Gender-responsive Budgeting in the Western Balkans and Moldova

Monitoring of Budget Allocations and Expenditures for 2024

Countries analysed: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Moldova, Serbia

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BUDGET

1.EXECUTIVE SUMMARY

This report provides a regional analysis of **actual public spending related to gender equality in the 2024 state budgets** of Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Moldova, and Serbia. By examining **executed budgets rather than only planned allocations or policy commitments**, the study assesses how governments translated gender equality objectives into real financial expenditures and programme implementation during the fiscal year.

The analysis combines quantitative budget review with qualitative assessment of institutional frameworks, drawing on national budget documents, execution reports, administrative data, and stakeholder consultations. This approach allows the report to evaluate both the **formal integration of gender-responsive budgeting (GRB) and its practical implementation across sectors and institutions.**

The findings show that all seven countries have adopted legal or policy commitments supporting gender equality and have introduced elements of GRB within programme budgeting or public finance reforms. However, **implementation remains uneven,** and the integration of gender perspectives into budget execution, expenditure tracking, and performance monitoring is still incomplete across much of the region.

Across countries, gender-related expenditures are primarily concentrated in **social protection, health, and education**, while investments addressing structural drivers of gender inequality-such as women's economic empowerment, labour market participation, entrepreneurship, and care infrastructure-remain relatively limited. Many programmes are classified as gender-relevant because women represent a large share of beneficiaries, rather than because they are explicitly designed to reduce gender gaps.

The analysis also identifies a **significant gap between planned and executed gender-related spending**. In North Macedonia, for example, gender-related allocations of approximately **8.98 billion denars** were planned for 2024, yet only **10.68%** of these funds were implemented. In Montenegro, about **31% of planned gender-sensitive expenditures were not realise**d, reflecting weaknesses in programme identification, monitoring, and institutional capacity. In Albania, around **9-9.3% of total public spending** was identified as gender-impact expenditure, but most of this funding remains concentrated in social transfer programmes rather than transformative policies.[1]

Country experiences differ significantly. Albania demonstrates relatively advanced integration of gender objectives within its budget framework, although monitoring and expenditure traceability remain limited. Bosnia and Herzegovina faces structural challenges due to its highly decentralized fiscal system, which complicates coordinated implementation. Kosovo has a strong legal basis for GRB but limited integration into core public finance legislation, and line item budgeting makes monitoring expenditures difficult. North Macedonia has one of the most developed formal frameworks but experiences major gaps in execution. Moldova is at an earlier stage of institutionalization, with emerging reforms but limited operational implementation. Montenegro has introduced several GRB tools but lacks consistent monitoring mechanisms. Serbia has made progress through programme budgeting reforms, yet gender-related expenditures remain difficult to track in budget execution reports.

[1] In this report, **transformative spending** refers to investments that contribute to long-term changes in gender relations and outcomes, such as women's economic empowerment, access to quality care services, labour market participation, and reduction of unpaid care burdens.

A major constraint across the region is the **limited availability of gender-disaggregated financial and beneficiary data**. Most countries lack gender budget tagging systems, consolidated gender budget statements, and systematic reporting on gender outcomes. As a result, it remains difficult to determine the full scale of public spending contributing to gender equality or to evaluate its impact. Limited responsiveness from some state institutions and incomplete administrative data also restricted the depth of financial analysis in certain cases.

At the **local government level,** GRB remains particularly weak. Municipal budgets are largely focused on infrastructure and administrative services, while gender-focused programmes and services-such as childcare, support for survivors of gender-based violence, or women's economic initiatives-represent only a small share of local spending.

Despite these challenges, the region shows **growing momentum for strengthening GRB.** Several countries have introduced gender equality statements in budget documentation, piloted gender indicators, and implemented training programmes for civil servants. Civil society organizations and international partners are also playing an important role in improving transparency and accountability in public spending.

Overall, the report demonstrates that while the Western Balkans and Moldova have made progress in establishing GRB frameworks, **the next phase of reform must focus on institutionalisation, implementation and accountability.** Key priorities include integrating GRB into public finance legislation, introducing gender budget tagging and expenditure tracking systems, strengthening gender-disaggregated data collection, building institutional capacity, and increasing investments in programmes that address structural gender inequalities.

Viewed through the lens of the **executed 2024 budgets**, the findings highlight the gap between policy commitments and actual financial implementation. Closing this gap will be essential for ensuring that public budgets contribute effectively to gender equality and inclusive development across the region.

2. METHODOLOGY

Research Objective. This study analyses the **financial allocations and actual expenditures related to gender equality and gender-responsive programmes in the 2024 state budgets** of Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Moldova, and Serbia. The aim is to assess how public resources contribute to gender equality objectives and to identify gaps between **planned budget allocations and actual spending.**

The analysis also examines the **sectors, institutions, and programmes** that contribute to gender equality and evaluates the effectiveness of GRB frameworks across the region.

Research Questions

The analysis was guided by the following key questions:

- How much funding was allocated and spent on gender-related programmes in the 2024 state budgets?
- Which ministries and institutions implemented gender-related programmes?
- Which sectors (e.g., social protection, health, education) received gender-related funding?
- What gaps exist between planned allocations and actual expenditures?
- What challenges do institutions face in implementing GRB?

Data Collection

The research applied a **mixed-methods approach**, combining quantitative budget analysis with qualitative institutional assessment.

Data collection included:

- **Desk review** of national budgets, budget execution reports, gender equality strategies, and public finance documents for 2024.
- **Requests for administrative data** from Ministries of Finance and other institutions implementing gender-related programmes.
- **Semi-structured interviews** with key stakeholders, including officials from ministries, gender equality institutions, and local governments.
- Review of **reports from international organizations, civil society, and research institutions** related to GRB.

Data Analysis

The analysis combined **quantitative and qualitative methods**.
Quantitative analysis examined:

- planned budget allocations
- actual expenditures
- execution rates
- sectoral distribution of gender-related spending

Tables, graphs, and comparative indicators were used to visualise budget trends and differences across countries.

Qualitative analysis focused on **institutional frameworks, implementation practices, and policy challenges**, based on document review and stakeholder interviews.

