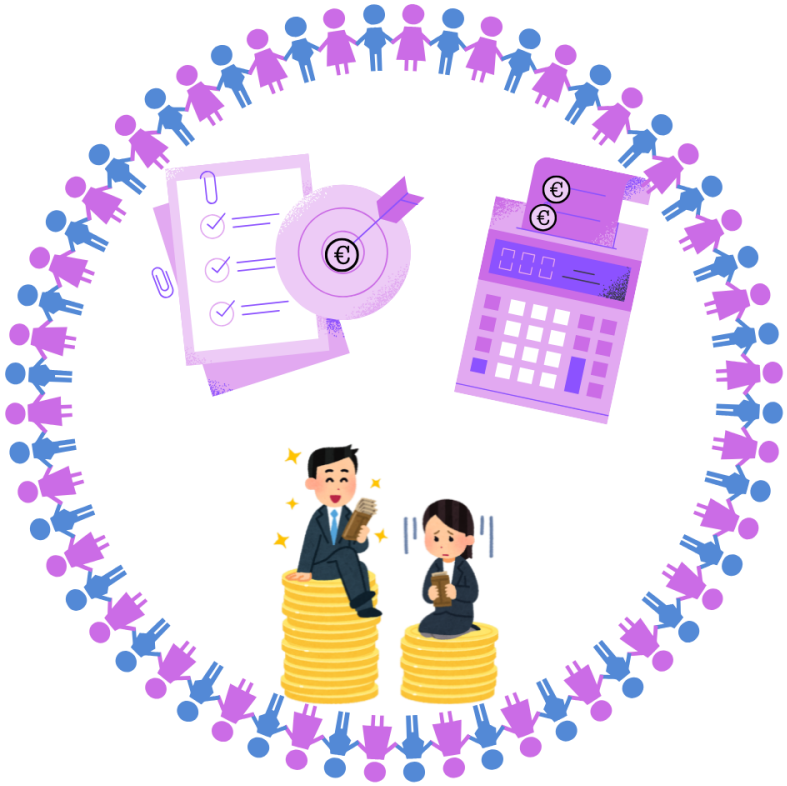
MONITORING THE GAP BETWEEN PLANNED AND IMPLEMENTED BUDGETARY ALLOCATIONS FOR GENDER MAINSTREAMING AND COMBATING GENDER-BASED VIOLENCE

2024

MONTENEGRO



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LIST OF ABBREVIATIONS

BMIS	Budget Management Information System
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
EU	European Union
GAWP	Government Annual Work Programme
GE	Gender Equality
GRB	Gender Responsive Budgeting
LGU	Local Self-Government Unit
MONSTAT	Statistical Office of Montenegro
NGO	Non-Governmental Organisation
OSCE	Organisation for Security and Co-operation in Europe
PAR	Public Administration Reform
PFM	Public Finance Management (PFM)
RIA	Regulatory Impact Assessment
SAI	Supreme Audit Institution
SDG	Sustainable Development Goal
UN	United Nations

1. EXECUTIVE SUMMARY

This research is best illustrated by the following facts:

- Weak response to providing data and organizing interviews and focus groups
- Lack of data on realized amounts for improving gender equality for 2024
- Lack of information on the actual impact of spending these funds on gender equality
- Gender responsive budgeting institutionally introduced through the program budgeting system;
- BMIS (Budget Information System) functional as a recording tool, but does not provide insight into actual results and effects;
- The implementation of gender-responsive budgeting is not uniform across departments and is still limited to certain sectors and pilot practices
- Lack of comprehensive and reliable data disaggregated by sex, which makes it difficult to analyze the different impacts of budget allocations on women, men and people of different gender identities
- Since 2020, Montenegro has experienced significant staff turnover, loss of institutional memory, lack of trained staff with the necessary skills and expertise to conduct gender analysis and integrate gender perspectives into budget processes, which threatens the achievement of visible effects of the gender-responsive budgeting reform and the sustainability of the process itself.
- **Increased visibility of gender items through the completion of Gender Equality Statements in most spending units; progress in social welfare (22.48%) and culture (37.59%).**
- **A gap of 31% between planned and realized (around €103 million) due to inaccurate identification of activities, lack of gender indicators (only 2 out of 87) and weak capacities in budget units.**

2. INTRODUCTION

The purpose of this report is to analyze and assess the financial allocations and actual expenditures for gender equality and gender-responsive programs in the Montenegro State Budget for the year 2024.

