

**Lessons Learned:**

**“Doing” Gender Responsive  
Budgeting in Kosovo**



Prishtina, Kosovo

2014

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## Acronyms

AGE	Agency for Gender Equality
CSOs	Civil society organizations
DEMI	Democratic Effective Municipalities Initiative
DSA	Daily subsistence allowance
GIZ	<i>Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH</i>
GRB	Gender Responsive Budgeting
KWN	Kosovo Women’s Network
MAFRD	Ministry of Agriculture, Forestry and Rural Development
MLSW	Ministry of Labour and Social Welfare
MTEF	Medium Term Expenditure Framework
OSCE	Organization for Security and Co-operation in Europe
USAID	United States Agency for International Development
SIDA	Swedish International Development Agency
VTC	Vocational Training Centre

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# Lessons Learned: “Doing” Gender Responsive Budgeting in Kosovo

## Introduction

As an approach for integrating gender into government budgets, Gender Responsive Budgeting (GRB) aims to incorporate a gender perspective in government planning and budgeting. GRB encourages a gender perspective throughout the entire cycle of budgeting, and it is being increasingly recognized as an important and effective instrument for government planning and budgeting in Kosovo by some government officials, civil society organizations (CSOs) and international actors. For example, the Agency for Gender Equality (AGE) in the Office of the Prime Minister of Kosovo organized an international conference on GRB, with the purpose of providing best practices and spread knowledge on GRB nationwide. Moreover, international organizations have offered numerous trainings, workshops, and panel discussions on GRB. Following knowledge gained through these interventions, a remaining issue that several public officials brought to our attention was, “Okay we see the importance of GRB, but how do we *actually do* GRB?”

In this context, with support from *Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH*, the Ministry of Labour and Social Welfare (MLSW), the Municipality of Kamenica, and the Kosovo Women’s Network (KWN) cooperated to carry out GRB in the MLSW and Kamenica in 2014, towards providing concrete input into the budget document for 2015, as well as examining trends for the Medium Term Expenditure Framework (MTEF) for 2016-2019.<sup>1</sup> In sum, this involved providing one-on-one mentoring to public officials at each step of the process of “doing GRB”. During this process, we identified strategies regarding how GRB can be **implemented** within a ministry and a municipality in Kosovo. This Brief outlines our experience and the lessons we learned. We hope that it will be useful for other donors and actors involved in furthering the institutionalization of GRB in Kosovo.

Moreover, the Brief summarizes all known initiatives related to GRB that have transpired in Kosovo in the last five years. This information was compiled in the course of our work to avoid a duplication of efforts and/or poor coordination of efforts among the various actors involved. In the spirit of the Paris Declaration, we hope that this list will facilitate future coordination around GRB efforts among diverse actors. Moving forward, we highly encourage international and local actors to disseminate information on their activities regarding GRB as widely as possible and particularly to other actors working in this field.

Finally, the Brief contains an Annex with a comprehensive review of all known publications that already exist related to GRB in Kosovo, which can serve as a resource and useful tool for those interested in the topic.

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<sup>1</sup> While GRB can and should be included in the budget cycle 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 and municipalities in the future.

## **GIZ and KWN Interventions towards Institutionalizing GRB**

### **Intervention 1. Developed a Simple, Replicable Methodology**

International GRB expert Dr. Elisabeth Klatzer cooperated with KWN to develop a simple, two-page methodology based on international best practices in GRB that could be used as a guide by public officials. The guide was adapted to the specific context of Kosovo. The guide has been further revised based on KWN's positive experience collaborating with MLSW and the Municipality of Kamenica. KWN has produced two simple handbooks summarizing the guide, based on this experience, which target central and local budget organizations, respectively. While other handbooks and guides do exist in Kosovo,<sup>2</sup> KWN found that the simplicity of a two-page document with a "step-by-step" process and sample tables to facilitate analysis was welcomed by officials who had found other handbooks too long or complicated for their taste. The new handbooks have been developed based on this experience and in consultation with local and central budget organizations, and we hope that other actors will strongly consider copying and using them. Specific processes of course depend on the ministry, municipality, department, or division being analyzed. This is part of the reason that follow-up mentoring by experts on gender mainstreaming (with some knowledge of the budget document and budget process) is a crucial intervention in this approach.

### **Intervention 2. Explained the Methodology through a Workshop**

After initial meetings to find out about their needs and to raise interest, GIZ, KWN, and Dr. Klatzer collaborated to carry out a workshop for finance officers, directors of departments/directorates, and gender equality officers in MLSW and the Municipality of Kamenica, respectively. This came after consulting with both the Minister and the Mayor and securing their support. During the workshop the step-by-step process of "doing GRB" (described below) was presented, input collected, and then officials were encouraged to provide examples from their departments/directorates regarding how they may consider integrating a gender perspective into their current budget document in the frame of the programme budgeting approach.