Key Indicators

The study used several indicators to assess GRB implementation:

- total state budget (planned and executed)
- financial allocations for gender-related programmes
- actual expenditures
- execution rates
- sectoral distribution of spending
- availability of gender-disaggregated data

Limitations

The analysis is constrained by several structural limitations that reflect broader challenges with GRB implementationacross the Western Balkans and Moldova. First, the availability of **gender-disaggregated financial data remains limited** in most countries. Budget execution reports rarely provide information on beneficiaries by gender, outcome indicators, or systematic assessments of the gender impact of public spending. In addition, most national budgeting systems lack **standardized gender budget tagging mechanisms**, making it difficult to identify and track financial allocations dedicated to gender equality. As a result, some gender-related expenditures had to be identified through programme analysis rather than explicit budget classifications.

A further limitation relates to the **low level of transparency and responsiveness and institutional responsibility among some state structures**. In several cases, requests for detailed financial information or clarification regarding gender-related expenditures received partial responses or were not addressed within the research timeframe. This reflects broader institutional challenges identified in the regional analysis, including limited administrative capacity, weak coordination between ministries responsible for finance and gender equality, poor transparency and publication of budget information and the perception of GRB as a secondary administrative requirement rather than a core component of public financial management.

These limitations highlight the broader implementation gap between **formal policy commitments to gender equality and the practical integration of gender perspectives into budgeting systems.** Despite these constraints, the methodology provides a comparative overview of the current state of GRB across the region and identifies key areas for improvement, particularly in relation to data systems, institutional accountability, and monitoring mechanisms.

3. COUNTRY HIGHLIGHTS

This section presents key findings from the analysis of gender-responsive budgeting (GRB) for each country covered in the report, namely Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Moldova, and Serbia. The country highlights focus on major trends in budget allocations, expenditure structures, and implementation patterns related to gender equality within the 2024 state budgets.

The findings presented in this section are illustrative rather than exhaustive. They are based on the analysis of selected budget programmes, sectors, and available financial and administrative data that could be clearly identified as gender-relevant or gender-responsive. Due to limitations in budget classification systems, the absence of comprehensive gender budget tagging, and gaps in gender-disaggregated data, it is not possible to capture the full extent of all public expenditures contributing to gender equality in each country.

As a result, the analysis should be understood as highlighting key patterns, structural trends, and systemic challenges in the design and implementation of gender-responsive budgeting, rather than providing a complete quantification of all gender-related spending.

3.1 ALBANIA - COUNTRY HIGHLIGHTS

Albania has made significant progress in institutionalising **GRB** within its public financial management system. Gender objectives are integrated in the Medium-term Budget Programme and sectoral budget programmes, and the **Citizens' Budget 2024 identifies approximately 9-9.3% of total public expenditures as gender-impact spending across 47 budget programmes.** This reflects a relatively advanced policy framework compared with many countries in the region.

However, the analysis of the 2024 State Budget shows that the main challenge lies in the **gap between formal integration of gender objectives and measurable impact on gender equality outcomes.** Limited traceability of gender-related expenditures and the lack of systematic sex-disaggregated data make it difficult to assess whether budget allocations translate into tangible improvements in the lives of women and girls.

Structure of gender-impact spending

Gender-related expenditures are concentrated primarily in **universal social programmes,** particularly:

- social protection (pensions and economic assistance)
- health services
- education

These programmes are essential for poverty reduction and social protection but remain largely **compensatory rather than transformative**, addressing the consequences of inequality rather

than its structural causes. Investments that support women's economic empowerment, access to care services, and labour market participation remain comparatively limited.

Sectoral findings: social protection and health

The analysis of key programmes administered by the Ministry of Health and Social Protection illustrates this pattern.

- **Programme 10430 - Social Care** is highly stable and well executed (99%), but **96% of expenditures consist of cash transfers**, while community services represent only **2.38% of total spending.** This results in a **cash-to-services ratio of approximately 40:1,** indicating a system that prioritizes income support rather than services that reduce the unpaid care burden on women.
- **Programme 07450 – Public Health Services** increased by **12.6% in 2024,** but the additional resources did not translate into stronger preventive services for women. Funding for breast and cervical cancer screening declined compared with 2023, despite the high impact of preventive services on women's health and economic participation.

Implementation and governance challenges

Although macro-fiscal conditions in 2024 were stable-with public revenues reaching about **ALL 710.6 billion and expenditures about ALL 728.6 billion**-structural weaknesses in budget execution continue to affect programme effectiveness. These include delays in investments, frequent budget revisions, and the concentration of expenditures at the end of the fiscal year. Such issues reduce the effectiveness of gender-impact programmes, particularly those requiring stable and predictable funding such as social services and prevention programmes.

Local implementation gaps

The institutionalisation of GRB at the local level remains uneven. Municipal budgets continue to prioritise infrastructure and basic services, while **community-based social services and care services represent a relatively small share of local expenditures**. Limited technical capacity and the absence of standardized GRB guidelines hinder systematic gender analysis in local budgeting.

Key policy message

Albania has developed a relatively strong legal and institutional framework for GRB and demonstrates clear progress in integrating gender considerations into fiscal planning. The next stage of reform requires strengthening **monitoring systems, gender-disaggregated data, and the traceability of expenditures,** as well as gradually shifting public spending toward **transformative investments such as care services, preventive health programmes, and women's economic empowerment.**

3.2 BOSNIA AND HERZEGOVINA - COUNTRY HIGHLIGHTS

Bosnia and Herzegovina has established a comprehensive legal and institutional framework for gender equality, including the **Law on Gender Equality**, the **Gender Action Plan**, and the institutional network of gender equality mechanisms at the state and entity levels. GRB is recognised in policy documents as an important instrument for integrating gender equality considerations into public financial management. However, the country's complex and decentralized governance structure-where fiscal authority is divided between the Federation of Bosnia and Herzegovina, Republika Srpska, cantons, and municipalities - creates structural challenges for the consistent implementation and monitoring of GRB across the public sector.

