International Partnerships Austria

GBWN
GENDER BUDGET WATCHDOG NETWORK

Sverige

Outline knowledge product

DELIVERING ON SDG 5.C.1. IN WESTERN BALKANS AND REPUBLIC OF MOLDOVA

Budget cycle for year 2023

PROPORTION OF COUNTRIES WITH SYSTEMS TO TRACK AND MAKE PUBLIC ALLOCATIONS FOR GENDER EQUALITY

A CSO PERSPECTIVE

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WHY CSO PERSPECTIVE ON DELIVERING SDG5C1

Gender Budget Watchdog Network - GBWN regularly monitors the delivery on SDG5c1. The process of gathering data is participatory but CSO led and based on the SDG indicator metadata (Harmonized metadata template - format version 1.1 Last updated: 2023-03-31) [1]. The GBWN used the Methodology to independently check the progress on the indicator in each of the seven economies in the region. The monitoring was conducted for the budget cycle for year 2023. It aims to provide a citizen's perspective to openness, transparency, and the level of governments' accountability on the use of public finances for gender equality. This activity of the GBWN does not intend to compare economies, but to capture status, as it serves as a baseline for the engagement of CSOs in gender budget work under the project financed by the Austrian Development Agency (ADA) and co-financed by Swedish International Development Agency (SIDA)

DELIVERING ON SDG 5C1 IN 2021 - A CSO PERSPECTIVE

The data gathered were according to the Inter-Agency Expert Group on SDGs Methodological Note on indicator 5.c.1 measuring three criteria: **(1)** Aspects of public expenditure reflected in government programs and its resource allocations; **(2)** Extent to which Public Financial Management system promote gender-related or gender-responsive goals; and **(3)** Publicity of allocations for gender equality and women's empowerment. Each criterion is assessed by a set of binary questions (yes or no; 1 or 0). The scoring according to the methodology for the indicator is structured as a 'scale' measure by classifying economies into one of three categories: 'fully me ets requirements', 'approaches requirements', and 'does not meet requirements.'

1 Metadata-05-0c-01.pdf

	ALB	BIH	KOS	MKD	MDA	MNE	SRB
Criterion 1: Aspects of public expenditure reflected in government programs and its resource allocations	v	v	v	v	v	v	v
Criterion 2: Extent to which Public Financial Management system promote gender-related or gender-responsive goals	¤[2]	x	x	v	x	v	v
Criterion 3: Publicity of allocations for gender equality and women's empowerment	¤[3]	x	x	v	x	x	x
Classification	approaches requirements'	approaches requirements'	approaches requirements'	fully meets requirements'	approaches requirements'	approaches requirements'	approaches requirements'

REGIONAL TREND

CRITERION 1: Aspects of public expenditure reflected in government programs and its resource allocations

The exisiting programs or policies in the GBWN region are designed to adress well identified gender equality goals. Institutionalizing gender-responsive budgeting (GRB) as part of its broader public finance and gender equality processes in Western Balkans and Moldova was built upon actual Strategies and legal frameworks for gender equality in Albania, Serbia, Macedonia, Montenegro, Moldova, Kosovo that are providing for comprehensive, multi-sectoral approach to promoting gender equality between women and men. In addition, the other related public finance strategies such as in Bosnia and Herzegovina and Moldova are contribution to the implementation of the already set strong legal framework. There is noted positive change in Montenegro where clear procedures for GRB were established, in Bosnia and Herzegovina where a new GAP was adopted in 2023 and in Moldova where new The National Programme for Promoting and Ensuring Equality between Women and Men 2023-2027 and Public Finance Management Strategy 2023-2030 which formally integrates gender-responsive budgeting as a strategic direction was adopted.

Despite the existing and enacted strategies and legal obligations adequate resources are yet not fully allocated in the GBWN region especially in Albania, Serbia, Kosovo and Moldova, or are more adequately allocated but there is not available data about the

[2] ¤ indicates partial fulfillment of the criteria
[3] ibid

expenditures made in Montenegro, Bosnia and Herzegovina. There has been progress noted in Macedonia where ministries started aligning budget statements with the priorities defined in the newly adopted Strategy for gender equality 2022-2027 and Law on equal opportunities and started fulfilling them. In addition a resource center for GRB is functional and providing GRB services for institutions. However, in Bosnia and Herzegovina the Financial Mechanism for the Implementation of the Gender Action Plan of BiH (FIGAP Program) was not brought up.

