



DELIVERING ON SDG 5.C.1 IN 2023 BUDGET CYCLE IN THE WESTERN BALKANS AND MOLDOVA A CSO PERSPECTIVE

Executive Summary

This knowledge product provides a regional overview of progress in delivering on SDG Indicator 5.c.1 – the proportion of countries with systems to track and make public allocations for gender equality – in the Western Balkans and the Republic of Moldova. The Gender Budget Watchdog Network (GBWN) monitored the implementation for the 2023 budget cycle across seven economies: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Moldova, Montenegro, and Serbia.

Overall, the region demonstrates steady progress in institutionalizing gender-responsive budgeting (GRB), with Criterion 1 performing strongest (regional average score 0.86), Criterion 2 moderate (0.57), and Criterion 3 weakest (0.43). Montenegro and Moldova show the most significant improvements since 2021, while Bosnia and Herzegovina and Kosovo remain below regional averages. The findings emphasize that although legal frameworks are largely in place, full implementation and data transparency remain challenges

> *What is SDG 5 c1?*

Indicator that measures if countries have systems to track and make public allocations for gender equality.

It measures:

- (1) integration of gender equality into public expenditure programs;
- (2) promotion of gender-responsive goals within public financial management systems; and
- (3) publicity of allocations for gender equality.

Methodology

The GBWN applied the UN Inter-Agency Expert Group's methodology for indicator 5.c.1. Each criterion is assessed through binary indicators (1 = yes, 0 = no). For the purpose of realistic assessment and providing recommendations for improvement, the GBWN introduced another indicator measuring partial implementation (0.5 = partial). The resulting composite score allows comparison across countries and over time. Data were collected through participatory CSO-led monitoring, policy document review, and verification with Ministries of Finance.

Regional Findings

Criterion 1 – Gender Equality in Public Expenditure Programs

All seven economies meet the requirements for Criterion 1, reflecting strong policy and legal alignment. Institutionalizing gender-responsive budgeting (GRB) as part of its broader public finance and gender equality processes in Western Balkans and Moldova was built upon actual Strategies for gender equality in Albania, Serbia, Montenegro, Macedonia, Moldova and Kosovo as well as the new 2023 adopted Gender Action Plan in Bosnia and Herzegovina are providing for comprehensive, multi-sectoral approach to promoting gender equality between women and men.

Budget cycle 2023 – country in the spotlight – MONTENEGRO

Guide for Budget Users has been adopted that instructs budget users how to include gender perspective in budget circular embedding gender objectives and gender indicators in budget programs making gender equality integral part of the public finance management system.

In 2023 budget cycle progress was notable in Montenegro where GRB is not included in the legal framework, Law on gender equality or the Budget Law, but clear GRB procedures were integrated in the public finance management system, instructing budget users on how to integrate gender in the budget programs. Another economy to follow closely is Moldova where breakthrough moment was identified in the integration of GRB into the 2023–2030 PFM Strategy.

Adequacy of allocations on gender equality cannot be really assessed partially because information on how much the gender budget contributes to the total budget or the budget of the budget users that integrated gender in some of their budget programs is not available anywhere in the GBWN region.

Whilst there is a clear legal framework that defines procedures that ensure execution of resources in Serbia, Montenegro, Macedonia, Bosnia and Herzegovina and Kosovo. But tracking execution of gender programs is possible in Bosnia and Herzegovina, Montenegro and Albania. Moldova has procedures for budget execution but with Macedonia and Kosovo lack tracking mechanisms to ensure that resources earmarked for gender equality goals are executed as budgeted. The biggest progress in the 2023 budget cycle has been achieved in Montenegro where with the adoption of the new Guide for Budget Users that includes gender objectives and gender indicators are entered into the public finance management information system through which execution is tracked.

Country	ALB	BIH	KOS	MKD	MDA	MNE	SRB
Criterion 1: Aspects of public expenditure reflected in government programs and its resource allocations	1	1	1	1	1	1	1
	Fully meets requirements	Fully meets requirements	Fully meets requirements	Fully meets requirements	Fully meets requirements	Fully meets requirements	Fully meets requirements

Criterion 2 – Gender-Responsive Public Financial Management

Implementation of GRB within public finance systems remains uneven. Clear statements of the gender goals are included in Montenegro, North Macedonia, and Serbia. The statement is clearest as it is part of the budget document only in Montenegro, where the budget proposal includes information on the gender budget, which budget programs have been gender mainstreamed and what proportion of the budget is gender relevant.

