TRANSFORMATIVE FINANCING FOR GENDER EQUALITY IN THE WESTERN BALKANS



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All references to Kosovo should be understood to be in the context of UN Security Council Resolution 1244 (1999). For the European Union, this designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.





Dear readers,

We are very pleased to present you with the first issue of our Transformative Financing for Gender Equality magazine. Gender Responsive Budgeting (GRB) has been a flagship area of work for UN Women in Europe and Central Asia for many years, spanning over a decade of work in the Western Balkans to more recent engagement in Central Asia.

Through our work, we have been supporting partners to make sure that gender equality policy objectives are linked with adequate allocation and efficient use of financial resources. We invest in setting up the necessary legislative and institutional frameworks, as well as in increasing knowledge and skills so that GRB is truly transformative. This work is closely associated with effective, transparent, and accountable public finance management and UN Women has been continuously working with national and international actors for mainstreaming gender in associated reforms across the region.

We are aware that for rights holders to benefit from GRB, long-term commitment at all levels is required. Today, this has become particularly urgent in the face of shrinking fiscal space and relevant in accordance with the promise of all UN Member States to eradicate poverty in all its forms, end discrimination and exclusion, and reduce the inequalities and vulnerabilities that leave people behind.

This magazine is the manifestation of the strong cooperation with and commitment of all UN Women partners, with a particular focus on the enormous work carried out within the scope of the project on 'Transformative Financing for Gender Equality towards more Transparent, Inclusive and Accountable Governance in the Western Balkans' generously funded by the Swedish International Development Cooperation Agency. I am confident that the project will form lasting cooperation with and among our committed partners, enabling us to collectively deliver better results for all women and men, boys and girls across the region.

We hope this annual Transformative Financing for Gender Equality magazine provides a good platform to discuss successes and lessons learned among partners - experts, public officials, representatives, civil society and activists.

Alia El-Yassir

UN Women Regional Director Europe and Central Asia





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Gender responsive budgeting translates gender-related goals into budgetary commitments

Ermira Lubani who is the Regional Programme Specialist in UN Women Europe and Central Asia Regional Office, talks about the main objectives and achievements of "Transformative Financing for Gender Equality Towards More Transparent, Inclusive and Accountable Governance in the Western Balkans" project.



Why is gender-responsive budgeting important?

Gender-responsive budgeting is called 'good budgeting' not only because of its objective to budget equally for women and men but also because it is nested in public financial management reform aimed at improving efficiency, accountability and transparency in the use of public funds.

Gender-responsive budgeting (GRB) is one of the key strategic approaches for mainstreaming gender and integrating the gender equality objectives into policies and budgets. It is widely agreed that budgets are the key elements in moving from planning and strategizing to implementation aimed at achieving gender equality and the realisation of women's rights. A minor discrepancy in budgetary planning and the execution of policy objectives can result in an immediate widening of the existing gender gaps, even if the policy in question contains positive gender equality objectives. 6

GRB is often called 'good budgeting'. This is not only because of its objective to budget equally for women and men but also because GRB is nested in public financial management reform aimed at improving efficiency, accountability and transparency in the use of public funds. Through the testimonies of our partners from Albania and North Macedonia, our readers can find more detail about how efficiency, accountability and transparency are being improved through our work with the supreme audit institutions and the integrated planning systems.

GRB brings into focus issues that are frequently overlooked within budget analysis and decision-making. These issues include the role that unpaid work plays in economic and social outcomes, especially the unequal distribution of and responsibility for unpaid work that is placed on women and the extent to which women are able to voice their needs and participate in decision-making on budgets.

GRB leads to strong evidence based decision-making and provides policymakers with an important analytical tool for understanding the implications that government programmes have in terms of their scope and effectiveness for the rights holders. We tried to collect some of the insightful stories for the International Day of Rural Women which clearly demonstrate the significance of this tool. You may read them under Impact Stories section of this magazine.

World leaders have given high priority to achieving gender equality

and the empowerment of women and girls and have made this a cornerstone of the 2030 Agenda. Yet implementation of the SDGs requires more and better allocated financing for gender equality. GRB not only assists governments in innovating when it comes to the resources for financing the SDGs but also allows them to track allocations for gender equality and to assess the extent to which they are making this information publicly available and transparent.

The regional GRB project aims to integrate gender equality into all stages of national and local policymaking and budgeting processes, which requires a long-term commitment. How will this integration and commitment be achieved through the project?

GRB is a process that requires time in order to succeed, especially as it deals with policy and budget making processes that are linked to the long-term commitment of the governments to close gender inequalities. UN Women has been the lead United Nations agency on GRB for more than a decade in the Western Balkans. It is a trustworthy partner and a direct GRB technical advisor to the governments and many other national actors in the Western Balkans. This high reputation in the field of GRB facilitates discussion with and is welcomed by our government partners.

The regional GRB project ensures political support by working directly with the offices of the ministries of finance in all of the countries and territories and by making sure that

the public finance management reforms integrate gender equality. Furthermore, it supports the improvements to the budget laws, budget circulars, budget instructions and budget documents in a way that better reflects gender equality and gender sensitivity. The project also provides support for a great number of capacity building interventions at both the national and local level. This includes mentoring and coaching for public officials to allow them to better reflect the requirements of the national laws and to implement them and ensure the long-term sustainability of the venture. Deep gender analysis of specific sectors and evidence based policy analysis in areas where gender inequalities are more pronounced and the interest of the government to discover such inequalities is high makes the project a necessity and very much welcomed.

Can you tell us at what level the project is forming alliances, who the major partners are and what their role will be within the regional GRB project?

The project interventions have been tailored as per each country and territory according to their needs and priorities rather than by applying a formula where one size fits all. Partners and alliances have been selected in each country and territory to fit best with the achievements of the project's objectives and goals.

The project has a number of partners at all levels of government. Starting at the



national level, the key partners are the ministries of finance and then the different line ministries, which vary depending on the country or territory, such as the Ministry of Health and Social Policies in Albania, the Ministry of Agriculture Forestry and Rural Development in Kosovo, the Ministry of Culture and Information in Serbia and the Ministry of Labour and Social Policy in North Macedonia.

At local level, the project works with municipalities and communes by supporting the offices of the mayor, the local administrations and the city councils. While we support gender responsiveness at the central and local level, we also work towards building demand for more transparency and accountability and increasing the pressure for fairer allocation of funds as per the needs of women and men and the principle of 'leaving no one behind'.

The main partners in this regard are the parliaments, the supreme audit institutions, human rights representatives and civil society organisations.

Moreover, the media is becoming another important actor. The project brings in well known feminist economists in the region to train journalists to see through the gender lens how the governments allocate the expenditure of funds and how this revenue is collected and distributed and the impact it has on the lives of women and girls and boys and men.

Considering the growing COVID-19 crisis, what are the key challenges that the project faces and how are they being addressed?

The main approach of the regional GRB project is to encourage the use of transformative financing as

an enabling factor for policy and the financing of actions aimed at accelerating implementation of the existing national and international commitments on gender equality and women's empowerment in the Western Balkans. During the pandemic and especially in its aftermath, the project gained its highest relevance as the shrinking fiscal space was one of the main challenges faced by governments across the world. The COVID-19 pandemic showed us once more how much gender inequality remains in our societies. The governments immediately shifted budgets in order to control the consequences of the pandemic and to keep the economies running, but, in many cases, failed to fully support the most vulnerable.

Within this context, UN Women immediately supported the assessment report 'Budget

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choices in a time of Pandemic: Advancing gender equality or holding it back?'. One of the main challenges in all five countries and territories covered by the study was the lack of sex disaggregated data and gender statistics, which also made the analysis difficult. The project managed to advise the governments on the impact that budget cuts would have on gender equality and what needed to be taken into consideration at a time of crisis in order to be able to reduce the impact on gender equality. The report was the first of its kind in the Western Balkans and provided evidence on how disparities linked to gender equality persisted on a broad scale as the countries and territories took steps first to contain and then to recover from the pandemic.

Shifting from the in person to online modality was a challenge at the beginning as it was a new way of working and cooperating within the project team and with partners. Yet this modality was at the same time used as an opportunity that allowed us to reach more people, organise more online trainings and to save funds for more activities in the years to come.

Could you give us some examples of the project's achievements within the first year at the regional, national and local level?

As one of the communication tools for our activities, this magazine holds a fine selection of the valuable contribution and achievements that UN Women has made on the ground in the

Western Balkans. In the 'In Focus' section of this magazine you can find highlights of the regional and local activities. We also have the 'Impact Stories' section where you can find very inspiring narratives on the valuable contribution that the regional GRB project has made to rural women in the Western Balkans. These stories were published as an online campaign within the scope of the International Day of Rural Women. Furthermore, in the 'In Depth' section of this magazine you have a chance to read a variety of profound articles from our offices and interviews conducted with outstanding experts and officials from our partners within the project.

At the regional level, addressing the adverse impact that COVID-19 has had on financing for gender equality has meant that important gender sensitive budgetary measures have been adopted in the Western Balkans. In Serbia, the Ministry of Culture changed the modality for subsidies in order to include women and men who are culture workers within the support package. In Albania, the Ministry of Agriculture and Rural Development increased the budget allocated for subsidy schemes for rural women. In Kosovo three special measures to assist the economic recovery of women were included in the Economic Recovery Package issued by the Ministry of Finance. The technical support provided by UN Women on analysing the initial and differing impact of the crisis on budgetary decisions and gender equality supported these measures. At the national level in Albania, gender equality policy objectives were consolidated into the newly launched Integrated Planning Information System (IPSIS). IPSIS is a platform that is linked to Albania's Financial Management Information System, which means that the financial resources required and the actual expenditure for the implementation of specific gender policy goals can be easily planned and tracked through this integrated platform. This practice in Albania will serve as a basis for advocacy efforts aimed at gender reform in the financial information management system in Serbia. It also provided public officials from Bosnia and Herzegovina, Kosovo and North Macedonia knowledge on how the system works and rationale for advocacy in their countries and territories.

In addition, a five-day online Training of Trainers (ToT) on GRB was provided by a team of international experts for participants from Albania, Bosnia and Herzegovina, North Macedonia, Kosovo, Serbia and Turkey. Public finance management, gender equality and GRB experts and members of the academia with a background in finance and economic research were trained as trainers and these experts can now implement the knowledge they acquired in their respective fields of work.

I am happy and proud to share these substantial achievements realised through the exceptional efforts of the regional and local teams of UN Women in the ECA region.