Through a combination of desk research, budget analysis, and stakeholder interviews, the report seeks to:

- Monitor the extent to which the Government of Montenegro has fulfilled its gender equality commitments through budgetary actions.
- Identify the efficiency and effectiveness of financial resource allocation towards gender equality objectives.
- Map the programs and sectors receiving funding aimed at addressing gender disparities, with attention to disaggregated data by gender and other social markers.
- Provide evidence-based recommendations to improve transparency, accountability, and impact of gender-responsive budgeting (GRB) in Montenegro at both central and local government levels.

The budget is the most powerful tool for policy implementation and if it is not focused on broadly defined target groups, if it does not recognize the differences between women and men, it is “gender blind”. Such budgets, although most often unintentionally, can affect women and men differently and can even reinforce social, cultural or economic gender inequalities.

To avoid this, it is necessary to consider the different needs and interests of women and men, to identify gender inequalities in terms of access to and control over resources, the impact of different roles and gender-based stereotypes, to anticipate possible different effects on women and men and to ensure that policy and budget outcomes will support gender equality.

The process of gender budgeting involves the investment of different resources: gender experts, time, training and capacity building, tools, data collection and the establishment of monitoring mechanisms.

3. METHODOLOGY

3.1. Research Objectives: Monitor financial allocations and actual expenditures for gender equality programs implemented during 2024.

3.2. Research Methods:

3.2.1. CONDUCT A DESK REVIEW AND GENDER ANALYSIS OF RELEVANT LEGAL AND POLICY DOCUMENTS, OFFICIAL STRATEGIES, ACTION PLANS, AND BUDGETARY FRAMEWORKS.

3.2.2. INTERVIEWS WITH EMPLOYEES IN INSTITUTIONS

Employees who coordinate gender equality activities in local institutions in Nikšić and Berane, and the Head of the Directorate for Gender Equality in the Ministry for Human and Minority Rights in the Government of Montenegro. Number of interviewees: 5 interviewees.

3.2.3. FOCUS GROUPS WITH REPRESENTATIVES OF LOCAL INSTITUTIONS

Data collection method: The research was conducted qualitatively, through focus group discussions. Number of participants: A total of 2 groups were conducted, 5 participants in Nikšić, 6 participants in Berane. Group structure: All participants had higher or higher education, and the age range was from 26 to 58 years.

4. LEGAL FRAMEWORK

For the analysis of the budget allocations of the state of Montenegro for 2024 from a gender perspective, the following are important:

Key laws

- Law on Gender Equality (2011, as amended): The basic framework for integrating a gender perspective into all policies, including budget processes; obliges institutions to apply the principle of equality and assess the impact on women and men.
- Law on Budget and Fiscal Responsibility for 2024: Supports program budgeting with a gender component, where spending units complete Gender Equality Statements for the analysis of expenditures.

Strategies

- National Gender Equality Strategy 2021-2025: The main strategic document that defines goals for increasing gender equality, including gender-responsive budgeting as a key instrument for the equitable distribution of resources and the reduction of gender poverty. Contains activities for introducing gender analysis into the budget, training and monitoring; relevant for 2024 as it supports budget impact assessments.
- The strategy emphasizes institutional mechanisms for monitoring and evaluating budget impacts on gender.

Action Plans

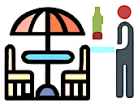
- Action Plan for a Gender Responsive Assembly (2022-2024): Focus on gender budget assessment, including gender cost-benefit analysis.
- Local Action Plans (Nikšić and Berane): We examine whether they integrate gender analysis into local budgets, with a participatory assessment methodology.

The legislative framework in the field of gender equality in Montenegro, in addition to the above, also includes the Law on Prohibition of Discrimination, which, together with the Law on Gender Equality and the Law on Budget and Fiscal Responsibility, sets the obligation to integrate a gender perspective into public policies and financial plans. At the institutional level, the Ministry of Finance, the Ministry of Human and Minority Rights, the Office for European Integration, the Committee for Human Rights and Freedoms, the Committee for

Economy, Finance and Budget, as well as local government institutions that coordinate the implementation of policies in this area play a key role. These mechanisms ensure that the gender perspective becomes an integral part of the process of planning, adopting and monitoring public policies and budgets, thus creating conditions for the systematic application of gender-responsive budgeting.

