other levels of government (mostly from the line for the Green Fund of the Republic of Serbia)</p> <p>↓Capital expenses (on the line for the Ministry of Environmental Protection)</p>	-25.57%	<p>=Subsidies at the level of the first Revision</p> <p>=Donations to NGOs at the level of the first Revision</p> <p>↓ Transfers to other levels of government (mostly from the line for the Green Fund of the Republic of Serbia)</p> <p>↓ Capital expenses (on the line for the Ministry of Environmental Protection)</p> <p>↓Expenses for the waste water management system</p>

Ministry of Education, Science and Technological Development	-1.4%	<ul style="list-style-type: none"> ↓Capital expenses ↓Transfers to other levels of government (for the implementation of the four-hour pre-school preparatory programme) ↓Subsidies – 200 mln (for the Innovation Fund and the Science Fund) ↓Expenditures for goods and services – 140 mln (decreased specialised services, and other items increased) ↓Social protection from the budget 	-0.75%	<ul style="list-style-type: none"> ↓Capital expenses ↓Social protection from the budget Grants to NGOs at the same level as the 2020 Budget
Ministry of Health	-30.9%	<ul style="list-style-type: none"> ↓Other grants and transfers ↓Capital expenses 	54.19%	<ul style="list-style-type: none"> ≈ Preventive healthcare ↓Support to CSO activities in the area of HIV prevention and control ↑ Equipping of COVID hospitals ↑ Prevention and mitigation of COVID-19 effects
Ministry of Mining and Energy	-7.4%	<ul style="list-style-type: none"> ↓ Subsidies ↓Capital assets ↓Transfers to other levels of government 	40.83%	<ul style="list-style-type: none"> ↑Social protection (energy for vulnerable buyers) ↑Subsidies ↑Capital assets ↑Transfers to other levels of government
Ministry of Culture and Information	-19.4%	<ul style="list-style-type: none"> ↓Expenditures for goods and services (decreased all items, mostly specialised and contractual services) ↓Transfers to other levels of government ↓Subsidies ↓Capital expenses (for cultural institutions) ↓Grants to NGOs 	7.28%	<ul style="list-style-type: none"> ↓Cultural activity of vulnerable social groups ↑Amount for social protection from the budget ↓, ↑ Grants to NGOs, some increased, some decreased, some remained at the level of the first Revision ↓Budget unit for the prevention and mitigation of effects caused by the COVID-19 disease
Ministry of Labour, Employment and Veteran Affairs	-1.1%	<ul style="list-style-type: none"> ↓Social protection from the budget ↓Subsidies ↓Capital expenses ↓ Grants to NGOs ↓Grants to international organisations ↓Transfers to other levels of government – 151 mln (to support CSOs and local communities) ↑Expenditures for employees (related to employees in social protection institutions) 	-4.01%	<ul style="list-style-type: none"> ↓Social protection from the budget ↓Subsidies ↓Capital expenses ↓Grants to NGOs ↓Grants to international organisations ↓Transfers to other levels of government – 151 mln (for support to CSOs and local communities) ↑Expenditures for staff (related to staff in social protection institutions)

Ministry of Youth and Sports	-24.2%	<ul style="list-style-type: none"> ↓Capital expenses ↓Grants ↓Social protection from the budget (scholarships, prizes and national awards for athletes and the Fund for Young Talents) ↓Expenditures for goods and services 	7.43%	<ul style="list-style-type: none"> ↑ Capital expenses ↑ Grants Social protection from the budget (scholarships, prizes and national awards for athletes and the Fund for Young Talents) ↑Donations to NGOs New budget item COVID crisis prevention and mitigation assistance to NGOs in the amount of 1.1 bln dinars ↓Fund for Young Talents
Ministry of Trade, Tourism and Telecommunications	4.7%	<ul style="list-style-type: none"> ↑Subsidies (increases for vouchers to intensify the use of the tourist offer, and decreases for the Tourism Organisation of Serbia) 	7.43%	<ul style="list-style-type: none"> ↓Subsidies for vouchers to intensify the use of the tourist offer =subsidies for the Tourism Organisation of Serbia at the level of the first Revision ↑Capital expenses

Source: Authors' calculation based on Budget Revisions from April and November 2020

The budget of the Ministry of Economy was increased the most, by about 700%, and the budget of the Ministry of Environmental Protection was decreased by around 25% of the planned funds. In many ministries, especially during the first revision, funds planned for donations to NGOs were decreased or completely cancelled.

The second Revision included donations for NGOs from the budget of the Ministry of Youth and Sports in the amount of 1.1 bln dinars (analysis did not include distribution of resources at the level of ministries and individual measures).

Expenditures for business travel and contractual services decreased (particularly) in the Ministry of Foreign Affairs, Ministry of European Integration and Ministry of Culture and Information, and in the latter, a new budget line was introduced for the prevention and mitigation of effects caused by the COVID-19 disease. We do not have data on the measures and activities funded from this line.

