CREDIBILITY OF THE MACEDONIAN GENDER BUDGET:

Monitoring Financial Allocations and Expenditures for Gender Responsive Programs in Budget of N. Macedonia for 2024

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Abstract

Macedonian GRB system has moved from norm-setting to planning, but still struggles with implementation, monitoring, and impact orientation. Without developing structural reform measures to close the gender gaps and providing sufficient funding for their implementation, and stronger accountability, gender budgeting risks becoming a formal exercise rather than a driver of meaningful social change.

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Executive Summary

This report assesses the credibility, efficiency, and effectiveness of the gender-responsive budget (GRB) planning and execution in N. Macedonia for 2024, examining both the central and local government levels. Using mixed methods—desk research, analysis of the Final Account of the Budget, gender budget statements, and interviews with line ministries and municipal equal opportunity coordinators—the analysis tracks planned versus executed expenditures and evaluates how far public institutions have fulfilled their gender equality commitments.

At the national level, 12 ministries, 3 agencies, 1 centre and 2 administrative units prepared gender budget statements and integrated gender objectives into at least one programme each. Planned gender-related allocations reached 8.98 billion MKD, yet execution amounted to only 959 million MKD, resulting in a very low execution rate of 10.68%. The 2024 gender budget primarily supported soft interventions—training, awareness raising, data collection, and promotional measures—while more transformative economic empowerment measures (subsidies, grants, employment programmes) experienced significant underspending. Key drivers of low execution include programme changes, low absorption capacity among beneficiaries, and symbolic inflation of gender-tagged budget lines. Missing or incomplete financial reporting further undermines the credibility of GRB.

At the municipal level, the picture is more favourable. Sixteen municipalities provided data on budget execution where gender was mainstreamed, showing a 69.48% execution rate, far higher than the central government's performance. Local governments primarily finance gender-relevant activities through equal opportunities programmes, social/child/health protection, service delivery, and small-scale economic empowerment initiatives. Execution is highest in social, child and health protection programmes (96.3%), followed by equal opportunities programmes (88.9%), and weakest in culture/sport/CSO support (29.7%) and local economic development (0%). Several municipalities—Bitola, Veles, Kavadarci, Struga, Gevgelija, Shtip, Makedonski Brod—demonstrated strong institutional commitment with >90% execution, while others (Aerodrom, Kisela Voda, Negotino) reallocated or failed to execute their equal opportunities budgets due to institutional misunderstandings or lack of political prioritization.

Overall, Macedonia's gender budgeting architecture is normatively advanced and supported by the 2022 Budget Law, yet implementation remains the critical bottleneck. Planned measures often lack grounding in structural reforms or linkages to the Gender Equality Index, namely the planned measures that are also budgeted are not designed to close the gender gaps that are detected with the gender equality index. Execution patterns demonstrate that soft and service-delivery measures get implemented, while transformative economic supports and gender-sensitive local development investments are the first to be sacrificed under political or administrative pressure.

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 Macedonian's State Budget for the year 2024. Through a combination of desk research, budget analysis, and stakeholder interviews, the report seeks to: (i) monitor the extent to which the Macedonian Government has fulfilled its gender equality commitments through budgetary actions; (ii) identify the efficiency and effectiveness of financial resource allocation towards gender equality objectives; (iii) map the programs and sectors receiving funding aimed at addressing gender disparities, with attention to disaggregated data by gender and other social markers; and (iv) provide evidence-based recommendations to improve transparency, accountability, and impact of gender-responsive budgeting (GRB) in Macedonia at both central and local government levels.

The variables used for the production of this report are the following:

- Total State budget planned / total actual expenses for gender equality programs.
- Total programmatic budget planned / total actual expenses for gender equality programs, with gender-disaggregated data (if not possible to be interpreted), including programs for persons with disabilities that account for both women's and men's necessities.

Efficiency is calculated as changes in the budget (for example planned 10000 euro real spent 7000 euro).

