

A Practical User's Guide

Gender Responsive Budgeting at the Central Level



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What is Gender Responsive Budgeting?

Gender Responsive Budgeting (GRB) is a strategy that focuses on integrating a gender perspective in government planning and budgeting. It aims to incorporate a perspective on how to **improve equality** between women and men based on a gender analysis in every stage of planning, programming, and execution of government budgets. Thus, it should **not** be seen as an additional budget, but as a way of doing **better** planning and budgeting based on more specific evidence regarding men and women as beneficiaries of policies and budgets.

Myth

Gender Responsive Budgeting means including a specific budget line or setting aside more funds only for women.

Truth

Gender Responsive Budgeting means better planning and budgeting for women AND men. It does not necessarily mean an increase in funding, but may result in **better** use of existing funds.

A successful GRB approach (later outlined in details in this guide) analyses the different impacts that various revenue-raising policies and allocations of public resources have on men and women, as well as on gender equality. Based on this analysis, strategic objectives towards enhancing gender equality can be introduced into policies and budgets.

This can help increase transparency, increase effectiveness of public expenditures, and facilitate monitoring of implementation. The process of GRB analysis can help identify:

- Whether public spending reaches different groups of women and men;
- How effective resource allocations are in meeting the potentially diverse needs and priorities of women and men;
- How effective resource allocations are in reducing inequalities between women and men and in raising the living standard of women and men;
- How effective the implementation of policies and budgets is in achieving overall gender goals; and
- How gender (in)equalities may impact the achievement of overall goals.

Why carry out GRB? The Legal Basis...

- The **Medium Term Expenditure Framework** (MTEF) is the primary planning document for governmental economic policy. The Government of Kosovo drafts the MTEF in accordance with its vision of national development, which includes sustainable economic growth; good governance and the rule of law; developing human capital; and improving social welfare.¹ These national development aims can only be achieved if both women and men are included and considered in planning and budget processes.
- In accordance with the **Law on Gender Equality**, the government of Kosovo should mainstream gender in planning, implementing, and monitoring the implementation of all laws, strategies, and policies at both central and

¹ Republic of Kosovo, Ministry of Finance, *Medium Term Expenditure Framework 2013-2015*, Prishtina: April 2012, at: <http://mf.rks.gov.net/Portals/0/Raporte%20dhe%20publikime/KASH/KASH%20013-2015%20aprovuar%20ne%20Qeveri%20ANGL.pdf>.

municipal levels.² This includes budgetary processes as well. Further, proposed amendments to this Law include specific mention of GRB, and all institutions soon may be required to undertake GRB in the future as part of the budget process.

- The Ministry of Finance in its **Budget Circular for Central Budget Organizations** mentioned and provided examples of GRB, encouraging ministries to attend to GRB.

² Republic of Kosovo, Law on Gender Equality, Law 2004/2, at: <http://www.womensnetwork.org/documents/20130510160346132.pdf>.

What are the benefits of using GRB?

- 1.** The way public spending is allocated can contribute to **decreasing gender inequalities** within a society.
- 2.** Successfully implementing a GRB approach within a government budget can increase the **effectiveness** of resource allocations.
- 3.** Improving efficiency and effectiveness in spending can enable the government to allocate **sufficient funds** for implementing its existing roles and responsibilities.
- 4.** Budget officers, budget departments, and institutions at municipal and national levels can use GRB to better **communicate and substantiate** the needs of their departments to other institutions and actors, including the Ministry of Finance.
- 5.** International studies show that increased equality between women and men leads to increased **economic growth and prosperity**.

“Why is GRB important?”

“Transparency, accountability, efficiency, prosperity, EQUALITY!”

About this Practical Guide

Several public servants have expressed their interest in better understanding how to carry out gender responsive budgeting **in real life** and how to institutionalize it as a process.

With support from GIZ, the Ministry of Labour and Social Welfare (MLSW) and the Kosovo Women's Network (KWN) cooperated to carry out GRB in MLSW in 2014, towards providing concrete input into the budget document for 2015 as well as examining trends for the Medium Term Expenditure Framework for 2016-2019.³ During this process, we learned several strategies and lessons regarding how GRB is **actually done** within a ministry in Kosovo. This Practical Guide draws

³ While GRB can and should be included in the budget processes of all ministries, MLSW was selected for this pilot study due to its impact on large and diverse groups of people, and thus the great impact GRB can have on their lives. Further, MLSW had gender disaggregated data, which is important for gender analysis. KWN hopes to collaborate with the Agency for Gender Equality in the Office of the Prime Minister of Kosovo to provide similar support to other ministries in the future.