The budget of the Ministry of Health was increased with the second Revision (and reduced with the first, by about 30%), and two new budget items were added: equipping of COVID hospitals and prevention and mitigation of effects caused by the COVID-19 disease. The second Revision saw increases regarding these compared to the first, but also further decreases in donations to NGOs working on HIV prevention and control.

With the second Revision, the Ministry of Education, Science and Technological Development reintroduced the planned funds for the Innovation Fund and Science Fund, erased funds planned for the four-hour preparatory preschool programme, and we do not have information on what they were reallocated to.

With the second Revision, the budget of the Ministry of Justice decreased by a further 2.26% compared to the first. Free legal aid was completely cancelled – regular costs and contractual services.

In addition to the decreases in the budget of the Ministry of Justice, the Ministry of Labour, Employment, Veteran and Social Affairs (MoLEVSA) budget decreased. The second revision allocated 151 million dinars for transfers to other levels of government and NGOs from the MoLEVSA budget, but still all the items decreased compared to the planned budget. Compared to the first revision, subsidies for youth employment and salaries for staff in social protection institutions increased by 140,329,000 dinars (1.52%), compared to the salaries provided in the 2020 Budget.

Simultaneously, “the majority of social protection services were not available (or were available to a lesser extent), and the procedures to access social protection services became difficult or impossible, and communication with centres for social work was possible over the telephone, post or email. Humanitarian and other activities at the local level were organised by crisis task forces in municipalities and towns. The following persons encountered particular difficulties during the emergency situation and the pandemic: single parents, Roma men and women (particularly those living in informal settlements), persons with disabilities, persons over 65 (especially those living alone), migrants, asylum seekers and homeless persons. No special measures were adopted for these groups, and many of the existing services ceased to function”. (Pajvančić et al., 2020).

In the budget of the Ministry of Construction, Transport and Infrastructure, compared to the first Revision, subsidies for road, railroad, air and intermodal transport increased, the most those for air transport. Compared to the first Revision, the second increased funds for support to youth in active inclusion. It is a project funded by the European Union, and one of the partners was also the Ministry of Construction, Transport and Infrastructure.¹¹

The Ministry of Public Administration and Local Self-Government was given back part of the funds related to the support to public administration reform and protection of human and minority rights, but the budget fund for national minorities remained decreased.

Budget was increased for the Ministry of Defence, in the part of expenditures for goods and services, but also for purchase of arms and military equipment.

The Ministry of Agriculture provided subsidies for registered farms and preventive measures to mitigate effects caused by the virus, and this Ministry’s budget was thereby increased with the second revision.

¹¹<https://social-housing.euzatebe.rs/rs/o-projektu>

Table 4. Structure of budget expenditures and expenses (in billion dinars and percentages)

Budget expenditures and expenses	Budget 2020	Revision April 2020	Revision November 2020	Index	Structure of expenditures, Revision April 2020 in %	Structure of expenditures, Revision November 2020 in %
TOTAL EXPENDITURES AND EXPENSES	1,334.68	1,625.82	1,774.41	109.14	100.00%	100.00%
Current expenditures	1,119.49	1,439.25	1,526.56	106.07	88.52%	86.03%
Expenditures for staff	318.58	318.91	322.42	101.10	19.62%	18.17%
Expenditures for using services and goods	138.13	128.62	135.42	105.29	7.91%	7.63%
Repayment of interest and other debt related costs	111.44	106.95	108.45	101.40	6.58%	6.11%
Subsidies	95.83	202.98	278.16	137.04	12.48%	15.68%
Donations to foreign governments	0.00	0.25	0.28	109.43	0.02%	0.02%
Grants to international organisations	5.42	5.08	6.15	120.89	0.31%	0.35%
Transfers to other levels of government	89.01	95.32	93.83	98.44	5.86%	5.29%
Grants to compulsory social insurance organisations	186.63	349.04	341.63	97.88	21.47%	19.25%
Other grants and transfers	15.85	6.74	9.91	146.98	0.41%	0.56%
Social insurance and social protection	124.95	123.71	119.07	96.25	7.61%	6.71%
Other current expenditures	33.65	101.63	111.24	109.46	6.25%	6.27%
Expenses for non-financial assets	198.93	154.14	201.65	130.82	9.48%	11.36%
Expenses for the repayment of principal, for public policy implementation	6.70	8.80	7.80	88.64	0.54%	0.44%
Expenses for the acquisition of financial assets for public policy implementation	9.56	23.63	38.41	162.51	1.45%	2.16%

Table 5. Revenue and income in 2020 – adopted Budget and Revisions (in billion dinars and %)