Despite the absence of a legally binding obligation to implement GRB, the Public Finance Management Reform Program 2022 – 2026 recognizes its importance as a development factor and lays important foundations for its introduction into the public finance system of Montenegro. Specifically, the Public Finance Management Reform Program refers to GRB as an indicator of the successful introduction of program budgeting in the country through the objective of subsystem 1.3. and its two operational objectives that indicate the need to include a gender perspective in budget planning (setting project objectives and indicators) and gender-responsive reporting and performance monitoring.

Below are shown percentage shares of labeled gender-sensitive main programs in Budget for the year 2024:

Culture	Public Safety and Security	Socia Care	Politkal System and Governance	Economy and Tourism	Food and tourism
					
37,59%	24,27%	22,48%	13,71%	5,73%	0.00%

Agricutiure, Foresiry, and Water Manageme	Education, Science	Education, Scien–ce and Sports	Health	Health	Physical Planning and Environment Protection
4,19%	1,57%	1,14%	0.20%	0.00%	0.00%

5. ANALYSIS OF ALLOCATIONS IN THE MONTENEGRO BUDGET FOR GENDER MAINSTREAMING AND ANALYSIS OF ALLOCATIONS FOR COMBATING GENDER-BASED VIOLENCE

The **Ministry of Finance of Montenegro** is the central institution responsible for the development and implementation of fiscal policy, planning and execution of the state budget, as well as for ensuring transparent and accountable management of public funds. As such, it plays a key role in the process of introducing and developing gender-responsive budgeting (GRB), because it is through budgeting that the state shapes priorities and directs resources towards different social groups. Although GRB in Montenegro is still not fully integrated into all segments of planning, the Ministry of Finance has recognized the importance of a gender perspective in budget processes, and is gradually introducing mechanisms and guidelines that enable the needs of women, men and particularly vulnerable categories, such as persons with disabilities, to be taken into account when distributing public funds.

On the other hand, the Ministry of Finance has already adopted several important acts (sub-legal acts, as well as instruments) that contain guidelines on how to introduce GRB into the program budget.

These acts include the Guidelines for Reporting on the Execution of a Gender-Responsive Program Budget, the Methodology for Assessing the Impact of the Budget on Gender Equality, the Budget Circular containing instructions on the implementation of the GRB, as well as budget documents containing a statement of gender-sensitive objectives. These documents are available to budget users through the budget information system BMIS. In addition, the GRB is included in the Budget Circular for the Medium-Term Framework (2022-2024), the Medium-Term Budget Framework Manual (2021), and the Capital Budget Manual.

Specific indicators and targets have been established within the medium-term plan to ensure the sustainability of interventions, and to enable monitoring of gender-responsive budgeting and the equitable use of public funds through BMIS. When preparing budget requests for activities that prioritize gender equality, spending units are required to provide information on gender objectives and indicators through BMIS. This includes an explanation of how budget programs contribute to reducing gender disparities and improving the status of vulnerable groups in society. Since 2022, BMIS has enabled gender labeling of gender-sensitive programs. In 2023, BMIS was enhanced to include two more components of gender labeling – gender-neutral and gender-negative categories. However, civil servants in line ministries still lack sufficient technical capacity to understand program budgeting and its connection to GRB. This lack understanding makes the effective use of the marking tools in BMIS a challenge for them.

Also, the Ministry of Finance has launched an initiative to improve gender mainstreaming at the local level by issuing the Instructions on the Preparation and Assessment of Impact Analysis of Decisions and Other Regulations of Local Self-Government Bodies. Specifically, this document contains the obligation to conduct a gender impact analysis of all regulations adopted by local councils or local governments and mayors, in order to increase the gender sensitivity of the local policy framework and set the basis for the introduction of GRB at the local level.

In addition to its normative role, the Ministry of Finance actively cooperates with other state institutions, local governments and international partners in order to strengthen the capacity for the implementation of gender-responsive budgeting. Through training, pilot projects and partnership initiatives, the implementation of inclusive budgeting practices is encouraged and awareness is strengthened that the budget is not just a collection of numbers, but the most important instrument of public policies, which directly affects the quality of life of citizens. In this way, the Ministry of Finance contributes to the gradual construction of a system in which financial planning and climate policies can become not only economically efficient, but also socially just.