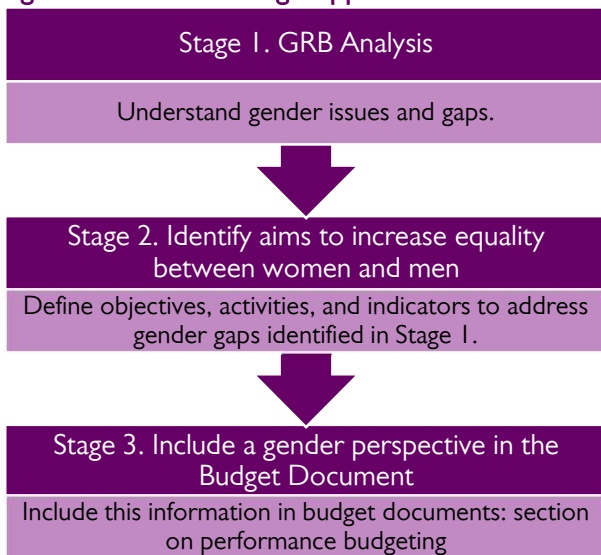
from our experience. We hope that it will serve as a **good example and useful tool** for other ministries utilizing GRB.

This guide is based on international best practices in GRB and has been adapted to the specific context of Kosovo by international GRB expert Dr. Elisabeth Klatzer in cooperation with KWN. The guide has further been revised based on KWN's positive experience collaborating with MLSW.

How do I actually DO GRB? A Practical Guide

GRB during the budget planning phase can be implemented in a simple three-stage approach through which a gender perspective is integrated into budgetary analyses, processes, and documents (see Figure 1).

Figure 1: The Three Stage Approach to GRB



Now let's look at each of these steps in detail.

Stage 1. GRB Analysis

Aim: The aim of the first stage is to understand gender issues and gender gaps within a ministry. By performing a comprehensive gender analysis, ministries can understand where change is necessary. It will simultaneously help to understand how existing budgets and programs affect men, women, girls, and boys. Here's how to do it step-by-step:

Step 1

Analyse the situation of women and men, girls and boys within the specific ministry

Analyse the number of women and men, boys and girls who have benefitted from a specific program or project within your department or division. Specifically, 1) the number of women and men, boys and girls

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"Have I benefitted from the Ministry's programs equally with men?"

among the target group (e.g. unemployed people), and 2) the number of women and men who have benefitted from specific programs or projects needs to be analysed (e.g. from public services or transfers). This helps to identify whether there have been any differences in the number of women and men, girls and boys participating in or benefitting from a given program.

Table I shows how data on women and men in the target group can be examined, in order to understand the situation of women and men in a particular policy area. Here the example of how many women and men are unemployed and how many are looking for a job is used. However, the table would need to be adjusted to the specific target group of the government service or transfers analysed.

Table I. Example Template for GRB Analysis of Target Group in a Given Year

	Total # in target group	# or share of women	# or share of men
Unemployed			
Registered jobseekers			
...			

Table 2 shows an example of a simple way that we can collect data about men and women beneficiaries. Just fill out this table for each service you provide.

Table 2. Template for GRB Analysis of Beneficiaries

Type of service or transfer	Total # of beneficiaries	# of women	# of men
Service A			
Service B			
...			

Put together, these two tables enable comparison of the target group with actual beneficiaries. For example, if more women are unemployed than men (the target group), but more men have been beneficiaries of employment services (as is the case in Kosovo), the need for addressing this gender gap through policies could be identified.

It can be useful to create a table with the number of beneficiaries, women and men, each year. This can help us identify trends in the number of beneficiaries over time. Table 3 provides an example of such a table. If meaningful, this table can be further detailed. For example, women and men

beneficiaries can be disaggregated by age, education level, ethnicity, and so forth.

Table 3. Template for Beneficiaries, Service X, 2011-2013

Year	Total # of beneficiaries	# of women	# of men
2011			
2012			
2013			

While quantitative analysis is useful, it is important to combine it with qualitative analysis as well in order to understand the situation of women and men in a specific area better. For example, what are the reasons for differences in the situation of women and men in the labour market or what is the role of women and men in unpaid care work?

Box 1. An Example of Step 1 from the MLSW Vocational Training Division

This is nice in theory, but let's look at a concrete example. In MLSW, the Vocational Training Division of the Department of Labour and Employment offers individualized trainings to people who have expressed their interest in receiving such training at the Regional Employment Centres. The table below, like Table 3, shows how many women and men have benefited from services offered by Vocational Training Centres (VTC) in 2011, 2012 and 2013.