Despite the existence of this legal and policy framework, the analysis of the 2024 entity budgets shows that GRB remains at an early stage of practical implementation. Budget documentation rarely includes gender objectives, indicators, or beneficiary data, and public expenditures are not systematically tagged or tracked by gender. As a result, the overall volume of gender-related spending cannot be precisely estimated, and the gender impact of public policies remains largely invisible within existing budget reporting systems.

Structure of gender-impact spending

Most expenditures with gender relevance appear within broader **social protection, welfare, and public service programmes**, rather than in dedicated gender equality initiatives. Gender-responsive spending is therefore largely indirect, reflecting demographic patterns where women are more frequently beneficiaries of social assistance, family benefits, and care services.

In the Federation of Bosnia and Herzegovina, identifiable gender-relevant transfers in 2024 include approximately **8.3 million KM allocated to social protection and care-related programmes**, including community services, social welfare institutions, and support to pensioners and persons with disabilities. Within this envelope, **1.5 million KM was allocated to non-governmental organizations implementing the Law on Protection from Domestic Violence**, providing funding for shelters, counselling services, and other support mechanisms for survivors of gender-based violence.

In Republika Srpska, the largest cluster of gender-relevant spending appears within **social protection transfers**, which reached **514.2 million KM in 2024 with 99% execution**. These transfers include disability benefits, family assistance, and support for civilian victims of war, refugees, and low-income households. Although these programmes are not specifically designed as gender equality measures, women represent a significant share of beneficiaries, particularly among widows, caregivers, and elderly pensioners with low incomes.

Sectoral findings: social protection and employment

Social protection programmes constitute the primary channel through which gender-relevant expenditures occur in Bosnia and Herzegovina. These programmes provide essential support to vulnerable groups, including women in poverty, older women with low pensions, and women providing unpaid care within families. However, the structure of these programmes remains largely compensatory and focused on income support rather than on measures that address structural gender inequalities in employment, access to services, or the distribution of care responsibilities.

Employment programmes also represent potential entry points for gender-responsive policy design. For example, the Federation of Bosnia and Herzegovina has introduced a large employment support programme within its Public Investment Programme, with a **total project envelope of approximately 63.5 million KM,** including funding from the World Bank. While this initiative has the potential to improve labour market participation, including for women, the available budget documentation does not include gender targets or monitoring indicators to ensure that women benefit equally from these investments.

Similarly, the Republika Srpska budget includes measures such as **housing loan interest subsidies for youth and young married couples**, with approximately **2.36 million KM executed in 2024**. These programmes may have gender-relevant effects in terms of improving housing security and family stability, but the absence of sex-disaggregated monitoring data makes it impossible to assess whether women are effectively benefiting from these measures.

Implementation and governance challenges

A major challenge for GRB implementation in Bosnia and Herzegovina lies in the structure of the budget system itself. Budget execution reports remain largely **input-oriented**, focusing on economic classifications such as salaries, transfers, and capital investments rather than programme objectives or beneficiary outcomes. This limits the ability of policymakers and civil society to evaluate how public resources contribute to reducing gender inequalities.

In addition, gender equality institutions-including the Gender Centre of the Federation of Bosnia and Herzegovina and the Gender Equality Centre of Republika Srpska—operate with relatively limited financial resources. Their budgets are small compared with the broader social protection systems, and in some cases their activities depend heavily on externally financed projects rather than stable public funding. This restricts their ability to systematically support gender mainstreaming across government institutions.

Another structural limitation is the lack of **sex-disaggregated data and monitoring systems.** Budget execution reports rarely provide information on the gender profile of programme beneficiaries, making it difficult to assess whether social protection, employment, or infrastructure investments contribute to reducing gender gaps in economic participation, access to services, or living standards.

Key policy message

Bosnia and Herzegovina already allocates substantial public resources to sectors that are highly relevant for gender equality, particularly social protection, care services, and employment programmes. However, these expenditures are largely **gender-blind in design and reporting,** meaning that their impact on women and men cannot be systematically assessed.

Strengthening GRB in Bosnia and Herzegovina therefore requires moving from indirect and implicit gender spending toward a more structured approach that integrates **gender markers, sex-disaggregated beneficiary data, and measurable gender equality objectives into budget planning and reporting**. Strengthening the institutional capacity of gender equality mechanisms and improving coordination across the different levels of government will also be essential for ensuring that public spending contributes more effectively to reducing gender inequalities and supporting inclusive social and economic development.

3.3 KOSOVO - COUNTRY HIGHLIGHTS

Kosovo has established a relatively strong **legal basis for GRB**, primarily through the **Law on Gender Equality,** which requires the integration of gender perspectives across all stages of policy-making and budgeting. The law mandates public institutions to incorporate gender considerations in planning, implementation, monitoring and evaluation of public policies and budgets. In principle, this creates a comprehensive framework for aligning fiscal policy with gender equality objectives. However, despite the existence of this legal framework, GRB is **not yet fully institutionalised within Kosovo's core public financial management system**, limiting its practical application in the state budget process.

A major institutional gap is that the Law on Public Financial Management and Accountability, which regulates the budget preparation and execution process, does not explicitly incorporate GRB provisions. As a result, gender considerations are not systematically integrated into fiscal planning or budget oversight mechanisms. Similarly, key public finance reforms, including the Public Finance Management Strategy 2022-2026, do not explicitly address GRB implementation, although the strategy aims to strengthen fiscal discipline and transparency. This disconnect between gender equality legislation and fiscal governance frameworks creates structural barriers for effectively translating gender commitments into measurable budgetary outcomes.

Structure of gender-related expenditures

The 2024 state budget demonstrates that **gender-related spending in Kosovo is concentrated largely within social protection programmes and transfers**, rather than in targeted gender equality interventions. Budget allocations that can be clearly identified as gender-related include maternity benefits, child allowances, disability pensions, and other social support schemes managed primarily by the Ministry of Finance, Labour and Transfers. While these programmes play an important role in supporting vulnerable groups, their contribution to structural gender equality is difficult to assess due to the lack of gender-specific budget documentation and disaggregated reporting.