REGIONAL HIGHLIGHTS

Financing gender equality through strategic partnerships, providing tailored technical assistance and guidance and building institutional capacity are the key approaches that the UN Women Regional Office for Europe and Central Asia (ECA) applies through the project 'Transformative Financing for Gender Equality towards more Transparent, Inclusive and Accountable Governance in the Western Balkans'.

This four-year project, which is financed by the Swedish International Development Cooperation Agency (Sida) and is implemented by UN Women, supports the governments of the participating countries and territories: Albania, Bosnia and Herzegovina, Kosovo and Serbia. This regional programme creates synergies and collaborates closely with UN Women's gender-responsive budgeting (GRB) initiatives in North Macedonia through the ongoing project to promote GRB, which is financed by the Swiss Agency for Development and Cooperation (SDC) and Sida.

With the overall goal to systematically integrate gender equality and increase transparency at all stages of national and local policymaking and budgeting processes in the Western Balkans, the project will support the governments and other actors in fulfilling and achieving their gender equality commitments in the upcoming four years in Albania, Bosnia and Herzegovina, Kosovo and Serbia.

UN Women in Action

In 2021, UN Women continued to support the ministries of finance and line ministries with a view to further institutionalising GRB at the national and local level. The national gender equality mechanisms have been important partners in capacity building and monitoring, evaluation of the application of GRB and/or the mainstreaming of gender equality into policy and budgetary processes. Building the capacities of local authorities, public officials and the media continues to be important segment of the work of UN Women.

Model for groundbreaking action

In March 2021, the virtual Regional Forum on Sustainable Development side event 'Why financing for gender equality matters for efficient COVID-19 recovery: Action coalitions as a model for ground-breaking actions' was co-hosted by the Ministry of Finance of Albania, Sida and the UN Women ECA. The key objectives of the event were to discuss how financing would prevent a reoccurrence of the gender inequalities that existed before the pandemic and to advocate for gender-sensitive COVID-19 recovery, planning and investment in the ECA region. Representatives of governments, including the entities responsible for gender equality, planning and budgeting, and CSOs, gender advocates, experts from international organisations and UN entities participated in the insightful discussions that took place during the event.

Paving the way for accountable and transparent budgets

On 17 December 2021, UN Women hosted the online regional workshop 'Auditing Gender Equality in the Western Balkans'. The sustainability and progress of GRB initiatives demand that focus is given to the accountability and transparency of budget systems. In this regard, the supreme audit institutions (SAIs) are important actors in terms of their mandate to audit government revenue and expenditure with a view to examining the gender impact.

UN Women and its partners are carrying out a series of activities aimed at supporting SAIs in Albania, Bosnia and Herzegovina, Kosovo, North Macedonia and Serbia. Among these is the development of the 'Audit Practice Guide for Auditing Gender Equality in the Western Balkans'. This guide will introduce a set of audit tools, techniques and guidance for auditing gender equality and supporting auditors. It will provide good practice audit approaches and frameworks.

The workshop brought together government officials, experts and representatives of INTOSAI Development Initiative (IDI) to exchange views, experiences and expertise on the tools and techniques required to audit gender equality within the context of GRB and

to engage them in a technical discussion on the draft guide and to receive their feedback. INTOSAI Development Initiative (IDI) supports SAIs in developing countries in their efforts to sustainably enhance performance, independence and professionalism.

Petra Schirnhofer, Senior Manager at the Strategic Support Unit of IDI, stated, "Gender equality is a necessary foundation for a prosperous and peaceful world and as oversight bodies SAIs can contribute as organisations and through their audit work."





Important tool for policy targets

In September 2021, the regional event 'Mainstreaming Gender in the Integrated Planning System and the role of the Integrated Planning System Information System (IPSIS) and Albanian Financial Management Information System (AFMIS) Systems' was organised with the aim of bringing together government officials in a technical



discussion on how to advance the use of GRB by operating an integrated financial management information system in Tirana in Albania. The event welcomed public financial management experts from the Western Balkans to Albania, where the participants discussed the benefits of building and operating financial management information systems that integrate GRB in order to achieve gender equality and women's empowerment.

The participants showed a high level of interest in financial management information systems (FMIS) as important budgeting tools for improving the strategic allocation of resources aimed at achieving gender equality, operational efficiency and fiscal discipline.

Evis Qaja, Director of Policies and the Good Governance System Directorate of the Prime Minister's Office of Albania, stated during the meeting, "GRB would not be possible without adopting a holistic approach like in the case of Albanian Information Planning System."

The impact of the pandemic has had on gender equality

In May 2021, a high level roundtable to launch the report 'Budget Choices in a Time of Pandemic: Advancing gender equality or holding it back?' was held virtually and was co-hosted by the UN Women ECA RO and the IMF's Fiscal Affairs Department. The analyses conducted by UN Women together with the ministries of finance of Albania, Bosnia and Herzegovina, Kosovo, North Macedonia and Serbia aimed to examine the impact that the COVID-19 pandemic has had on women and men and the

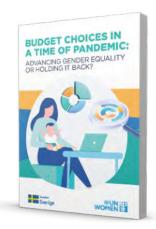
study reveals positive steps and shortcomings in terms of guaranteeing gender equality through budgetary decisions during the demanding period.

Going beyond the findings of the report, during the high level roundtable, regional and global experiences in coping with the adverse effects of COVID-19 and mainstreaming gender equality into budgeting processes were discussed.

Ulrika Holmström, Senior Advisor on Gender and Conflict at the Sida

Department for Europe and Latin America, stated, "GRB is key for achieving gender equality. In the light of the COVID-19 pandemic, it is more important than ever."

In her speech during the panel discussion Azra Becirovic, a public finance expert who was the lead author of the report, stated, "Budget decisions need to take into account the different in opening a space for impact of public spending on women and men. Collection and analysis based on sexdisaggregated data are at the core of these efforts."



The event and the report were both successful reflection on the recent government response during those challenging times and the impact this had on gender equality.

Training of trainers for gender-responsive budgeting

A team of international experts provided a five-day online Training of Trainers (ToT) on GRB. Public finance management (PFM) experts and gender equality and GRB experts along with members of the academia with a background in finance and economic research from Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Serbia and Turkey followed the ToT as participants. The participants now have the opportunity to implement the knowledge they acquired in their respective fields of work. The training is considered as the first step in establishing a regional pool of GRB experts.

Empowered rural women

UN Women has been working with governments to implement gender equality commitments and enhance women's participation in decisionmaking in rural areas across the Western Balkans for decades. This year within the regional GRB programme, in order to mark the importance of empowering rural women local stories from Bosnia and Herzegovina, Kosovo, North Macedonia and Serbia were assembled and published on the UN Women ECA regional website. Each



story underlines the value of women living in rural areas. The feature story was also published on the UN Women HQ website. It is about women agricultural producers in North Macedonia who receive support to grow their businesses under a new measure achieved through GRB through which 250 female farmers have received financial support to expand their businesses.

ALBANIA

Over the past decade, UN Women in Albania has provided support to national and local government institutions in strengthening democratic governance and advancing women's rights through initiatives aimed at mainstreaming gender into policy planning and budgeting. Through these supports, the Government of Albania has made national and international commitments to advance gender equality and the empowerment of women and has adopted sound policies and laws that integrate the principle of gender equality.

UN Women in Action

Gender-responsive budgeting (GRB) has been included as a legal requirement in the Organic Budget Law (2016) and Law on Local Finances (2017). These laws regulate the application of GRB in the medium-term, annual budget planning and the monitoring, evaluation and reporting processes of the relevant institutions. GRB is continually annexed into the annual Standards **Budget Preparation Instructions and represents** an important tool for advancing gender equality in key national strategic documents. At the local level, GRB has been a legal requirement in the Local Government Financial Management cycle since 2017 with UN Women's interventions. As all functions of central government are replicated at the local level as shared or delegated functions, municipalities in Albania are responsible for the implementation of all national and sectorial policies and strategies. After the introduction of programme and performance-based budgeting (PPB) in 2018, the Albanian Financial Management Information System (AFMIS) was established at the central level. AFMIS speeded up the process and improved the quality of budget documents in 2019. The new gender equality strategy 2021-2027 includes municipalities as one of the most important actors, among others, when it comes to tackling different aspects of gender inequality through the gender mainstreaming process within local budgets.



Addressing gender inequalities with GRB

To increase the capacities of oversight bodies to monitor and advocate for gender-responsive policies and budgets, an intensive one-day training was provided for 20 staff of the Albanian Ombudsperson on GRB and 2022-2024 Medium Term Budget Program. Ombudsperson Representatives from different departments were engaged in discussions on GRB and its links with vulnerable groups that are the focus of the work of the Ombudsperson. The aim is also to understand the oversight role of the Ombudsperson not only as a human rights oversight institution but also as a gender champion in addressing the issues raised by gender inequalities in the most disadvantaged groups by using GRB instruments.



Media interest

To sensitize media on the impact of budget on gender equality, UN Women Albania carried out a 2-day workshop/media forum with Albanian journalists and reporters, first of its kind in Albania. 10 economics journalists (6 women and 4 men) were supported with technical expertise on how to use GRB as a tool to assess the impact of government budgets on women's lives and key elements in reporting on gender equality. A key focus was put also on the crucial role that media plays in monitoring and holding the government accountable for their budgets. "The information and data we received in this training along with the sources indicated, can assist journalists for a better insight in their reporting." says Ola Mitre an Economics Journalist in Scan TV and a participant in the workshops. Gisiela Topi, another workshop participant who is an Economics Journalist in Newspaper SI says; "When we go back to our newsrooms, we will try to write articles on budgets with a gender perspective, so that we can realistically see how this impacts the lives of women and girls."



GRB and line ministries

Capacity development was provided to budget users on programme budgeting and GRB across sectors to develop more socially responsive policies and legislation, and to introduce gender objectives in key selected policy areas. To this extent, through the technical assistance provided, UN Women Albania increased the capacities of more than 150 public officials of Albanian line ministries. The technical assistance was focused on providing capacity development of line ministries on performance budgeting and GRB across sectors as well as mentoring line ministries to introduce gender objectives and key performance indicators in key selected policy areas in the Medium-Term Budget

Expanding cooperation

A Memorandum of Understanding between UN Women Albania and the Albanian School of Public Administration (ASPA) was signed in July 2021, in order to expand the cooperation in the area of GRB and gender mainstreaming. UN Women supports ASPA by providing training and technical expertise to raise the capacities of the public administration at local and central level on planning and monitoring for the advancement of gender equality. So far:

- A capacity and training needs assessment of local administrations on gender-responsive policy making and budgeting, including capacities to develop gender specific policy measures and actions in response to COVID-19 was conducted.
- 120 public administration employees were trained on GRB at the local level, the benefits and the impact it has on the lives of women and men, legal framework for GRB and the local government response to COVID-19.
- 22 public officials from 10 municipalities were trained and certified by ASPA on GRB at the local level.