### **Intervention 3. Follow-up Individual Mentoring**

After the workshop, follow-up mentoring proved to be the most important intervention. While officials had heard and discussed GRB "in theory", they said, none had actually put it to practice in their own work. Initially, several found this to be a challenge. Through one-on-one mentoring, we discussed their concerns, the challenges they faced, and each step of the process. The step-by-step process that we followed in close collaboration with officials at each level is described in detail in the sections that follow. Mentoring officials through each step via a series of individual meetings with them was very important to support and encourage the actual implementation of concrete GRB work.

The sections that follow, explaining our approach, are taken directly from the handbooks produced for "doing GRB" at central and local levels.

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<sup>2</sup> See Annex I.

## Key Achievements in 2014 Related to GRB

In sum, the following key achievements have occurred in 2014 in the frame of the GRB project, following positive collaboration between the Ministry of Finance, MLSW, the Municipality of Kamenica, GIZ, Dr. Elisabeth Klatzer, and KWN:

- Mention and examples of GRB introduced into the [Budget Circular 2015/01](#) for Central Budget Organizations
- GRB introduced into the [Budget Circular 2015/01 for Municipalities](#)
- Inclusion of gender-disaggregated data, indicators, objectives, and activities into the draft budget of the Municipality of Kamenica
- Inclusion of new indicators from a gender perspective in the MLSW Draft Budget
- Gender mentioned in the MLSW and Ministry of Finance<sup>3</sup> chapters of the MTEF for 2015-2017
- Established a clear example of “how to do” GRB at municipal and ministerial levels based on best practices used in the Municipality of Kamenica and MLSW. This included a report published entitled [\*Budgeting for Social Welfare: A Rapid Gender Analysis to Inform Gender Responsive Budgeting in the Ministry of Labour and Social Welfare in Kosovo.\*](#)

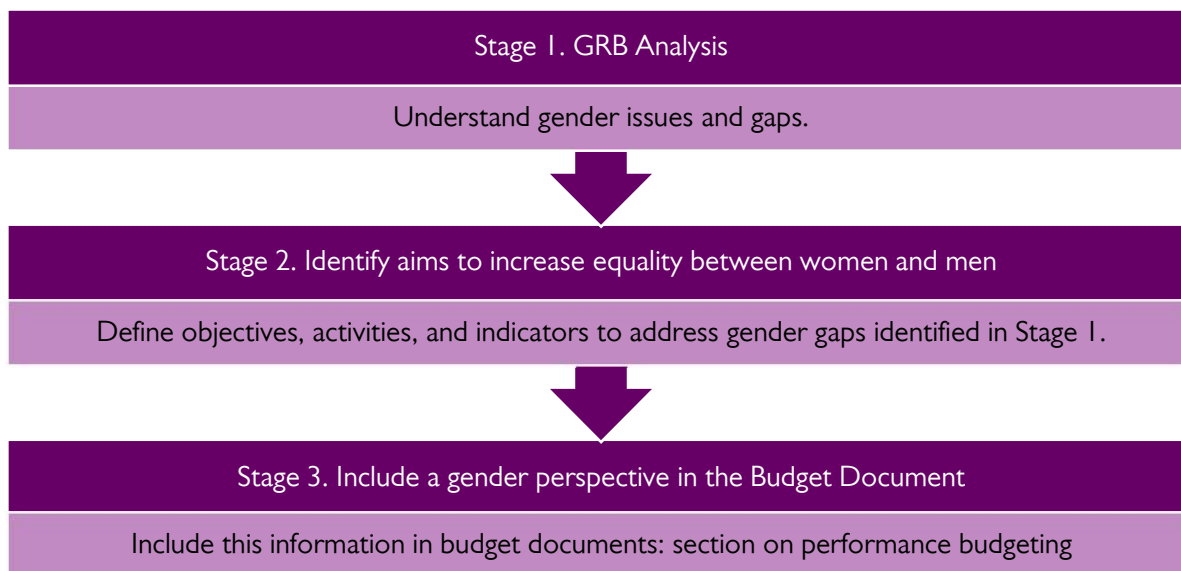
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<sup>3</sup> The Ministry of Finance stated among its activities, “working towards the implementation of gender-responsive budgeting” (p. 45).

## “Doing GRB”: An Approach to Gender Responsive Budgeting

The experience that unfolded during the process of implementing a GRB approach in MLSW and the Municipality of Kamenica exemplifies that GRB 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



### Stage 1. GRB Analysis

The aim of the first stage is to gain a deeper understanding of gender issues and gender gaps within a ministry or municipality. By performing a comprehensive gender analysis, officials can understand where change is necessary. It will simultaneously help them understand how existing budgets and programs may affect men, women, girls, and boys differently.

#### Step 1

#### Analyse the situation of women and men, girls and boys

The first step includes conducting in-depth analyses within particular departments, divisions, or directorates of ministries or municipalities, respectively. Specifically, 1) the number of women and men, boys and girls 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 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 1 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 transfer. Table 2 shows an example of a simple way that data on men and women beneficiaries in the past can be collected.