Year	Total VTC Beneficiaries	# of Women	# of Men
2011	3,241	1,485 (46%)	1,756 (54%)
2012	3,190	1,435 (45%)	1,755 (55%)
2013	3,279	1,443 (44%)	1,836 (56%)

The table shows that the majority of beneficiaries in 2011-2013 were men. Note that we also calculated the percentage of women and men because this can be easier to read and analyse.

While the example is kept simple here in order to facilitate understanding, in carrying out GRB it would be important to look at all available information. For example, in *Budgeting for Social Welfare*, MLSW and KWN also looked at the numbers of women and men that graduated from training programs and drop-out rates among women and men. If data were available, it also would have been interesting to examine how many training beneficiaries received jobs after training, but this information would need to be collected in the future. For more information, please see *Budgeting for Social Welfare*.

Step 2

Identify budget allocations and costs of different services

Next we look at the budget so that we can see the budget allocations for particular services. Similar to tables 2 and 3, we can look at the budget for one year or we can look at annual expenditures each year in the last three years if we want to identify trends or changes over time. We can create a new table in which the total expenditure for this service spent on female and male beneficiaries can be shown. If the amounts spent on services consumed by women and men are fairly similar, the total expenditure can be divided by the total number of beneficiaries to get the expenditure per person (per capita). Then we calculate the amount of the budget that benefitted men and women, respectively, calculated by multiplying the expenditure per capita by the number of women and men beneficiaries.

For example, see Table 4: in the second column, we put the total expenditure for a specific service each year. In the third column, we put the total number of beneficiaries from Table 3. In the fourth column we use the number of women and men

from Table 3 to calculate how much was spent on women and men, respectively. The calculation can be made as follows: total expenditures ÷ total # of beneficiaries = expenditure per person. Then, expenditure per person x # of women beneficiaries = expenditures on women. This formula is repeated in calculating the amount spent on men.

Table 4. Template Expenditures by Gender

Service	Total Expenditure	# of beneficiaries	Spent on women	Spent on men
2011				
2012				
2013				

Take from Table 3.

Sometimes it is easier to understand and analyse these calculations if we also calculate the expenditures “per capita” (per person) by 1) each beneficiary; 2) for men; 3) for women. In some cases the per capita expenditure for women and men will be the same (if men and women receive the same services); but in other cases there will be differences in the per capita cost of services for women and men. This is the case if, for example,

women and men on average participate in different vocational training courses with different per capita costs (e.g. more women attend bookkeeping courses and more men attend computer courses). For example, see Table 5.

Table 5. Expenditures per Capita

Service	Total Expenditure	Per capita	Per capita women	Per capita men
2011				
2012				
2013				

Tables 4 and 5 help us identify potential gender gaps in budget allocation. This helps us analyse whether there are any important gaps in how expenditures contribute to increasing equality between women and men. Based on this analysis, we can identify where there are gender gaps in budget allocation within current ministerial divisions, programs, and activities budgets.

Step 3

Identify the needs, interests, and priorities of beneficiaries

The first two steps of the analysis (Stage 1) are quantitative. That is, they show us the numbers. However, they do not necessarily explain **WHY** gender gaps may exist. In order to understand gender inequalities, we need to carry out some **qualitative** research as well. Apart from quantitative analysis, it

“So, are women the *only* ones under-represented at all levels within public institutions?”

“No. This is why gender analysis is important. For example, data in Kosovo show that men are not represented equally among teachers of younger students. This may mean that students do not have men as good role models at this age group. Equality is important at *all* levels for women *and* men.”



can be helpful to identify the needs, interests, and priorities of different groups of beneficiaries. Here, focus groups, interviews, or questionnaires can be used to gather information from relevant stakeholders, including beneficiaries. It can be very useful to involve beneficiaries in evaluating programs or services. Analysis also can include attention to who is involved in deciding about types of programs and about who receives services or transfers. Box 2 continues the example from MLSW.

Box 2. Example of Steps 2 & 3 from VTCs

Unfortunately, we could not estimate the amount spent on men and women via VTCs (according to step 2, identification of costs of the services) because the costs of trainings in different areas of different types was not calculated. However, considering that more men attended than women, we could hypothesize that more resources from VTCs have supported training for men than for women.