Planning (MTBP). Targeted trainings were developed and delivered in cooperation with the Analysis and Programming Department at the General Directorate of Budget within Ministry of Finance and Economy (MoFE). The trainings were focused on the preliminary findings of the MoFE and UN Women of the first MTBP 2022-2024 phase and the recommendations for the improvement of the document in the second phase of 2022-2024 MTBP. Gender statistics were a very important part of the training where apart from general knowledge on gender statistics, examples for each sector were shared with the participants.

BOSNIA AND HERZEGOVINA

Gender-responsive budgeting (GRB) has been included in the legislative framework in Bosnia and Herzegovina since 2009. Work to integrate gender equality considerations into the budget planning process began in 2011 and was closely linked to the public finance reform whereby GRB was part of the regular budget planning and distribution practice. Using the budget reform process as an instrument to advance gender equality saw GRB initiated as part of the regular budget planning and distribution practice, hence it's mainstreaming and use as an analytical and control tool.

UN Women in Action

In 2012, the Budget Management Information System (BMIS) was upgraded to include a specific GRB module and the mandatory requirement to include specific gender indicators in all line ministry programmes prior to their submission to the Ministry of Finance (MoF). Including the UN Women's continued efforts, GRB was completely embedded within the legislative framework.

The gender responsiveness of programmes has been reported in line with the Law on Budget Execution since 2017. Bosnia and Herzegovina provides online GRB courses, which were made available to more than 17,000 civil servants. Having GRB as a key principle in the Bosnia and Herzegovina Gender Action Plan 2018–2022 was a major achievement and the country continues to respect this as one of its most important achievements. In 2020, the Government of the Federation of Bosnia and Herzegovina issued a detailed declaration on the development of GRB and this was included in the Federation of Bosnia and Herzegovina (FBiH) Budget Framework Paper (2021–2023).

The expected results of the project 'Transformative Financing for Gender Equality: Towards more Transparent Inclusive and Accountable Governance in the Western Balkans' will build on past achievements and ensure the allocation of an annual budget for gender equality. It will also ensure that budget programmes are mainstreamed, the capacity of government officials, media professionals and councillors on GRB improved and that related topics and policies and practices for implementing GRB are in place in local government.

Comprehensive budget analysis

The first ever analyses of the gender responsiveness of the budget programmes of the line ministries in Bosnia and Herzegovina were developed. These analyses contain comprehensive information on budget spending, programmes and the current state of performance indicators, including gender indicators. Preliminary data shows that gendered programmes and budgets apply in 0.38 per cent of state level institutions, 2.7 per cent in Republika Srpska (RS)* and in 5.03 per cent of institutions in the FBiH*. This data represents a good starting point for informed discussion with these institutions on how to include and/or advance the application of GRB tools and concepts.



Participants learning more about GRB at one of the trainings conducted by UN Women in Bosnia and Herzegovina.

Photo: UN Women Bosnia and Herzegovina

^{*}Republika Srpska and Federation of BiH are two entities within Bosnia and Herzegovina.



High level trainings

In November 2021, as a part of the efforts aimed at improving GRB, two trainings were held to improve the knowledge of key persons on this topic. The first training was aimed at members of the parliamentary commissions for gender equality, European integration,

and budget and financing in Bosnia and Herzegovina, including the entity level (Federation of Bosnia and Herzegovina and Republika Srpska). The second training featured participation from the ministries of agriculture, finance, entrepreneurship and social politics.



Focus on Gender

The fifth issue of Focus on Gender Bosnia and Herzegovina was published in December 2021. It is intended to present an overview of the most recent initiatives of UN Women Bosnia and Herzegovina on GRB and to provide clarity about the concept and potential that GRB has for promoting gender equality and women's empowerment. Particular attention is devoted to the GRB analysis of the measures taken by the governments in this country to mitigate the consequences of the COVID-19 pandemic.



KOSOVO

Gender-responsive budgeting (GRB) has been a legal requirement in Kosovo* since 2015. The Law on Gender Equality states that all public institutions should include gender mainstreaming in their institutions and their budgets. Yet according to the Kosovo Programme for Gender Equality 2020–2024, women are not represented in decision-making processes and their requirements and specific needs are not considered at either the local or central level. Investments are more oriented towards meeting the needs of men and thus improving the lives of men.

UN Women in Action

Data derived from the UN Women report titled 'Capacity and Skills Development needs on Gender Mainstreaming and GRB and Gender Responsive COVID-19 Local Interventions' indicates to a need for building the capacities of local level representatives. The Agency for Gender Equality, supported by civil society organisations and UN Women, has helped institutions increase their capacities to implement GRB.

This support is expected to expand GRB implementation and advancement to the next level by working in different directions simultaneously. This includes capacity development of local GRB experts, GRB capacity development activities for gender equality officers, policy planners and public finance managers and analysts, the Kosovo Assembly and municipalities, and the development of the GRB regulatory framework for Kosovo. All UN Women programmatic support is embedded in the ongoing initiatives of the Kosovo public finance management (PFM) reform process and the Kosovo gender equality agenda.

GRB and the Parliament

UN Women, in cooperation with 'Women's Caucus' and the Agency for Gender Equality, organised a two-day workshop to discuss the role that the Parliament of Kosovo and the Ministry of Finance play as key entry points for the budget cycle execution on facilitating GRB. The workshop brought together stakeholders and led to a powerful discussion on exchanging examples of best practice in the region, such as the role of the Parliament of Albania in the implementation of GRB, and recommendations for future programming.



Support for Institutionalisation of GRB

UN Women is supporting the Agency for Gender Equality in the proposal to include GRB as a normative legal act. To support this process and foster better implementation of GRB, 40 Gender Equality Officers from local and ministerial level have strengthened their capacities on budget planning instruments and legal frameworks, gender mainstreaming instruments and policy frameworks that facilitate the application of the GRB.

GENDER-RESPONSIVE BUDGETING IN FOCUS

GRB and the media

In Kosovo, the public is unfamiliar with the concept of GRB as a means of tackling inequality. The media is an important partner in addressing this issue and therefore UN Women and the Association of Journalists of Kosovo (AJK) implemented a joint broad campaign under the banner 'Reporting Week for Gender Responsive Budgeting'. The campaign was intended to introduce journalists and students of mass communication to the main principles of GRB and to promote it as a legal means of targeting the integration of the gender perspective into budgeting circulars, planning and the implementing and monitoring of public expenditure. Furthermore, UN Women and AJK held



a series of two-day workshops for local and central media in Kosovo as well as students of the Mass Communication Department of the private educational institution AAB College. The objective of the workshops was to train journalists and university students in how gender inequality can be addressed through GRB.

Assessment of local needs

UN Women, in cooperation with IDRA Consulting, produced the report 'Capacity and Skills Development needs on Gender Mainstreaming and GRB and Gender Responsive COVID-19 Local Interventions', which assessed the capacities, experience and needs of local government representatives in terms of applying the gender lens to their budgeting process. The report found that more women (84%) than men (59%) participated in workshops, training and study visits conducted by programmes related to GRB. Meanwhile, significantly more men (76%) than women (52%) have had the opportunity to prepare or contribute towards preparing budgets. Furthermore, it was found that few local level decision makers and assembly members have a good knowledge of what comprises GRB. The launch event brought together mayors, gender equality officers and budget and finance directors as well as other relevant actors. It concluded with an expression of the participants' commitment to advancing the integration of gender equality at all stages of national and local policymaking and budgeting processes.

Supporting experts with training to enhance capacities in implementing GRB

UN Women provided a training for local experts aimed at enhancing their capacity to implement GRB. This pool of experts was comprised of 15 experts who are now able to support the municipal administrations in local self-government units in 10-12 targeted municipalities in terms of gender analysis of local policies and budgets, training and mentoring on the application of GRB and local level gender sensitive emergency response. This training of trainers was designed based on the findings of the assessment report 'Capacity and Skills Development needs on Gender Mainstreaming and GRB and Gender Responsive COVID-19 Local Interventions'.



The pandemic and its effect on the budget

In close consultation with the Ministry of Finance, UN Women conducted a gender analysis titled 'Budgeting Choices in a Time of Pandemic: Advancing Gender Equality or Holding it Back?' into the impact that COVID-19 has had on women and men. The report provides respective policy and budgetary recommendations for future interventions. The gender analysis had two objectives in Kosovo. The first was to identify the budget cuts made because of the COVID-19 pandemic and the respective reallocations, while the second objective was to analyse the recovery programme through the gender lens. The analysis was included in a regional report, which provided a set of policy recommendations and guidelines for future interventions. The set of recommendations were shared with the Agency for Gender Equality and the relevant ministries and as a result three governmental measures: (1) Employment support for women, (2) Support for employment of people with special needs and (3) Payments for unemployed new mothers - that directly supported women were designed based on these recommendations.

NORTH MACEDONIA

The Republic of North Macedonia has made significant efforts to advance gender equality and to integrate gender-responsive budgeting (GRB) into national planning and policymaking. Since 2014, the methodology on GRB has been implemented by central government institutions in accordance with the provisions set forth under the Law on Equal Opportunities for Women and Men (2012) and the budget circular. The latter continues uninterruptedly to stipulate gender-specific obligations.

UN Women in Action

In 2019 gender-specific provisions and guidelines for central level budget users were included in the Government's Strategic Planning Methodology, while the budget circular for local self-government units obliges municipalities to allocate resources for advancing gender equality at the local level. The Republic of North Macedonia moved forward with several new improvements related to GRB during 2021, namely the National Strategy for Gender Equality (2021–2026) and the Organic Budget Law that are currently awaiting final approval by the Assembly.

The project 'Promoting Gender Responsive Policies and Budgets: Towards Transparent Inclusive and Accountable Governance in the Republic of North Macedonia', which is funded by the Swiss Agency for Development and Cooperation (SDC) and the Swedish International Development Cooperation Agency (Sida), aims to improve the lives of women and support the inclusion of the most vulnerable groups through systematic and sustainable integration of the gender perspective at all stages of national and local policymaking and budget processes.

Engendering or Mainstreaming gender in the work of the State Audit Office

UN Women and the State Audit Office (SAO) signed a memorandum of understanding that provides a framework for strengthening the capacities of the SAO on gender-responsive policymaking and budgeting. The first gender performance audit in North Macedonia was initiated in 2021, focusing on the Government's measures to advance gender equality as well as the gender budget initiatives implemented by central level budget users. To date, 90 auditors have attended informative sessions on the basic concepts of gender equality and GRB and 35 state auditors and the Auditor General have completed in-depth training on how to mainstream gender into auditing processes and the methods and tools for conducting gender impact assessments of policies and regulations.