Among the few explicitly gender-focused budget lines are allocations for the **Agency for Gender Equality (AGE)**, municipal gender equality structures and subsidies for shelters for survivors of domestic violence. However, these represent a relatively small share of overall spending. In contrast, large-scale programmes such as maternity allowances (€95 million planned in 2024) and social transfers dominate gender-related allocations, reinforcing a pattern similar to other countries in the region where gender spending is primarily **compensatory rather than transformative.**

Transparency and budget reporting challenges

A key challenge in analysing Kosovo's gender-related spending is the **limited transparency and structure of budget documentation.** The 2024 Budget Law was not accompanied by a **Gender Budget Statement** or comprehensive annexes that would clarify how public spending contributes to gender equality objectives. Similarly, the government's **Citizens' Budget booklet provides only minimal reference to gender equality policies**, mainly mentioning maternity benefits and child allowances.

Kosovo continues to rely primarily **on line-item budgeting,** which classifies expenditures by economic categories (such as wages, goods and services, subsidies and capital investments) rather than by programmes or policy outcomes. This structure makes it difficult to link budget

allocations to policy goals or to assess their impact on gender equality. In addition, the lack of systematic gender-disaggregated data on beneficiaries further limits the ability to evaluate whether public expenditures effectively address gender disparities.

Implementation and institutional capacity constraints

Institutional capacity also represents a major barrier to effective GRB implementation. Gender Equality Officers (GEOs), who are responsible for promoting gender mainstreaming within ministries and municipalities, often lack adequate authority, resources and training to carry out their functions effectively. In some cases, ministries do not have designated GEOs, while in others a single officer covers multiple roles and responsibilities. This institutional fragmentation weakens the capacity of public institutions to apply gender analysis in budget planning and provide oversight of gender budgeting.

Although budget circulars issued by the Ministry of Finance require institutions to submit a **GRB annex**, these templates generally do not require gender analysis, measurable objectives or indicators. As a result, even when institutions formally submit GRB documentation, it often does not clearly demonstrate how planned expenditures address gender inequalities or what results are expected.

Local government implementation gaps

GRB at the municipal level remains uneven. While some municipalities allocate funds for gender equality activities-such as support to shelters, scholarships for girls or subsidies for women farmers-these initiatives vary widely across municipalities. Only few municipalities systematically publish GRB annexes or gender-related expenditure reports. In many cases, financial data is incomplete or not disaggregated by gender, limiting transparency and public oversight.

Municipal investments that contribute to gender equality tend to focus on social assistance, education scholarships and agricultural subsidies. Local budgets respond primarily to **immediate social needs and only a few address structural barriers to women's economic participation and empowerment.**

Policy outcomes and progress under the national gender strategy

Kosovo's **Programme for Gender Equality (KPGE) 2020-2024** provides the main policy framework guiding gender equality interventions across the government. Between 2020 and April 2024, approximately **€74 million was spent on KPGE-related activities,** including donor funding and state resources. However, the evaluation of the programme shows that only **8 of 36 performance indicators (22%) were fully achieved**, despite a relatively high level of activity implementation.

The results indicate that although many planned actions were implemented and significant funds spent, progress toward measurable gender equality outcomes-such as women's labour market participation, property ownership or representation in decision-making-remained limited. This suggests that current policies and budget allocations are not yet sufficient to impact transformative change in gender equality indicators.

Key policy message

Kosovo has a **strong legal foundation for GRB**, particularly through the Law on Gender Equality and Programme. However, the implementation of GRB remains constrained by structural

limitations within the public financial management system, including line-item budgeting, weak integration of gender analysis in fiscal planning and limited transparency in reporting gender-related expenditures.

To strengthen the impact of public spending on gender equality, Kosovo needs to move beyond formal commitments toward **systematic institutionalisation of GRB across the budget cycle.** This includes integrating gender analysis into the public finance legislation, publishing a Gender Budget Statement with each annual budget, improving gender-disaggregated data collection and strengthening institutional capacities at both central and municipal levels.

In the next stage of reform, Kosovo's fiscal policy could become significantly more gender-responsive by linking budget allocations more clearly to gender equality objectives and by prioritising investments that support women's economic empowerment, access to services and participation in decision-making.

3.4 NORTH MACEDONIA - COUNTRY HIGHLIGHTS (State Budget 2024)

North Macedonia has developed one of the most advanced **formal frameworks for GRB** in the Western Balkans. Gender budgeting has been regulated since 2012 through the **Law on Equal Opportunities for Women and Men**, which obliges state institutions to integrate gender perspectives into strategic planning and budgeting. Over the past decade, this framework has been further strengthened through the introduction of gender requirements in the annual budget circular, the development of a national GRB methodology, and the adoption of the 2022 Budget Law, which formally recognises gender equality as a guiding principle of public budgeting.

Despite this relatively strong legal and institutional framework, the credibility and effectiveness of GRB implementation remain limited. The analysis of the 2024 State Budget reveals a substantial gap between planned gender-related expenditures and their actual execution. In 2024, institutions planned gender-related allocations of approximately **8.98 billion denars**, but only **959 million denars were executed**, resulting in an execution rate of **around 10.68%**. This significant discrepancy indicates that many gender-related programmes were either delayed, partially implemented, or not implemented at all during the fiscal year.

Structure of gender-related spending

Gender-related activities included in the 2024 budget span a wide range of sectors and policy areas. Twelve ministries, three agencies, one centre, and two administrative units prepared gender budget statements and incorporated gender objectives into at least one programme. The planned interventions cover diverse policy areas such as labour market participation, agriculture, entrepreneurship, health services, justice, education, culture, and sports.

However, the analysis of programme activities shows that **soft interventions dominate the structure of gender spending**. These include awareness-raising campaigns, capacity-building activities, training sessions, research, and improvements in data collection systems. While such activities contribute to strengthening institutional capacities and promoting gender awareness,

they rarely address the structural drivers of gender inequality, such as unequal access to economic resources, labour market participation, or care responsibilities.

