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GENDER BUDGET WATCHDOG NETWORK

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BOSNIA AND HERCEGOVINA

Gender Budget Commentary

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1. Introduction

This commentary examines the Republika Srpska (RS) Medium-Term Budget Framework (MTBF) 2026–2028, in particular the Budget for 2026 as indicated in the MTBF, and the Budget of Federation of Bosnia and Herzegovina (FBiH) for 2026 from a gender perspective, with a specific focus on what is planned in budget terms for equality-relevant areas and how clearly those plans can be assessed for women's outcomes. Due to general character (i.e., financing of institutions at the state level) in the state budgeting process and lateness of adoption of the budget of Bosnia and Herzegovina, this Commentary will reflect on entity budgets.

2. Republika Srpska

The MTBF of Republika Srpska covers a period between 2026 and 2028. It was adopted in December 2025. The central question for the purpose of this commentary is to what extent the planned financing is visible as gender-responsive, trackable, and linked to measurable equality outcomes. A declining population and moderate growth environment, as outlined in the MTBF document, typically intensify pressures around: care economy needs, labor participation of women with caregiving responsibilities, elderly women's income (in)adequacy, and regional/local differences in access to services. MTBF of RS does not provide a gender budget statement that would indicate which programs are fully/partially equality-focused nor motivate institutions to take into consideration different needs of men and women. It also does not present sex-disaggregated beneficiary targets or indicators in the budget tables provided in the Framework, understandably so as the document is a general overview.

At consolidated general government level for 2026, the structure shows the largest allocations in sectors most relevant to gender equality impact:

- **Social Protection: 3,057.7 million BAM (36.2%)**
- **Health: 1,690.4 million BAM (20%)**
- **Education: 855.9 million BAM (10.1%)**

These are the key spending channels through which gender equality impact is most likely to be implemented in practice. For women, these functions directly shape poverty risk, care burden, access to preventive and reproductive health, education-to-work transitions, and long-term economic security. MTBF thus indicates large investments into sectors that would usually be considered gendered. The key problem is not, however, the absence of planned spending, but the extent to which it relates to increasing gender equality and whether outcomes in these terms can actually be traced or is the connection between these correlational and not causal. Many gender equality outcomes in the short and medium term are delivered through these sectors and systems (social assistance, pensions, health service provision, schooling, personnel-based services). In this sense, the structure is potentially supportive of equality. At the same time, current spending concentration can mask distributional questions unless reporting includes beneficiary and access profiles by sex, location, age, disability, and household type.

MTBF does not provide this level of detail. The document explicitly states that planned expenditure includes funds for personal/civil disability benefits, social protection, veteran allowances, improvement of family life for families with four or more children, displaced persons, and scholarships/transport for students.

This is one of the few narrative points where policy intentions with clear social and family relevance are directly stated. It has strong gender relevance because family support design, education access supports, and social transfer structures influence women's unpaid care, educational opportunity, and household economic resilience. However, the MTBF narrative does not provide sex-disaggregated targeting or expected equality outcomes for these lines.

For example, the MTBF proposes for 180,000,000 BAM for subsidies for agriculture and rural development. Considering that the Rulebook on Subsidies in Agriculture in Republika Srpska in the previous years, as expected in the current year, contains specific provisions dealing with supporting women farmers and women associations in rural areas, this can also be considered an investment into the increase of both gender equality and contribution to better climate change mitigation and crisis response, but due to the lack of sex-disaggregated information and clear instructions on the gender aspects of subsidizing, it is lacking in the generally expected overviews of gender equality related budgets. In this framework, the key institution working on issues relating to gender equality is the Gender Center (Centar za jednakost i ravnopravnost polova Republike Srpske), which is a separate budget user. Its mandate includes, among other things, monitoring the position of women and the implementation of their guaranteed rights, and the participation in the preparation and assessment of laws, other regulations and general acts, in order to introduce gender equality standards.

As per the MTBF, in the second budgetary rebalance in 2025, the budget for this institution was 736,900 BAM, while the planned budget for 2026 is 757,200 BAM. This indicates a gradual nominal increase over the period. The increase from 2025 to 2026 is 20,300 BAM. The significance of a separate budget line for this institution and its work lies in the fact that it does indicate positive institutional perception of the gender mechanism which gets regular financing and slight increase as compared to last year.Considering that the budget in this consolidated, published version does not provide a breakdown of the costs of the Gender Centre, it is hard to analyze the results which could be tied to the gender equality goals. This does not only affect the potential of implementing gender equality and thus providing for outcomes which contribute to its increase but also represents a barrier in evaluating the effects of certain budgets on the lived realities of various marginalized groups, especially women.

In conclusion, RS MTBF does in fact invest in sectors that are of importance in terms of gender analysis, however the latter is hardly traceable. Secondly, institutional financing, i.e., financing for the gender mechanism of RS exists, but outcomes which would indicate how the allocation contributes to increased equality are lacking in the budget document. Furthermore, investments into infrastructure which does have impact on equality exist, but it is not possible to link them to their effect on beneficiaries. Finally, the budget document provided by the Government of RS limits the potential to provide quality budget commentary as the visibility of impact of the outcomes is restricted.