Methodology

Methodologically the report uses mixed method approach combining desk research, quantitative data gathering and qualitative interviews. The data collection process is divided in two phases, one covering the national budget and the second the local budget.

Data collection regarding national budget

Official requests were sent to the Ministry of Finance and Ministry of Social Policy, Demography and Youth (here in after MSPDY), which is responsible for gender mainstreaming; to obtain information on budget allocations and budget expenditures for the 2024 budget.

Both Ministries sent responses where the Ministry of Finance referred to look at the data at the Final year-end account of the Budget as source. The Ministry of Social Policy Demography and Youth sent the list of allocations per programs and subprograms as filed from the received gender budget statements.

One meeting was carried out with Gabriela Madzovska from the Sector for Equal Opportunities in the Ministry of Social Policy, Demography and Youth, responsible for gender responsive budgeting, regarding validation of the expenditures as noted in the Final Account of the Budget 2024. On the meeting Gabriela cross checked the data with the reports delivered and online published reports from institutions.

Data collection regarding the municipal budgets

Requests were sent to coordinators for equal opportunities in 22 municipalities to obtain data on budgets allocations and expenditures for the budgets of 2024. Responses were obtained from 16 municipalities.

Short interviews were carried out with two coordinators for equal opportunities in municipalities where the planned allocations were not executed and spent. The interviews were carried out with the coordinators for equal opportunities.

Budget and gender budget 2024

The 2024 budget of Republic of N. Macedonia is a line budget with total expenditures planned in amount of 362.816 billion denars and execution of 347.454 billion denars, which represents an increase of 18.827 billion denars or 5.80% compared to the decision adopted in 2023. The executed budget is 95.769% of the planned budget expenditures. The expenditure planning were based on the following assumptions: economic recovery and accelerated growth, harmonization of projected revenues with planned economic developments, continuation of fiscal consolidation by reducing the budget deficit, disciplined budget policy and strengthened monitoring of budget spending, intensified convergence of the Republic of North Macedonia towards the EU through harmonized legislation, prioritizing NATO membership obligations, uninterrupted execution of statutory duties, smooth implementation of electoral activities, support for the domestic economy, private sector and citizens, increased and accelerated realization of infrastructure projects, attraction of foreign investments and innovation by domestic companies, among others.

Total revenues in the 2024 Budget of the Republic of North Macedonia were planned at 318.151 billion denars, 10% higher compared to 2023, while the execution showed that real revenues occurred were 305.553 billion denars, about 5.8% higher than in 2023. While both the public revenue collection system did not reach its planned objectives for revenue collection, it seems that the revenues from capital and donations were the weakest in 20241.

Gender Budget

According to indicator COR 5c1, the budget document must contain clear, transparent, and understandable information on funds allocated for gender equality. CRPM in its 2024 budget commentary assessed that the 2024 Budget does not include such information, despite the fact that the budget circular sent to budget users was gender-responsive.

The 2024 Budget contains no gender-responsive indicators, nor can they be linked to strategic plans because most are still unpublished. It is essential that strategic plans be published together with or before the Budget to assess funded policies. A total budget of 9,788,047,445.00 MKD was planned which makes 2.67% of the total budget planned for the year.

Legal and Policy Framework

Gender responsive budgeting - GRB has been regulated in the national policy and legal system of North Macedonia since 2012. In accordance with the provisions set forth in the Law on Equal Opportunities for Women and Men (2012)2 state bodies are responsible for integrating gender into strategic plans and budgets (Art.11, point 3). In 2013, the budget circular introduced gender-specific provisions, requiring budget users to apply GRB and report on their gender budget initiatives. To facilitate the operationalization of the provisions in the budget circular, the Ministry of Labour and Social Policy developed the national Methodology for GRB3 for state administration bodies at the central level including a procedure for mainstreaming gender in policymaking and budgeting. In 2019, amendments were made to the budget circular for local-level budget users, introducing a set of requirements for local governments. Namely, municipalities are expected to include a separate budget line for gender equality in their annual budgets. Although this requirement does not reflect gender mainstreaming across local programmes, it represents an effort to strengthen local governments' accountability and spending for gender equality, Moreover, according to the Law on Equal Opportunities, municipalities are expected to mainstream gender in all policies/programmes and budgets under their competence.

