

A Practical User's Guide

Gender Responsive Budgeting at the Local Level



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Acronyms

ADA	Austrian Development Agency
GRB	Gender Responsive Budgeting
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
KWN	Kosovo Women's Network
MTBF	Medium-term Budgetary Framework
MTEF	Medium-term Expenditure Framework

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, of which the main pillars are economic development, employment, increased welfare of the population, and other important priorities, such as the rule of law, education, health, and European integration. ¹ These national development aims can only be achieved if both women and men are included and considered in planning and budget processes.

¹ Republic of Kosovo, Ministry of Finance, *Medium Term Expenditure Framework 2017-2019*, Prishtina: April 2016, at: <http://mf.rks-gov.net/desk/inc/media/E256D646-4341-456A-AF06-18ACE7AAE752.pdf>.

- In accordance with the new **Law No. 05/L-020 on Gender Equality**,² all budget organizations in Kosovo are expected to integrate GRB in their budget processes and documents. More specifically, Article 3.1.17³ of this law provides a definition on GRB which states the following: “Gender Responsive Budgeting is the implementation of Gender Mainstreaming in the budgetary process. This means the valorisation of budgets from the viewpoint of gender, in which case the gender question is taken into account at all levels of the budgetary process, and restructuring incomes and expenditures with the aim of promoting the equality of women and men.” Moreover, Article 5.1.5⁴ obliges all institutions to integrate GRB, by stating that institutions are responsible for: “inclusion of gender budgeting in all areas, as a necessary tool to guarantee that the principle of

² Assembly of the Republic of Kosovo, Law 05/L-020 on Gender Equality, 2015, at: www.assembly-kosova.org/common/docs/ligjet/05-L-020%20a.pdf.

³ Assembly of the Republic of Kosovo, Law 05/L-020 on Gender Equality, Art. 3.1.17, 2015, at: www.assembly-kosova.org/common/docs/ligjet/05-L-020%20a.pdf.

⁴ Ibid. Art. 5.1.5

gender equality is respected in collecting, distribution and allocation of resources.”


- The Ministry of Finance in several of its **Budget Circulars for Local Budget Organizations** has mentioned and provided examples of GRB, encouraging municipalities to attend to GRB. Budget Circulars, strongly encourage all budget organizations at the local level to integrate GRB. Moreover, they provide templates on gender disaggregated data to be completed.

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, departments, and institutions at municipal and central 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.

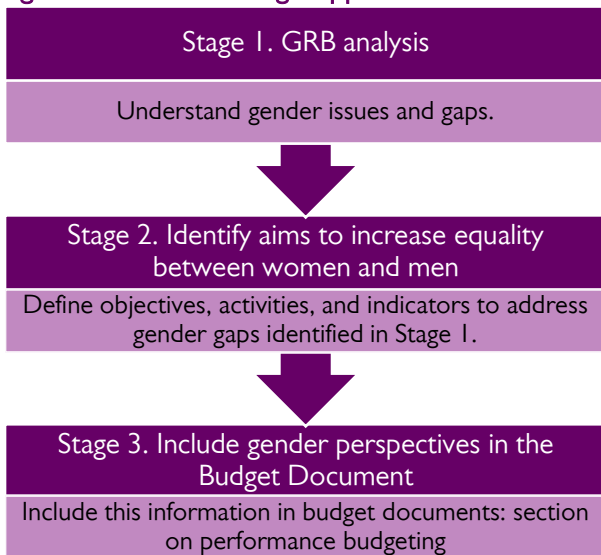
With support from GlZ, the Municipality of Kamenica and the Kosovo Women's Network (KWN) cooperated to carry out GRB in Kamenica in 2014, towards providing concrete input into budget document, as well as examining trends for the Medium Term Budget Framework for 2015-2017. Subsequently, KWN cooperated with the Austrian Development Agency to integrate GRB in Gjakova in 2015 and Hani i Elezit in 2016. During these processes, we learned several strategies and lessons regarding how GRB is **actually done** within a municipality in Kosovo. This Practical Guide draws from our experience. We hope that it will serve as a **good example and useful tool** for other municipalities seeking to use 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 and KWN. The guide has further been revised based on our experiences.

How do I actually DO GRB? A Practical Guide

GRB can be implemented during the budget planning phase 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 municipality. By performing a comprehensive gender analysis, municipalities can understand where change is necessary. It simultaneously will 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 municipality.