Participants from the State Audit Office (SAO) and the Auditor General attending a training on GRB after the signing of the Memorandum of Understanding (MoU) between SAO and UN Women. Skopje 4 June 2021. Photo: UN Women North Macedonia

GRB in agriculture

The National Strategy for Agriculture and Rural Development (2021–2027) that was adopted in early 2021 is more gender sensitive and considers the needs of women in rural areas. Under the National Programme for Rural and Agricultural Development (2018–2022) 250 women agricultural producers received financial support for strengthening their businesses as a result of Measure 115, which is intended to support women agricultural producers. Measure 115 was a result of a collaborative effort by UN Women and the Ministry of Agriculture, Forestry and Water Economy (MAFWE) to develop gender-responsive policies and budgets within the agriculture sector and to empower women farmers and their agrobusinesses.



Gender mainstreaming in the Organic Budget Law

The new Organic Budget Law adopted by the Government of North Macedonia includes gender equality among its key budgetary principles, while GRB provisions are incorporated in articles related to the financial plans/requests of the budget users. The new Law, which is currently under parliamentary review, is expected to improve accountability among budget users in terms of gender equality and to facilitate the process of mainstreaming gender into relevant secondary legislation and strategic and other operational documents linked to public finance management.

GRB at the local level

Within the budgets of 21 local self-government units 75 local programmes have included gender specific measures. Furthermore, UN Women has signed a memorandum of understanding with 10 additional municipalities in North Macedonia that will pilot GRB in their local policymaking and budgeting processes. UN Women continues its mentoring support for these municipalities aimed at the systematic application of gender budgeting as a tool within municipal policymaking and budgeting processes.

Empowering women to voice their needs to influence decision-making

UN Women provides support to women's organisations to implement actions that will empower women and the most excluded to be more vocal and to influence local decision making. In 2021, 2,286 women from local communities across the country were reached through capacity development and empowerment initiatives undertaken by local grassroot CSOs with the aim to increase the voice and agency of women within local planning and budgeting processes.



SERBIA

Gender-responsive budgeting (GRB) has been an integral part of the Budget System Law in Serbia since 2015 and institutions at all governmental levels are included in its implementation, while the entire process is governed by the Ministry of Finance, Provincial Secretariat of Finance and the Coordination Body for Gender Equality, with the support of UN Women. The gradual introduction of this practice in creation, financing, implementation and monitoring of public policies has so far yielded great results: 71 institutions at national and provincial level have included gender perspective in 104 budget programmes (62% of the total number of budget programmes), 369 budget objectives and 710 indicators of their 2022 budgets.

UN Women in Action

In Serbia, UN Women is providing continuous expertise and technical support to GRB implementation since its first pilot initiatives at the local and provincial level in 2008, in cooperation with the Provincial Secretariat for Labour, Employment and Gender Equality and women's CSOs. The 2014 shift from line to programme budgeting enabled gender mainstreaming of budgetary processes, and UN Women established partnership with the Ministry of Finance, the Provincial Secretariat of Finance and the Coordination Body for Gender Equality. In 2015, the Budget System Law recognized the achievement of gender equality as one of its objectives and prescribed mandatory GRB implementation at all governmental levels, envisioned as a gradual process to be fully implemented by 2024. This legal obligation was further strengthened with the adoption of the new Law on Gender Equality in 2021, while the National Strategy for Gender Equality 2021-2030 recognizes GRB as a measure to establish a comprehensive and functional system for development and implementation of gender responsive public policies and budgets. Introduction of GRB into the budget software at provincial and national level also represents a major development. The Sida funded project 'Transformative Financing for Gender Equality towards more Transparent, Inclusive, and Accountable Governance in the Western Balkans' aims to support Serbia in further GRB institutionalization and integrating gender perspective into every stage of local and national policy and budgetary processes.

Tracking climate finance while improving gender equality

Climate change related actions are important potential accelerators of gender equality and women's empowerment, offering an opportunity for their systematic involvement in both planning and implementation of climate mitigation and adaptation measures. Moreover, GRB can contribute to fulfillment of national and international commitments related to climate crisis. Therefore, UN Women Serbia embarked on a mission to ensure climate change related measures and initiatives include gender perspective and have secured funding. This is done through the first of a kind piloting of synchronous application of GRB and climate finance tracking, to enable synergies between these two cross-cutting priorities. To ensure that policies and budgets are defined based on data and evidence, UN Women mapped out missing gender data in this sector, as a first step towards improvement of gender data production and usage in budgetary processes aimed at alleviating effects of climate crisis while improving gender equality.

Ensuring economic empowerment of rural women through GRB

In order to highlight the transformative aspects of GRB application and its potential for closing gender gaps, UN Women Serbia initiated the piloting of GRB as a tool to improve the economic position of rural women and ensure that key challenges rural women face are addressed through targeted financing. As part of the initiative, UN Women together with the Coordination Body for Gender Equality organized consultations with representatives of 22 women's CSOs, coming from 11 municipalities

across Serbia, and 11 relevant ministries and institutions, to discuss key issues that require a cross-sectoral approach and defined GRB objectives and indicators. Based on these consultations and desk review of relevant budgets and legal documents, UN Women produced a set of recommendations and indicators that would contribute to the closing of gender gap in the economic position of rural women, along with the information on needed resources to be allocated through the budget.



Better informed citizens through high quality GRB media reporting

Media is among key players when it comes to raising awareness of GRB as a tool for significant social change towards gender equality. To increase knowledge and adapting skills of media representatives to report on GRB, UN Women Serbia partnered with the Novi Sad School of Journalism and organized three 2-day trainings that gathered 32 journalist (23 women and 9 men), coming from different media outlets across Serbia. In addition to deepening their knowledge about key GRB concepts, its legal framework and implementation in Serbia, journalists were provided with mentoring in preparation of human impact stories that focus on the impact of budgeting on everyday lives of all citizens in Serbia. As a result, six human-interest stories highlighted the position of women victims of violence and the highly qualified unemployed women, but also spoke about GRB implementation in the Serbian defense system and its contribution to the improvement of the economic position of rural women. By the end of 2021, these stories reached almost 17,000 readers across the country.



GRB course available to all civil servants of the Republic of Serbia in 2022

To increase the knowledge of civil servants on GRB, UN Women Serbia partnered with the National Academy for Public Administration (NAPA) in 2020, the central institution tasked with professional development in public administration of the Republic of Serbia. As a result, the NAPA's Annual General Training Programme adopted by the Serbian Government, for the first time includes the specific curricula on GRB. UN Women developed the training modules and produced 14 GRB video lectures that will be available to all civil servants employed in public institutions in Serbia as of 2022.

Steps in promoting gender equality in North Macedonia



Gender-responsive budgeting (GRB) is a powerful tool for promoting transparency, accountability and efficiency in public financial management and at the same time calls for a fair distribution of public funds to women and men. It is also, a systematic and comprehensive approach to gender mainstreaming that takes into account the different needs of women and men, including those from the most excluded groups. The only way to make an independent assessment of whether public policies and budgets address the problems of women and men is to conduct a gender audit and mainstream gender into performance audits. UN Women talked with Maksim Acevski, the Auditor General of North Macedonia on GRB and gender equality.

In your opinion, as Auditor General, what is crucial for the promotion of gender equality in North Macedonia?

Gender mainstreaming within the integrated planning and financial management systems is essential for ensuring fiscal transparency and accountability and enhancing the effectiveness of fiscal policies. The benefits of gender mainstreaming the financial management system, through the application of GRB as a tool for achieving gender equality and strengthening the role of women, are of great importance to the Republic of North Macedonia.

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However, there is one important precondition for introducing GRB into the budget planning process and that is the availability of gender-disaggregated data. Institutions should be required to regularly collect and publish systematic reports and reviews containing key data disaggregated by gender. The provision of timely and accurate key statistics disaggregated according to gender will enable evidencebased policymaking and gender analysis and research. This in turn will ensure optimal policy design and policy responses as well as optimal budget allocation planning. These are the first steps

to be taken by the institutions for the promotion of gender equality in the Republic of North Macedonia.

How do you perceive the role of the State Audit Office in the promotion and implementation of gender-responsive budgeting within the process of creating public policies and budgets?

The State Audit Office aims to contribute to the promotion and the implementation of gender equality obligations in accordance with national laws and policies, such as the Law on Equal Opportunities for Women and Men, the National Strategy for Gender Equality, and the obligations set

out in the Budget Circular, and in accordance with international and national commitments, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Sustainable Development Goals (SDGs) and the Beijing Platform for Action (BPA). We will achieve this by enhancing the capacities of the employees of the State Audit Office in relation to gender mainstreaming and GRB as well as by conducting gender audits. Our gender audits and the gender mainstreaming other types of audits will contribute greatly to the promotion of gender-responsive management of public resources.

I hope that through our work we will contribute to the fulfilment of our role in terms of improving the accountability of state institutions in planning and managing public finances in a way that promotes gender equality.

What are the activities that the State Audit Office has carried out so far in relation to the inclusion of gender mainstreaming in the annual audit plans?

In June this year, the State Audit Office signed a Memorandum of Understanding with UN Women. Following the signing of the Memorandum of Understanding with UN Women, we launched capacity building activities to enhance the capacities of our employees in terms of gender mainstreaming and GRB as well as for conducting gender audits. This resulted in a total of 90 auditors being trained. These

trainings were carried out under the project 'Promoting Gender-Responsive Policies and Budgets: Towards transparent, inclusive and accountable governance in the Republic of North Macedonia', which is supported by the Swiss Agency for Development and Cooperation (SDC) and the Swedish International Development Cooperation Agency (Sida) and is implemented by UN Women.

The State Audit Office has included gender mainstreaming in its annual programme for audits for 2021 and conducts performance audits of the effectiveness of government measures for gender equality and appropriate gender budgeting initiatives, as requested by civil



society in the Republic of North Macedonia. This is the first audit that addresses the implementation of policies and sectoral programmes and budgets aimed at promoting gender equality. The audit team working on this performance audit is supported by a national GRB expert who was contracted by UN Women.

As Auditor General, I believe that gender perspectives and consideration of the needs of women and men are necessary to create fair and equitable policies and measures and especially in times of pandemic. As part of the State Audit Office's annual work programme for 2021, four performance audits were included and are currently being carried out in relation to government measures in response to the COVID-19 pandemic. Gender mainstreaming has been an added value in the conduct of these performance audits.