The countries of the GBWN region are in different stages of availability of procedures which ensure that the resources execution is according to the budget. Whilst there is a clear legal framework that defines clear procedures which ensure execution of resources according to the budget in Serbia, Montenegro, Macedonia, Bosnia and Herzegovina and Kosovo, partial implementation is ongoing in Albania where the GRB codes are embedded in report execution, but output tracking and performance audits remain weak. Moldova currently lacks special procedures or tracking mechanisms to ensure that resources marked for gender equality goals are executed as budgeted. Positive change occurred in Montenegro where a new **Guide for Budget Users** has been adopted and it includes gender perspective so budget users can prepare a budget circular and define gender objectives and gender indicators that are entered into the public finance management information system.

CRITERION 2: Extent to which Public Financial Management system promote gender-related or gender-responsive goals

Clear Budget statements are part of the practice for gender Budgeting in Serbia, Macedonia, Montenegro and there is no such practice in Bosnia and Herzegovina, Kosovo and Moldova. Gender Budget Statements have been introduced In Montenegro as significant progress since 2021. In Macedonia the set of gender budget statements for 2023 were not published as they were published for 2021. They were only published separately on some of the Ministries websites. Efforts were still needed for raising awareness on the importance of raising gender equality during public debates.

Distribution of Guidelines for Gender Responsive Budgeting which issues call circulars are practice of Ministries of finance in Serbia, Macedonia, Montenegro, Albania, Kosovo, Bosnia and Herzegovina and Moldova. The focus on Gender equality is strengthened in Montenegro and Bosnia and Herzegovina in the instructions for budget curriculars more than it was in 2021.

In the region the performance of the Ex-ante GIA still requires improvement. Ex ante gender impact assessment (GIA) is part of the obligations and tools in Serbia, however there is lack of their full implementation and use. The ex-ante assessment is not obligatory in Moldavia it's not implemented in Bosnia and Herzegovina and partially implemented in Kosovo. In Macedonia GIAs are not done in a standardized GIA manner. Only Montenegro is implementing ex ante GIA according to the regulations, whilst in Albania is performed by CSOs with donor support. In Montenegro where the tool for GIA was developed.

The GBWN region does not utilize the available sex disaggregated data and statistics to inform budget related policy decisions. While the data exist is not properly used in Moldova, Serbia, Montenegro, Bosnia and Herzegovina and Kosovo. It's used partially in some institutions in Macedonia and Albania.

Application of gender perspective in setting the budget related performance objectives is defined by the Guidelines for Reporting on the Execution of a Gender-Responsive Program Budget in Montenegro. It's also part of the guidelines in Serbia. Requirements are embedded within the Albanian Financial Management Information System (AFMIS), which supports the integration and monitoring of gender objectives. In spite of this the implementation of the requirements is not fully performed. A similar situation is in Macedonia where setting of clear indicators is also part of the guidance for creation of the budget curricular and statements, but the implementation is not fully performed. In Moldova, there are recommendations and strategy, but there is not a clear and binding legal requirement that each budgetary program should apply a gender perspective in defining performance targets. In Bosnia and Herzegovina there is no general requirement to integrate gender perspective in these processes. Since Kosovo uses line-item budgeting, performance-related objectives are not included in the budget.

Ex- post GIA on key programs and policies is not practice of the government in Moldova, Serbia, Bosnia and Herzegovina. In Albania only few ministries are doing ex post assessment but is not regulated. The standardized GIA is also not performed in Macedonia but there is summarized Annual reporting performed by the Ministry of Social Policy, Demography and Youth. There is sporadic ex - post impact assessment in Montenegro. Ex - post gender impact assessments are not conducted for all programs and policies in Kosovo.

There is formally integrated gender-responsive budgeting (GRB) into public funds auditing framework in Serbia. State Aiudit on gender responsive policies and budgets is also performed in Montenegro, Bosnia and Herzegovina and Macedonia. There is not a no systematic or institutionalized audit process focused on gender responsiveness in Moldova, Albania.

In Kosovo, while some audit reports have focused on specific aspects of gender equality, the entire budget has not undergone an independent audit to assess the extent to which it promotes gender responsive policies.

CRITERION 3: Publicity of allocations for gender equality and women's empowerment

The information on gender equality is published in accessible manner in Serbia and Macedonia. It has been partially published in Albania. Information has not been published in Kosovo Montenegro, Moldova Bosnia and Herzegovina.

The situation with timely publication has been positive case only for Macedonia and partially Albania. For the rest of the countries of the GBWN region this has not been the case. In spite od the timely publication in Macedonia there is a need for publication of detailed presentation on gender expenditures.

There is a need for improvement in the GBWN region regarding the comprehensiveness of the formats published online.