**Table 1. 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. Template for GRB Analysis of Beneficiaries**

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

Taken 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 is useful to create a table with the number of beneficiaries, women and men, *each year*. This can help 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. Box 1 provides an example of how this step was carried out in MLSW.

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

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

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

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 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 the percentage of women and men beneficiaries is also calculated because this can be easier to read and analyse.

While the example here is kept simple 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. For more information, please see *Budgeting for Social Welfare*.



While quantitative analysis is useful, it is important to combine it with qualitative analysis as well to understand the situation of women and men in a specific area better. For example, what is the situation of women and men in the labour market?

**Step  
2**

**Identifying budget allocations and costs of different services**

The next step includes an analysis of the budget, so that the budget allocations for particular services become visible. Similar to tables 2 and 3, one can look at the budget for one year or one can look at annual expenditures each year in the last three years if one wants to identify trends or changes over time. A new table can be devised, in which the total budget 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). The amount of the budget that benefitted men and women, respectively, can then be calculated by multiplying the expenditure per capita by the number of women and men beneficiaries, respectively.

For example, the second column in Table 4 shows the total expenditure each year, whereas the total number of beneficiaries from Table 3 is in the third column. In the fourth column the number of women and men from Table 3 can be used 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. The last formula is repeated in calculating the amount spent on men.

**Table 4. Template for Expenditures by Gender**

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

*Take from Table 3.*

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. 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 to identify potential gender gaps in budget allocations. This facilitates analysing whether there are any important gaps in how expenditures contribute to increasing equality between women and men. Based on this analysis, the gaps within current budgets, divisions, programs, and activities can be identified.

## Identifying the needs, interests, and priorities of beneficiaries

The first two steps outlined above are quantitative, and do not give elaborate explanations as to **WHY** gender gaps may exist. In order to understand gender inequalities, **qualitative** research needs to be carried out as well. Apart from quantitative analysis, it 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. The 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 Vocational Training Centres

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.

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 women and men

In Stage 2 of the GRB approach, based on the results of the analysis in Stage 1, objectives and activities to address any inequalities identified between women and men can be established. The above quantitative and qualitative analysis can be used to inform and formulate objectives for future budget documents that will improve equality for men and women. **Objectives** are measurable goals or aims that can be achieved within a given period of time. Objectives are achieved through a set of **activities** or actions. In order to measure progress and to assess whether the objectives have been achieved, **indicators** also have to be created. In Stage 2, the information from Stage 1 will help to identify objectives, activities, and indicators for budget documents.

Objectives, activities and indicators might vary substantially depending on the ministry, municipality, department, or division. In creating them, the **baseline** needs to be carefully considered: that is, the starting point or the existing situation before the implementation of the new budget and respective policies. The baseline will likely be similar to the numbers and percentages identified in Stage 1.

Then, the **target** of the objective needs to be set: what number, percentage, or qualitative change can be **realistically** achieved by the end of the budget period. In order to be able to measure progress towards achieving the objective, the objective should specifically state the target number or target change that is planned to be achieved. Otherwise, if no specific target is available, the changes planned cannot be

measured. If the changes cannot be clearly measured, difficulties in making clear arguments for continued funding of that particular budget line can be faced. Box 3 illustrates an example of objectives, activities, and indicators.

### **Box 3. Example of Stage 2 from the Vocational Training Division**

For instance, 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 to interest 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 from 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.

Once specific objectives, activities, and indicators for the budget document have been identified, meetings, gathering input from other actors involved in this work can help in finding out whether the objectives are achievable. This way, new input on objectives, activities, and indicators can be collected, and other actors will become involved and interested in becoming involved in implementing the objectives and activities later on.

### **Stage 3. Include a gender perspective in the Budget Document**

A crucial part of proper GRB institutionalization includes the integration of gender perspectives in the budget process and budget documents. This can be done in the following ways:

1. Preparing a paragraph describing the results of the GRB analysis to be included in the MTEF and/or budget document. This paragraph can be used to motivate the 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 gender inequalities.
2. Including the objectives and activities that were defined in Stage 2 directly in the MTEF and/or budget document.
3. Defining specific indicators to measure progress on gender equality objectives.

4. Reviewing all existing performance indicators related to people in general, and rephrasing them to include women and men explicitly. This includes, where necessary, specifying target indicators differentiated for women and men, respectively. This can encourage the future collection of gender disaggregated data that will be useful for analysing progress (Stage 1) 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 the 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.

Further, GIZ and KWN focused on the first three stages due to the specific intervention logic and timing of interventions in 2014. However, next steps could build on these interventions, providing follow-up support to institutions in implementing activities towards achieving the new objectives included in budget documents. Support in monitoring and later evaluating progress also will be important.

## GRB in Specific Expense Categories

So far, the discussion and MLSW example 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 may require a slightly different approach. Therefore some specifics of how to carry out GRB are presented in this chapter.