Country	ALB	BIH	KOS	MKD	MDA	MNE	SRB
Criterion 2: Extent to which Public Financial Management system promote gender-related or gender-responsive goals	0.5	0	0	0.5	0	1	1
	Partially meets requirements	Does not meet requirements	Does not meet requirements	Partially meets requirements	Does not meet requirements	Fully meets requirements	Fully meets requirements

Criterion 3 – Publicity of Allocations for Gender Equality

Transparency remains the weakest area. In 2023 budget cycle only Serbia and Macedonia regularly publish gender equality budget information. While budget information is publicly accessible in citizen's budgets which are published in each country, gender-related content is either absent or vague. Only Macedonia and Albania has published in 2023 dedicated gender-focused citizen's budget exists. The Macedonian Ministry of Social policy and Labour publishes an annual report as well as the Serbian Coordination body for gender equality. In Albania partially data is disclosed on gender equality allocations, and in Montenegro only information in the proposed budget is published informing public on what are plans to achieve gender equality, comprehensive report on execution is not published. In Kosovo, Moldova, and Bosnia and Herzegovina lack publication of gender budget information making public scrutiny of the spending impossible. The average regional score for Criterion 3 remains low (0.43), highlighting the need for structured publication formats and open data systems.

Country	ALB	BIH	KOS	MKD	MDA	MNE	SRB
Criterion 3: Publicity of allocations for gender equality and women's empowerment Classification	5	0	0	1	0	0.5	1
	Partially meets requirements	Does not meet requirements	Does not meet requirements	Fully meets requirements	Does not meet requirements	Partially meets requirements	Fully meets requirements

Regional Trends 2019–2023

From 2019 to 2023, regional progress demonstrates consolidation of legal frameworks and increased CSO engagement. Montenegro and Moldova exhibit the fastest institutionalization of GRB mechanisms, while other economies show stagnation or partial regression in transparency. The average regional composite score increased from 0.62 in 2019 to 0.72 in 2023.

Most positive changes occurred in Montenegro where there are clear procedures for GRB were established with the new Guide for Budget Users. Budget users are instructed how to fill in the budget circular with gender objectives and gender indicators that are entered into the public finance management information system. The country also introduced Gender Budget Statements and GIA as a tool for developing the budget statements, determining gender objectives and indicators that are entered in the budget circular.

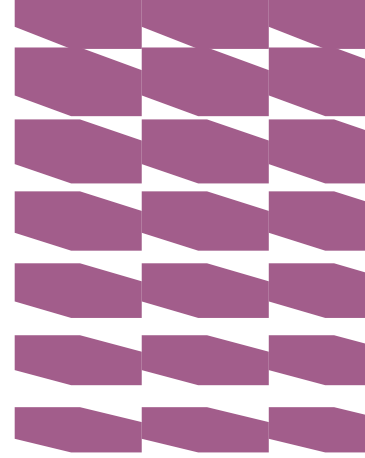
In Albania there was a clear commitment that criteria 2 and 3, would be fully implemented in 2021 but, the research shows that the quality, clarity, and usability of the published information for citizens and civil society needs further strengthening. Thus, the weaker performance on criteria 2 and 3 in 2023 budget cycle explains Albania's score on the GBWN assessment of the SDG 5c1 indicator.

Most negative changes occurred in Bosnia and Herzegovina, where for most part of the year the country operated with emergency budget as the adoption of the 2023 budget came late in 2023. The Financial Mechanism for the Implementation of the Gender Action Plan - GAP (FIGAP) that was established in 2009 through donor-government cooperation, was not adopted for 2023–2027 period. This decreased transparency of the allocations for gender equality. While funds are allocated for the Agency for Gender Equality, no dedicated or regular budget lines for GRB implementation were visible. The State Audit Institution and the entity-level audit offices in their reports highlighted stalled GRB implementation and criticized the reliance on the line-item budgets over program budgets.

Criterion / Country and year	ALB			BIH			KOS		
	2019	2021	2023	2019	2021	2023	2019	2021	2023
Criterion 1	1	1	1	1	1	1	1	1	1
Criterion 2	1	1	0.5	0	0	0	0	0	0
Criterion 3	1	1	0.5	0	0	0	0	0	0

MKD			MDA			MNE			SRB		
2019	2021	2023	2019	2021	2023	2019	2021	2023	2019	2021	2023
1	1	1	1	1	1	1	1	1	1	1	1
1	1	0.5	0	0	0	0	0	1	1	1	1
0	1	1	0	0	0	0	0	0.5	1	1	1

Regional Recommendations



- Strengthen the institutionalization of gender objectives and gender indicators within national PFM systems.
- Improve use of Gender Impact Assessments (GIAs) and ex-post assessments of gender budget impact to increase trust in GRB tools and inform better the budgeting for equality.
- Improve publication and accessibility of gender-related budget data, in planning and execution phase of the budget on dedicated portals for open budget information.