Federation of Bosnia and Herzegovina

In 2026, FBiH's gender-relevant budget incidence is concentrated primarily in large social-transfer lines. Specifically, over 80% of the budget falls onto the category of transfers to individuals and other government levels. The Budget for 2026 was even characterized by the Prime Minister, Nermin Nikšić as "social, with a limited development component and control of the debt". This is visible from the amounts allocated for social protection in the 6142 budget code. Out of individual transfers, majority of funds are planned for persons with disabilities (non-war related disabilities) – 336.000.000,00 BAM; followed by disabilities relating to war in the amount of 333.000.000,00 BAM, support for families with children – 228.000.000,00 BAM, transfers to civilian victims of war – 31.500.000,00 BAM, and one-time help for newborns at the amount of 16.000.000,00 BAM.

These budget lines are affecting gender responsiveness in terms of them supporting marginalized and socially endangered groups in society. However, it is not necessarily visible from the transfers and plans whether there is an attempt at making the impact of the social funds gender responsive. Although family and child-care funds are often perceived to be gender responsive, sometimes they are gender neutral or even gender negative, especially when it comes to female participation in the labor force. However, significant amounts are dedicated to this kind of support, including the support to extra-institutional care and protection forms in the amount of 2 million BAM, which does contribute to less unpaid care and makes the line gender responsive, taking into consideration that most carers are women. Similar budget lines – co-financing of the programs of social protection, social protection institutions, and social work centers' work was allocated with 6.5 million BAM. Finally, as for clearly indicated gender-responsive measures, in line with the Strategy for Gender Equality and Gender Action Plans, the FBiH budget has specifically dedicated funds for treating violence against women and girls and domestic violence. 1.100.000,00 BAM was allocated for the implementation of the new Federal Law on Protection from Domestic Violence but also co-financing of safe houses for the survivors of domestic violence.

As for the official gender mechanism in FBiH – the Gender Centre, it is financed at the amount of 561.149,00 BAM for 2026, for a mandate similar to that of the gender mechanism in RS - monitoring the position of women and the implementation of their guaranteed rights, and the participation in the preparation and assessment of laws, other regulations and general acts, in order to introduce gender equality standards.
Even though the general budget is still represented in the form of line budgets, FBiH has for the first time introduced program budgeting in its 2026 budget, as a part of their reform of the traditional budget processes, which also includes specifically tailored software solutions for this, announced mid-2025. In practice, this means that, aside from the line budget account, the Government of FBiH has provided the so-called Program Identification Sheet (PIS) with clear indicators and descriptions of each program by each institution for the 2026 budget year. In the attempt to implement gender responsive measures and raise awareness of all institutions on this, the Ministry has added a specific request into the PIS form which contains the question of gender responsiveness of each program. However, the institutions or budget user can write yes or no and the explanation of gender responsiveness is not an obligatory part of the form, but the negative answers ought to be explained in this sense.

In the total overview in PIS there are 116 individual programs of the budget. Out of those, 92 programs are marked as gender responsive. There is no official request for explanation of responsiveness, and no users have explained gender responsiveness. Some programs could be perceived as gender responsive (e.g. programs of Ministry of Work and Social Protection), but majority of the 92 programs do not provide for indicators which could measure potential effects on gender equality.

As for the 24 programs which were marked as not gender responsive, Ministry of Finance is one of them. The explanation to the no gender responsiveness was that the program does not contain explicit tools to track gender-specific effects provided for all of the programs by this Ministry, although it deals with reforms of the public finance management system, public procurement, and other potential entry points for gender-responsiveness. Another such instance is the Federal Ministry of Health which also marked its programs as not gender-responsive without an explanation, although there is statistically significant data on the need for a more needs-based approach to public health. Furthermore, Federal Institute for Public Health also marked its activities and programs as not gender responsive with an explanation that "activities are directed at the population as a whole", completely disregarding the definition of gender responsiveness and falling under the impression that gender-responsive favors women.

In conclusion, the 2026 Budget of FBiH indicates that the expenditures are driven by current transfers, especially transfers to individuals, which means the budget's strongest real-world impact on gender equality will come from social-transfer design, eligibility, and coverage rather than from small standalone institutional lines. In that context, the Gender Centre's allocation confirms institutional continuity and a modest increase, but its fiscal weight remains limited compared to the largest transfer blocks. A major positive development in 2026 is the introduction of program budgeting both infrastructurally through the new software and in terms of implementation and motivation of institutions to take into consideration different needs of men and women in FBiH. On the other hand, this approach also improves strategic outlook of the budget by linking programs to strategic goals so that strategies do not simply stay promises on paper. This is further strengthened through the clear indicators' set which each user was preparing prior to the approval of the budget as a part of PIS. All in all, the FBiH budget for 2026 has, despite the fall outs of institutions that simply marked their programs as gender responsive or those who do not see the connection between their impact and gender equality, created a basis for further introduction of gender responsive budgets. creates a better basis for gender-responsive budgeting analysis than line-item tables alone.