Analyse the number of women and men, boys and girls who have benefitted from a specific program or project within your directorate (e.g. from public services or transfers). Specifically, 1) the number of women and men, boys and girls among the target group (e.g. unemployed

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



people, students, sports players), 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 municipal services 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 in the past. 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 is 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.

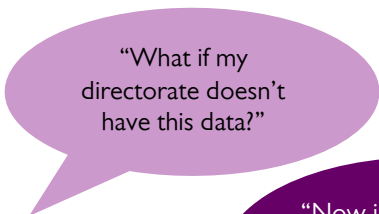
If meaningful, this table can be further detailed. For example, women and men

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

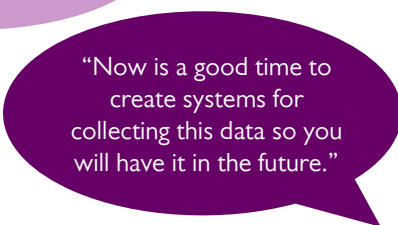
Table 3. Template for Beneficiaries, Service X, 2011-2013

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

Box I provides an example of how this step was carried out in the Municipality of Kamenica.



“What if my directorate doesn’t have this data?”



“Now is a good time to create systems for collecting this data so you will have it in the future.”

Box 1. An Example of Step 1 for the Culture House in Kamenica

This is nice in theory, but let's look at a concrete example. In Kamenica, the Culture House within the Directorate for Culture, Youth, and Sports offers services related to the categories of Drama and Actors, film producers, and Ensemble Groups.

Year	Total Beneficiaries	# of Women	# of Men
2012	180	70 (39%)	110 (61%)
2013	182	75 (40%)	107 (60%)
2014	84	35 (42%)	49 (58%)

In the categories for Actors and Drama, film producers, and Ensemble groups, the table illustrates that more men have benefited from this Directorate than women.

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, **why** do more men than women participate in Culture House programs? Or, what are the reasons for differences in the situation of women and men in the local

labour market? Or what is the role of women and men in unpaid care work?

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, we can divide the total expenditures 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, 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				



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 within current municipal budgets, divisions, programs, and activities.

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 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 the Municipality of Kamenica.

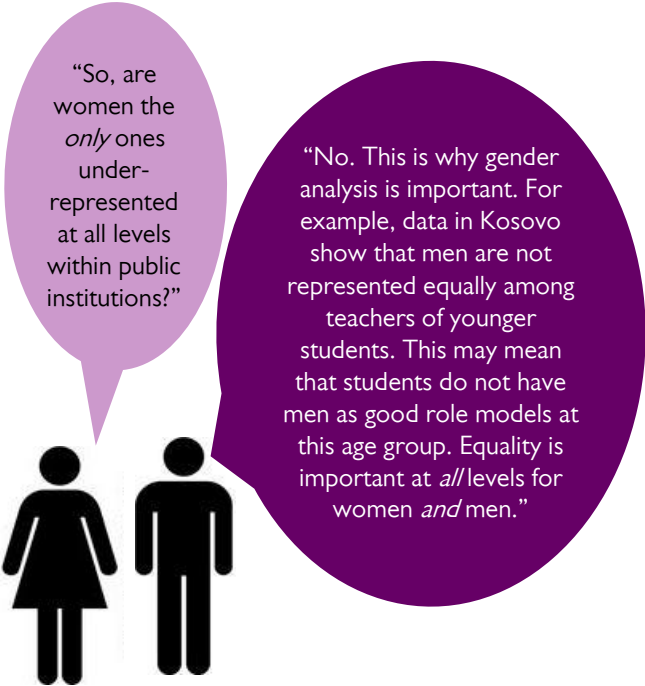
Box 2. Example of Step 2 & 3 from the Kamenica Culture House

In Kamenica, we analysed the number of beneficiaries of services provided by the Culture House. This includes the categories for Actors and Drama, film producers, as well as Ensemble groups.

Year	Spent on Women	% Spent on Women	Spent on Men	% Spent on Men
2012	€650	37%	€1150	63%
2013	€550	35%	€1050	65%
2014	€400	36%	€720	64%

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 sometimes this can be easier to read and analyse.

In order to understand this finding further, the beneficiaries could be asked to fill out an evaluation of the services they received from the Culture House. This could help in understanding the perceived or actual differences that men and women beneficiaries experienced.



“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.”

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

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.

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 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.