Budget revenue	Budget 2020	Revision April 2020	Revision November 2020	Index November/April	Structure of revenues, revision April 2020 in %	Structure of revenues, revision November 2020 in %
Total	1,314.5	1,244.8	1,291.4	103.7	100.0	100.0
Tax revenues	1,132.1	1,064.3	1,090.0	102.4	86.1	84.4
Personal income tax	70.2	57.2	66.5	116.3	5.3	5.1
Business income tax	104.0	89.3	113.0	126.5	7.9	8.8
Value added tax	582.0	565.8	547.5	96.8	44.3	42.4
Stocks	311.0	296.1	299.7	101.2	23.7	23.2
- Excise duty on oil products	168.5	157.6	160.0	101.5	12.8	12.4
- Excise duty on tobacco products	106.5	104.5	104.0	99.5	8.1	8.1
- Other excise duties	36.0	34.0	35.7	105.0	2.7	2.8
Customs	52.2	44.4	51.0	114.9	4.0	3.9
Other tax revenues	12.7	11.5	12.3	107.0	1.0	1.0
Non-tax revenues	167.4	165.5	187.5	113.3	12.7	14.5
Donations	15.0	15.0	13.8	92.2	1.1	1.1

The table showing revenue and income clearly indicates a new public debt, which will be paid by the future generations, but which can also influence the possibility of investments in public services.

The Evaluation of the Government Ordinance on the 2020 Budget Revision (Republika Srbija Fiskalni savet, 2020b), which refers to the first Revision in April 2020, the Fiscal Council reports that the total cost of anti-crisis measures was around 320 billion dinars. Out of this amount, more than 30bln dinars were transferred with the first Revision to the National Health Insurance Fund for the purchase of equipment, materials and medicines to respond to the pandemic.

The government allocated budget resources for the compulsory insurance funds and to make up for lower revenues due to delayed payment of contributions, and for the Pension and Disability Insurance Fund, additional resources for one-time payment of 4,000.00 dinars to pensioners in April 2020.

Subsidies were also provided for public companies for air transport, which were not included in the programme of support to the business sector, and which were funded from the budget of the Ministry of Construction, Transport and Infrastructure, as well as subsidies to road construction companies, in the amount of 12 billion dinars.

The evaluation report on the programme of anti-crisis economic measures by the Fiscal Council of the Republic of Serbia (Republika Srbija Fiskalni savet, 2020a) states that the measures of support to the economy are good and necessary, and that it is good that they are directed at small enterprises. The Fiscal Council evaluates the measures as not timely, as they were implemented in May, and the crisis had affected the economy since March 2020.

According to the Fiscal Council's opinion on the second Revision in 2020, in November, there are also comments on budget increases in the security sector: "If we add to the capital expenditures of the Ministry of Defence without health (35 bln) also the decreased capital budget of the Ministry of Internal Affairs (10 bln dinars), total capital expenditures for the purchase of equipment and arms in the security sector amount to as much as 45 bln dinars in this year. As a reminder, investments in health in 2020 were 27 billion, which is only two-thirds of the capital budget of the security sector. Such a distribution of public funds has no justification in the situation when the country is faced with an unprecedented health crisis". (Republika Srbija Fiskalni savet, 2020c)

In our opinion, the response to the crisis was timely, because the Budget Revision was done as early as April 2020. The response of the budget revisions was primarily directed at supporting the economy, while the reduction or mitigation of the effects of the pandemic and epidemiological measures (including complete movement restrictions), primarily on women and vulnerable groups, were not contained in the response to the COVID-19 crisis through the distribution of Budget resources or funding of new measures or redistribution of funds within the existing.

Gender assessment of the adopted and implemented government measures

Government response to the crisis caused by the COVID-19 pandemic was entirely gender blind, which means that the gender-based disparities in the effects to and needs of women and men during the pandemic were not taken into account, and that they were created in such a way not to ensure the availability of allocated resources to women, having in mind structural resources. The *ex-ante* gender analysis was not conducted before the creation of measures, or, if it was, it is not publicly available on the websites of the Serbian Government, relevant ministries or the Coordination Body for Gender Equality.

The measures focused the least or not at all on areas in which the impact of the pandemic on women was the greatest, such as: increased risk of domestic violence and reduced availability of protection measures, lack of services (transport, child care, elderly care, services for children and persons with disabilities, and similar) and unpaid work and loss of jobs in sectors in which women constitute the majority of employees, such as, primarily, the services sector.

In response to the challenges of the pandemic, Serbian Government, within the package of support measures to the economy, envisaged the payment of three minimum wages to entrepreneurs, lump-sum tax payers, micro, small and medium enterprises, for each employee in these enterprises, which is, according to the Ministry of Finance estimates, around 900,000 people.

Subsidised loans with one-percent interest rate were available through the Development Fund to micro, small enterprises and entrepreneurs, including agricultural holdings and cooperatives. These measures aimed to ensure the liquidity of companies.

Payments of 100 EUR were made to all adult citizens, when the emergency situation ended, which was justified as support to the economy and enhancing consumption, as fiscal incentive and direct support to all adult citizens.¹²

A non-fiscal measure, adopted by the Ministry of Labour, Employment, Veteran and Social Affairs, albeit only as a recommendation, regarding work from home for all employees and particularly parents of children under 12 years of age with full pay (borne by the employer) is also important.

The measure of delayed payment of personal income tax, for at least three months, as well as business income tax for Q2 2020, as well as VAT exemption for companies providing donations. During the emergency situation caused by COVID-19, the National Bank of Serbia applied a moratorium on loans, and enforcement of adjudications (according to the Law on Enforcement and Security) were ceased during the emergency situation.