In order to understand the findings further, in **Step 3** we could conduct interviews or focus groups with MLSW representatives as well as beneficiaries to find out why men have more access to these services than women. For example, interviews or focus groups with persons registered with Regional Employment Centres could help identify reasons why fewer women attend trainings than men. This would help us identify what activities could be taken in the future to increase the share of women attending trainings so that it is more equal to the number of men attending.

If we collect all of this information, we can identify where gender inequalities may exist at each stage and then identify how to address these inequalities.

Stage 2 of gender responsive budgeting involves drawing from the findings of the gender analysis in Stage 1 in order to identify concrete ways to address any gender inequalities identified.

Stage 2. Identify aims to increase equality between men and women

In Stage 2 of the GRB approach, based on the results of the analysis in Stage 1, we can establish objectives and activities to address any inequalities identified between women and men. We use our quantitative and qualitative analysis to inform and formulate objectives to be included in our future budget document that will improve

“How can we both benefit equally? What needs to change in how state resources are allocated?”



equality for men and women. **Objectives** are measurable goals or aims that we have and that we can achieve within a given period of time. We achieve our objectives through a set of **activities** or actions. In order to measure progress and to assess whether we have achieved our objectives, we also need to identify **indicators**. In Stage 2, we use the information from Stage 1 and this will help to identify objectives, activities, and indicators for our budget document.

Objectives, activities and indicators might vary substantially depending on the ministry, department, or division. In creating them, you need to think carefully about your **baseline**: that is the starting point or the existing situation before you start implementing your new budget and respective policies. The baseline will likely be similar to the numbers and percentages identified in Stage 1.

Then, you need think carefully about the **target** you have in your objective: what number, percentage, or qualitative change can you **realistically** achieve by the end of the budget period. In order for you to be able to measure progress towards achieving your objective, it should specifically state the target

number or target change that you plan to achieve. Otherwise, if you do not have a specific target, you will not be able to measure the changes that you bring about with your budget. If you cannot measure and show the changes, you may face difficulties making clear arguments for continued funding of that particular budget line in the future. How to practically come up with objectives is perhaps best explained by continuing our example (see Box 3). The box illustrates an example of objectives, activities, and indicators.

Once you have drafted specific objectives, activities, and indicators for your budget document, meet with other actors involved in your work to gather their input on whether the objectives are achievable. They may have suggestions that help you better formulate the objectives, activities, and indicators. This will also involve them in the process and perhaps make them more interested in becoming involved in implementing the objectives and activities later on.

Box 3. Example of Stage 2 from VTC

In the Vocational Training Division example mentioned, we identified in Box 2 that fewer women attend trainings than men. We recommended:

Objectives:

- Increase the number of women participants in trainings.
- Diversify the types of trainings of interest to women in skills demanded by the current job market.

Specific activities:

- Create communication strategies aimed at reaching women specifically.
- Create new curricula that appeals to and can be useful for women, based on current labour market needs.
- Analyse reasons for women's higher dropout rate of trainings by calling persons who dropped out to learn why.

Indicators:

- Increase the number of women participants in trainings from 44% in 2013 by 1% annually until women's participation is 50% (or the share is equal to the share of women among the target group, e.g. the unemployed).
- Communication strategy established for reaching out to women.
- New, diverse training topics of interest to women exist.
- Report exists analysing reasons for drop-out among women and men with clear recommendations.

Stage 3. Include gender perspectives in the Budget Document

GRB focuses on integrating gender perspectives in the budget process and budget documents. This can be done in the following ways:

- 1.** Prepare a paragraph describing the results of the GRB analysis to be included in the MTEF and/or budget document. Use this paragraph to motivate your objectives and show evidence of the baseline. This can be used to make a strong argument for the need for the budget line to address existing gender inequalities.
- 2.** Include the objectives and activities that you defined in Stage 2 directly in the MTEF and/or budget document.
- 3.** Define specific indicators to measure progress on the gender equality objectives.
- 4.** You can also review all of your existing performance indicators related to people in general, and rephrase them to include women and men explicitly. This includes, where necessary, specifying target indicators that are differentiated for women and men, respectively. This can encourage collection of

gender disaggregated data that will be useful for analysing progress (Stage I) to plan future budgets.

After Stage 3: Gender Responsive Implementation, Monitoring and Evaluation

The focus of the three-stage approach to GRB is on budget planning and preparation of budget documents in the context of the performance budgeting approach. It has to be underlined here that GRB work does not stop with the existence of budget documents that include gender responsive elements as described in the three stages above. To the contrary, full gender responsive implementation of the planned budget and policies is crucial, as well as the monitoring and evaluation of results. This is not the focus here because it is the assumption that once the issues are included in the budget and policy documents, its implementation will follow the logic of the performance budgeting approach in general to guarantee full implementation and monitoring of results, including from a gender perspective.