On the 7 and 8 September 2021, my team and I participated in the regional event on mainstreaming gender into public financial management and the role of integrated financial management systems that was held in Tirana in Albania. At this event, the progress made in the implementation of GRB in the Republic of North Macedonia as well as the ongoing processes for improving the legal and institutional framework for promoting gender equality were presented. This regional event was

a great opportunity for exchange of experience, good practice and dialogue on the challenges facing the Western Balkan countries.

What are your recommendations for the future and what are the priority activities/steps that need to be taken in order to promote gender equality and the equitable and gender-responsive distribution of public finances?

Gender mainstreaming is essential for the realisation of human rights and social justice for both women and men. It is also increasingly recognised that gender mainstreaming in various areas of development ensures the effective achievement of other social and economic goals. Gender mainstreaming can reveal the need to adjust the goals, strategies and activities in order to ensure the fair and gender-responsive distribution of public finances.

The Government of the Republic of North Macedonia should promote the systematic application of GRB in the processes of policy planning, design and budgeting because this will contribute to the promotion of gender equality.

All institutions should adopt the practice of data disaggregation so that eventually, we can start to develop evidence-based gender-sensitive policies that will contribute to the achievement of the Sustainable Development Goals, particularly Goal 5 on gender equality.

Gender-responsive budgets contribute to rural women's recognition as equal members of rural households in Republika Srpska in Bosnia and Herzegovina

Gordana Rokvić Knežić is an advisor at the Ministry of Agriculture, Forestry and Water Management (MAFWM) of Republika Srpska (RS), and an associate professor of agricultural economics and rural development at the Faculty of Agriculture, University of Banja Luka. She has been a researcher and consultant in the field of gender-responsive budgeting (GRB) since 2009, cooperating with UN Women, the MAFWM and the Gender Center of RS. Through her role as a strategic planning advisor in the Ministry, she contributed to the introduction of gender-sensitive measures within the agricultural policy of RS.

In your opinion, what are the biggest challenges faced by rural women since the pandemic began?

Although life in rural areas had its advantages during the pandemic, it also had adverse economic and social consequences for the rural population, women included. Increased economic vulnerability resulted from the loss of income

for women or members of their households, as many jobs were lost due to business closures. This put the agricultural sector and women engaged therein under pressure, as agricultural activities became a "buffer" for gaining additional sources of income and achieving economic sustainability during the pandemic. Social effects



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included reduced social contact, fear of infection, and the lack of (or great distance from) adequate institutional support for health, social care and other needs.

What were the steps taken by the Government of RS and the Ministry to support women in rural areas?

The goal of the Government of Republika Srpska during the pandemic was to maintain all the support measures that were already in force: ensure an increase in the agricultural budget, ensure regular payment of incentives, and provide a higher level of support for capital investment in agriculture. We continued to provide equal or more favourable conditions to access these funds to rural women and provided special measures to support women's associations and cooperatives. We expanded the support to as many users as possible, and did not condition eligibility based on tax payments. Furthermore, we provided over 9,000 sowing packages for small family farms, prioritizing socially

vulnerable and rural women with a 10% increase in the value of those packages.

How does gender-responsive budgeting contribute to the advancement of gender equality and women's empowerment, especially for women in rural areas?

The introduction of GRB in rural areas in Republika Srpska began with the adoption of the Strategic Plan for Rural Development of RS in 2010, and later expanded with the Action Plan for Improving the Position of Rural Women - a unique example in the region. The advantages of GRB are many: it makes visible the extent to which budgets contribute to the wellbeing of women and men, respond to their different needs, and allow each gender to benefit. Genderresponsive budgets contribute to rural women's recognition as members of the rural household who contribute equally or even more to both agricultural production and the provision of economic and social services in rural households and areas. In addition to the

tendency to introduce special measures to support rural women, using GRB leads to gradual but systemic changes in policies for rural development and ensures gender-sensitive outcomes.

How should women in rural areas be supported in the upcoming period to improve their resilience to crisis?

We can boost their resilience by building a support network for rural women at the local, regional and national level; by not leaving them alone, isolated and abandoned in crisis situations because they already live in isolated and sparsely populated areas; by providing additional funds to support rural women in crisis situations; and by continuously working on their economic empowerment through self-employment and by adding value to their products.

How does UN Women support your ongoing efforts in GRB to improve the lives of women in rural areas?

As we strive to make women in rural areas visible in sectoral budgets and policies through GRB, UN Women supports our efforts both nationally and internationally. Through technical support and the engagement of experts, this contributes to our increased capacity to apply and implement GRB in planning and programming. Without the support of UN Women, sectoral policies in agriculture and rural development would remain gender blind.

Setting up an efficient reliable monitoring system for gender sensitive Key Performance Indicators in Albania

Gentian Opre is a public financial management expert with nearly 20 years of experience in budget formulation, monitoring and evaluation. He is also a key proponent of the programme and performance-based budgeting as well as gender-responsive budgeting (GRB) approaches in Albania, which are widely regarded as success stories. Opre is an expert in public debt management issues and in development loans and designing, appraising and evaluating public policies in different contexts. At the UN Women regional event held in Tirana on 7 and 8 September 2021, he shared his knowledge and experience of the Integrated Planning System Information System (IPSIS) and the Albanian Financial Management Information System (AFMIS) within the countries and territories of the Western Balkans. In this interview, Opre explains the efforts of the Government of Albania together with UN Women, regarding IPSIS and AFMIS and how GRB is included in these systems.

What effort is the Government of Albania making in terms of integrated planning?

The establishment of the Integrated Planning System (IPS) in Albania has been a long-term reform process that dates back to the early 2000s. The IPS aims to provide a comprehensive planning and monitoring framework through which all major governmental planning and financial policies and processes work coherently, efficiently and in an integrated manner.

It consists of two major processes. One is the Strategic Framework comprises the National Strategy for Development and Integration (NSDI) as a long-term planning document and national sector and cross-sector strategies that constitute the long-term vision planning instruments and strategic objectives for long-term public policies.

And the other one is the Medium-Term Budget Programme (MTBP), as an instrument of public finance planning, provides for the distribution of budget ceilings for budget programmes, in line with the Strategic Framework.

What are the roles of the Integrated Planning System Information System and the Albanian Financial Management Information System?

The key role of IPSIS includes first oriented management through performance and results through key performance indicators (KPIs), secondly increasing the quality of good governance, accountability and transparency and finally the creation of a multi-dimensional flexible reporting system. The main role of AFMIS includes, linking strategic planning and budgeting, improving the medium-term planning and budget preparation processes, alignment of the planning cycle with the execution cycle, improving the selection, planning, funding and management of public investments; monitoring the performance of programmes and investment projects according to financial and non-financial indicators, evaluating project efficiency and effectiveness and the sharing of budget and project information among all stakeholders. 28 IN-DEPTH

How has gender-responsive budgeting been included in the Integrated Planning System Information System?

The interface between AFMIS and IPSIS significantly enhances the linkage between the gender based policies that are enshrined in the gender based strategies or sector strategies and in the MTBP. In other words, the gender based policy goals and objectives as well as the related KPIs envisaged in these strategic documents are transferred to specific budget programmes through Policy Declaration Forms within the AFMIS system. Then the budget programmes identify specific outputs and related costs required in order to achieve the aforementioned policies. Throughout this process, IPSIS system users are able to check for inconsistencies/ consistencies between the planned costs of gender based policies envisaged in the strategic documents and the costs allocated for them in the MTBP.

In the budget implementation phase, users from each budget programme can enter actual data for, gender related key performance indicators at the goals and objectives level (IPSIS), gender related output amounts (AFMIS), and gender related output costs (treasury system and AFMIS).

In so doing, both AFMIS and IPSIS are equipped with the actual data on KPIs and output amounts as well as the costs necessary to enable users to evaluate the progress made on the broader gender equality agenda as well as in specific sectors.



What are the challenges that you have faced up until now and how did you overcome them?

There have been several challenges since the inception of GRB into public financial management (PFM) in Albania. Here I would like to point out two of them.

The first one would be institutional. We had to make sure that GRB would fit in an appropriate manner within the public financial management rules and procedures at both the central and local level. As we speak, the Organic Budget Law and the Local Finance Law clearly stipulate that GRB shall be enforced at all the stages of the PFM cycle.

And the second one is the importance of raising awareness of GRB among public employees as it changes the way in which they

operate in their budget planning and management activities. Although this remains a challenge that must be overcome, the majority of central and local stakeholders have provided quite valuable feedback on their increasing level of perception of gender equality issues and on GRB as the proper tool for tackling them.

What is the way forward and how do you see gender-responsive budgeting in the future in Albania in relation to the Integrated Planning System Information System?

There is of course guite a lot of work to be done in order to achieve a higher level of inclusiveness in terms of GRB within the IPS. I would like to start by stating our goal, which is to effectively gender 100 per cent of budget programmes at the central level by the end of 2022. Next, we would focus on improving the quality of the gendered policies/ budgets. This would be achieved through increasing the capacities of the main actors (budget departments, gender officials, etc.) to utilise GRB as a tool when designing policy measures, which also applies to emergency situations and increasing the capacities of the main actors when gathering, using, and sharing gender data and statistics.

Another important aim is to reduce and ultimately eliminate the financing gaps that hinder gender equality in the observed sectors/ areas. Last but by no means least, it is crucial to set up an efficient reliable monitoring system using gender sensitive KPIs that would be managed through IPSIS and AFMIS.

In Kosovo, gender-responsive budgeting raises hope for rural women

Women from rural areas have played a crucial role in Kosovo for centuries, cultivating land, securing good food for all, caring for family members, and providing work for other women in the community. International Day of Rural Women is an opportunity to shine a light on the importance of gender-responsive budgeting (GRB) as a tool to improve the lives of rural women.

The COVID-19 pandemic has negatively affected the lives of women from rural areas in Kosovo who have decreased their activity and production because of the risk of infection. As a result, many are now having difficulty selling their products because of a loss of demand.

Shkurte Rrustemi is a farmer from the village Babaj, located in the Municipality of Gjakova. She has been farming her land most of her life, cultivating healthy food for her family.

"We need structured, sustainable and continuous support, which would help us eliminate the challenges we are facing," says Rrustemi. "As women farmers, we have different needs compared to men farmers. For any support to be effective it needs to acknowledge this fact."

But support for women has been elusive. According to a UN Women report analysing budgets cuts and reallocations due to COVID-19, the Ministry of Agriculture, Forestry and Rural Development provides subsidies and grants for agriculture yet because women lack access to land (only 4.9% of farm-owners are women) most of the subsidies and grants from the Ministry have been awarded to men.

Having such data detailing how much, or how little, public financing is reaching women, is key to reversing the trend.