Finally, on 15 September 2022, North Macedonia adopted the new Budget Law.4 It includes gender equality as one of the budgeting principles for the first time. The Law provides specific definitions of GRB, GRB indicators, and GB statements, as well as commitments for inclusion of gender indicators and GRB statement(s) in the draft financial plans, listing all GRB statements in the draft budget, and publishing of all GRB statements on the budget users' websites.

With the capacity building support provided by UN Women, 13 ministries and eight state agencies have piloted gender-responsive budgeting initiatives,5 while 31 local self - government units6 have integrated gender perspective into their programmes and budgets.

Findings

This section analysis the type of interventions were supported with the gender budget in 2024, the level of its execution and analysis efficiency of budget use. The findings are presented on two levels: national and local/municipal level. It combines information from the gender budget statements, the proposed budget and the budget execution data available in the Final account for 2024 budget. To interpret reasons why this is the situation, the CRPM team conducted few interviews with the institutions on national and local level.

National level

On national level 12 ministries, 3 Agencies, 1 Centre and 2 Administrative units have developed gender budget statements, analysed one budget program from gender perspective and included gender objectives and indicators in the 2024 budget planning for the institution. The programs differ, but we have analysed the activities planned and budgeted. The 20024 gender budget to this end supported capacity building and institutional strengthening activities, promotional activities that aim at changing the normative system and values, financial support and empowerment measures, public service delivery including by CSOs through social contracting, data gathering and research, mechanisms directed through transparency and participation improvement.

Table 1: Activities included in the gender budget 2024

Type of activity	Examples from budget lines / activities
Capacity-building / institutional strengthening	Trainings (on gender equality), workshops on creating gender-sensitivity modules, data-system upgrades for gender-disaggregated HR data, strengthening institutional coordination (e.g. anti-trafficking structures), improving capacities of ministries/agencies to identify vulnerable persons (trafficking victims, women in agriculture, rural women)
Promotional / awareness-raising / normative-cultural	Gender-sensitization campaigns (in education, sport, public administration), informational materials/leaflets/TV campaigns for health awareness, promotion of women in non-traditional sectors (encouraging girls to choose technical/VET programmes), public events to promote women's entrepreneurship, raising awareness about rights of potential victims of trafficking, awareness and behaviour-change campaigns for healthy lifestyles and gender norms, promoting women's representation in culture, sport, research, etc.

Financial support / economic empowerment	Voucher-based support for unemployed to start businesses, co-financing for women-owned enterprises (e-shops), grants/subsidies for MSMEs led by women, social security support for women in agriculture, investments in farm modernization, subsidies for active women in agricultural households, support for forming cooperatives / economic associations of farms, targeted labour-market support for vulnerable women (e.g. rural, Roma, disabled), support to social/creative enterprises, support for women prisoners' access to cultural/creative or sports activities.
Service delivery / public services & welfare	Health services for mothers, children, rural women (antenatal, maternal & child health, early detection, mobile health equipment for rural communities), legal aid support (for victims of trafficking, discrimination, gender-based violence), social protection measures for women in agriculture or vulnerable groups, programmes for labour-market integration / employment support, vocational education & training (VET), education-for-employment programmes
Data / monitoring / research / planning instruments	Collecting sex- & age-disaggregated data for programme beneficiaries, periodic monitoring of health status of mothers and children, data collection for victims of trafficking and victims of gender-based violence, comparative analyses and good-practice research on gender equality policies, statistical monitoring of employment / agricultural support beneficiaries, upgrading information systems for human resources with gender data
Legal / regulatory / governance / transparency & inclusion mechanisms	Promoting public-information and transparency via regulatory bodies (websites, flyers, public communication), improving inclusion and equal opportunities within public institutions (e.g. gender mainstreaming in defence, security, foreign affairs), integrating gender perspective into public procurement and public policies, supporting CSOs and civic associations for environment / social protection / gender equality, promoting gender-sensitive policies in sport, culture, legal aid, social housing, etc.