More transformative measures-such as financial support programmes for women entrepreneurs, employment subsidies, and agricultural support measures targeting women farmers-were included in the planned budget but experienced **significant under-execution.** For example, major programmes in agriculture and employment subsidies were either underspent or not implemented due to programme changes, low absorption capacity among beneficiaries, or administrative delays. As a result, the overall gender budget tends to emphasise **symbolic or preparatory activities rather than structural economic interventions** that could reduce gender gaps in income, employment, or asset ownership.

Implementation and institutional challenges

Several structural factors contribute to the weak implementation of gender budgeting at the central government level. One key issue is the **inflation of gender-tagged budget lines**, where large sectoral programmes are labelled as gender-relevant without clear evidence that they directly address gender inequalities. This practice increases the nominal size of the gender budget envelope but does not necessarily translate into meaningful policy impact.

Another challenge relates to **institutional capacity and coordination**. While ministries are required to prepare gender budget statements, the analytical quality of these documents varies considerably. In many cases, gender budget statements do not include comprehensive assessments of existing gender gaps, nor do they clearly link planned measures to measurable policy outcomes. Without such analytical foundations, it becomes difficult to ensure that budget allocations contribute effectively to reducing gender inequalities.

The monitoring of execution is further complicated by **incomplete or inconsistent financial reporting**. In some cases, institutions planned gender-related activities without allocating specific funding, while others allocated funding but did not report on the actual execution of those expenditures. This lack of transparency weakens accountability and makes it difficult to evaluate the real impact of GRB.

Local government performance

In contrast to the central government, municipalities demonstrate **significantly stronger execution rates for gender-related expenditures**. Among the municipalities that reported data, the planned municipal gender-related budget for 2024 amounted to approximately **5.85 billion denars**, while the executed budget reached **4.07 billion denars**, representing an execution rate of **about 69.5%**. This indicates a substantially higher level of implementation compared with the central government.

Municipal gender-related spending is primarily concentrated in **social protection, child protection, and health services,** where execution rates reached approximately **96%.** These programmes typically include services such as day-care centres, home-care support, services for survivors of gender-based violence, scholarships, and social assistance programmes. Such programmes tend to be executed more consistently because they represent essential public services that municipalities must provide.

However, similar to the national level, most local programmes remain **gender-relevant rather than gender-transformative**. Municipal investments rarely include measures that directly address structural gender inequalities, such as redistributing unpaid care work, increasing women's participation in high-productivity sectors, or improving women's access to economic resources.

Another important finding is the **uneven performance across municipalities**. Some municipalities-including Bitola, Veles, Kavadarci, Struga, Gevgelija, Shtip, and Makedonski Brod-demonstrated strong institutional commitment with execution rates above 90%. In contrast, others reported zero execution of planned gender programmes due to reallocation of funds or institutional misunderstandings regarding implementation responsibilities.

Governance and accountability issues

The analysis also highlights governance challenges that undermine the effectiveness of GRB implementation. In some municipalities, funds allocated for gender equality programmes were reallocated to other priorities during the fiscal year, indicating weak safeguards for protecting gender-related budgets. In other cases, the responsibility for implementing gender programmes was incorrectly attributed to political advisory bodies rather than administrative units responsible for budget execution.

Furthe, the monitoring process revealed that **explicit gender equality programmes represent only a small share of municipal gender-related spending**. Most expenditures classified as gender-relevant are embedded in broader sectoral programmes such as social protection, infrastructure, education, or culture. While these programmes may benefit women and girls, their gender impact is often not explicitly measured or monitored.

Key policy message

North Macedonia has developed a r**elatively advanced normative and institutional framework for GRB**, supported by legislation, policy strategies, and methodological guidance. However, the experience of the 2024 State Budget demonstrates that the main challenge lies not in policy commitments but in their **practical implementation and impact orientation**.

The extremely low execution rate of gender-related expenditures at the central government level indicates that many planned measures remain largely symbolic. Strengthening the credibility of the gender budget will therefore require improving budget execution mechanisms, strengthening institutional capacities, and ensuring that gender budget statements are based on rigorous analysis of existing gender gaps.

At the same time, the relatively strong performance of municipalities suggests that **local governments may play a crucial role in advancing GRB**, particularly in the delivery of social services and community-level interventions. Moving forward, the Macedonian GRB system will need to shift its focus from formal compliance toward **results-oriented budgeting,** ensuring that public expenditures contribute directly to closing gender gaps in employment, economic participation, and access to services.

3.5 MOLDOVA - COUNTRY HIGHLIGHTS

The Republic of Moldova has made **important policy-level commitments to GRB,** but implementation in 2024 remained **largely at an early or transitional stage.** Strategic frameworks such as the **Public Finance Management Development Strategy 2023-2030** and the **National Programme for Promoting and Ensuring Equality between Women and Men 2023-2027** explicitly promote the integration of gender equality into public finance management. However, the legal framework governing public finance still does not explicitly mandate GRB, meaning that implementation depends largely on policy guidance and institutional initiative rather than binding legal requirements.

A notable institutional milestone occurred in **2024**, when the Ministry of Finance issued a **budget circular requiring selected ministries to integrate gender equality objectives into their 2025 budget submissions**. This represents a shift from voluntary efforts toward more structured institutionalization of GRB within the budgeting process. Despite this progress, several core GRB mechanisms remain absent, including gender tagging of expenditures, a dedicated gender budget statement, and systematic gender-disaggregated indicators in budget planning and reporting.

The **2024 state budget included a limited number of targeted initiatives with direct relevance for gender equality,** most notably the **"Women in Business" programme,** which allocated **26 million MDL and was fully executed**, financing approximately **80 investment projects supporting women entrepreneurs**. Other policies with indirect gender impact, such as increased childbirth allowances and housing support schemes, were implemented as general social measures rather than explicitly framed as gender equality interventions. As a result, gender-related spending remained concentrated in isolated programmes rather than integrated systematically across sectors.

Measures related to **persons with disabilities were more visible,** particularly within social protection and rehabilitation services. For example, increased allocations for rehabilitation through the **Republican Centre for Prosthetics, Orthopedics and Rehabilitation (CREPOR)** reached **70 million MDL and were fully executed**, while additional investments were made in disability allowances, social housing initiatives, and inclusive education programmes. However, budget reporting did not include gender-disaggregated data for these interventions, preventing an assessment of how resources benefited women and men with disabilities.