What about other expense categories?

So far our discussion has focused on a simple methodology that can be used in order to carry out GRB, by using the example of public services. However, GRB work is not limited to public services, but can be carried out in the context of different types of budget expenses (and revenues). Different budget expense categories can require a slightly different approach. Therefore some specifics of how to carry out GRB are presented in this chapter.

Utilities

It also can be important to look at trends in expenditures in the utilities expense category because this can signal areas where adjustments can be made to the future budget. The example below highlights where adjustments can be made to the future budget. To do this, simply calculate the percentage of the budget that was actually spent each year and look for trends. This can facilitate better planning for future years (see Box 4).

Better planning in the utilities category *may* make funds available that could be reallocated to different budget lines and used for other purposes,

towards gender equality. This could contribute to more efficient and effective use of resources.

Box 4. Example of Utilities from the Vocational Training Division

In the Vocational Training Division, we see that only 74% of the utilities expenditure category was spent in 2012 and 81% in 2013. This means that more money was budgeted for than actually spent. Given a tight budget expenditure limit, a reduction of the amount budgeted for utilities could mean the possibility of respective increases in another budget item. Given the continuous spending of less funds than budgeted, we can suggest that the foreseen future budget perhaps can be slightly decreased (e.g., by €10,000). Of course other external factors should always be considered, including cost increases planned by electricity and water companies and/or plans to open new offices, for example.

2012 Spent	2013 Spent	2014 Budget	2015 Budget	2016 Budget	2017 Budget
€46,155 (74%)	€50,387 (81%)	€62,000	€52,000 (-€10,000)	€52,000 (-€10,000)	€52,000 (-€10,000)

However, the reverse could also hold true: too little expenses budgeted for utilities, e.g. in facilities of importance to women and gender equality.

Goods and Services

One can also examine the Goods and Services expenditure category from a gender perspective. In order to carry out gender analysis, it is very important that the Ministry or budget organization tracks how these funds are spent.

As for purchase of goods, the question of the suppliers (e.g. male or female headed companies) and how many male and female jobs are supported/created with the purchase of goods can be of relevance. However, the impact of procurement activities on jobs is rather difficult to assess precisely and thus it is not recommended to go too deep into this area. Yet, this might be an interesting in-depth study commissioned by a ministry and carried out by a research institute.

Another example is that some ministries have used this budget line to fund the participation of employees in ministerial commissions. A daily subsistence allowance (DSA) is provided to public

officials when they participate in commissions, working groups, conferences, or roundtables. It is important to track the amount spent for DSA, disaggregated by gender. Gender analysis on the extent to which women and men have tended to receive this remuneration for their additional work performed may shed light on gender inequalities.

Myth

It is impossible to carry out gender responsive budgeting in relation to capital expenditures.

Truth

There are several ways that a gender equality perspective is important in relation to capital expenditures.

Capital Expenditures

Utilizing gender responsive budgeting in relation to the Capital Expenditures budget line requires a different approach. Capital Expenditures can make up a significant part of expenditures and are very worthwhile to explore more in detail from a gender perspective. Therefore, a specific approach

for analyzing different stages of the planning and realization of capital expenditures is presented here somewhat more in detail.

Since these expenditures should benefit all citizens, women and men, their input is crucial. It is important to ensure that women and men are included equally in the processes of prioritizing, planning, implementing, and using capital expenditures because women and men bring different perspectives into each step of the process based on how they may use and benefit from capital expenditures in the future. Thus, gender can be considered in four different phases related to capital expenditures:

- 1. Prioritization:** How many women and men are involved in making decisions about and selecting which investments and projects are financed as priorities? Are the priorities selected democratically with citizen involvement or behind closed doors? In other words, to what extent is selecting capital expenditure projects a participatory process? To what extent are women and men among decision makers in this process?

2. Planning: Who was involved in planning how the capital expenditures (investment priorities) would be carried out and in which roles (women, men, or both)? For example, who was consulted on the architectural features, on the design of a building to be built, or on where it would be placed? Are the needs, interests and priorities of women and men taken into account equally when planning projects? Were plans presented to women and men citizens for their input and was their input considered?

3. Implementation: Who carried out or built the investment projects? Were women and men involved equally as workers at all levels and did they benefit equally from any new jobs created for these works?