### Utilities

It can be important to analyse trends in expenditures in the utilities expense category. The example below highlights where adjustments can be made to the future budget. To do this, one can 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).

#### Box 4. Example of Utilities from 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 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	€52,000	€52,000
			(-€10,000)	(-€10,000)	(-€10,000)

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

## Goods and Services

Also the Goods and Services expenditure category can be examined from a gender perspective. In order to carry out gender analysis, it is very important that the Ministry or Municipality 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 or municipality 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.

## 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 thus are very worthwhile to explore more in detail from a gender perspective. A specific approach for analysing different stages of the planning and realization of capital expenditures is presented here in more 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 consulted on their architecture, how they would be designed, or where they 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.

One can analyse the participation of women and men in each of these phases in relation to capital expenditures. First, one 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. The following tables can be used by ministries or municipalities in documenting and tracking this information.

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

Year #####							
#	Participatory Process? (Yes/No)	Consulted: # of		Consulted: % of		Priorities expressed <sup>4</sup>	
		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							
..							

**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...						
...						

<sup>4</sup> 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 8. Implementation / Construction Activities**

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

**Table 9. Usage of Investment Projects or 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, municipalities and 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 expenditures.
- 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, this can be adapted to match the real situation based on 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 ministry or 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%) within 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 can impact the extent to which the Ministry’s policies and programs consider the potentially different priorities and needs of women and men.

Next, one 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 11 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 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 (in this ministry, but also in others).



**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%

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 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.

It is crucial to **advertise** these hearings, their topic, location, date, and time well. In order to reach as many people as possible, this can be done via newspapers, radio, television, fliers, posters, Facebook, and signs on public buildings and businesses (e.g., stores) or also by reaching out to and addressing women (and men) personally in places where they are in their daily life. It is important to consult with CSOs and obtain their assistance in this process, as they can inform their members and beneficiaries.

In order to ensure that both women and men **participate** in hearings, bringing their own perspectives and ideas, the meetings should be organized 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, the public meetings should be organized 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. Organizing meetings in rural areas as well can help in collecting 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, it might be an idea to meet with women separately, where they feel more comfortable to talk about their priorities and interests and where they possibly can select some speakers who would bring the issues discussed to the general meeting.

The main points of the draft budget should be presented orally, so that all people present can understand. Having 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, can also help in achieving a successful and productive public hearing. Moreover, assigning another person to take clear notes of issues raised by women and men, is also very important. Officials can respond to questions, concerns or issues raised by citizens right then and there, wherever possible. If sufficient information to respond is not available, public responses should be made available after the public hearing.

**Follow-up:** It is important to citizens as constituents to know whether their input had any effect. Knowing that they are heard makes people more willing to participate in such processes, thus it is highly advisable that officials send press releases immediately after the meeting and post information on their website, informing all citizens (even those not present) about the issues presented and discussed. This can include contact information regarding who they can contact if they want to ask questions or share more ideas (within a deadline). Later on, press can should be used to publicize which of the issues raised by women and men were included in the budget.

## Challenges and Potential Solutions

This section examines potential challenges that one may face in “doing GRB”, as well as potential ways to address such challenges. These challenges and solutions were identified based on KWN’s experience collaborating with MLSW and the Municipality of Kamenica.

Challenge	Potential Solution
Gender-disaggregated data is not available.	<ul style="list-style-type: none"> <li>• Ensure that institutions start disaggregating all 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 they do not have this problem in the future.</li> <li>• Where possible, the country census or other studies or reports can be used.</li> <li>• A quick survey with a small sample of beneficiaries can be generalized to the population of beneficiaries.</li> <li>• Qualitative research, including focus groups and/or interviews, can be used.</li> <li>• Lack of data should not be an excuse for not doing GRB. There is always a way to start, even with little data. Also, through the analysis, new disaggregated data will be generated.</li> </ul>
Lack of political will to carry out GRB	<ul style="list-style-type: none"> <li>• Approach persons in decision-making positions at the very beginning (e.g., ministers/mayors, heads of departments) to explain the importance of GRB for the ministry/municipality. It should be emphasized that GRB is 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 may offer support and others will likely follow suit.</li> <li>• Kindly request a letter of support for the gender analysis from persons in power, which can facilitate access to other departments, divisions, and/or directorates.</li> <li>• Explain to officials that GRB can increase the efficiency, effectiveness, accountability and transparency of the ministry or municipality. 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.</li> <li>• GRB can help officials demonstrate to international and national actors their commitment to furthering gender equality.</li> <li>• Make clear that doing GRB is a legal obligation.</li> </ul>
Lack capacity for conducting gender analysis	<ul style="list-style-type: none"> <li>• Encourage officials to 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.</li> </ul>
No budget exists for achieving the objectives identified towards gender equality	<ul style="list-style-type: none"> <li>• Use the gender analysis to make clear arguments in the budget document, justifying the extra expenses to the Ministry of Finance.</li> <li>• If the request for funds is denied, officials may consider seeking support from international actors, donors, or civil society (financially or in-kind) towards implementing the objectives.</li> <li>• 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 regular budget items in a better way.</li> </ul>
Few women participate in public hearings/ consultations	<ul style="list-style-type: none"> <li>• Encourage officials to disseminate the information of when and where the public hearing will take place as widely as possible.</li> <li>• Officials can post information on posters, the website, and media.</li> <li>• They also can devise communication strategies that reach and appeal to women.</li> <li>• Officials can address women directly, explain why women’s active participation can have an impact on their lives and carry out empowerment activities.</li> </ul>