¹² The list of measures to mitigate the effects of the pandemic on the economy is available here: <https://www.srbija.gov.rs/vest/456168/za-ublazavanje-posledica-epidemije-na-privredu-51-milijarda-evra.php>

Table 6. Overview of support measures to the economy, as listed in the Fiscal Council's evaluation of the anti-crisis measures programme

Measure	in bln dinars	in %GDP
Tax policy measures	161	2.9
<i>Delayed payment of tax on income and contributions for the private sector during the emergency situation, with later payment of outstanding amounts in instalments, starting no sooner than 2021.</i>	140	2.5
<i>Delayed payments of business income tax in Q2</i>	21	0.4
<i>VAT exemption for donation providers</i>	-	
2. Direct assistance to companies for employees	97.3	1.8
<i>Direct assistance to entrepreneurs paying lump-sum tax and paying tax on actual income, micro, small and medium enterprises in the private sector – payment of assistance in the amount of the minimum wage (during the emergency situation – 3 minimum wages)</i>	92.8	1.7
<i>Direct assistance to large enterprises in the private sector – payment of assistance of 50% net minimum wage (during the emergency situation) for employees who were issued a decision on termination of work</i>	4.5	0.1
<i>Measures for the liquidity of agriculture</i>	264	4.8
<i>Support to agriculture through the Development Fund of the Republic of Serbia</i>	24	0.4
<i>Guarantee scheme to support businesses through banks</i>	240	4.4
<i>Out of which state guarantees (according to statements made by officials)</i>	60	1.1
Other measures	86	1.6
<i>Moratorium on payment of dividends by end of year, except for PCs</i>	16	0.3
<i>Payment of 100 EUR to all adult citizens</i>	70	1.3
<i>Budget measures (1,2,4 and Development Fund) – impact on budget deficit</i>	386.3	6.7
<i>Budget measures and state guarantees – impact on public debt</i>	430	7.8
<i>Total measures (1,2,3,4)</i>	<i>608.3</i>	<i>11.00</i>

Source: Fiscal council

In addition, direct assistance was also provided to large companies in the private sector – payment of assistance in the amount of 50% of net minimum wage (during the emergency situation) for employees who were issued a decision on termination of work (Article 116 and 117 of the Labour Law, Official Gazette 95/2918). We did not find data disaggregated by sex on the number of persons who lost their jobs.

Direct assistance measures mostly included measures to maintain liquidity of the economy, and more in the form of a guarantee scheme for businesses through banks (for taking loans), and less through the Development Fund. Tax policy measures were of secondary importance, with the most savings incurred by delaying payment of taxes and contributions during the emergency situation, with the possibility to later pay them off in instalments. Although socially the most desirable measure, direct assistance to companies for employees, was only 16% of the total amount of government assistance.

Measures of support to the economy: payment of three minimum wages per employee in micro, small and medium enterprises – gender-blind measure

Measures of direct assistance to the economy were: delayed payment of taxes, direct assistance to micro, small and medium enterprises in the amount of 3 minimum wages during the emergency situation, assistance to large enterprises for employees whose work was terminated, support to businesses through the Development Fund and the guarantee scheme of support to businesses via banks.

This measure was relatively timely, as the first subsidies were paid in May 2020, two months after the start of the emergency situation. Women entrepreneurs evaluated these measures

as useful, but also said that broader and more comprehensive support was missing, as well as longer duration of measures needed (delayed payment of taxes could have lasted 6 instead of 3 months). We evaluate positively the fact that, in addition to subsidies for large enterprises, this time the government also took into account the small ones, and primarily the small ones, the majority of whom are represented by women entrepreneurs. However, the measure was gender blind, because it did not envisage the possibility of introducing affirmative measures aimed at women as a predominantly vulnerable group in the area of small entrepreneurship, even though they were proposed in the recommendations from the consultations with WCOSs organised by UN Women in April 2020 (UN Women, 2020b).¹³

The most affected sector was the services sector, which also employs the most women entrepreneurs, followed by the agricultural sector. A gender sensitive measure would be greater support to the services sector and more affected sectors, as well as enterprises / entrepreneurships, which discontinued their operations. In this way, assistance was available to those who worked, rather than those who could not work, nor maintain the company active. Sex-disaggregated data on the number of persons who made their companies dormant or lost their jobs were not published. If, for example, there were more women among those who made their companies dormant, this would be an effect of structural inequalities, which would have been neglected when the measure was designed.

Women make up 30% of the self-employed (Republički zavod za statistiku, 2021), and thus, in the best-case scenario, 30% of resources within this measure reached women. We do not have data either about the representation of women, entrepreneurs or business owners among loan beneficiaries with state guarantees.

Data collection on entrepreneurs by activity sectors, number of employees, company status, profits and losses and regions would be necessary and gender-responsible, as well as collecting and analysing data by sex and by sectors for those who used subsidies, by owner sex and subsidy amount.