4. Usage: Who tends to use or benefit most from the completed projects (men, women, or both)? Do women or men face any particular challenges in using them? For example, is a sports stadium restricted to be used by soccer clubs and other male-dominated sports, or is it constructed as a multi-purpose sports complex

where there is room for a broader range of different kinds of sports?

“Sounds nice, but the problem is that women aren’t physically capable of doing difficult labour, like installing water pipes or constructing buildings.”

“That’s not true! There are lots of things I can do, like hold signs in construction zones, serve as an architect, manage workers, paint walls, and lots of other stuff too! Why should you benefit more than me from this public money?”



We can analyze the participation of women and men in each of these phases in relation to capital

expenditures. First, we can see how women and men have been involved in each of these stages in the past, and use this information to inform how they should be involved in the future. Therefore it is important to keep track of this information for each capital expenditure. Here are some simple tables that your ministry can use to document and track this information.

Table 6. Capital Investment Projects: Priority Setting & Selection of Projects

Year #####							
#	Participatory Process? (Yes/No)	Consulted: # of		Consulted: % of		Priorities expressed ⁴	
		Women	Men	Women	Men	Women	Men
Capital investments for sector [name sector or body]							
1							
2							
3							
...							
Capital investments for municipality [name municipality]							
1							
2							
...							

⁴ Priorities expressed by women and men is either in terms of the project if there is a list of choices of alternative capital investments, or a brief verbal description of priorities expressed by women/men.

Table 7. Capital Investment Projects: Planning

Year #####						
#	Budget	Involved in planning: administration		Citizens involved in participatory planning		Identified gender issues (brief description)
		Women	Men	Women	Men	
Capital investments for sector 1 [name sector or body]						
Project 1... [name]						
Project 2...						
...						
Capital investments for sector 2 [name sector or body]						
Project 1... [name]						
Project 2...						
...						

Table 8. Implementation / Construction Activities

Year #####						
#	Budget	Contractors: Owned by:		Number of Workers		What needs of women/ men are addressed in construction
		Women	Men	Women	Men	
Project 1... [name]						
Project 2...						
...						

Table 9. Usage of Investment Projects/Facilities Built

#	Number of users:		Number of Employees (if applicable):		Gender issues identified with usage (by women/men)
	Women	Men	Women	Men	
Project realized 1... [name]					
Project realized 2...					
...					

If this information is collected, one can better identify potential gender issues and also identify how to address them.

Then, ministries can set specific objectives, activities and indicators with regard to capital expenditures as well. Some examples follow:

Objectives:

- Ensure equal participation (50%) of diverse women and men in identifying and **prioritizing** capital expenditure projects.
- Ensure equal participation (50%) of diverse women and men in **planning** capital expenditures and make sure the needs,

interests, and priorities of women and men are taken into account in the planning process.

- Towards ensuring equal participation, increase the percentage of women employed in the realization (building) of the investment projects from #% to #% annually (fill in the numbers).
(Note: Here we said women because women tend to be less represented among persons contracted for public works than men. However, you should adapt this to match the real situation in your Ministry based on the findings in Stage 1, Gender Analysis).
- Ensure that women and men can **use** the investment projects realized equally.

Activities:

- Organize public meetings to discuss, identify, and **select** capital expenditures, including at times and places where women and men can attend. Promote these well to ensure attendance and moderate meetings well to ensure quality participation from everyone.
- Organize public meetings to review **plans** of capital expenditures at times and places where women and men can attend. Promote these well to ensure attendance and moderate

meetings well to ensure quality participation from everyone in reviewing plans. Ensure that gender equality perspectives are integrated in planning activities, in particular focusing on integrating the needs and interests of future female and male users.

- In calls for bids, require contractors to hire/involve a certain percentage of contracted workers as women and men at every job level (at least 40% as per the Law on Gender Equality), towards furthering gender equality within these state-funded projects. Also require contractors to maintain this data and submit it to the municipality. Require bidders to have anti-sexual harassment policies and processes in place and implement them.
- Monitor usage of results of capital expenditures. Conduct interviews with users to see if constructed works/products meet their needs and disaggregate this information by gender.

Indicators:

- 50% of participants involved in **identifying** priorities for capital expenditures are men and 50% are women.

- 50% of participants involved in **planning** capital expenditures are men and 50% are women.
- Percentage of women participating in **implementing** capital expenditures increased from #% to #% annually (fill in the numbers).
- Women and men **use** the results of capital expenditures equally.