Source: CRPM monitoring of real expenditures of gender budget, 2025

Soft interventions (awareness, promotion, trainings) dominate, although the activities are in general diverse, suggesting that the national level institutions understand how multi-dimensional gender equality interventions should be to improve the equality status. Also women are not always the target of these activities and measures but also children, people with disabilities and etc. In this respect the Gender budget of 2024 also is aligned with the Strategy of Gender Equality 2022-20277, as both focus on labour rights, health, agriculture, entrepreneurship, justice, sport, culture. Most aligned are the GBV interventions, as well as the public services (in health and social protection and education) That aligns with the broad ambition of the Strategy.

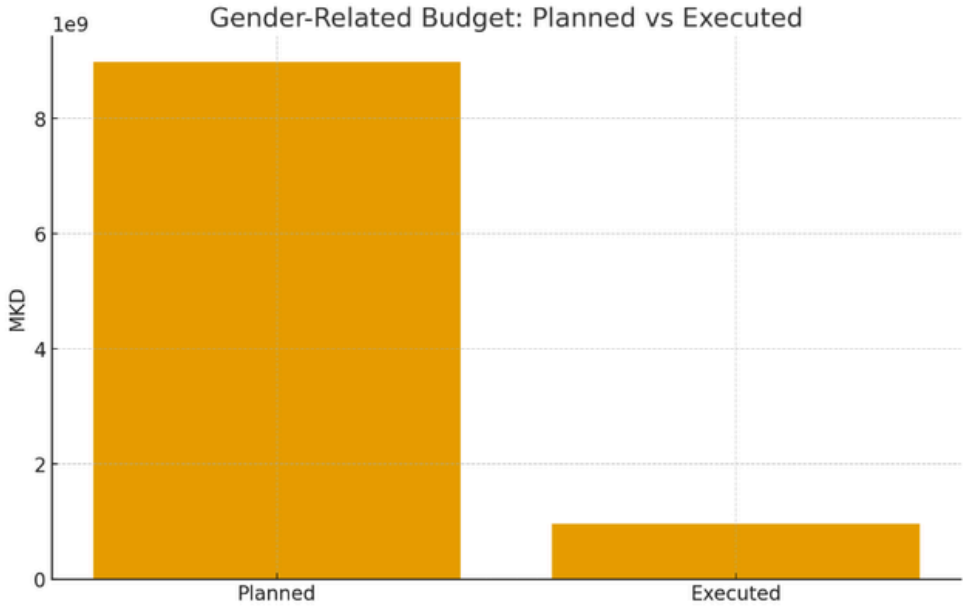
Many activities adopt a mixed approach: combining capacity-building and financial support, or service delivery and awareness raising. This is good design — mixing short-term gains with structural reforms. The presence of explicit gender-targeted economic empowerment instruments (vouchers, grants, MSME start up support) is especially promising for long-term structural change in women's economic status. But, inclusion of data and monitoring instruments signals recognition that what gets measured gets done.

Finally, the planned activities seem disconnected from the main gender gaps detected with the Gender Equality Index. They do not demonstrate that a structural, well thought off reform is behind these measures and that the social change it aims to achieve will be realized with the execution of the budget allocated for these measures. Without structural reforms (legal, economic, redistributive) they risk creating the impression of progress without real change.

Planned vs Executed Gender Budget

However, the analysis of the planned vs executed budget is not so promising. The 2024 gender-related budget execution in N. Macedonia shows that the total planned expenditures for the above activities / measures amounted to 8,979,855,941 MKD, while executed expenditures amounted to 959,135,909 MKD. This results in an execution rate of only 10.68%, indicating a substantial implementation gap across institutions.

The bar chart below visualizes the significant disparity between planned and executed funds.