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



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

Then, we need to think carefully about the **target** we have in our objective: what number, percentage, or qualitative change can we **realistically** achieve by the end of the budget period? In order for us to be able to measure progress towards achieving our objective, it should specifically state the target number or target change that we plan to achieve. Otherwise, if we do not have a specific target, we will not be able to measure the changes that the budget brought about. If we cannot measure and show the changes, we 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 provides an example of objectives, activities, and indicators.

Box 3. Example of Stage 2 from the Culture House in Kamenica

For instance, in the Culture House example, we identified in Box 2 that fewer women attend trainings than men. Changes to the budget document could include:

Objectives:

- Increase the number/percentage of women participants in Culture House activities.
- Diversify the types of activities provided by the Culture House, so that they appeal to women.

Specific activities:

- Create communication strategies aimed at reaching women specifically.
- Create activities that appeal to women.

Indicators:

- Increase the percentage of women participants in Culture House Activities from 42% in 2014 by 1% annually until it reaches 50%.
- Communication strategy established for reaching women.
- New, diverse activities related to topics of interest for women exist.

Once you have drafted specific objectives, activities, and indicators, 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 also will involve them in the process and perhaps make them more interested in becoming involved in implementing the objectives and activities later on.

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 MTBF 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 MTBF and/or budget document.
- 3.** Define specific indicators to measure progress on the gender equality objectives.
- 4.** You also can 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 differentiated for women and men, respectively. This can encourage the future collection of gender disaggregated data that will help you analyse progress (Stage 1) to plan future budgets.

Box 4. GRB in Budgeting Documents

The Municipality of Kamenica has been very open to cooperation with KWN and GIZ and has accepted suggestions for its MTBF 2015-2017. After the experience outlined in this handbook, the Kamenica MTBF contains gender disaggregated data, indicators, objectives, and activities. It can serve as a very useful example for other municipalities.

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.

GRB in Specific Expense Categories

So far, the discussion and Kamenica 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 also be important to analyse trends in expenditures in the utilities expense category. 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. 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 could also hold true: too little expenses budgeted for utilities, e.g. in facilities of importance to women and gender equality.

Goods and Services

We 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 Municipality tracks how these funds are spent.

As for purchase of goods, the question of the suppliers (e.g., men or women-led companies) and how many jobs are supported/created for men and women with the purchase of goods can be of relevance. Lately, Law No. 05/L-068, on Amending and Supplementing the Law No. 04/L-042 on Public Procurement of the Republic of Kosovo, Changed and Supplemented by Law No. 04/L-237 has added that “Contracting authorities may decide, inter alia, specific contract conditions which allow social objectives to be considered”.⁵

⁵ Republic of Kosovo, Law No. 05/L -068, On Amending Law No. 04/L-042 On Public Procurement of the Republic of Kosovo, Changed and Supplemented by Law No. 04/L-237, at:

One of these is the “Obligation to implement, during the execution of the contract, measures that are designed to promote gender equality or diversity on other grounds”.⁶ This means that municipalities, as contracting authorities, can now legally use affirmative actions to encourage businesses that are women-owned and/or with more women workers to apply. They also can ensure that women and men benefit from the jobs created through government-funded projects.

Another example is that sometimes this budget line has been used to fund the participation of employees in special 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.

<http://www.kuvendikosoves.org/common/docs/ligjet/05-L-068%20sh.pdf>.

⁶ Ibid, Art. 17.

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 thus are very worthwhile to explore more in detail from a gender perspective. Therefore, a specific approach for analysing 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, and the accompanying tables can be used by municipalities in documenting and tracking this information.

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?

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

Year #####							
#	Participatory Process? (Yes/No)	Consulted: # of		Consulted: % of		Priorities expressed ⁷	
		Women	Men	Women	Men	Women	Men
Capital investments for sector [name sector or body]							
1							
2							
...							
Capital investments for municipality [name municipality]							
1							
2							
...							

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 and 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

⁷ 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.

to women and men citizens for their input and was their input considered?

Table 7. Capital Investment Projects: Planning

Year #####						
#	Budget	Involved in planning: administration WomenMen	Citizens involved in participatory planning WomenMen	Identified gender issues (brief description)		
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...						
...						

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?

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...					
...					

We can analyse 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.

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

Then, municipalities 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 municipality 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.

“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?”



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 the Municipality of Kamenica. The table below shows the number of men and women employees working for the Mayor’s office in 2013. Data for prior years was unavailable.