## 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 and local level, respectively.

### Key Deadlines in the Budget Process at 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 October	Ministry of Finance and budget organizations organize public hearings (usually during July and August).
31 October	Ministry of Finance sends the budget to the government for approval.
31 October	The government adopts the proposed budget and sends it to the national assembly.
November-December	Assembly discusses the budget.
31 December	The assembly adopts the Kosovo budget.

### Key Deadlines in the Budget Process at the Local Level

Date	Action
30 April	The government submits to the National Assembly the MTEF for the next fiscal year, and estimates for the following two fiscal years.
15 May	Ministry of Finance issues the first Budget Circular.
15 May-June	Dept. prepares budget proposals in consultation with communities and stakeholders; policy and finance committee holds public meetings; mayor submits MTEF to the municipal assembly for discussion.
30 June	Municipality submits adopted MTEF to Ministry of Finance.
August	Chief finance officer in consultation with mayor conducts public meetings.
15 August	If needed, Ministry of Finance issues a second Budget Circular.
1 September	Mayor submits draft budget proposal to municipal assembly.
September	Municipal assembly holds at least one public meeting.
30 September	Municipality submits adopted budget proposal to Ministry, and publishes in municipal website.

## Mapping of Gender Responsive Budgeting Initiatives in Kosovo

This section provides a summary of the known initiatives related to GRB in Kosovo in the last five years. It was rather difficult to gather all information on the location, aim, and the organization of the events, due to the lack of material made available by organizers. However, ideally this could serve as a “living document” to be updated and shared among actors interested in GRB in Kosovo.

### Swiss-Kosovo Local Governance and Decentralization Support project

As part of the “Swiss-Kosovo Local Governance and Decentralization Support project” in 2007-2009, 2010-2012, and 2013, the Helvetas Swiss Intercooperation LOGOS Project held three-day trainings in nine municipalities: Hani i Elezit, Kacanik, Kamenica, Klokot–Verbovc, Novo Brdo, Partesh, Ranillug, Shterpc, and Viti. The attendees and beneficiaries included civil servants from the finance department, gender and social equity focal points of the municipalities, and other departments, council members, and CSOs. During the training, participants learned how to integrate gender into the planning cycle, starting from the identification of priorities and needs of the local population in a gender-aggregated manner, to the budgeting and execution of the budget. Practical exercises helped participants to apply the knowledge, and the course concluded with the elaboration of action plans, which were then financed by the project. A local consultant further coached municipalities in the implementation of the action plans.<sup>5</sup>

### National Democratic Institute

In October 2012, the National Democratic Institute held a Gender Responsive Budgeting Workshop for the Women’s Caucus of the Assembly of Kosovo and Local Councillors.<sup>6</sup>

### USAID Democratic Effective Municipalities Initiative (DEMI)

In July 2013, USAID DEMI, conducted two-day workshops on Municipal Gender Budgeting in 21 municipalities: Gjilan, Kamenica, Kacanik, Rahovec, Shterpc, Novo Brdo, Prizren, Suhareka, Mamush, Malisheva, Gracanica, Ranilug, Partesh, Klokot, Peja, Decan, Junik, Istog, Mitrovica, Fushe Kosovo, Vushtrri.<sup>7</sup> The participants included the Women’s Caucuses of municipal assemblies; Municipal Gender Equality Officers; Directors of Finance and Administration; Finance Officers; Members of Municipal Assembly Finance Committees; Leaders of NGOs dealing with gender issues; and Chairpersons of Municipal Assemblies. The training aimed to raise awareness among municipal actors in the assemblies and administrations on gender issues, gender equality, and the need for practical distribution of resources on gender issues. Moreover, the trainings aimed at enhancing the skills of municipal assembly members on gender and diversity approaches to local governance and administration; and to develop tools for gender responsive budget planning.

### OSCE Mission in Kosovo

In June 2012, the OSCE mission organized a three-day Study Trip to Bonn, Germany. The participants included officials from Fushe Kosovo, Glogoc, Kamenica, Mitrovica, Vushtrri, the Ministry for Local Government Administration, the Ministry of Finance, and the Ministry for Local Government

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<sup>5</sup> Helvetas Swiss Intercooperation, *Gender Sensitive Planning and Budgeting at Municipal Level in Kosovo*, at: [http://www.helvetas.org/topics/keystone\\_mandates/gender\\_sensitive\\_planning\\_and\\_budgeting\\_at\\_municipal\\_level\\_in\\_kosovo.cfm](http://www.helvetas.org/topics/keystone_mandates/gender_sensitive_planning_and_budgeting_at_municipal_level_in_kosovo.cfm).