As part of a regional programme on GRB, "Transformative financing for gender equality towards more transparent, inclusive and accountable governance in the Western Balkans" project funded by Sida, UN Women Kosovo is helping local governments set budgets that prioritize women's needs and create measures to eliminate the long-standing obstacles to their economic rights and progress.

"As women from rural areas, we encounter challenges: a lack of labour, access to information and technology, and access to transport are among a few," says Rrustemi, who is an entrepreneur herself. She has been encouraging entrepreneurship among fellow female farmers from her village, but it is not always easy. "A lot of women still depend on their husbands in many aspects."

Rrustemi, a women farmer and a "She-Era" beneficiary at her stall during a food market.

In Kosovo, women remain underrepresented in the agriculture sector, as only 4.9% are agriculture land owners, while another 3% of registered employed women are active in agriculture, forestry and fishing. However, this number is likely to be much higher since most women work in agriculture without registering. Beyond the lack of property ownership or control over assets, poor access to information about subsidies and socialized gender roles also undermine women's official participation in the sector.

"GRB helps us improve the lives of women and girls in rural areas, who play a crucial role in ensuring the sustainability of rural households and communities and improving rural livelihoods as well as overall well-being,"says Vlora Tuzi Nushi, UN Women Head of Office in Kosovo. If well integrated and applied, she says gender-responsive budgeting can create programmes and opportunities with the power to transform the lives of rural women, and the economy.

Women's organizations also recognize the potential gender-responsive budgeting holds for rural women. Mirlinda Kusari-Purrini is the founder of the She-Era association of women's organizations, which was founded in 1999 to economically empower women in Kosovo, focusing mainly on rural women.

"During all these years we have advocated the Government for



the creation of a legal framework for GRB and [to address] women's limited opportunities to obtain loans. We have also strived to constantly increase the capacities of rural women related to gender responsivebudgeting, so that they are aware of their rights," says Kusari-Purrini.

She says GRB is especially important because it brings transparency and will enable her association to do closer monitoring, through access to data and information. She says this will ultimately ensure better responses to issues that women face, especially in rural areas.

"Women from rural areas benefit from its efficient implementation," says Kusari-Purrini, adding that such budgeting can help create employment opportunities and funding for measures that specifically target women in rural areas. She says applying a gender lens to public budgets can also yield projects to improve women's access to property and create opportunities to support women's organizations.

The growing number of highly qualified women in Vojvodina, Serbia who are unemployed



"Being a single mother is always the biggest problem."

Marina Bućan is a single mother with a master's in chemistry who has been out of work for more than three years. This 39-year-old woman from Subotica is just one of 8,133 highly qualified unemployed women in Vojvodina.

From 2011 up until today the percentage of unemployed women in Vojvodina has decreased but the percentage of highly qualified unemployed women has increased. According to data from the National Employment Service (NES), ten years ago that percentage was just under 60 per cent whereas in October of this year it had increased to 65 per cent

If there had not been an improvement through the addition of institutional mechanisms for promoting gender equality over the mentioned ten-year period perhaps these statistics

would not be a 'red alert'. Yet institutional encouragement to employ women and support self-employment among women in our country is not a recent practice. It was further deepened in 2015 through the introduction of the legal requirement to include gender-responsive budgeting (GRB), which aims to promote gender equality through the public finance system. This mechanism is also mandatory for budget users in Vojvodina.

The provincial institutions over the past six years have, in various ways, 'encouraged' gender equality, including



the employment of women and especially those who belong to marginalised groups. However, the unemployment statistics for highly qualified women in Vojvodina has not changed for ten years. Moreover, the percentage of women with a university degree looking for a job is higher today than in 2011.

The Provincial Secretariat for Economy and Tourism, which is responsible for implementing employment policy in the territory of the autonomous province of Vojvodina, stated for VOICE, "Single mothers, rural women and the like have the priority in employment, but not highly educated women."

In some categories, the percentage of unemployed women is particularly devastating. Thus, for example, in the records of NES for October of this year under the category VI2 level of education (bachelor's degree and specialised vocational studies) there were 2,009 persons of which 72 per cent were women.

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Highly educated women are not a priority in employment programmes

Marina Bućan reached level VII1 of education through her formal education. According to NES data, after levels I, III and IV those persons with a VII1 degree are most often found looking for a job. Another 5,109 women have this level of education in Vojvodina and this category accounts for a high 65 per cent share compared to men in terms of unemployment.

Yet Marina managed to find a job in her profession almost immediately after graduating in 2012. She explained, "During my studies I worked in the exchange office, then as a chemical laboratory assistant at the health Centre and at the Institute of Public Health of Vojvodina. Half a year after graduation, I got a job at the school as a chemistry teacher and worked there until 31 August 2018."

In 2018, Marina went on maternity leave. Prior to that she had a fixed-term contract with the school but after she gave birth her contract was not extended.

She explained, "I regularly follow job announcements and I apply. The biggest problem, always, is that I am a single mother. I do not have anyone to help me in case my child gets sick and I cannot always be available to employers. They think that single mothers are not able to work outside of working hours. I applied for jobs in my own and other professions, even for those jobs that require a lower level of education. I've had bad experiences and unsatisfactory job offers because I'm a divorced woman."

VOICE asked the Institute for Gender Equality whether they mapped the permanently considerable number of highly qualified unemployed women. They stated that they did not address this problem specifically but that it is covered by their activities through various programmes. The Institute stated that when it comes to employment they mostly work with rural women, Roma women, people with disabilities and similar groups that face multiple forms of discrimination

The Institute for Gender Equality stated that, "For many years the focus of the Institute's activities has been especially on rural women and women's associations and in the last five years women entrepreneurs and those who are starting their business. Also, we implement incentive activities in the form of open calls and grants for women entrepreneurs, citizens' associations and women's associations that support women's work."

Marina Bućan said that she has heard about those and similar open calls, but that entrepreneurship is not an option for her at the moment. Yet when 33 IN-DEPTH

asked if she expects to find a job in her profession in the future and in accordance with her education, she stated that she only sees the possibility of such employment, "through joining a political party or with the help of acquaintances ... From my experience, I can see that the job offers are fictitious. It is already known who is going to be hired or someone is already doing that job, especially in schools."

Marina has been registered at the unemployment bureau since 2018, after she was fired by the school. However, she has not received any job offer through the bureau either in her own or any other profession.

"Mobbing is, to a greater or lesser extent, present everywhere."

As stressed by NES, their primary role in employment is as an intermediary.

NES stated, "The services that the NES offers to unemployed people primarily depends on the determined level of necessary assistance, namely the performed assessment of employability of the person and, based on that, the determined individual employment plan. Within certain measures of active employment policy, categories of hard-to-employ people are defined and included in the measure. Measures that don't include those categories prioritise women."



Jela Kragulj aged 36 from Vrbas holds a master's degree in tourism management and yet she has not benefitted from NES. To date, she has worked exclusively in low-skilled positions such as sales, catering, public opinion polls, ship work, petrol stations and the like.

"I mostly received job offers that are not connected to my profession. I have never actually had a chance to try myself in my own profession. It's just that everyone expects from you to be 'born with experience'."

Jela said that she had experienced various forms of discrimination, "During job interviews they ask me if I am married, if I have children and other similar questions. It often happens that the employer insists that a male should be on the job position that I applied for. And mobbing is, to a greater or lesser extent, present everywhere."

After being unemployed for a month she will take her chance next week when she starts work as a hotel receptionist. Although she has heard about the open calls issued by the Provincial Secretariat for Economy and Tourism, she said that she had never seen the benefit of it.

When creating the open calls for employment, the Provincial Secretariat for Economy and Tourism is guided by the three-year Provincial Employment Action Plan, which was adopted in 2021. The document states that, "the priorities of active employment policy for the next three-year period are primarily focused on investing in human resources, encouraging social inclusion in the labour market and creating new job positions."

The priorities include encouraging employment, reducing unemployment, youth employment and such like. Point 'B' states that the priorities are, "balancing the position of women and men in the labour market" and, among other things, "encouraging the employment and self-employment of women from the category of hard-to-employ people (women with disabilities, Roma women, women in a situation of partner or domestic violence, single parents, women older than 50 and younger than 30, and rural women), supporting the work-life balance and creating the preconditions for greater inclusion of women."

However, the employment of highly qualified women was not mapped as a problem by this institution either.

Education does not improve the position of women in the labour market

The progress report on the introduction of GRB into the system of public finance planning in the Republic of Serbia in 2019 (budget for 2020) that was conducted by the Coordination Body for Gender Equality, the Ministry of Finance and UN Women showed relatively good practice when it came to the implementation of GRB by provincial institutions.

It states, "At the provincial level, 25 direct budget users have fulfilled their obligation. GRB was implemented in the budget for 2020 through 41 programmes, 70 programme activities, 2 projects, and expressed through 116 gender-responsive goals and 288 gender-sensitive indicators."

Višnja Baćanović from Gender Knowledge Hub (GKH), an independent research centre in the field of gender equality, says that Vojvodina is the leader in the region when it comes to GRB

"The Provincial Secretariat for Finance has also introduced software that can be used to monitor amounts in genderresponsive budget programmes ... to make an estimate of how much money has actually been invested in gender-responsive programmes. This is one of the most important indicators that are monitored globally and which are still lacking in many countries, even here at the Republic level, and it is being worked on. Some secretariats. such as the secretariat in charge of sports and youth, have budgets and activities that are completely genderresponsive."

Višnja believes that GRB can help solve the problem of the large number of highly qualified unemployed women in Vojvodina and that it is very important to examine the causes of this trend.

Višnja stated, "This can be reduced by creating and financing policies and programmes related to the employment of highly educated women, but also by measures and policies that include fathers in parenthood in general. These measures and policies would, for example, reduce discrimination against young women in the labour market. It is possible to finance research on the causes of unemployment among highly qualified women who are registered at the NES and their satisfaction with the quality of NES services in order to make adequate measures."

When it comes to the employment of unqualified and semi-qualified women the situation has remained the same for 10 years. Yet unlike the previous comparison the number of unemployed women and men is mostly the same.

When asked why women are 'more suitable' as an unqualified as opposed to a highly qualified labour force Višnja Baćanović said that there is no exact answer and drew the conclusion that education in itself does not improve the position of women in the labour market.

Author: Petar Alimpijević (VOICE, photograph by Pixabay)

This text was developed under the project 'Transformative Financing for Gender Equality towards more Transparent Inclusive and Accountable Governance in the Western Balkans, which is funded by the Government of Sweden and the Swedish International Development Cooperation Agency (Sida).