Source: CRPM monitoring of real expenditures of gender budget, 2025

The weak execution is explained by the following observations. Large sectoral programmes (e.g. agriculture, employment subsidies) are often underspent or unspent, while smaller in scope and value interventions or service-delivery measures are more likely to be executed in bigger value than planned (i.e. scholarships). In the case of the employment subsidies the program was changed and thus the budget was not executed, while the agricultural subsidies demonstrate lack of absorption capacities on the side of the beneficiaries. The two cases suggest that (i) when political or administrative costs rise, structural or economic empowerment measures are the first to be cut; and (ii) some lines are used to inflate the "gender budget envelope" rather than deliver real change (i.e. the agricultural subsidies). Both undermines the credibility of GRB.

What is more, the question how sufficient this funding is, compared to the size of gender gaps remains unanswered as the policy analysis in the gender budget statements does not provide comprehensive ex-ante assessment. Without scaling and targeted outreach (rural, Roma, low-education women), impact will be limited.

Finally, we observe that some institutions plan activities without allocation of funding for their implementation. This further obscures accountability, especially because there are also institutions that allocate funding but have "no data" on execution of the program in the Final account. Missing or incomplete financial reporting prevents full tracking of public spending effectiveness.

Local Municipal Gender Budget Execution 2024

The local municipalities, 80 in total, develop their own budgets, and since 2012 through the gender circular plan gender budget. The GBWN monitoring of the real gender budget expenditures reached out to 22 municipalities that have reported to have integrated gender in the 2024 budget cycle, and received response from 16 of them. Most of them are planning gender relevant interventions in the equal opportunities program. The type of measures usually financed within this program are the following: capacity building (training, workshops and etc.); support to the coordination work and meetings of the local gender-equality bodies, commissions; small grants to CSOs for campaigns, events, materials on gender equality. All these are soft measures. Further, the analysis depicted that municipalities also allocate gender equality relevant budgets in the social, health and child protection programs for the following type of activities: delivery of social services such as day-care centres, kindergartens, home-care, school meals, services for survivors of gender based violence and improving social infrastructure. The tools used are one-off cash payments and in-kind support, provision of subsidies, and participation in public works/investments in social infrastructure. Gender relevant budgets are observed in local economic programs of number of municipalities. They provision financial & economic support for projects for women entrepreneurs; but also investments in centres for victims of violence / people at social risk as they create local jobs and provision services.

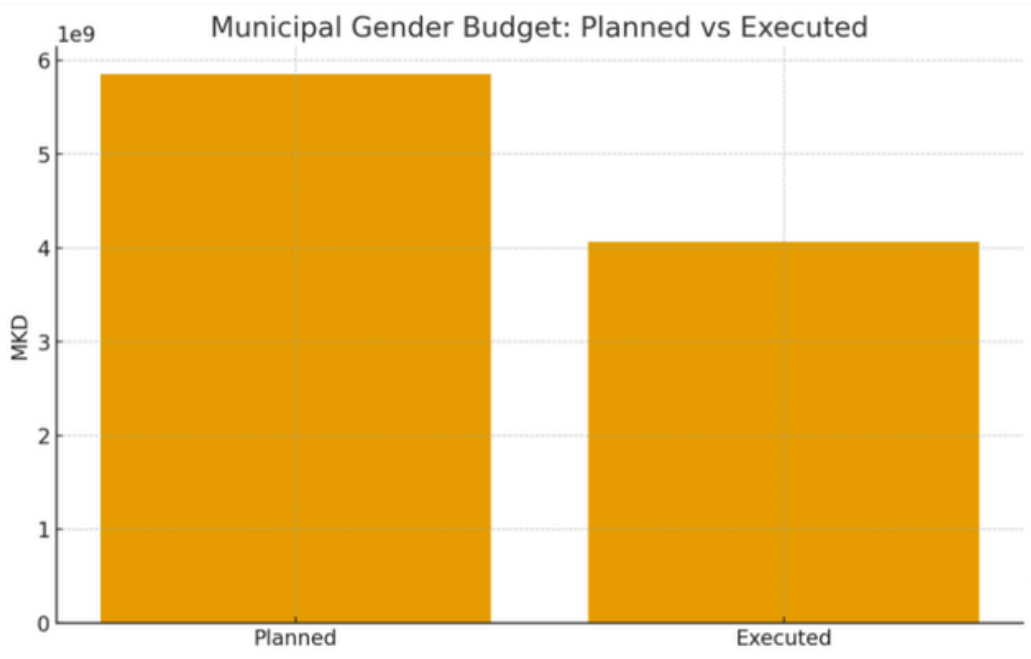
The education and youth programs also have mainstreamed gender in their budget and provisioned the following financial measures to respond to the needs of women/men, boys/girls: scholarships, stipends, subsidies for electronic devices, bicycles. Also service delivery was planned such as school meals, youth services and measures for improved youth participation such as the local youth council, appointment of a youth officer and etc. In sport and culture municipalities have provisioned measures to promote women artist and women's participation in sports.