<sup>6</sup> National Democratic Institute Facebook Page, Gender Responsive Budgeting, at: <https://www.facebook.com/132348356808545/photos/a.454471161262928.102254.132348356808545/454471414596236/?type=3&theater>.

<sup>7</sup> USAID DEMI, “GRB from ad hoc responses to Gender Integration and Planning”, at: [http://www.demi-ks.org/repository/docs/GenderResponsiveBudgeting\\_Eng.pdf](http://www.demi-ks.org/repository/docs/GenderResponsiveBudgeting_Eng.pdf).

Administration. The aim of the trip was to help Kosovo municipalities increase the level of public participation and gender-responsiveness in budget planning processes.<sup>8</sup>

In May 2013, the OSCE Mission in Kosovo Department of Human Rights and Communities held a two-day best practice exchange workshop in the Municipality of Elbasan. The aim was to include more women in municipal budgeting processes, and to provide municipal executive and legislative officials and civil society representatives with an introduction to examining municipal budgets from gender perspective.<sup>9</sup>

As part of the project “Strengthening accountability and transparency of municipalities in Kosovo,” the OSCE Mission Department of Human Rights and Communities together with the Helvetas Swiss Intercooperation LOGOS project organized five one-day regional workshops on GRB in June and July 2014. The workshops were organized in Prizren, Peja, Lipjan, Kamenica, and Mitrovica. They included different municipal officials, such as municipal officers for gender equality and chief finance officers. The aim was to support municipalities in their efforts to strengthen GRB and participatory budgeting practices following the legal budget development framework. Another aim was to support selected municipalities in data collection.<sup>10</sup>

### **United Nations Development Programme**

In April and May 2014, UNDP held one-day workshops on GRB in 13 municipalities: Prishtina, Peja, Prizren, Mitrovica, Istog, Ferizaj, Vushtrri, Viti, Kamenica, Podujeva, Shterpca, Gjakova, and Gračanica. The attendees included Gender Equality Officials and newly elected directors of municipal departments.

### **LOGOS, USAID DEMI, GIZ, SIDA**

In November 2012, LOGOS, USAID DEMI, GIZ, and SIDA partnered in organizing a conference entitled: “Gender Responsive Budgeting: Practices and Challenges International Conference.” The conference included 150 stakeholders from the national and local level, as well as international representatives from Germany, Sweden, and Albania. The speakers provided information on best practices and extended knowledge on GRB at the local and central level. Moreover, instruments and instructions on how to implement GRB were exchanged.<sup>11</sup>

### **Friedrich Ebert Stiftung and GIZ**

In September 2012, Friederich Ebert Stiftung and GIZ held a panel discussion on GRB, where the possibility of implementing a gender sensitive budgeting approach in Kosovo was discussed.

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<sup>8</sup> OSCE, “OSCE Mission helps Kosovo municipalities increase public participation in budgeting process,” at: <http://www.osce.org/kosovo/91212>; and OSCE Mission in Kosovo, “The Municipal Budget Development Process in Kosovo: A Comparative Assessment of the 2012 and 2013 Processes,” at: <http://www.osce.org/kosovo/102215?download=true>.

<sup>9</sup> OSCE, “The Municipal Budget Development Process in Kosovo: A Comparative Assessment of the 2012 and 2013 Processes, 2013,” at: <http://www.osce.org/kosovo/102215>.

<sup>10</sup> OSCE Mission Kosovo, *Report of the Head of the OSCE Mission in Kosovo, Ambassador Jean-Claude Schlumberger, to the OSCE Permanent Council*, 2014, at: <http://www.rapponuvienna.esteri.it/NR/rdonlyres/E8E8F386-B25A-48AE-AD44-8EEF2C2FADF3/33470/kosovoreport983pc.pdf>.

<sup>11</sup> USAID DEMI, “USAID DEMI Co-organizes Gender Responsive Budgeting: Practices and Challenges International Conference,” 2012, at: <http://demi-ks.org/?cid=2,58,756>.

## Summary Table of GRB Initiatives in Kosovo

This table summarizes GRB initiatives organized in Kosovo to date, towards enabling the identification of municipalities and/or beneficiaries not yet targeted.