REPORTED PROGRESS SINCE 2021

Most positive changes occurred in Montenegro where there are established clear procedures for GRB, a new **Guide for Budget Users has been adopted that includes a gender perspective** so that budget users can prepare a budget circular and define gender objectives and gender indicators that are entered into the public finance management information system. Also Gender Budget Statements have been introduced and a tool for GIA was developed which was not case in 2021. In Bosnia and Herzegovina a new GAP was adopted in 2023.

The Republic of Moldova has made considerable progress in institutionalizing gender-responsive budgeting (GRB) as part of its broader public finance and gender equality reforms. Building upon a strong legal and policy framework for gender equality, the period 2021-2023 marked a shift from fragmented efforts toward the development of a coherent GRB infrastructure supported by political commitment, strategic planning, and cross-sectoral coordination. New National Programme for Promoting and Ensuring Equality between Women and Men 2023-2027 and Public Finance Management Strategy 2023-2030 were adopted which formally integrate gender-responsive budgeting as a strategic direction.

In Macedonia the Ministries started aligning budget statements with the priorities defined in the newly adopted Strategy for gender equality 2022-2027, Law on budgets, Law on equal opportunities and started fulfilling them. The focus on Gender equality is strengthened in Bosnia and Herzegovina in the instructions for budget curriculars since 2021. The reporting utilizing sex disaggregated data has improved in Macedonia.

There have been also noted backward processes in the period between 2021 and 2023: in Bosnia and Herzegovina where the Financial Mechanism for the Implementation of the Gender Action Plan of BiH (FIGAP Program) was not brought up. In Macedonia the set of gender budget statements were published separately on some of the Ministries' websites. Efforts were still needed for raising awareness on the importance of raising gender equality during public debates.

The details about the progress against each criterion per year is presented in the Table below:

Criterion/ Country and year	ALB			BIH			KOS			MKD			MDA			MNE			SRB		
	2019	2021	2023	2019	2021	2023	2019	2021	2023	2019	2021	2023	2019	2021	2023	2019	2021	2023	2019	2021	2023
CRITERION 1	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
CRITERION 2	√	√	¤	x	x	x	x	x	x	√	√	√	x	x	x	x	x	√	√	√	√
CRITERION 3	√	√	¤	x	x	x	x	x	x	x	√	√	x	x	x	x	√	x	√	√	x

TABLE: Fulfillment of criteria per county per year ¤ indicates partial fulfillment, green color indicates progress, orange backwardness of the process)

RECOMMENDATIONS

	ALB	BIH	KOS	MKD
CRITERION 1	There is a need for overcoming shortfalls in programmes for women's economic empowerment and GBV services. Improve output tracking and performance audits	There is a need for adoption of the Financial Mechanism for the Implementation of the Gender Action Plan	changing Kosovo's current system to programmatic budgeting, finalise new public finance legislation to suit best GRB	Referring to Gender equality by national officials when presenting budgets
CRITERION 2	There is a need for: improved political commitment with public statements from the Minister of Finance or senior leadership and institutionalization of GIA and gender audit of the national budge	There is a need for accurate adoption of state budgets, introduction of gender budget statements, GIA and improved utilisation of sex disaggregated data	Specify budget performance indicators relating to gender equality for diverse budget lines across all sectors, Introduce GIA and utilise sex disaggregated data	Improve the reporting to include narrative explanations
CRITERION 3	There is a need for improvement in accessibility of disaggregated and program-specific data	Introduction of publication of gender equality allocations with Inclusion of gender equality component	Introduce public hearings on GRB process and publish the GRB information regularly including gender equality allocations and expenditures	Maintain consistency in publication of the Reports -the formats need to include details about programmes and measures

	MDA	MNE	SRB
CRITERION 1	Clear legislative requirement for GRB has to be established	Improved information on expenditures in mid-term and final evaluations of the implementation of the strategies	Ensure Dedicated Funding for Gender Equality Policies and strengthen Links Between Sectoral Strategies and Budgeting
CRITERION 2	Improvement in systematizing gender impact assessments, ensuring data-informed allocations, and embedding GRB practices across all levels of government.	Utilisation of sex disaggregated data to inform budget related policy decisions	Introduce Ex-Post Gender Impact Assessments and Improve Use and Accessibility of Gender Data. Encourage Greater Parliamentary Engagement use state audit to strengthen GRB implementation
CRITERION 3	Provision of information on disaggregated or clearly highlighted allocations made specifically for gender equality	Improve visibility of GRB process and its contents	identify and publish major budget allocations and investments in gender equality in a clear and timely manner.

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