Most municipal measures that were budgeted and gender was integrated in the process of planning are gender-relevant, but not gender-transformative. They rarely include explicit targets for women's time use, redistribution of care, or structural change in employment patterns. Although they are presented as part of the 'gender budget' of the municipality most measures remain gender-neutral on paper (i.e. generic scholarships, instead of scholarships for girls in STEM). Unless municipalities explicitly prioritize girls/women where they are underrepresented, or boys/men where they are underrepresented or use gender-sensitive criteria gender specificity will be lacking.

Planned vs Executed Gender Budget

Based on the municipal allocations and expenditures dataset, the total planned municipal gender-related budget in 2024 amounted to 5,851,866,125 MKD, while the executed budget amounted to 4,066,073,708 MKD. This represents an execution rate of 69.48%, significantly higher than central government execution.

The following chart visualizes the comparison:



Source: CRPM monitoring of real expenditures of gender budget, 2025

Municipalities are much better at turning gender-relevant allocations into actual spending than the central government, but performance is highly uneven across municipalities, with some executing 0% and others fully executing their plans. Most important finding of the CRPM monitoring of the real expenditures for gender equality is that municipalities reallocate the funding for equal opportunities for women and men easier rather than the funding that is allocated in other programs and are presented as gender relevant. Namely, from the 22 municipalities that also included public financing in the program X which is dedicated to support equal opportunities of women and men, and the 16 municipalities that have responded to the CRPM request for free access to information on budget spending; the municipalities of Aerodrom, Negotino, Kriva Palanka and Kisela Voda have planned funds for equal opportunities between women and men programs but have 0% execution. Aerodrom have reallocated the funds while Kisela Voda implemented activities with donor funds. Sources from Municipality Negotino explained that the Programme for equal opportunities of Municipality Negotino and the Programme for women entrepreneurship were not executed due to the fact that the commission for equal opportunities has not initiated their implementation. This reveals a misunderstanding considering that the commissions are political bodies that advise and do not execute decisions that are made by the municipal Council which in this case has voted for allocation of public finances in the program for equal opportunities and the municipal administration should have planned execution. Delchevo in this regard is a opposite case. In the municipal budget of this local self government we could not identify planned gender budget, but the municipality reported spending on gender-relevant activities.

Using rough classification of programs and the data gathered on planned and executed budget one can observe that the best execution rate have the programs that are related to social, child and health protection which also have been reported to be gender relevant (96.3%), followed by the budget for implementation of the program on equal opportunities of women and men, and the infrastructure related programs which include lightning, pavements and etc. with 77.4% execution. Least execution have the local economic development programs which have been gender mainstreamed. Support for local women entrepreneurs was promised but not realized in 2024, as well as the support for culture/sport and CSOs which shows execution rate of 29.4%.