Organizer	Activity	Year	Municipalities	Beneficiaries	Aim	Project
LOGOS Project- Helvetas Swiss Intercoop eration	3-day training	2007- 2009, 2010- 2012, 2013	Hani i Elezit, Kacanik, Kamenica, Klokot –Verbovc, Novo Brdo, Partesh, Ranilug, Shterpca, Viti	Finance department, gender and social equity focal points, council members, and CSOs.	How to integrate gender into the planning cycle: identification of priorities of the population, gender- disaggregated; budgeting; budget execution	Swiss- Kosovo Local Governance and Decentralizat ion Support project
National Democrati c Institute	Work- shop	2012	Prishtina	Women's Caucus and Local Councillors		
USAID	2-day work- shop		Gjilan, Kamenica, Kacanik, Rahovec, Shterpca, Novo Brdo, Prizren, Suhareka, Mamusha, Malisheva, Gracanica, Ranillug, Partesh, Klokot, Peja, Decan, Junik, Istog, Mitrovica, Fushe Kosovo, Vushtrri	Caucuses of municipal assemblies; Municipal Gender Officers; Directors of Finance and Administration; Finance Officers; Members of Municipal Assembly Finance Committees; NGOs dealing with gender issues; Chairs of Municipal Assemblies	To raise awareness on gender issues, gender equality, and the need for practical distribution of resources on gender issues	Democratic Effective Municipalities Initiative
OSCE Mission	3-day study trip in Bonn	2012	Fushe Kosovo, Glogoc, Kamenica, Mitrovica Vushtrri	Representatives of municipalities, Ministry of Finance, Ministry for Local Government Administration	Kosovo municipalities increase the level of public participation and GRB in budget planning processes.	
OSCE Mission /LOGOS Helvetas Swiss Intercoop eration	Five 1- day regional worksh ops	2014	Prizren, Peja, Lipjan, Kamenica, Mitrovica	Municipals officers for gender equality and chief finance officers	Support municipalities to strengthen GRB and participatory budgeting practices. Support selected municipalities in data collection.	Strengthenin g accountabilit y and transparency of municipalitie s in Kosovo
OSCE Mission	2 day best practice exchan ge	2013	6 municipalities	Municipality representatives	Include more women in municipal budgeting processes; provide municipal executive and legislative officials and CSOs with introduction to examining	Department of Human Rights and Communities

					municipal budgets from a gender perspective	
<b>United Nations Development Programme</b>	1 day training	2014	Prishtina, Peja, Prizren, Mitrovica, Istog, Ferizaj, Vushtrri, Viti, Kamenica, Podujeva, Shterpca, Gjakova, Gracanica	Gender Equality Officials; newly elected directors of the municipal departments	Provide introductory information on how to integrate a GRB approach in municipal planning.	Enhancing Women's Participation in Peacebuilding and post-conflict planning.
<b>LOGOS, USAID, DEMI, GIZ, SIDA</b>	Conference on GRB	2012	All municipalities, as well as central level actors and international actors	150 stakeholders from national and local level; international representatives from Germany, Sweden and Albania	Information on best practices in GRB at the local and central level. Instructions on how to implement	
<b>Friedrich Ebert Stiftung and GIZ</b>	Panel Discussion	2012			Discussed possibility of implementing GRB Kosovo-wide	



## Annex 1. Review of GRB-related Publications

Aliu F., Drini B., Kotorri M., Kusari M., Nura A., Nura Y. & Zherrka P. *Gender-Budget Analysis and Impact of Fiscal Policies on the Poverty Level of the Women in Agriculture – The Ministry of Agriculture, Forestry and Rural Development*. Women’s Business Association SHE-ERA. 2007. At: <http://she-era.org/~sheera/eng/wp-content/uploads/2013/08/GENDER-BUDGET-ANALYSIS-AND-IMPACT-OF-FISCAL-POLICIES-ON-THE-POVERTY-LEVEL-OF-THE-WOMEN-IN-AGRICULTURE-MAFRD.pdf>.

This gender budget analysis documents the shortfalls of the Ministry of Agriculture, Forestry and Rural Development (MAFRD) in integrating gender perspective into the MAFRD policy making and service delivery. It concludes that despite the existing legal framework with supporting mechanisms in place for promoting gender equality, MAFRD fails to consider projects from a gender perspective, because it has not put in place a functioning system for analyzing data by gender. A list of policy recommendations to MAFRD is provided.

Alterziu B. *Ekspierienca Buxhetimi gjinor në Bashkinë e Elbasanit: Buxhetimi me pjesëmarrje*. (PDF Presentation). At: <http://she-era.org/~sheera/eng/wp-content/uploads/2013/08/GENDER-BUDGET-ANALYSIS-AND-IMPACT-OF-FISCAL-POLICIES-ON-THE-POVERTY-LEVEL-OF-THE-WOMEN-IN-AGRICULTURE-LOCAL-GOVERNMENT.pdf>.

In this presentation, Alterziu shares the experience of gender budgeting in the municipality of Elbasan, a practice in place since 2005 for certain municipality projects. He explains what gender budgeting means for the community of Elbasan and offers a step-by-step description of the process. Lessons learned, especially in terms of increasing the participation of women in the process, are included.

Batusha A., Binaku B., Kusari B., Kusari M., Kaçaniku T., Nura A., Nura Y., and Zerxa M. *Gender Budget Analysis and the Impact of Fiscal Policies on the Poverty Level of Rural Women in the Municipality of Gjakova, Kosovo*. Women’s Business Association SHE-ERA. 2006.