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The Vojvodina Research and Analytical Centre (VOICE) is an analytical, research, fact-checking think tank centre within the Independent Association of Journalists of Vojvodina. VOICE was established in 2014 as the first centre for investigative journalism in Vojvodina. Its aim is to illuminate dark corners in all areas of life, with an emphasis on local communities.

Women agricultural producers in North Macedonia get help to grow their businesses

Under a new measure achieved through genderresponsive budgeting (GRB), 250 women farmers received financial support to expand their businesses.

Zivka Gjurchinovska is a farmer and mother of three who lives with her family in the picturesque village of Tumchevishte, in the north-western part of North Macedonia. She has been working in agriculture for 20 years – producing corn, wheat, beans, potatoes and other vegetables. A few years back, at their children's suggestion, Gjurchinovska and her husband decided to try growing hazelnuts. They now have 750 hazel trees on 8,000 m2 of leased land.

"The hazel trees do not give hazelnuts in the first seven to eight years, so one has to be patient," says Gjurchinovska. "We got our first round of hazelnuts two years ago."

They started sorting the raw hazelnuts manually, which is very time-consuming and difficult, so Gjurchinovska decided to apply for a grant under a new government programme called Measure 115.

With UN Women support, the Working Group on Gender Equality, under the auspices of North Macedonia's Ministry of Agriculture, Forestry and Water Economy, developed the measure as part of the National Programme for Agriculture and Rural Development (2018–2022). The measure gave women registered as agricultural producers the opportunity to apply for grants to sustain and grow their businesses.

Gjurchinovska obtained a grant, which she used to purchase a hazelnut-sorting and shell-cracking machine that would significantly help her get her product to market.

"There is a lot of work in producing hazelnuts. We still collect them manually, from the hazel trees and from the ground; then we need to sort the different types, dry them, crack the shells and roast them. Now it will be much easier - with much of the process done mechanically, our work will be done much faster," says Gjurchinovska. "My next step is to upgrade the business with a hazelnut-pealing and roasting machine. I can say that any financial support is really helpful, especially for us women farmers. This motivated me not to give up."





Another registered woman agricultural producer who has benefited from a grant under Measure 115 is Frosina Georgievska. The fruit producer from the town of Prespa, in the south-western part of the country, is also a vocal activist for advancing the position of rural women.

Prior to becoming a registered agriculture producer herself in 2009, Georgievska worked with other farmers that motivated her to establish her own business. She then leased her first land in her name, and began expanding the business, working with her husband. She now has 13,500 m2 of land with fruit trees, mainly apples, but also pears, plums and cherries.

Georgievska dedicates a lot of her time to lobbying for agriculture

workers' rights and is a great inspiration to women. She is happy to see that the number of women registered as agriculture producers in Prespa is growing, which she says helps fight gender stereotypes in agriculture.

As Frosina describes, 90 per cent of the residents in Resen make a living in the apple business. Therefore, investing in the modernization of apple processing is crucial for the livelihood of the community.

"I was able to purchase a mill, press and tanks for apples and a liquidfilling machine, which will help me greatly in getting my product to market," says Georgievska. "The grant is an important institutional support, but at the same time, it is a motivation to continue working on something that we have been planning for a long time."

The GRB process helped the Ministry of Agriculture, Forestry and Water Economy recognize that the financial support to registered women agricultural producers would be instrumental for sustaining small agricultural businesses and reducing the gender inequalities that exist in this sector. In fact, instead of the initially planned 100 grants, the Ministry identified the importance of expanding financial support, which resulted in doubling the annual budget for the measure and providing the support to 250 women producers.

"This provides broad opportunities for women in rural areas to expand their businesses and introduce new products. In that respect, women from rural areas have a positive influence on the domestic economic growth," notes Arijanit Hoxha, Minister for Agriculture, Forestry and Water Economy.

The first of its kind, Measure 115 came about as a result of the tried-and-true process of gender-responsive budgeting, which seeks to ensure that the needs of women and girls are met and prioritized in public policies, programmes and spending.

The UN Women regional GRB project, is financed by SDC and Sida. Both donors are strongly committed to accelerating the economic empowerment of women working in agriculture and living in rural areas.

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"Providing women with access to productive resources and opportunities may be the key to bolstering the agricultural sector and creating a sustainable economic development. By working together, the Government, civil society, private sector and individuals, can support gender equality in agriculture and rural areas," stated the Ambassador of Switzerland to North Macedonia, Sybille Suter.

"Ensuring the gender-equitable distribution of budgetary resources in order to best meet the specific needs of women and men, as well as girls and boys, contributes to providing equal opportunities for everyone and strengthens the democratic processes in society," says the Ambassador of Sweden to North Macedonia, Kristin Forsgren Bengtsson. "Originating from a rural area myself, I am aware of the importance of small businesses'

contributions to the development of rural communities. Sweden is proud to, jointly with Switzerland, contribute to the introduction of gender-responsive budgeting in North Macedonia, utilizing the knowledge and expertise provided by UN Women."



Change and cooperation towards progress in Kosovo

Salvador Elmazi,
Budget Director at the
Ministry of Finance
in Kosovo, spoke to
UN Women about
the implementation
of gender-responsive
budgeting (GRB) in
Kosovo, focusing on the
progress achieved and
the challenges faced when
applying the instrument
to the allocation of the
public budget.

When Kosovo passed the Law on Gender Equality in 2015 the use of GRB as an instrument was included as a legal obligation.

The Law requires the inclusion of gender budgeting in all fields as an essential mechanism for guaranteeing that the principle of gender equality is respected in the allocation of public funding.

Yet although the legal infrastructure that requires public funding to be allocated equally for women and men is established Kosovo is still working towards the institutionalisation of GRB.

When speaking about the challenges that officials face in relation to the comprehensive implementation of GRB, Elmazi stated that those officials who work on the preparation of the budget must invest in changing the mindset.

"The main challenge in changing the budgeting is the mentality that will support a new approach to budgeting that takes the gender perspective into account."

According to a recent survey conducted by UN Women in

cooperation with IDRA Consulting, not many local level decision makers and assembly members possess a satisfactory level of knowledge on GRB. The data shows that 65 per cent of the respondents said that their knowledge in this respect was limited whereas only 29 per cent of the respondents claimed to have a good knowledge of GRB. The remaining 6 per cent of respondents declared that they did not know anything about GRB.

Elmazi further stated that officials in Kosovo are still working to advance their skills so that they are fully capable of conducting gender analysis when preparing a budget.

"The officials of budgetary organisations are, in principle, aware and do know the concept of GRB. But they are still in the first stages of budgeting that takes into consideration the gender perspective. Therefore, we must operationalise this concept so that it is easier for official representatives to budget whilst accounting for the concept of gender equality."

While Kosovo faces the challenge of implementing GRB and is still in the early stages of using this strategy in order to achieve gender equality there are a few municipalities in Kosovo that can be considered as champions of preparing budgets that meet the needs of both women and men.

"From the perspective of the actual level of treating gender budgeting in Kosovo, municipalities such as Kamenica and Gjakova can serve as good models for implementing GRB at the local level."

Planning a budget that treats women and men equally requires a few steps. Elmazi considers that having administrative guidelines would be extremely helpful to the officials that work directly with public funding in Kosovo.

"In a budgetary aspect, the main step to follow is the approval of administrative guidelines that would do the operationalisation of GRB. These administrative guidelines should be mandatory for budgetary organisations to implement GRB in the budgeting process. These guidelines would be of help to budgetary organisations concerning procedures, criteria and the measures to take to reflect the GRB principle in the budgeting process."

Another particularly crucial factor in progressing with such an important strategy in the advancement of gender equality in Kosovo, as explained by Elmazi, is increased involvement of the community in public matters.

Elmazi thinks that "Citizens can help in implementing GRB by being more engaged and more active in budgetary hearings. They can contribute by handing in budgetary requirements based on GRB and also by holding institutions accountable for their implementation."

One of the issues that remains problematic in Kosovo when it comes to having a clear reflection of how the budget is spent on the needs of women and men is the lack of gender disaggregated data at the national level.

Yet it appears, based on the data that derives from the budget allocated to cover the salaries of public employees, that men benefit more than women from public funding.

"Based on the data we have from 10 budgetary organisations at the local and central level, it is noticeable that in the budget plan for 2022 women participate with 44 per cent of the salaries budget and that men account for 56 per cent."



Given the position he occupies, Elmazi believes that Kosovo is taking concrete steps to ensure that gender equality is being mainstreamed into budgetary planning. He underlined the fact that Kosovo has already approved the Law on Gender Equality and that Kosovo's Programme for Gender Equality 2020–2024 has already financially sponsored this programme.

Moreover, during the pandemic the Government of Kosovo, within the Programme for Economic Recovery for financial assistance, supported projects and initiatives aimed at improving the position of women in society.

ALBANIA

Good strategic planning can close the gender gap in rural areas of Albania

Adela Baboçi is the Gender Focal Point at the Ministry of Agriculture and Rural Development in Albania (MoARD). She has cooperated with UN Women Albania in integrating gender-responsive budgeting (GRB) in the Information and Counseling Programme

How has gender-responsive budgeting been used to empower rural women in Albania?

GRB has helped to improve targeted services within agriculture and rural development and supports sectoral analysis in segments where women are victims of inequality and discrimination. We used gender related key performance indicators in the medium-term budget planning, which helped in allocating the necessary funds to support rural women or to better understand their current situation. GRB has helped us understand how to formulate effective budgets, focusing on and targeting women in rural areas.

Through the integration of GRB into the medium-term budget programme, each year the Ministry of Agriculture and Rural Development plans several trainings for women farmers. These trainings

aim to improve women farmers' knowledge and skills in several in-farm and off-farm activities as well as their involvement in other activities where women have so far been absent. Each year, on average, we train 300 women farmers.

Some of our National Subsidy
Schemes encourage women
farmers to apply by including extra
scores for them in the beneficiaries'
criteria. The number of women
farmers that have benefited
from our subsidy schemes has
increased from 157 in 2017 to 963
in 2020. Each year, approximately
7,500 women farmers receive
information through the structures
of Agriculture Extension.

How has your role as a gender official influenced your overall role within the Information and Counselling Programme of

Ministry of Agriculture and Rural Development in Albania?

The empowerment of women and girls was always part of my education, growing up in a family where gender equality was taught as a real-life value. It became a mission once I started to work at MoARD and got to know the difficulties that women and girls face in rural areas in their day-to-day life. Becoming a gender official and taking part in the capacity building programmes on gender equality and GRB increased my knowledge and gave me the opportunity to better elaborate the opportunities that the Information and Counselling Programme offers women and girls in rural areas. It was from there, in cooperation with UN Women, that the idea of organising meetings with women and girls, both farmers and non-farmers, in 10 regions of Albania was born. These activities began in 2018 and have been implemented for two years.