Measures of support to agriculture – gender-blind measure

Serbian Government also allocated special funds to support agriculture, as defined in two Ordinances, one of which referred to loans, and the other to one-time assistance per square meter of cultivated area, head of cattle or beehive.¹⁴ This measure is gender blind, primarily because it targets registered farms, the majority of which are registered to men, which is an effect of structural inequalities, whereas 19% of agricultural holdings in 2018 were registered to women, and in the 2012 Agriculture Census this percentage was 17%.¹⁵ The majority of rural women are informally engaged as agricultural workforce (63%), and only 14.8% are employed full-time (Beker, 2017). Gender blindness of the measure is reflected in the support to certain sectors. Namely, support was intended primarily for cattle-breeding, crop

¹³ Available at:

<https://www2.unwomen.org//media/field%20office%20eca/attachments/publications/2020/04/voices%20of%20womens%20organizations%20on%20covid19final.pdf?>

¹⁴ Ministry of Agriculture, Forestry and Water Management Ordinances are available at:

<http://www.minpolj.gov.rs/dokumenti/uredbe/?script=lat>

¹⁵ Farm Structure Survey, SORS, 2018.

cultivation, viticulture, which are represented by and hire more men. Loans and subsidies were also provided for vegetable growing, at 25 dinars per square meter of soil planted with vegetables.¹⁶ Having in mind that women less often work in cattle breeding and crop cultivation, even bee-keeping, these subsidies were not specifically considered from the perspective of support to women in agricultural production. Also, women own smaller land parcels, so a measure defined in this way limits the possibility of support to women and reduces the share of resources reaching them. These subsidies, as evaluated by the Fiscal Council, did not increase the total mass of subsidies to agriculture.

Payment of 100 EUR to all adult citizens – gender-blind measure

The Fiscal Council evaluated the measure of 100 EUR provided to all adult citizens as the least useful and meaningful measure, primarily because it did not target the groups that needed assistance the most. Therefore, it was assessed by the Fiscal Council as very expensive and with unclear effects. The Fiscal Council disputes the opinion of the International Labour Organisation (ILO) and the European Bank for Reconstruction and Development (EBRD), which evaluate this measure as a good one, with “admirably strong effects on the reduction of inequalities and poverty” and insists that measures should have been better targeted and directed at the most vulnerable households, which would achieve greater effects and reduce government debt, rather than actually decreasing the potential to assist the most vulnerable population.¹⁷ The measure was still very important to poor citizens, persons working informally, for example, Roma men and women and persons who lost their jobs.

Although the measure of 100 EUR provided to all adult citizens was not a social, but rather an economic one, aiming to increase liquidity and incentivise consumption, its effects were evaluated as positive from the perspective of support to the poorest citizens. Gender disparities in exposure to risk of poverty, by age categories, are pronounced for women over 65 years (who are at a higher risk than men by 4.9%) and for men between 55 and 64 years of age, who are at a higher risk than women by 4.9%. According to their status on the labour market, inactive women, women pensioners and unemployed men are at the highest risk of poverty (Republički zavod za statistiku, 2021). Judging by presented statistical data on the risks of poverty, women are not the majority among the persons at risk, if we look at the labour market status and age. But there are more women in single elderly households (and women on average receive lower pensions), and in mono-parental families with one or more minor children, where this measure had the lowest effects per household member. This means that these measures had the least benefits to women, because of specific gender-based factors.

One of the most essential advantages of the implementation of gender-responsive budgeting (GRB) is in the better targeting of measures and the more efficient and effective spending of public funds, making the funds reach those they are intended for in the fastest and easiest ways (Elson, 2004; Bundedler and Gay, 2002); and it was not applied here.

¹⁶ Ministry of Agriculture, Forestry and Water Management Ordinances are available at: <http://www.minpolj.gov.rs/dokumenti/uredbe/?script=lat>

¹⁷http://www.fiskalnisavet.rs/doc/analize-stavovi-predlozi/2020/FS_Efekti_mere_100_evra_na_siromastvo_i_nejednakost.pdf

Increase of salaries for health sector employees – gender-neutral measure

This measure is gender neutral, although it is directed at the health sector which employs more women. As obvious from the second Revision, this increase amounted to 21,896,000 dinars, which is an increase of 7.87% on salaries in the health sector planned in the 2020 Budget. In addition, salaries increased in the health system management, sanitary control, administration and management sectors, as well as the Directorate for Biomedicine. A gender responsive measure would be increasing the salaries specifically of medical nurses or doctors in COVID hospitals and clinics, as compensation for exceptionally long absence from home and working in unsafe and by all means difficult conditions.

According to Statistical Office of the Republic of Serbia (SORS), the gender pay gap in the healthcare and social services sectors is such that the salaries of women are on average 85% of the salaries of men in the same sector.¹⁸ This means that the increase in salaries will still be benefited more by men than by women.