Year	# of Employees	# of Women	# of Men
2013	22	4 (18%)	18 (82%)

It can be seen that the number and thus the percentage of men, 18 (82%), is substantially greater than the number of women, four (18%). It should be mentioned that the Mayor’s office is not the only department where there is considerably more men than women staff. All other directorates face a similar issue.

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 municipality'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 Mayor's office. The table below shows the gross annual salary of staff within the Mayor's office, disaggregated by gender.

Year	Spent on Women	% Spent on Women	Spent on Men	% Spent on Men
2013	€19,152	12%	€146,234	88%

The table shows that overall in the Mayor's office, a greater percentage of the salaries and wages budget line has gone to men (88%) in 2013. Men have benefitted more from the resources of the Mayor's office than women.

In order to address this, objectives, activities, and indicators can be identified:

Objectives:

- Decrease the wage gap between men and women.
- Increase the number of women staff in the Mayor's office.

Specific activities:

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

Indicators:

- Wage gap between men and women decreased.
- Increased balance between number of men and women employed at all levels in the Mayor's office.

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., grocery stores) to advertise meetings. You can also reach out to women and men personally in places where they are in their daily life. Inform CSOs and ask for their assistance in informing their members and beneficiaries about the meetings so that they can attend.

In order to ensure that both women and men **participate** in the 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 the city 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, 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 agree 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 really 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 women and men. Where possible, respond to questions, concerns or issues raised by citizens 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 and/or Facebook page, 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 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 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. Also, through the analysis, new disaggregated data will be generated.</p>
Lack of political will to carry out GRB	<ul style="list-style-type: none"> • Explain that as of 2015, GRB integration does not depend on political will anymore, as it has become a legal obligation. • Approach persons in decision-making positions at the very beginning (e.g., the Mayor) to explain the importance of GRB for the municipality. 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 decision-makers, which can facilitate access to other directorates. • Explain to officials that GRB can increase the efficiency, effectiveness, accountability, and transparency of the municipality. The process can

	<p>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.</p> <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, Municipal 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

	<p>money) towards implementing objectives.</p> <ul style="list-style-type: none"> • 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 Budget consultations /public hearings	<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 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 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 MTBF to the municipal assembly for discussion.
30 June	Municipality submits adopted MTBF to Ministry of Finance.
Aug.	Chief finance officer in consultation with mayor conducts public meetings.
15 Aug.	If needed, Ministry of Finance issues a second Budget Circular.
1 Sep.	Mayor submits draft budget proposal to municipal assembly.
Sep.	Municipal assembly holds at least one public meeting.
30 Sep.	Municipality submits adopted budget proposal to Ministry, and publishes in municipal website.

Do you want more information and useful tools?

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Annex 1. Example from the Sports Division of the Municipality of Kamenica

Here is another example from the services offered by the Directorate for Culture, Youth, and Sports, specifically their services regarding sports clubs.

Year	Total Beneficiaries	# of Women	# of Men
2012	146	53 (36%)	93 (64%)
2013	157	61 (38%)	96 (62%)

The table illustrates that so far the majority of beneficiaries in this category have been men. This includes two football clubs, one archery club, and one chess club exclusively attended by men. Two volleyball clubs for women, exclusively attended by women (35 in total), two karate clubs, and one athletic club with a majority of men beneficiaries.

Using those numbers, we can now calculate the percentage of the budget spent on women and men by looking at the expenditures on women and men beneficiaries in the Directorate. The table below shows the expenditures of this particular expense category on men and women and the percentage of the budget line spent on women and men each year.

Year	Spent on Women	% Spent on Women	Spent on Men	% Spent on Men
2012	€6,200	35%	€11,600	65%
2013	€6,500	35%	€12,550	65%

The table shows that overall in Kamenica a greater percentage of the budget for the 2012-2013 has gone to men (65%). Now that we have identified that fewer women benefit from sports services offered by the Municipality, we can propose potential changes to the budget document, such as:

Objectives:

- Increase the number/percentage of women participating in sports activities.
- Diversify the types sports clubs for women only (go beyond volleyball).
- Increase the number/percentage of women participating in sports clubs that are open to both genders.

Specific activities:

- Create communication strategies aimed at reaching women specifically.
- Create more women only sports clubs.

Indicators:

- Increase the percentage of women participants in sports activities.
- Communication strategy exists for reaching women.
- New, diverse sport clubs exist.

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