Across most major spending sectors-including **education, healthcare, infrastructure, and employment policies**-gender and disability considerations remained largely absent from budget execution reporting. Sectoral programmes were generally presented in neutral terms without gender-sensitive indicators, beneficiary data, or impact analysis. This lack of transparency significantly limits the ability to assess whether public spending contributes to reducing structural gender inequalities or improving access for vulnerable groups.

At the **local government level**, the analysis of the 2024 budgets of **Bălți and Cahul municipalities** reveals similar challenges. Neither municipality incorporated explicit gender-responsive programmes or used gender-disaggregated data in budget planning or reporting. Local spending focused primarily on traditional sectors such as education, infrastructure, and cultural services. While investments in early childhood education in Cahul indirectly support women's labour market participation, the absence of gender-responsive planning and monitoring mechanisms means that the gender impact of municipal spending cannot be systematically assessed.

Overall, Moldova's experience in 2024 illustrates a **clear gap between strategic commitments and practical implementation of GRB.** Although policy frameworks and institutional coordination mechanisms are gradually strengthening, gender equality and disability inclusion remain largely peripheral to mainstream budgeting practices. Moving forward, the introduction of gender budget tagging, systematic gender-disaggregated indicators, and stronger monitoring mechanisms will be essential to translate policy commitments into measurable budget outcomes.

3.6 MONTENEGRO - COUNTRY HIGHLIGHTS

Montenegro has introduced **GRB within its programme budgeting system**, and several institutional mechanisms have been developed to support its implementation. The legal and strategic framework includes the **Law on Gender Equality**, the **National Gender Equality Strategy 2021-2025**, and the **Public Finance Management Reform Programme 2022-2026**, all of which encourage the integration of gender perspectives into public finance planning and policy implementation. In addition, the Budget Management Information System (BMIS) has been introduced as a tool to record gender-sensitive programmes and enable gender labelling within budget planning.

Despite these institutional developments, the practical implementation of GRB remains **uneven across ministries and sectors**, and significant gaps persist in the monitoring of actual expenditures and results. The 2024 state budget included **planned gender-sensitive activities amounting to approximately €333.6 million**, representing **23.89% of the current budget and around 9.59% of the total state budget.** These allocations were mainly concentrated in sectors such as social welfare, public security, and culture. However, the absence of comprehensive gender indicators and limited administrative capacities within spending units continue to undermine the effective monitoring of these allocations.

Progress in integrating gender considerations into public finance has been supported by the introduction of **Gender Equality Statements in budget programmes** and by capacity-building initiatives coordinated by the Ministry of Finance and international partners. Nevertheless, only **two gender indicators were identified across 87 programmes**, illustrating the limited institutionalization of gender-sensitive performance monitoring. As a result, many programmes labelled as gender-sensitive include only partial activities related to gender equality, making it difficult to accurately assess the real gender impact of budget expenditures.

A significant challenge identified in the analysis is the **gap between planned and implemented gender-sensitive allocations**. Approximately **69% of the planned gender-sensitive expenditures were realized in 2024**, leaving a **31% gap (around €103 million)** between planned and actual spending. This discrepancy is attributed to weaknesses in programme identification, insufficient training of civil servants, and the lack of reliable gender-disaggregated data within budget reporting systems.

Funding for initiatives addressing **gender-based violence (GBV)** is primarily embedded within broader social welfare programmes and grants to civil society organizations. While resources are allocated through ministries such as the **Ministry of Labour and Social Welfare, Ministry of Justice, and Ministry of Internal Affairs,** there is **no dedicated budget line specifically for combating gender-based violence**, which limits transparency and the ability to track investments in prevention and victim support services.

At the **local government level**, the analysis of the municipalities of **Nikšić and Berane** indicates limited financial allocations explicitly targeting gender equality. In Berane, the local budget included a small allocation of approximately **€2,000 for gender equality activities** and **€30,000 for women's entrepreneurship initiative**s, while Nikšić provided **€40,000 in grants for women entrepreneurs through a public competition**. However, these initiatives remain relatively small in scale and are not embedded within a broader system of GRBat the municipal level.

Overall, Montenegro demonstrates **growing institutional recognition of GRB and several important policy commitments**, but implementation remains constrained by limited administrative capacity, insufficient gender-disaggregated data, and weak monitoring mechanisms. Strengthening institutional accountability, improving gender indicators, and enhancing training for civil servants will be critical to ensuring that GRB reforms translate into measurable improvements in gender equality outcomes.

3.7 SERBIA - COUNTRY HIGHLIGHTS

Serbia has made **significant institutional progress in introducing GRB** within its public finance management system. GRB has been gradually integrated into the national programme budgeting framework, requiring many public institutions to define **gender equality objectives and indicators within their budget programmes**. However, despite these structural advancements, the 2024 budget execution documents provide **limited transparency regarding the actual financial allocations and outcomes related to gender equality**, as expenditures are not systematically tagged or aggregated by gender objectives across the entire budget.

The **2024 state budget of the Republic of Serbia recorded high overall execution levels,** with total revenues reaching approximately **RSD 2,199.8 billion** and expenditures amounting to **RSD 2,410.2 billion (98.9% of the planned level).** Current expenditures accounted for the majority of spending (RSD 1,784.3 billion), while **capital expenditures reached RSD 574.0 billion**, slightly exceeding the planned level. The fiscal deficit amounted to approximately **RSD 210.5 billion (around 2.2% of GDP).** These figures illustrate a fiscal structure in which capital investments, transfers, and social expenditures remain dominant components of public spending.

In the area of **social protection and social insurance**, total spending reached approximately **RSD 188.1 billion,** slightly above the planned level. A large share of this spending was directed toward **child protection measures (RSD 119.0 billion),** as well as veteran and disability protection programmes and other social assistance measures. These programmes provide indirect benefits to women and vulnerable groups, although they are generally implemented as universal social policies rather than explicitly gender equality-targeted interventions.