Increased salaries for employees in social protection institutions and increase in the number of employees: gender neutral measure

At first glance, this measure seems gender sensitive, because it relates to the sector predominantly employing women, so indirectly also the valuation of the economy of care, as well as potential increase of the availability of social services, which are important to women (in the context of unpaid work). However, having in mind the existing “glass ceilings and walls”, but also the gender pay gap, a more detailed gender analysis would have to include the distribution of resources by sex, or representation of women and men in management and higher-paid jobs. Simultaneously, free legal aid was discontinued, social services were unavailable or limited, and WCSOs providing assistance and services to women victims of violence operated with reduced capacities and there was no funding for additional or tailor-made services, nor support to WCSOs.

The report submitted by the Republic of Serbia to the Council of Europe GREVIO (Group of Experts on Action against Violence against Women) states that WCSOs providing services to women victims of gender-based violence (for a total of 20 organisations), one-time support was provided, but it is important to keep in mind that the funds were not provided from the Republic of Serbia Budget, but through a project funded by the Norwegian Embassy.¹⁹ The same report also states that available resources from the IPA 2016 project were redirected to humanitarian assistance to the most vulnerable groups of women, but it does not say how many women were included nor in which way the assistance was distributed.

¹⁸ Ibid.

¹⁹ [https://www.coe.int/en/web/genderequality/promoting-and-protecting-women-s-rights#%2263001324%22:\[35\]}](https://www.coe.int/en/web/genderequality/promoting-and-protecting-women-s-rights#%2263001324%22:[35]}) (13 March 2021)

Participation of WNGOs in the planning of measures

The cooperation between government authorities and public institutions with CSOs is considered as a prerequisite for participatory democracy, contributing to the transparency and accountability of policies, but also including women's and vulnerable groups' perspectives in creating measures and policies. At the United Nations level, it was underlined that without partnerships with CSOs, governments could not achieve the Sustainable Development Goals and the Agenda 2030 (UN General Assembly, 2015).

Also, one of the principles of the Sendai Framework for Disaster Risk Reduction²⁰, which was also included in the Law on Disaster Risk Reduction and Emergency Situation Management of the Republic of Serbia (Official Gazette RS, No. 87/2018), is the participation of CSOs (particularly women and youth CSOs), not only in planning, but also in implementing crisis response measures.

Some of the more important CSO measures in COVID-19 response are raising community awareness and enhancing trust in government measures; distribution of humanitarian assistance, public procurement and service provision control, budget creation and revision, monitoring measures and advocating for specific measures (Bhargava, 2021).

The evaluation of the cooperation of the state with the civil society provided in the Gender Analysis of COVID-19 Response by WPDS, highlights that: "The two key principles, on which an effective response to health risks and good crisis management depend – the principle of equality and protection of human rights and the principle of participation and solidarity – were not applied", which is also part of Article 8 of the Law on Emergency Situation Management... "The great knowledge and resources of CSOs have not been used, although they have extensive experience in working with vulnerable groups and are well acquainted with the situation in the field. Instead of being recognised as partners in the complex process of developing adequate responses to the crisis, they were largely ignored" (Pajvančić et al., 2020, p. 40).

Since the very beginning of the pandemic, WCSOs conducted research and assessments, prepared and published recommendations, almost none of which were included in the COVID-19 response. The first consultations with women's organisations were organised by UN Women in Serbia on 04 April 2020, within regional consultations for the Western Balkans and Turkey. In the conclusions from the consultations, challenges for women and vulnerable groups were mapped, recommendations provided for the creation of measures, such as, for example, targeted measures for entrepreneurs within the support to small and micro enterprises, but also an overview of activities and contributions by women's organisations in the response to the crisis (UN Women, 2020b).

The study commissioned by the European Economic and Social Council (Tageo et al., 2021) on the participation of CSOs in COVID-19 response and restrictive measures throughout Europe, pointed out that CSO capacities were considerably shaken by the pandemic, but that their

²⁰ <http://ruczrs.org/wp-content/uploads/2019/09/Okvir-za-smanjenje-rizika-od-katastrofa-iz-Sendaija-za-period-2015.-2030..pdf>

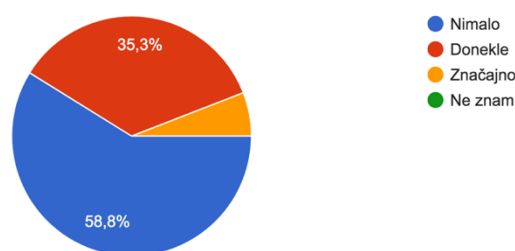
participation was key for recovery and contribution to sustainable, equitable and more productive communities. CSO representatives mentioned lack of key and necessary services during movement restrictions, loss of jobs particularly in sectors employing women, difficulties with distant learning, etc. as particular challenges.

Since the onset of the pandemic and the emergency situation, women's organisations in Serbia warned about the challenges related to the protection of women from violence, exacerbated situation of persons with disabilities, particular difficulties for rural women and access to services, consequences of discontinued public transport and economic effects of the pandemic on women. Not only through organised consultations, but also through studies supported by the OSCE Mission in Serbia, Friedrich Ebert Foundation and UN Women, recommendations were created for measures to respond to the challenges faced by women, but they were not officially consulted on the measures adopted, nor were their recommendations incorporated in the measures.