The data we received from this ministry that are important for our analysis are:

1. A three-stage training process was implemented:

1.1. 2-day training of budget analysts

- how to monitor the implementation of gender-responsive programs and activities
- how to carry out gender responsive budget reporting in line with the Guidelines and to apply relevant tools and methodologies
- collection and analysis of gender disaggregated statistics
- developing gender-responsive budget performance reports
- developing a gender-responsive budget consolidated report
- practical exercises and case studies

1.2 2-day training of line ministries

- how to monitor the implementation of gender-responsive programs and activities
- how to carry out gender responsive budget reporting in line with the Guidelines and to apply relevant tools and methodologies
- collection and analysis of gender disaggregated statistics
- developing gender-responsive budget performance reports
- practical exercises and case studies

1.3 6-day on-the-job mentoring support to the line ministries

- provision of a mentoring support in developing gender-responsive budget performance reports (financial and non-financial part) for the 2024 budget execution cycle and in line with the Guidelines for reporting on the implementation of gender-responsive program budgets.

Within the structure of line ministries, operational responsibility lies with civil servants at various levels of seniority. In an environment of heavy workloads and pressing deadlines, priorities have to be made. Gender equality is not considered to be part of the core work, but rather as one of a number of cross cutting themes and, therefore, additional work. The findings indicate that financial officers are mistakenly considered to be responsible for gender budgeting process, which is wrong perspective having in mind that budget units shall by no means be assigned the task of developing performance information, hence, the gender objectives and indicators. What is needed is to incentivize the joint effort of policy and finance staff in conducting gender-responsive performance reporting using tools and methods stipulated by the Guidelines. It might be beneficial to instruct ministries to set out institutional roles and responsibilities relevant to gender budgeting (act on organization and systematization) and to appoint gender coordinators to ensure coordination and knowledge sharing.

Collection of gender disaggregated data to support gender analysis has proven to be a continuous challenge. Significant deficiencies in relation to data collection and management hamper gender-sensitive analysis. Even the most straightforward exercise of recording the sex of beneficiaries of government services is, in some instances, not done. This failure is often because the need for sex-disaggregation is not recognized outside national statistics offices.

For the year 2024, this ministry planned to implement only 1.57% gender sensitived of its program for 2024!

The Ministry of Labor, Employment and Social Dialogue carries out administrative tasks related to the preparation of regulations in the field of labor relations, occupational safety and health, labor market and employment; wages and other income from work and based on work, protection of employed citizens of Montenegro who are sent to work abroad; maintaining the register of collective agreements, the register of trade union organizations, the register of representative trade unions, the register of representative organizations of employers' associations, the register of social councils, the register of agencies for the temporary assignment of employees and records of issued and revoked work permits for

agencies for the temporary assignment of employees; issuing work permits to employment agencies and other tasks assigned to its jurisdiction.

In the Sector Analysis for 2024, which relates to the field of domestic violence, we note that the CEDAW Committee expressed concern about:

- the limited impact of legislation on the judiciary, police and civil society (this trend indicates a lack of implementation and political will);
- lack of implementation of the legislative framework for the prevention and punishment of violence against women due to weak inter-sectoral cooperation,
- insufficient human, technical and financial resources, low level of gender sensitivity among members of the legal profession, very few protection orders issued even after multiple reports of violence and an increase in the number of double charges of both spouses in cases of domestic violence;
- lenient sentences imposed on perpetrators of gender-based violence against women.

This ministry planned to distribute funds to non-governmental organizations in 2024 in the following way: for the topic "Counseling for girls and women with disabilities, LBTI, Roma and Egyptian women victims of violence" 150,000 euros were planned, and the funds were to be distributed among 10 NGOs, with a maximum amount of up to 15,000 euros.

The Ministry of Health, as the creator of health policy and the creator of the environment for its implementation, pays great attention to the development of medical technologies, the procurement of the most modern and sophisticated medical equipment and devices, the professional training and education of doctors and paramedical staff, the improvement of infrastructure capacities, the construction of new health facilities, all with the aim of providing more efficient and high-quality health care to our citizens and creating a better environment for the work of health workers. In collecting data for this research, they showed the least responsibility, the least gender sensitivity, and we received data on the participation of their representatives in trainings on gender-responsive budgeting from international organizations that organized these trainings!

In the budget plan for 2024, only 0.20% of the gender sensitized of health-related programs is planned, which is another indicator that confirms the “gender blindness” of this department**.**

The Ministry of Human and Minority Rights of Montenegro is a key institution in the field of promotion and protection of human rights, promotion of equality and strengthening of inclusive policies. In its scope of work, this ministry deals in particular with gender equality policies, protection of the rights of minority communities, persons with disabilities, as well

as promotion of tolerance and social cohesion. When it comes to gender-responsive budgeting (GRB), the Ministry plays an important role because it sets the normative and strategic foundations that oblige other institutions to take into account the gender dimension and the needs of vulnerable groups in their plans and budgets.