Program type	Planned (MKD)	Executed (MKD)	Execution rate	% of total plan	% of total exec
Social/ child/ health protection	~2.28 bn	~2.19 bn	**96.3%**	**39%**	**54%**
Equal opportunities (gender)	~321 m	~286 m	**88.9%**	~5.5%	~7%
Culture/ sport/ CSO support	~1.95 bn	~580 m	**29.7%**	**33%**	**14%**
LER (local economic development)	25,000	0	0%	~0%	0%
Other/ unspecified	~1.30 bn	~1.01 bn	**77.4%**	~22%	~25%

Source: CRPM monitoring of real expenditures of gender budget, 2025

What does this tell us? The mainstreamed programs which are relevant for gender equality such as the social, child, GBV survivors related services are almost fully executed (~96%). These are classic service-delivery budgets; once in the plan, they tend to be spent. It would be good to do an impact assessment on the gender equality they have, what gender gaps they close, or the need to increase their scope to become more gender relevant.

This does not mean that when municipalities explicitly program gender equality budgets, they usually do not go through it, as only about 5.5% of the planned municipal "gender envelope" is in clearly labeled equal opportunities/gender programs. But within that small envelope, execution is very high (~89%).

Most concerning is the budget which has been marked as gender relevant and mainstreamed in the programs for culture/sport/CSOs. They account for one-third of planned funds but only 14% of actual spending. These are either easier to cut, postpone or reallocate when fiscal stress hits.

Finally, the gender mainstreamed budget in the local economic development programs is most fragile. The gender tagging seems symbolic, an amount is planned, but there is no execution.

The monitoring also revealed that some municipalities have the dedication, the planning and the execution capacities. From those that responded to the request for free access to budget spending information Bitola, Veles, Kavadarci, Struga, Gevgelija, Shtip and Makedonski Brod have planned significant volume of gender budget and have >90% execution. Gjorche Petrov, Kochani and Negotina are in the catch-up group with 50–90% execution, while Aerodrom and Kisela Voda are symbolic planners. Considering that the last two municipalities even have a specific job classification for coordinating the policies and budget dedicated to enhancing equal opportunities of women and men the results of the monitoring is even more devastating as the municipalities have a human resource unused to execute the gender budget planned.

Conclusion and Recommendations

The analysis reveals a clear and systemic implementation gap between Macedonia's gender budget commitments and actual execution at both the central and local levels. While the country has a well-developed legal and policy framework—anchored in the Law on Equal Opportunities, GRB methodologies, Strategy for Gender Equality and the 2022 Budget Law—the credibility of what we call the gender budget remains weak in practice due to persistent under-execution, inconsistent reporting, and insufficient alignment between gender gaps and funded interventions.

The dataset of central level budget execution reveals a systemic implementation deficit in gender-responsive budgeting. Despite formal commitments and planned activities, the vast majority of allocated funds remain unspent. This highlights an urgent need for stronger oversight, better institutional capacity, and more robust monitoring mechanisms within the Ministry of Finance and line ministries. To this end, at the central level, the execution of only 10.68% of the planned gender-related budget calls into question the reliability and seriousness of gender mainstreaming efforts. Although institutions planned a diverse portfolio of activities—capacity building, awareness campaigns, service delivery, and economic empowerment—actual spending remained concentrated in soft measures, with little progress in structural or redistributive interventions.

The disconnect between planned activities and the main gender gaps identified in national indicators signals the absence of strategic prioritization and the lack of ex-ante policy analysis in gender budget statements. Moreover, missing or incomplete financial reporting from certain institutions further weakens public accountability and transparency.

Compared with central government performance, municipalities demonstrate considerably higher implementation of gender-responsive budgeting commitments. This reflects better alignment of planning and execution at the local level, though disparities persist. However, much of this spending reflects routine service-delivery budgets that are labelled as gender-relevant but are not necessarily gender-transformative. Municipal equal opportunity programmes remain underfunded and are sometimes reallocated or omitted from execution entirely. Gender tagging in economic development programmes appears symbolic, with zero execution despite planned allocations.