The analysis of **gender-related programmes** shows that funding for gender equality initiatives remains relatively limited within the broader budget framework. The **Office of the Minister without Portfolio responsible for Gender Equality and Women's Empowerment** had a total allocation of approximately **RSD 149.9 million**, with an execution rate of **97.7%**. The largest share of spending within this chapter was directed toward **grants to civil society organisations supporting measures to prevent domestic and peer violence,** which received approximately **RSD 103.4 million and were fully executed.** However, two programme activities related to **women's**

economic and political empowerment and coordination of gender equality policies recorded no execution in 2024, despite having planned allocations. This indicates a gap between planned gender equality measures and their actual implementation.

More broadly, the structure of Serbia's 2024 budget shows that the largest financial allocations were directed toward **capital investments and infrastructure projects**, while sectors such as social protection and gender equality programmes represent a significantly smaller share of total public expenditures. The absence of systematic **gender tagging of expenditures** also means that it is difficult to determine the overall financial volume dedicated to gender equality across sectors such as employment, agriculture, education, or healthcare.

In addition, budget execution reports primarily provide information on **financial spending by economic classification**, rather than on the **gender outcomes of programmes**. Although Serbia's GRB framework requires institutions to define gender objectives and indicators within programme budgets, the Final Account of the Budget does not provide sufficient data to assess the extent to which these objectives were achieved or how public spending affected women and men differently.

Overall, Serbia demonstrates **relatively advanced institutional structures for GRB within the programme budgeting framework**, but the 2024 budget execution highlights several persistent challenges. These include limited transparency regarding gender-related allocations, inconsistencies between planned and implemented gender equality programmes, and the absence of systematic monitoring of gender outcomes in budget reporting. Strengthening gender expenditure tracking mechanisms and improving the integration of gender indicators into budget execution reports will be essential to ensure that the existing GRB framework translates into measurable policy impact.

4. REGIONAL COMPARATIVE ANALYSIS: GENDER-RESPONSIVE BUDGETING IN THE WESTERN BALKANS AND MOLDOVA

The regional analysis of gender-responsive budgeting (GRB) across Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Moldova, Serbia, and Montenegro reveals a consistent pattern: while strong policy commitments to gender equality exist, the practical integration of gender perspectives into public financial management systems remains uneven and at a largely transitional stage.

Across the region, GRB has been introduced primarily through programme budgeting frameworks and medium-term fiscal planning reforms. Countries such as Serbia and Montenegro have incorporated gender objectives within programme budgeting structures, while Albania and North Macedonia have integrated gender considerations as part of broader public financial management reforms linked to European Union accession processes. Moldova, Kosovo, and Bosnia and Herzegovina have adopted policy commitments and sectoral initiatives supporting gender equality in budgeting. However, the level of operationalization varies significantly across countries and sectors.

4.1 LEGAL AND INSTITUTIONAL FRAMEWORKS

GRB has been incorporated into legal and strategic frameworks in most countries, although implementation remains inconsistent. Kosovo and North Macedonia demonstrate relatively strong normative commitments, including legal requirements for integrating gender perspectives throughout the budget cycle and reporting gender-disaggregated data.

In Albania, gender objectives are increasingly embedded within the Medium-term Budget Programme, though monitoring of actual expenditures and beneficiaries remains limited. In Bosnia and Herzegovina, the highly decentralized fiscal system creates structural challenges for coordination and tracking of gender-related expenditures. Montenegro and Serbia have integrated GRB within programme budgeting reforms, but implementation remains partial and uneven across sectors. Moldova is in a transitional phase, with policy frameworks in place but limited operational mechanisms.

Overall, the region is moving from formal commitments toward gradual institutionalization of GRB within public financial management systems.

4.2 GAP BETWEEN BUDGET PLANNING AND EXECUTION

A central finding across all countries is the persistent gap between planned allocations and actual expenditures for gender-responsive programmes, indicating systemic constraints in translating policy commitments into effective budget implementation.

In North Macedonia, although GRB is formally integrated, only about 10.68% of planned gender-related allocations were executed in 2024. Montenegro shows a similar pattern, with an estimated 31% gap between planned and implemented expenditures, reflecting limited use of gender indicators and institutional capacity constraints.

In Albania, gender-related expenditures represent a notable share of the budget but are concentrated in social protection, healthcare, and education programmes. These programmes typically achieve high execution rates due to established administrative mechanisms, while more transformative interventions—such as investments in women's economic empowerment, labour market participation, and care infrastructure—remain comparatively underfunded.

Similar constraints are observed elsewhere. In Kosovo, implementation depends heavily on institutional capacity at ministry and local levels. In Bosnia and Herzegovina, fiscal decentralization complicates expenditure tracking. In Serbia, gender objectives are not consistently linked to measurable outcomes, while in Moldova implementation remains at an early stage.

Overall, the region demonstrates a structural implementation gap: gender equality commitments are reflected in planning frameworks but are not consistently translated into effective, traceable, and outcome-oriented public spending.

4.3 THE LOCAL DIMENSION OF GRB

The integration of gender perspectives at the local level remains limited across the region. Municipal budgets continue to prioritize infrastructure, basic services, and administrative functions, while social services, care infrastructure, and programmes addressing gender-based violence receive comparatively limited funding.

Although some municipalities—particularly in North Macedonia—have introduced gender-responsive initiatives, practices remain uneven. In Albania and Moldova, limited financial resources and technical capacity at the municipal level constrain systematic integration of GRB into local planning and budgeting.

4.4 REGIONAL TRENDS AND EMERGING OPPORTUNITIES (2024–2030)

Despite these challenges, several trends point to opportunities for strengthening GRB across the region.

First, there is a gradual shift from pilot initiatives toward broader institutionalization within public financial management systems (OECD, 2023; UN Women, 2022).

Second, transparency and accountability are improving, supported by civil society monitoring and increased availability of open budget data (International Budget Partnership, 2023).

Third, local governments are becoming increasingly important actors in advancing gender equality through service delivery (Council of Europe, 2021; UN Women, 2023).

Fourth, governments are beginning to adopt more impact-oriented budgeting approaches, linking financial allocations to measurable outcomes (OECD, 2023).