Through the development and implementation of the Gender Equality Strategy, as well as through national action plans in the field of human rights and social inclusion, the Ministry of Human and Minority Rights creates an institutional framework for the integration of gender equality principles into public policies. These documents recognize gender-responsive budgeting as an important tool for reducing inequality and promoting social justice. In this regard, the Ministry has a coordinating role – it cooperates with other ministries, local governments and international partners to ensure the consistent implementation of gender policies in various areas of social life.

In the context of climate change and its connection with the rights of women and persons with disabilities, the Ministry of Human and Minority Rights is tasked with emphasizing the need for a gender-sensitive approach in environmental protection and sustainable development policies. This ensures that women, especially those from vulnerable and marginalized groups, are not excluded from the decision-making process and that they have equal access to resources and measures to adapt to climate challenges.

In addition to strategic documents, the Ministry organizes education, training and campaigns with the aim of raising awareness of the importance of gender equality and human rights, and supports local initiatives that contribute to inclusive development. In this way, through its activities, it not only promotes the values of equality, but also actively contributes to creating conditions for the implementation of gender-responsive budgeting at all levels of government.

Although challenges still exist, especially when it comes to consistent implementation of policies and their connection with budget processes, the Ministry of Human and Minority Rights of Montenegro represents a pillar in building an institutional system that seeks to combine the principles of human rights, gender equality and inclusiveness with public policies and financial planning.

The total amount of funds planned for the competition for the promotion of gender equality for the non-governmental sector for 2024 is: €400,000.00, which is an increase compared to 2023, when €250,000 was planned for the same purposes.

The Protector of Human Rights and Freedoms of Montenegro (Ombudsman) is an independent and autonomous institution, whose task is to take measures to protect human rights and freedoms when they are violated by an act, action or inaction of state bodies, state administration bodies, local self-government and local administration bodies, public services and other holders of public authority, as well as measures to prevent torture and other forms of inhuman or degrading treatment and punishment, and measures to protect against discrimination.

In addition to this function, the Protector has a broader mission, which is to create awareness of the need for the rule of law; of the complete and consistent protection of citizens' freedoms and rights and, in general, the creation of legal security for citizens; of the lawful and impartial work of all state bodies, before which citizens exercise their rights, freedoms, obligations and legal interests.

Human rights are considered not only the rights guaranteed by the Constitution and laws, but also the rights guaranteed by ratified international treaties on human rights and generally accepted rules of international law.

The institution of the Protector of Human Rights and Freedoms of Montenegro was established by a special Law, adopted by the Parliament of Montenegro on 10 July 2003. The Protector performs his function on the basis of the Constitution and the law and in his work adheres to the principles of justice and fairness.

In the 2024 report of the Protector on gender equality, we find the following: “GREVIO experts note with regret that insufficient efforts have been made to systematically review the past cases of gender-based femicide in order to identify shortcomings that need to be addressed in order to prevent such cases in the future. The same document notes that measures regarding other types of violence, such as rape and forced marriage, need to be further improved and calls on the Montenegrin authorities to establish a sufficient number of crisis centers for cases of sexual violence, ensure adequate training of professionals and develop sufficient funding opportunities for women's NGOs that run specialist support services for victims of violence.

In this report, the Protector also points out that in the context of gender-based violence, Montenegro has not fully harmonized its legislation with the standards of the Istanbul Convention and that it is necessary to accelerate the process of adopting amendments to the Law on Protection from Domestic Violence, as well as the Law on Misdemeanors.

The Protector points out the importance of the improved Law on Free Legal Aid, which foresees the regulation of the obligation possession of special professional knowledge of

lawyers who provide free legal aid to victims of domestic violence, victims of crimes against sexual freedom, as well as children who have initiated proceedings for the protection of the rights of the child. We remind you that the training of lawyers will be carried out within the framework of special training programs organized by the Center for Training in the Judiciary and the State Prosecutor's Office. The introduction of the aforementioned specialization of lawyers aims to improve the quality of free legal aid services to particularly vulnerable categories of persons and children, thereby contributing to the fulfillment of the recommendations of international organizations.

The Protector is concerned about the insufficient use of free legal aid by victims, although the data shows that there has been an increase in the number of cases before courts of general jurisdiction compared to previous years, so in 2024, 108 requests were submitted for acts of domestic violence or in a family community and trafficking in human beings (77 in 2023), and 99 requests were approved. However, additional promotion of this institute is necessary, as well as education of lawyers in the field of gender-based violence.