In summary, the Macedonian GRB system has moved from norm-setting to planning, but still struggles with implementation, monitoring, and impact orientation. Without developing structural reform measures to close the gender gaps and providing sufficient funding for their implementation, and stronger accountability, gender budgeting risks becoming a formal exercise rather than a driver of meaningful social change.

Recommendations

1. Strengthen Budget Credibility and Execution at the Central Level

1.1. Introduce binding execution thresholds for gender-relevant programmes.

Line ministries should be required to meet minimum execution levels for gender-tagged budget lines, particularly in economic empowerment and labour market interventions, considering that the biggest gender gaps appear in the domain of money.

1.2. Require ex-ante gender impact assessments in all gender budget statements.

Institutions must demonstrate how planned measures address specific gender gaps and articulate expected results. The contribution of the planned measures to the implementation of the Strategy for Gender Equality is therefore of importance to be emphasized in the gender budget statements and their formal approval to be linked to this criterion.

1.3. Enforce full and timely reporting of executed gender budget expenditures.

The Ministry of Finance should provide support to institutions to meet the gender budget commitments in regard to planning and to hold them accountable if they fail at execution.

1.4. Reduce symbolic gender tagging.

Budget users should justify gender relevance using clear criteria (target group, expected impact, reduction of inequalities), preventing inflation of the "gender envelope" for the purpose of symbolic gender tagging.

2. Improve Institutional Capacity and Incentives

2.1. **Institutionalize capacity-building, especially for ministries that lead in portfolios with biggest gender gaps, i.e. economy, digital transformation, energy and mining, transport and communication, environment and spatial planning**

Training should focus on programme redesign, gender data analysis, and developing transformative policy solutions that close the gender gaps

2.2. **Built capacity of ministries procurement and accounting departments**

The procurement processes and accounting should be capable to plan execution of planned expenditures that integrate gender criteria. Gender bias training to this end with specific focus on categorizing the expenses according to accounting plan will suffice.

2.3. **Introduce performance-based incentives**

Budget users that achieve high execution and measurable progress on gender equality should receive additional discretionary funding or public recognition. Positive encouragement would be to increase the budget ceiling of those successful in closing the gender gaps.

2.4. **Strengthen coordination between the Ministry of Finance and the Ministry of Social Policy, Demography and Youth**

Joint monitoring missions and joint reviews of execution data would improve coherence and reduce fragmentation. The MSPDY has specialist staff both working in the GRB Resource center than in the budget cycle can act as mentors to ministries in preparation of the budget statements and defining the gender indicators or in the process of interim reporting provide reviews to the expenditures in the mid of the budget cycle execution.

3. Enhance Local Government Performance and Support

3.1. Require all municipalities to adopt measurable gender targets within each programme that are either related to their gender equality strategy or with the national Strategy for Gender Equality

This would transform currently gender-neutral spending (scholarships, youth programmes, culture, sports) into gender-responsive investments. Obviously the municipalities are recognizing these investments as gender relevant but without gender targets, or criteria being linked to them we cannot see their transformative character.

3.2. Clarify institutional responsibilities for implementation

Cases like Negotino show confusion between political commissions and administrative units. Municipal administrations—not political bodies—must implement approved budgets.

3.3. Promote peer-learning across high-performing municipalities

The Association of Local Municipalities ZELS is the appropriate address for such intervention. Municipalities with >90% execution (e.g., Bitola, Veles, Kavadarci, Struga) should mentor municipalities with chronic under-execution.

3.4. Ensure that reallocation of equal-opportunity funds is restricted

Unexpected budget shifts undermine credibility; reallocation should require justification and council approval.

4. Increase Transparency and Public Accountability

4.1. Publish all gender budget statements online, and together with the budget information, as required by law.

The 2024 budget statements of central institutions were published, but the 2025 were not. On municipal level it is even more difficult to get information on the gender budget as it is not published together with the budget information.

4.2. Create a public GRB dashboard.

Visualizing the gender budget and the planned vs executed gender budget allocations would empower citizens, CSOs and media to monitor performance.