In the survey conducted within this analysis, the highest number of surveyed WCSO representatives (94.4%) answered that the government did not enable their organisation to participate in the creation of measures, while for 5.9% minimum participation was enabled. The answers are the same to the question of whether, based on information available to them, there were any consultations with representatives of vulnerable groups or women.

The highest number of CSO representatives found that measures did not at all or responded partially to the greatest difficulties faced by women, while 5.9% considered that measures significantly responded to the greatest difficulties faced by women, primarily referring to support to entrepreneurship.

3. U kojoj meri smatrate da se odgovor vlade na COVID-19 osvrnuo na najveće poteškoće za žene?
17 одговора



Q3: To which extent do you consider the government COVID-19 response tackled the greatest difficulties faced by women?

Responses: 58,8% - not at all; 35,3% partially; 5,9% Significantly

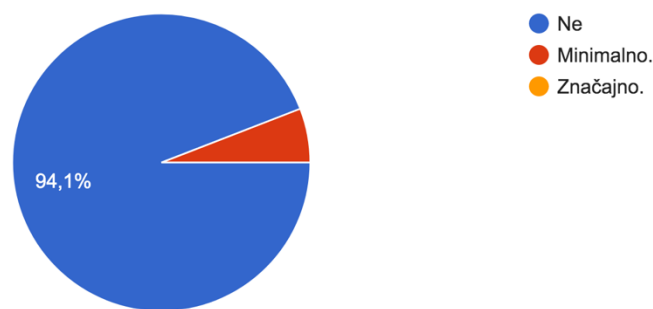
Apart from the measures to support the economy and employees in the health sector, the representatives of WCSOs do not recognise any gender-sensitive measures and point out the lack of gender statistics and sex disaggregated data as key proof of how the measure planning process was gender insensitive. Still, to provide a timely response, which was also mentioned as priority in the Fiscal Council's evaluation, no in-depth analyses of measures

of support to businesses were performed, but there were recommendations related to the situation of women entrepreneurs.

The representatives of women's organisations pointed out that the groups of multiply marginalised women found themselves in the most disadvantaged situation, and that there were no government measures directed at them.

7. Da li su na osnovu informacija koje vi imate žene i osetljive grupe konsultovane prilikom kreiranja mera odgovora na COVID-19 krizu?

17 одговора



Q 7: Were, according to the information available to you, women and vulnerable groups consulted in the creation of COVID-19 response measures?

Responses: 94,1% - No and 5,9% Minimally

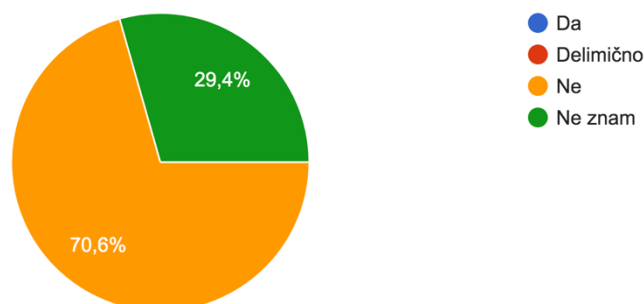
“Roma women, residents of informal settlements, as well as geographically isolated areas, during the emergency situation and lack of public transport, were pushed to the edge of various risks, ranging from violence to health hazards, as they were completely cut off from the world and left over to themselves or maybe the civil society” (respondent, WNGO representative).

Respondents mentioned the following CSOs contributions and initiatives regarding the effects of the pandemic: “the initiative regarding movement restrictions for children and adults with autism, regarding which, after efforts invested by the Commissioner for Equality, measures were relaxed for them and they could go out during the curfew”; the initiative by the Autonomous Women’s Centre and CSO Osvit and SOS Vranje to allow women in the situation of violence to leave their homes / shared households during curfew without any repercussions; as well as the initiative by the organisation A11, regarding the situation of Roma in informal settlements.

To the question of whether there was any public hearing about the Budget, **almost one-third of respondents answered they did not know**, while 70.6% answered there was no public hearing.

12. Da li je bilo javne rasprave o raspodeli budžeta za odgovor na COVID-19?

17 одговора



Q12: Was there a public hearing about the Budget distribution for the COVID-19 response?

Responses: 70,6% - No, 29,4% - I don't know

Because of the emergency situation during which it was adopted, the decision on Budget Revision was in the form of Government Ordinance, rather than a law, which automatically excluded public or even parliamentary hearing, and the pandemic and the measures adopted, particularly the emergency situation, contributed also to an overall reduced transparency of the creation and adoption of measures.