Although the Ombudsman, in its 2024 report, emphasizes how important it is to invest in building the general capacities of all key actors in the fight against gender-based violence, the budget funds for that purpose do not in the least correspond to the level of commitment expressed in the Ombudsman's report.

5.a. ACTIVITIES AND ALLOCATIONS FOR GE INTEGRATION

The state budget of Montenegro for 2024 planned gender-sensitive activities in the current budget in the amount of €333,627,300.10, which is 23.89% of the current budget and 9.59% of the total budget.

Planned amounts by main programs

Gender-sensitive shares in major programs (as percentage of major program) in the 2024 budget:

Main program	Percentage of gender-sensitive funds
Social welfare %	22.48
Public security and defense	24.27%
Culture	37.59%
Public finance	1.57%

The total current budget was around €1.396 billion, with capital expenditure of €550.95 million.

Actual expenditure and estimate

Actual expenditure for 2024 has not yet been fully published (by January 2026). Estimate for 2024: similar implementation rate (over 95%), but with critical remarks on the lack of gender indicators (only 2 out of 87) and capacities in spending units.

Progress is visible compared to 2022 (7.47% of the current one), but SAI recommends better data by gender and organizational structures.

The State Audit Institution (SAI) of Montenegro does not have publicly published detailed implementation by budget units for gender-sensitive activities in 2024 in available reports until February 2026. Actual expenditure for 2024 is published in documents of the Ministry of Finance (budget execution), but without specific breakdown by gender component by units;

Units with the highest planned gender shares (for 2024)

Based on comments on the budget and audit, the main units with high gender shares in the plan (percentage of the main program):

Budget Unit/ Program	Percentage of Gender-Sensitive Funds
Ministry of Culture	37,59%
Ministry of Internal Affairs (Public Security)	24,27%
Ministry of Labor and Social Welfare (Social Welfare)	22,48%

Why not all planned amounts for gender-sensitive activities in 2024 were implemented

Not all planned amounts for gender-sensitive activities in the Montenegrin budget for 2024 were implemented due to a lack of capacity in spending units, insufficient training of employees and problems with gender-disaggregated data. The State Audit Institution (SAI) points out that key prerequisites for gender-responsive budgeting (GRB) have not yet been sufficiently achieved, including a lack of motivated staff and accurate identification of gender inequalities.

Main reasons

- Shortcomings in identification and reporting: Entire programs are presented as gender-sensitive, although only a part of the funds relate to activities with gender impact.
- Weak implementation of recommendations: Out of 39 SAI recommendations from the GRB audit, only 10 (26%) have been implemented by 2025, due to a lack of education of decision-makers and data management.
- Procedural shortcomings: Lack of gender indicators (only 2 out of 87 in previous years) and incorrect completion of Gender Equality Statements.

Key SAI recommendations

- Education and training: Mandatory training for employees in spending units on completing the Gender Equality Statement, identifying gender inequalities and gender performance indicators.
- Indicator improvement: Develop gender-sensitive indicators for all programs (currently only 2 out of 87), with data disaggregated by sex and target values.

- Organizational measures: Introduce responsible persons for GRB in all budget units, with activity plans and deadlines for implementing recommendations.

Monitoring and evaluation

The SAI recommends annual reports on the implementation of recommendations, including follow-up checks and meetings with entities. These measures aim to reduce problems such as incorrect identification of activities and lack of motivated staff, which led to a high planned rate (23.89% in 2024) but lower implementation. The implementation of other recommendations is expected in 2026 through improved procedures.

The recommendations of the State Audit Institution (SAI) of Montenegro for gender responsive budgeting (GRB) have been implemented only partially, with 26% implementation (10 out of 39 recommendations) by 2025. Key steps include training for staff and partial improvement of Gender Equality Statements, but key prerequisites such as gender indicators and responsible personnel in units are missing.

Implementation status

- Training and education: Partially implemented through initiatives of the Gender Equality Committee and support from the OSCE Mission to Montenegro, but not in all spending units.
- Gender indicators: Minimal progress – only 2 out of 87 programs have precise indicators, despite the recommendation for gender-specific development.
- Organizational structures: Responsible persons introduced in some ministries (e.g. culture, social welfare), but without a universal action plan.

The Gender Equality Committee of the Parliament of Montenegro, at its 15th session (December 12, 2024), analyzed the implementation of gender-sensitive activities in the 2024 budget, emphasizing that about 69% of the planned €333.63 million (23.89% of the current budget) was realized.