Looking at the number of women and girls that have taken part in these meetings showed us that the outcome went beyond successful. It is 41 IMPACT STORIES



not just a great possibility for them to get information on recent technology and possibilities for subsidising their activities but also provides me and my colleagues with a unique experience through which we can get closer to their daily struggles.

In your opinion, what is the added value of using gender-responsive budgeting in the agricultural and rural development sector?

GRB has not only helped to improve the targeting of services in the field of agriculture and rural development but also in analysing the situation in other sectors where women are victims of gender inequality and discrimination. The methodology used to allocate funds to these women or to better understand their current situation, through the inclusion of gender Key Performance

Indicators (KPIs) in the Medium-Term Budget Planning (MTBP), has also led to an improvement of the entire MTBP document. GRB has helped us to understand how we can improve the budget by targeting the needs of women in need.

What are the challenges of using gender-responsive budgeting and how do you think they can be overcome?

The lack of gender disaggregated data that would otherwise enable better ex ante gender analysis of the situation as well as impact analysis of the implemented policies is one of the main problems we face with GRB during our work. Insufficient information prevents better planning of activities and this results in a lack of funds that limit our possibilities to properly target women and girls

in rural areas. Cooperation with the National Institute of Statistics and better coordination with all agricultural structures at the local level would, I believe, help in overcoming this challenge. On the other hand, gender awareness among high level management and good strategic planning of the gender equality objectives in rural development are also key to achieving efficient budget planning of activities aimed at closing the gender gaps and/or improving the overall situation of women and girls in need in rural areas. Empowering women farmers by granting more funds through national subvention schemes would not only help increase their business value but also give them the possibility to employ other women and by so doing create a sustainable value chain in agriculture.

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Different approaches for different budgeting needs of women and men in Bosnia and Herzegovina

Elmir Ganić is Senior Associate in PwC Tax and Advisory d.o.o. in Bosnia and Herzegovina. He has over six years of experience working in business transformation, successfully helping clients and organizations to get from strategy to a plan of action in order to realize strategic goals, including gender mainstreaming. He is also a junior consultant in gender-responsive budgeting (GRB), working with UN Women BiH in conducting gender analysis, drafting policy papers and working with the relevant stakeholders on implementation of GRB. He is one of the participants of the Training of Trainers (ToT) to support capacity building initiatives in the Western Balkans on GRB organized on 12-16 July 2021 within the scope of UN Women's regional GRB project.

Where does your interest in gender-responsive budgeting come from?

In the past, I worked on many internationally funded projects with a gender component. Considering that I have a background in macrofinance, I linked gender equality and macrofinance economy through GRB. Also, through my work I identified several areas in macrofinance with gender gaps which could be further explored and improved. That was an additional reason for my interest in GRB. However, the most important reason is that this year I had a daughter to whom I want to leave an improved economic climate in terms of gender equality.

Based on your professional experience, in which way can gender-responsive budgeting advance gender equality?

GRB can advance not only gender equality but can also improve equality for each particular group according to their needs. In addition to looking at the expenditure side of the government budget, GRB analysis can also assess whether a budget's revenue burdens, in forms such as taxes and user fees, are likely to have a differential impact on different groups.

What are the main lessons learned during the gender-responsive budgeting regional training held online in July 2021?

There were many lessons, but the most important lesson is that women and men have different needs that should be addressed through different budgeting approaches. A crucial tool for identifying these needs is gender analysis or GRB that should identify gaps and give recommendations for how to overcome them. Also, gender statistics and gender indicators are strong supporting tools that need to be available to present objective conclusions.

What are the main challenges in gender-responsive budgeting implementation in your experience, and what would you say are the biggest strengths of gender-responsive budgeting?

The main challenge in GRB implementation in BiH is the lack of strategic will to include GRB mechanisms in revenue and spending processes. Also, lack of gender data, statistics, indicators, slows down the work of GRB because it requires various alternative research methods that can often be time consuming and can be part of long-term research and projects.



All governments have limited resources, and thus need to decide between competing demands. GRB can provide valuable information for developing budgets that address the needs and interests of the poorest and most vulnerable, and advance gender equality. The advocacy can take the form of using the evidence generated by GRB analysis to provide meaningful input to propose policy alternatives, inform the public and build a constituency for gender equality, and to challenge discrimination.

In which way will this formative experience as UN Women gender-responsive budgeting Junior Expert impact your future professional engagement?

This engagement will help me see the world through a gender equality lens. I am interested in GRB subspecialisation in macrofinance, which will certainly affect my further academic and professional work to explore more and to enhance my education in the area of GRB.

Gender-responsive planning is a crucial success factor for improving the situation of rural women in Serbia

Aleksandra Vladisavljevic is a gender-responsive budgeting (GRB) and policy expert who has been actively advocating for gender-responsive planning to be included in all sectors to address gender gaps and structural inequality. She spoke to UN Women about the situation of rural women in Serbia and how GRB is a tool to help improve their quality of life. She is working with UN Women in Serbia on institutionalizing the approach under UN Women's regional GRB project.

Based on your extensive experience working with rural women in Serbia on different initiatives, what are the key opportunities?

In Serbia, women in rural areas are the most progressive yet the most neglected group in the country. Supporting rural women's organizations and their initiatives has proven to contribute to significant changes in the quality of life of women in rural areas. These initiatives include organizing trainings, launching much-needed missing services, initiating activities to combat violence against women, setting up cooperatives and social businesses for employment and self-employment, and becoming active



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in local communities. The women supported by these initiatives travel together, connect with other women, and establish networks. They bring new knowledge and skills to their villages and offer innovative ideas in agriculture and tourism. They are interested and active in the digital and green economy. Supporting their development and sustaining their ideas is a great opportunity to improve their position.

What are the key challenges that rural women in Serbia face?

The challenges are two-fold. On the one hand, regional differences in development in Serbia are considerable, so access to various services is a challenge, especially in smaller or remote municipalities where villages are scattered. The lack of essential road infrastructure, public transport, access to the Internet, access to education, health, and welfare services influences the quality of daily lives of both women and men in rural areas.

On the other hand, a profound gender gap further reduces women's chances of realizing their rights or exploiting their full potential. They have less access to and ownership of the private resources necessary for economic empowerment, such as arable land and property. Lack of childcare and elder-care services in these areas puts an additional burden on women, leaving less time for paid work and entrepreneurial opportunities. Women depend more on public transport, which influences their chances of participating in social and cultural life and access to justice and protection from violence.

How did the COVID-19 pandemic impact their situation?

The pandemic has brought additional difficulties to women in the countryside. On the one hand, they were left without incomes through seasonal work or selling in markets. They had particular challenges in ensuring uninterrupted schooling for their children due to unequal access to the Internet. The volume of unpaid household chores increased further due to care for children, elderly or sick family members.

On the other hand, innovative services have been launched in areas where women's associations operated, showing us their vital role in our communities in a time of crisis. They organized learning assistance for children, psychosocial support for citizens, and online sales and product delivery to nearby cities to help women secure income.

How can gender responsive budgeting be used as a tool to improve rural women's position?

The primary purpose of GRB is to identify how current policies, programmes and measures financed through public budgets are deepening the gender gap, as well as what needs to be done so that policy and planning can be more gender responsive. Given the complex, multisectoral nature of rural development, the integration of gender aspects is essential. GRB can offer a great deal of help in such an environment. It ensures genderresponsive policy and planning, with the allocation of resources to reduce gender gaps.

So far, what has been the experience with implementing GRB in Serbia?

It has been five years since the beginning of mandatory GRB in Serbia and significant results have been achieved. In our 2021 budget, 42 direct budget-users at the national level and all 26 at the provincial level have applied GRB in their budgets and objectives. However, for the approach to bring about a sustainable, positive change in a society, it is necessary to learn from missed opportunities for deepening GRB. In particular, this can be done by articulating more gendertransformative GRB goals and indicators through more decisive investments in equality and by closing the documented gender gap in all sectors.

The Swedish International Development Cooperation Agency (Sida)



The Swedish International Development Cooperation Agency (Sida) is a government agency with a mission to strive to reduce world poverty as a part of Sweden's national policy on global development.

Through cooperation with civil society and multilateral organisations, public agencies and the private sector, Sida works on behalf of the Swedish parliament and government to ensure sustainable development and helps to create the conditions that allow people living in poverty and oppression to improve their living conditions.

Sida works on both long-term development cooperation and humanitarian aid and its mission includes the realisation of cooperative reform in Eastern Europe.

In 2020, UN Women launched the four-year regional initiative 'Transformative Financing for Gender Equality in the Western Balkans' to support Albania, Bosnia and Herzegovina, Kosovo and Serbia in advancing the integration of gender equality at all stages of national and local policymaking and budgeting processes. This regional project is financed by Sida.

For more information please visit: www.sida.se/en



Swiss Agency for Development

The Swiss Agency for Development and Cooperation (SDC)

The Swiss Agency for Development and Cooperation (SDC) is Switzerland's international cooperation agency within the Federal Department of Foreign Affairs (FDFA). Operating with other federal offices, SDC is responsible for the overall coordination of development activities and cooperation with Eastern Europe as well the humanitarian aid delivered by the Swiss Confederation.

Swiss international cooperation, which is an integral part of the Federal Council's foreign policy, aims to alleviate need and poverty around the world, foster respect for human rights, promote democracy and preserve the environment. It fosters economic self-reliance and state autonomy, contributes to the improvement of conditions for production, helps address environmental problems and works to ensure better access to education and basic healthcare services.

Switzerland has supported the political, social and economic transition of North Macedonia since 1992. SDC supports the work of UN Women North Macedonia through the project titled 'Promoting Gender Responsive Policies and Budgets: Towards Transparent Inclusive and Accountable Governance in the Republic of North Macedonia'. The aim of the project is to improve the lives of women and support the inclusion of the most vulnerable groups through systematic and sustainable integration of the gender perspective at all stages of national and local policymaking and budgeting processes.

The Swiss Cooperation Programme was prepared in close coordination with partners in North Macedonia and will continue to support gender equality as well as other themes such as social inclusion and digitalisation.

For more information please visit:

www.enterprise-development.org/agency-strategies-and-coordination/switzerland/ www.eda.admin.ch/deza/en/home.html www.eda.admin.ch/countries/north-macedonia/en/home/international-cooperation/strategy.html

BUDGET EQUALLYBUDGET FOR WOMEN AND MEN

Transformative Financing for Gender Equality Towards More Transparent, Inclusive and Accountable Governance in the Western Balkans



Swiss Agency for Development and Cooperation SDC