This is a comprehensive case study which focuses on the impact of municipal policies and budgetary allocations, or lack thereof, in the agricultural sector on the situation of rural women in the municipality of Gjakova. The recommendations suggest empowering and further engaging the Municipal Gender Equality Officer in achieving gender equality in budgetary planning, as well as increasing the participation of rural women farmers in decision-making at the municipal level with regards to agricultural development, with the intention of designing projects that will best meet their needs.

HELVETAS. *International Conference: Gender Responsive Budgeting: Challenges and Practices*. Prishtina, Kosovo, November 15, 2012. At: <http://helvetas-ks.org/wp/wp-content/uploads/2011/10/GRB-Conference.pdf>.

The conclusion of this conference was that gender budgeting is a new concept for institutions and Kosovo society. Thus, its implementation is slow. Institutional mechanism can be empowered by having clear budget lines, and all institutions should be responsible for GRB. This summary provides a broad list of identified challenges and recommendations derived from the conference.

Kosovo Women’s Network. *At What Cost: Budgeting for the Implementation of the Legal Framework against Domestic Violence in Kosovo*. Prishtina: KWN, 2012. At: [http://www.ks.undp.org/content/dam/kosovo/docs/womenPub/At%20what%20cost\\_Eng.pdf](http://www.ks.undp.org/content/dam/kosovo/docs/womenPub/At%20what%20cost_Eng.pdf).

This research report presents findings on the assessment of the cost of budgeting for the implementation of the legal framework against domestic violence in Kosovo. It addresses the cost of preventing violence, protecting victims, prosecuting perpetrators, supporting rehabilitation and reintegration, as per applicable laws and policies in Kosovo. Despite the stated limitations on assessing the cost of services in Kosovo, the report provides a clear picture of known expenditures by sector for 2011, as well as an estimate of cost for each service victims may receive. Recommendations are addressed for each actor involved.

Swiss Cooperation Office in Kosovo. *Gender in Municipal Plans and Budgets: Manual with practical guidelines on Gender Responsive Planning and Budgeting at local level, based on experiences with municipalities in Kosovo*. 2012. At: <http://helvetas-ks.org/wp/wp-content/uploads/2011/10/Gender-Manual-EN.pdf>.

Adapted to the Kosovo context, this manual is intended for municipalities who wish to introduce a gender sensitive way of planning and budgeting. It includes an introduction to gender, gender issues, and the basics of GRB. The manual provides a good overview of the planning and budget cycle in Kosovo, including gender considerations in the cycle, accompanied with a thorough set of tools that can be used by municipal officers and assembly members towards achieving GRB.

UNDP. *Price of Peace: Financing for gender equality in post-conflict reconstruction*. October 2010.

Price of Peace is a study that examines the *extent that post-conflict reconstruction initiatives allocate resources to promote gender equality, address women's needs and involve women in decision-making around strategies and related resource allocations*, through four case studies: Kosovo, Sierra Leone, Southern Sudan and Timor-Leste. It compares the experience of the four countries in development of plans and mobilization of resources; it examines gender responsiveness in funded areas, like reconstruction and development, gender machineries, gender policies, demobilization, disarmament and repatriation and gender based violence; and provides six broad recommendations crucial to advancing women's empowerment and gender equality in post-conflict countries.

USAID Democratic Effective Municipalities Initiative. *Buxhetimi i Përgjegjshëm Gjinator. Nga verpimet Ad-hok tek integrimi dhe Planifikimi Gjinator*. 2012. At: [http://www.demi-ks.org/repository/docs/GenderResponsiveBudgeting\\_Alb.pdf](http://www.demi-ks.org/repository/docs/GenderResponsiveBudgeting_Alb.pdf).

This presentation contains general information about GRB, its purpose, concept and definition. It provides an overview of what GRB is not, and how it should be applied. Particularly informative are the diagrams of the budget planning cycle, with gender related questions to be raised, and GRB tools to be used at each phase of the cycle. To conclude, potential challenges and recommendations are listed.

USAID Democratic Effective Municipalities Initiative. *Policy Paper on Municipal Gender Responsive Budgeting in Kosovo*. 2013. At: [http://www.demi-ks.org/repository/docs/Layout\\_English.pdf](http://www.demi-ks.org/repository/docs/Layout_English.pdf).

This policy paper is a result of USAID DEMI work with 21 partner municipalities in Kosovo. It offers an overview of the political and social issues impacting gender equality at national and local level, as well as a set of recommendation addressed to different actors in the field: the Kosovo Government, municipalities, CSOs and women's groups, and the donor community. Key gender data collected by USAID DEMI in respective municipalities is included.

Zenelaj B. *Veglat e Panifikimit*. Academy for Training and Technical Assistance. *(PDF Presentation)*

Through the diagrams here, Zenelaj presents SWOT Analysis, PEST Analysis, categorization of priorities, and logical framework, as tools for implementing GRB.