Positive steps: Increased visibility of gender items through the completion of Gender Equality Statements in most spending units; progress in social welfare (22.48%) and culture (37.59%).

Problems in implementation: A 31% gap between planned and realized (about €103 million) due to inaccurate identification of activities, lack of gender indicators (only 2 out of 87) and weak capacities in budget units.

5 b. ACTIVITIES ALLOCATION TO COMBAT GBV

Budgetary funds for combating gender-based violence in Montenegro 2024.

In the state budget of Montenegro for 2024, budgetary funds for combating gender-based violence are mainly included in gender-sensitive programs of the Ministry of Social Welfare and other relevant units, but precise amounts specifically for this purpose are not allocated in the overall gender items. Part of the funds were distributed to non-governmental organizations through a public competition in the field of gender equality, including activities against violence.

Planned amounts in gender-sensitive programs

- Total gender-sensitive in the current budget: €333.6 million (23.89%), of which social welfare (22.48% of the main program) includes support for victims of violence through safe houses and social work centers.
- Allocation to NGOs: €394,263 for gender equality projects, including those against gender-based violence (public call of the Ministry, March 2024).

Actual expenditures for 2024 are not detailed by this item in public reports, but the trend shows a focus on the Istanbul Conventions through social protection programs.

Budget units financing the fight against gender-based violence (GBV) in Montenegro for 2024 are mainly the Ministry of Labor and Social Welfare and the Ministry of Justice, with funds from gender-sensitive programs and calls for proposals for NGOs**.**

Main units and activities

Budget unit	Funding description
Ministry of Labor and Social Welfare	Main source: social care (22.48% gender share), including safe houses, centers for social work and public tenders for NGOs (€394,263 for projects against violence against women).
Ministry of Justice	Human rights and victim protection programs, violence prevention through police measures and programs.
Ministry of Internal Affairs	Part of public security (24.27% gender share), support for police interventions and prevention.

These units coordinate activities under the Istanbul Convention and the National Gender Equality Strategy 2021-2025, with a focus on victim support and NGO projects.

How much of the planned funds against gender-based violence in 2024 have been implemented

Precise data on the implementation of the planned funds to combat gender-based violence (GBV) in Montenegro for 2024 have not been publicly published in detail in the reports of the Ministry of Finance or the SAI until February 2026, nor have they been provided to us, after repeated inquiries.

Implementation assessment

- A rate similar to the general gender implementation is expected (around 95-99% based on 2022/2023), but with SAI's remarks on the incorrect identification of activities.
- Main sources (safe houses, social work centers): Partially implemented through social transfers, without specific difference plan vs. actual for GBV.

The trend shows priority according to the Istanbul Convention, but without a separate GBV line in the budget**.**

6. ANALYSIS OF BUDGET ALLOCATIONS OF THE MUNICIPALITIES OF NIKŠIĆ AND BERANE

Local government institutions in Montenegro play a key role in the implementation of public policies at the community level, including those related to sustainable development, gender equality and gender-responsive budgeting. They represent the level of government closest to citizens and therefore best understand the specific needs of different social groups, including women, persons with disabilities and other vulnerable categories of the population.

In the context of gender-responsive budgeting (GRB), local governments have the responsibility to plan, allocate and use public funds in a way that ensures more equal access to resources. Through their budget decisions, they can directly influence the quality of life of citizens, especially in the areas of education, social protection, health and communal infrastructure, cultural and sports facilities. By applying a gender perspective in the budget process, local government levels contribute to the creation of inclusive communities in which the needs of women and men are recognized and valued equally.

Municipality of Berane: Of the total budget of the Municipality of Berane for 2024, €2,000.00 is allocated to the Secretariat for General Administration and Social Affairs, under account number 41991-gender equality.

There are specific projects or programs that aim to empower women and girls or reduce gender-based inequality, such as the Women's Entrepreneurship Development Project with allocated funds in the amount of €30,000.00 for 2024.

The Municipality of Berane ensures that gender issues are integrated into all aspects of budget planning and resource allocation through the Decision on Gender Equality in the Municipality of Berane, No. 02-030-159 of 02.04.2015. which regulates the achievement of equality between women and men in the Assembly and working bodies, local government bodies, working bodies and commissions appointed by the mayor of the municipality, management bodies of public institutions and limited liability companies. whose founder is the municipality, to the bodies of local communities on the territory of the municipality. Also, the decision defined that the principle of equality is ensured by the adoption and implementation of local action plans. During 2024, the OSCE Mission supported three trainings on gender-responsive budgeting, which brought together employees in local government, a total of 44 people completed these trainings.