Wages and Salaries

Gender disaggregated data regarding employees can be used to identify gender inequalities in employment, salary levels, and potentially service provision. For example, the expense category “wages and salaries” includes funds for employees in MLSW. Table 10 shows gender disaggregated employee data, looking at the number of men and women employed at all levels of MLSW.

Table 10. Women and Men Employees in MLSW

Year	# of Employees	# of Women	# of Men
2011	901	407 (45%)	494 (55%)
2012	914	411 (45%)	503 (55%)
2013	866	389 (45%)	477 (55%)

The table illustrates that men consistently have comprised the majority of employees (55%) in MLSW in 2011, 2012, and 2013. We can also identify inequalities in the levels at which employees work by looking at the number of women and men in better paid decision-making positions within the Ministry, compared to the number of women and men in entry level positions. If an unequal number of women or men serve in decision-making roles, this directly impacts women's and men's possibilities to take part in decision-making, as well as their wages and salaries. Further, it also can have an impact on the extent to which the Ministry's policies and programs consider the potentially different priorities and needs of women and men.

Next, we can calculate the percentage of the budget spent on women and men by looking at the expenditures on women and men employees in the Ministry. Table I I shows the expenditures of this particular expense category in MLSW on men and women and the percentage of the budget line spent on women and men each year.

Table 11. Total and Percentage of MLSW Wages and Salaries Spent on Women and Men

Year	Spent on Women	% Spent on Women	Spent on Men	% Spent on Men
2011	€1,563,642	43%	€2,099,127	57%
2012	€1,578,311	42%	€2,147,481	58%
2013	€1,654,029	44%	€2,143,054	56%

Table 11 shows that overall in MLSW, a greater percentage of the salaries and wages budget line has gone to men (56-58%). Why are the percentages of wages and salaries going to men higher than the percentage of men among employees in Table 10 (55% men)? This can be understood by looking at wage levels by gender (for example, in 2013).

Table 12. Number and Percentage of Men and Women by Monthly Wage Level in MLSW

Monthly Wage Level	Men	% Men	Women	% Women
€200-400	348	49%	357	51%
€401-600	135	67%	67	33%
€601+	14	100%	0	0%

Table 12 shows that more men are in higher wage categories than women. The fact that no women serve in top positions of remuneration is a key gender issue that needs to be addressed through hiring and promotion processes.

After identifying that a greater percentage of salaries and wages has gone to men, objectives, activities, and indicators for addressing this can be identified:

Objectives:

- Decrease the wage gap between men and women.
- Increase the number of women in top positions of remuneration within the Ministry.

Specific activities:

- Establish affirmative action policies and mentoring programs towards encouraging more women to be able to access higher positions within the Ministry.
- Encourage women to apply for top positions of remuneration.
- Undertake activities to promote women to higher positions within the Ministry.

Indicators:

- Wage gap between men and women decreased from 56% of the budget going to men in 2013 by 1% annually.
- Improved balance of the number of men and women employed at all levels in MLSW.

Tips for Organizing Public Hearings in a Way to Promote Equal Participation of Women and Men

While the focus so far has been on how to “do GRB,” including with regard to specific expense categories, this section changes focus to specific ways for involving women and men in the budget process. Throughout the process of preparing the draft budget, input from citizens should be collected via public hearings. This includes prior to drafting the budget, as well as once an initial budget is drafted, towards gathering citizen input.

Make sure that you **advertise** these hearings, their topic, location, date, and time well. Use newspapers, radio, television, fliers, posters, Facebook, and signs on public buildings and businesses (e.g., stores) to advertise meetings. You can also reach out to and address women (and men) personally in places where they are in their daily life. Inform CSOs and ask for their assistance in forming their members and beneficiaries about the meetings so that they can attend.

In order to ensure that women and men **participate** in hearings, bringing their own perspectives and ideas, try to organize these meetings at a time when both women and men can attend (e.g., not when meals are being prepared, people are at work, or late at night which can present security concerns for women). Also, make sure to organize the public hearings in a place where all citizens have access and feel comfortable. For example, hearings organized in schools are often more accessible to women and can increase their attendance. Try to hold meetings outside Prishtina as well to make sure that you collect input from a diverse range of citizens. It could be of importance to facilitate transportation if broader and balanced participation is desired.

If certain groups, e.g. women, are not accustomed to speaking up in public meetings, consider meeting with women separately, where they feel more comfortable to talk about their priorities and interests and where they possibly can select some speakers to bring the issues discussed to the general meeting.

Present the main points of the draft budget orally in a way that people understand. Pose questions to citizens in areas where you would like their input.