Importantly, some of this progress is indirectly encouraged by European Union accession processes and related public financial management reforms, as well as frameworks such as PEFA gender-responsive budgeting assessments. While GRB is not an explicit accession requirement, alignment with EU standards and reform incentives has contributed to advancing GRB-related practices (European Commission, 2024; PEFA Secretariat, 2020; World Bank, 2022).

Additional opportunities include:

- EU accession and policy alignment
- integration of gender perspectives into economic recovery strategies
- investments in the care economy
- improvements in digital data systems and statistical capacity

4.5 COUNTRY COMPARISON MATRIX

The matrix below summarizes the comparative status of GRB across the region based on three dimensions:

- level of institutionalization within legal and budgetary frameworks
- availability and usability of gender-disaggregated data
- strength and continuity of reform processes

COUNTRY	GRB MATURITY	DATA SYSTEMS	REFORM MOMENTUM
Albania	Medium	Medium	High
Bosnia & Herzegovina	Low	Low	Medium
Kosovo	Medium	Medium	High
North Macedonia	High	Medium	Medium
Montenegro	Medium	Low	Medium
Moldova	Emerging	Low	High
Serbia	Medium	Medium	Medium

The comparison shows that while most countries have established basic GRB frameworks, significant differences remain in institutional depth and data capacity. Albania and North Macedonia demonstrate relatively advanced integration, while Bosnia and Herzegovina faces structural constraints related to decentralization. Kosovo has a strong legal framework but weaker integration within public financial management systems. Moldova represents an emerging reform context with strong policy momentum but limited implementation capacity.

5. CONCLUSIONS

Over the past decade, the countries of the Western Balkans and Moldova have made important progress in recognizing Gender-Responsive Budgeting (GRB) as a key policy tool for advancing gender equality and improving the effectiveness of public spending. Legal and strategic frameworks are now in place across the region, and gender considerations have increasingly been incorporated into programme budgeting systems, medium-term budget frameworks, and national gender equality strategies. These developments reflect a growing understanding that fiscal policy plays a central role in addressing social inequalities and supporting inclusive economic development.

Despite this progress, most countries remain at an **intermediate stage of GRB development**, where gender considerations are present in planning processes but are not yet fully institutionalized within public financial management (PFM) systems. The analysis highlights a set of **persistent structural challenges** that limit the effectiveness of GRB implementation.

First, GRB is not yet systematically integrated into the full budget cycle. While gender objectives are included in policy documents and programme descriptions, they are not consistently reflected in budget preparation, execution, monitoring, or performance evaluation. This results in a clear **gap between policy commitments and financial implementation.**

Second, systems for tracking gender-related expenditures remain underdeveloped. The absence of standardized mechanisms such as gender budget tagging and consolidated reporting frameworks makes it difficult to identify the scale, distribution, and effectiveness of spending contributing to gender equality.

Third, the **lack of reliable gender-disaggregated data** continues to be a major constraint. Without systematic data on beneficiaries and outcomes, governments are limited in their ability to assess whether public spending effectively reduces gender disparities or to inform evidence-based decision-making.

Fourth, **institutional capacity and coordination gaps** persist. Many institutions lack technical expertise in gender analysis and performance-based budgeting, while coordination between ministries of finance and gender equality institutions remains insufficient. These weaknesses reduce the consistency and impact of GRB efforts across sectors.

Fifth, there is a **structural imbalance in the composition of gender-related expenditures**. Public spending remains concentrated in traditional social sectors-such as social protection, healthcare, and education-which play an important role in mitigating the effects of inequality but are largely compensatory in nature. Investments that address the structural drivers of gender inequality-such as women's economic empowerment, care infrastructure, and labour market participation-remain comparatively limited.

Finally, the integration of GRB at the **local government level remains uneven**. Municipal budgets continue to prioritize infrastructure and administrative functions, while social services and gender equality programmes receive limited and often unstable funding. Local authorities frequently lack the tools and capacities required to implement GRB effectively.

6. RECOMMENDATIONS

To strengthen both the practical effectiveness of GRB and its integration into public financial management systems across the Western Balkans and Moldova, several strategic actions are recommended to governments.

Introduce gender budget tagging systems.

Governments should establish a standardized gender budget tagging methodology integrated into the budget classification and financial management systems (FMIS), enabling ministries to systematically identify, classify, and track expenditures contributing to gender equality objectives.

At a minimum, the system should:

- distinguish between gender-relevant (indirect impact) and gender-specific/transformative (direct impact) expenditures;
- be applied at programme and sub-programme/product level;
- be linked to performance indicators and gender-disaggregated data;
- allow tracking of planned vs actual expenditures.

Such a system would significantly improve transparency, comparability, and accountability, while also enabling governments to assess whether public spending contributes to measurable gender equality outcomes, not only to formal policy commitments.

Integrate GRB into public finance legislation. GRB should be formally incorporated into laws governing public financial management to ensure that gender analysis becomes a mandatory component of budgeting processes and systems.

Strengthen gender-disaggregated data systems. National statistical offices and government institutions should improve the collection, reporting, publishing and analysis of data disaggregated by gender and age, disability status, ethnicity and geographic location to better assess the impact of public spending.

Expand gender auditing and monitoring mechanisms. Independent monitoring tools such as gender budget audits and civil society oversight can strengthen accountability and ensure that financial allocations align with gender equality commitments. Allocate funds for gender impact analyses to contract experts, including women's rights organisations, to independently evaluate the quality of impacts achieved.

Strengthen local government capacity. Municipal authorities should receive targeted training, methodological tools, and technical support including ongoing mentoring by experts to integrate gender analysis into local budgeting processes, particularly in sectors such as social services, childcare, and local economic development. Consider institutionalising established curricula and making certification obligatory for officials responsible for applying GRB.

Increase investments in transformative gender equality programmes. Public spending should move beyond compensatory social transfers and focus more strongly on programmes that address structural gender inequalities, including women's employment, entrepreneurship, care infrastructure, and access to economic resources.

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Gender-responsive Budgeting in the Western Balkans and Moldova

Monitoring of Budget Allocations and Expenditures for 2024

Countries analysed: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Moldova, Serbia