Municipality of Nikšić: This municipality has allocated certain funds in its 2024 budget for activities related to gender equality, mainly within the framework of supporting women's entrepreneurship and agriculture. The total amount is not precisely stated as a "gender-sensitive budget" in publicly available sources.

The original budget for 2024 is not detailed, but the rebalance increased the total amount to around 37.4 million euros. There is no explicit data on the total gender-sensitive part of the budget specifically for Nikšić, unlike at the national level.

Funds of 40,000 euros (this is the planned amount) for women's entrepreneurship in the Municipality of Nikšić for 2024 were distributed through a public competition for business plans of unemployed women or entrepreneurs with a maximum of 2 years of work. 16 women entrepreneurs received funds with amounts ranging from 900 to 4,000 euros. The question arises as to the efficiency of the funds distributed in this way, i.e. how any business can be improved with such small individual funds.

The municipality does not have data on funds allocated to combat gender-based violence.

In 2024, this municipality did not have a Local Action Plan for Gender Equality. At the end of 2025, a new LAP RR was adopted, which provides for the obligation to maintain statistics by gender and introduce gender-responsive budgeting.

7. KEY FINDINGS AND CONCLUSIONS

Key impressions in the activities implemented so far:

- **Weak response to providing data and organizing interviews and focus groups**
- Lack of data on realized amounts for improving gender equality for 2024
- Lack of information on the actual impact of spending these funds on gender equality
- Gender responsive budgeting institutionally introduced through the program budgeting system;
- **BMIS (Budget Information System) functional as a tool for recording, but does not provide insight into actual results and effects**;
- The application of gender responsive budgeting is not uniform across departments and is still limited to certain sectors and pilot practices
- **Lack of comprehensive and reliable data disaggregated by sex, which makes it difficult to analyze the different impacts of budget allocations on women, men and persons of different gender identities**
- Some institutions lack the capacity or resources to effectively collect, analyze and use gender-specific data.
- Interviews show that the majority of decision-makers, policymakers and civil servants (71%) do not fully understand the concept and importance of gender-responsive budgeting, which leads to a lack of commitment and engagement.
- **Gender-responsive budgeting requires strong political commitment, which is lacking in the observed ministries due to a lack of knowledge, information and capacity**
- Since 2020, Montenegro has experienced significant staff turnover, loss of institutional memory, lack of trained staff with the necessary skills and expertise to conduct gender analysis and integrate gender perspectives into budget processes, which threatens the achievement of visible effects of the gender-responsive budgeting reform and the sustainability of the process itself.
- **Increased visibility of gender items through the completion of Gender Equality Statements in most spending units; progress in social welfare (22.48%) and culture (37.59%).**
- **A gap of 31% between planned and realized (around €103 million) due to inaccurate identification of activities, lack of gender indicators (only 2 out of 87) and weak capacities in budget units.**

8. RECOMMENDATIONS

- Systemic solution through amendments to the Law on Budget and Fiscal Responsibility - it is of key importance to prescribe provisions that will ensure the introduction of the principle of gender equality in the budget process, which includes gender analysis of the budget and restructuring of revenues and expenditures with the aim of improving gender equality, through a systemic Law on Budget and Fiscal Policy. To introduce gender-responsive budgeting, it is sufficient to define the concept of GRB in the aforementioned law, as well as the budget process and elements of GRB, which have already been introduced in practice in Montenegro (e.g. budget circular, gender budget statement, gender indicators and targets, gender-responsive budget and gender-responsive budget report).
- Provide unambiguous institutional support in the process of gender budgeting with an emphasis on building relevant human resources capacity
- Special emphasis should be placed on training and human resources capacity building as well as cooperation with relevant civil society organizations and gender experts. Through training, public-sector employees acquire practical skills related to the implementation of gender equality measures in budget processes
- Continuous improvement of training programs, monitoring and evaluation of their impact, as well as promotion of the exchange of best practices between different levels of government.
- Ensure that education programs are inclusive, so that as many civil servants as possible have the opportunity to acquire the necessary knowledge and skills in the field of gender-responsive budgeting. In addition to contributing to the development of skills and knowledge, education and training of civil servants have a long-term impact on institutional culture and practice. Through this program, a lasting commitment to gender-responsive budgeting can be established within state institutions, thus creating an environment that supports inclusivity and gender equality.
- Promotion of key principles of gender equality, GRB, encouraging the exchange of best practices

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