Q11: In your opinion, how can the lack of participation of civil society organisations influence the COVID-19 response? The lack of CSO participation results in:

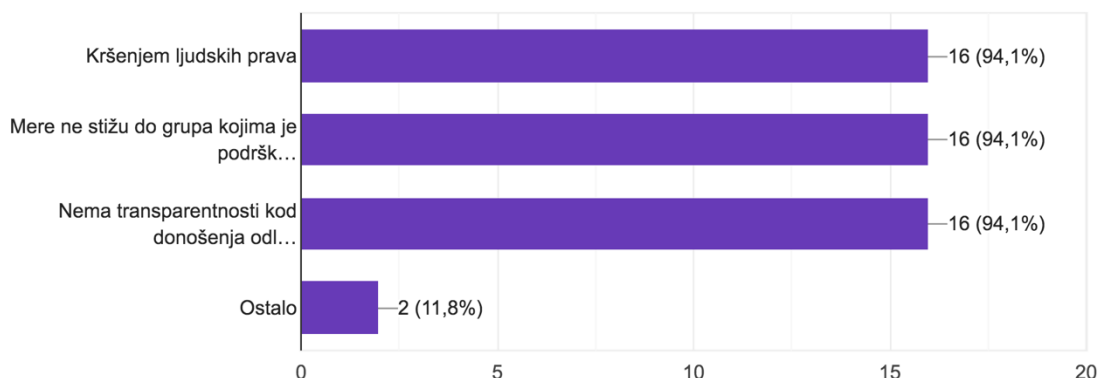
Human right violations - 94,1%

Measures do not reach those that need support – 94,1%

There is no transparent decision making – 94,1%

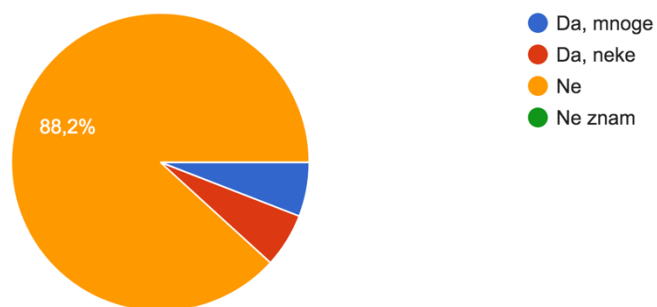
11. Prema Vašem mišljenju, kako manjak učešća organizacija civilnog društva može da utiče na odgovor na COVID-19? Manjak učešća OCD rezultira:

17 одговора



14. Da li su mere vlade doprinele smanjivanju rodne neravnopravnosti?

17 одговора



*Q14. Did government measures contribute to reducing gender inequalities?
88,2% of activists responded with No.*

Conclusions

The response to the crisis was indeed timely, and so were the assessments made by WNGOs, but the response and the majority of adopted measures that followed were mostly gender blind, with two gender-neutral ones.

There was no gender analysis before adopting institutional economic measures. **Women's civil society organisations were not officially or formally involved in the consultations regarding the gender aspects of the crisis. Consultations were organised (first on 4 April 2020 by UN Women) and analyses conducted, but they did not manage to adequately inform the decision-making process.**

The effects of the pandemic and the epidemiological measures were exceptionally gender conditioned, primarily in the domain of unpaid work and the economy of care, as well as the difficulties to protect women from gender-based and domestic violence. **The response to the crisis did not target specific challenges and gender-based effects of the crisis on women and vulnerable groups, nor were WNGOs which responded to these needs with their activities supported.**

What makes the institutional response to the pandemic entirely gender blind, is the fact that it targeted mostly, or even exclusively, the economic effects of the crisis and the domain of paid work. There were no specific measures responding to the needs of women in the pandemic, such as additional and tailor-made protection from violence, child care and care for other dependent household members, lack of public transport, reduced availability of health services for pregnant women and new mothers, lack of informal services and care.

Adopted measures were gender blind or gender neutral, but mostly gender blind and gender biased – based on existing divisions within the gender regime. Some of the examples were investments in air and road transport and arms on one hand, and the discontinuation of free legal aid on the other, or reduced investments in environmental protection and the competent ministry's budget, budget of the ministry in charge of social affairs and education, which are the sectors that employ the majority of women and which were very important during the pandemic.

There were no gender statistics for the measures that were gender neutral and directed at sectors employing more women (such as micro and small enterprises and entrepreneurs), or an *ex-ante* gender analysis of measures, nor did the measures include additional criteria to respond more to the needs of women, or, they were not targeted, so their effects and equity in the distribution of resources were questionable. Thus, for example, the "100 EUR for all adult citizens", as "helicopter" money "dropped down" to hit all equally, was not equally useful to all. It was the least useful to mono-parental families with one or more minor children, the majority of whom are mothers with children. Lack of gender statistics makes it difficult to review the ultimate effects of the adopted measures, but also their gender-responsive design.

Thus the experiences from the pandemic and the state response to it show that the following is necessary for a gender-sensitive response to the crisis: **identify and collect gender statistics and sex disaggregated data, both when creating measures and reporting on them;**

implement existing regulations on gender-responsive budgeting and involve women's organisations in the creation of measures and their adaptation to meet women's needs, primarily by using the existing gender equality mechanisms.

We hope that this analysis will be of use to all interested and responsible parties for further interpretation and creation of gender-based solutions not only to the COVID-19 crisis, but also for the promotion of gender equality and socially and environmentally-friendly sustainable development of Serbia, and the well-being of their women and men citizens.

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