Have a **good moderator** during the meeting who gives space to different people, women and men, to talk and does not let any one person take over the meeting. Assign another person to take clear notes of issues raised by citizens. Where possible, respond to questions, concerns, or issues raised by citizens, women and men, right then and there. If you do not have sufficient information, tell citizens that you will make public responses to their questions in the future, stating when and where you will respond.

Follow-up: It is important to citizens as constituents to know what you did with their input. Knowing that they are heard makes people more willing to participate in such processes. Send a press release immediately after the meeting and post information on your website, informing all citizens (even those not present) about the issues presented and discussed. Include contact information regarding who they can contact if they want to ask questions or share more ideas (within a deadline). Later on, send another press release and publicize well which of the issues raised by citizens, women and men, were included in budget.

What if I face challenges?

This section examines potential challenges that one may face in “doing GRB”, as well as potential ways to address such challenges.

Challenge	Potential Solution
Gender-disaggregated data is not available.	<ul style="list-style-type: none">• Ensure that your institution starts disaggregating all future data by the number of women and men (and women and men among sub-groups, e.g. according to age, educational level, ethnicity, etc., where meaningful), so that you do not have this problem in the future.• Where possible, use the country census or other studies or reports that have the data you need.• Conduct a quick survey with a small sample of beneficiaries that can then be generalized to the population of beneficiaries.• Carry out qualitative research, including focus groups and/or interviews to collect information.• Lack of data should not be an excuse for not doing GRB. There is always a

	<p>way to start, even with little data. Then, through analysis, new disaggregated data will be generated.</p>
<p>Lack of political will to carry out GRB</p>	<ul style="list-style-type: none"> ● Approach persons in decision-making positions at the very beginning (e.g., ministers, heads of departments) to explain the importance of GRB for the ministry. Remember to mention that it's not only about women and it does not necessarily mean that there needs to be an increase in budget lines (two common misconceptions). If they understand this and the usefulness of GRB in budget planning, they can support you and others will likely follow suit. ● Kindly request a letter of support for the gender analysis from persons in power, which can facilitate access to other departments and divisions. ● Explain to officials that GRB can increase the efficiency, effectiveness, accountability, and transparency of the ministry. The process can result in clear evidence that they can use in justifying their budget requests to the Ministry of Finance, providing a better opportunity for the requests to be funded.

	<ul style="list-style-type: none"> • GRB can help them demonstrate to international and national actors their commitment to furthering gender equality. • Make clear that doing GRB is a legal obligation.
Lack capacity for conducting gender analysis	<ul style="list-style-type: none"> • Seek support, advice and/or mentoring in GRB from the Agency for Gender Equality, Gender Equality Officers, the Kosovo Women's Network, civil society organizations, and/or international actors that have experience carrying out GRB.
No budget exists for achieving the objectives identified towards gender equality	<ul style="list-style-type: none"> • Use the gender analysis to make clear arguments in the budget document, justifying the extra expenses to the Ministry of Finance. • If the request for funds is denied, seek support from international actors, donors, or civil society actors either financially or in-kind (without money) towards implementing the objectives. • In general, make clear that GRB does not involve extra funds, but aims at using existing funds more effectively. By taking into account perspectives of women and men, gender equality

	objectives will be better achieved with spending the regular budget items in a better way.
Few women participate in public hearings/ consultations	<ul style="list-style-type: none">• Disseminate the information of when and where the public hearing will take place as widely as possible• Post information on posters, the website, and media• Devise communication strategies that reach and appeal to women• Address women directly: explain why their active participation can have an impact on their lives and carry out empowerment activities.

“Of course we’ll face challenges, but if we are committed to bringing about a more equitable society and we work together, we can do this!”



Key Deadlines in the Budget Process

For any GRB work, timing is crucial. Therefore, this section contains a brief overview of the budget preparation calendar for the central level.

Date	Action
15 April	Ministry of Finance prepares the MTEF for the next three years.
30 April	The government submits to the National Assembly the MTEF for the next fiscal year, and estimates for the following two fiscal years.
30 April	Central Call Circular is finalized by this date. MoF sends it to budget organizations.
15 June	Budget organizations send their budget proposals, based on the MTEF.
15 June - 31 Oct.	Ministry of Finance and budget organizations organize public hearings (usually during July and August).
31 Oct.	Ministry of Finance sends the budget to the government for approval.
31 Oct.	The government adopts the proposed budget and sends it to the national assembly.
Nov. – Dec.	Assembly discusses the budget.
31 Dec.	The assembly adopts the Kosovo budget.

Do you want more information and useful tools?

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