

Monitoring the Implementation of SDG Indicator 5.c.1 in Kosovo

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INTRODUCTION

According to the Council of Europe Group of Specialists, "Gender budgeting means the application of gender mainstreaming throughout the budget process. This process is carried out as a gender-based budget assessment, including a gender perspective at all levels of the budget process and restructuring of revenues and expenditures to promote gender equality."¹

This policy brief examines the progress of the Government of Kosovo towards implementing the United Nations (UN) Sustainable Development Goal (SDG) 5.c.1 Indicator on gender responsive budgeting, which is: "The percentage of countries with systems for tracking and making public allocations for gender equality and women's empowerment." This indicator aims to help achieve the adapting and strengthening of policies and legislation to promote gender equality and the empowerment of women and girls at all levels. The aim of this indicator is to enable governments to achieve their gender policy objectives, such as eliminating gender-based violence or increasing women's employment by pursuing equal resource sharing. As noted in this indicator, "when making the monitoring of the allocations public, governments engage in higher levels of transparency and accountability in budget decision-making."²

This brief is part of a broader monitoring report on the progress made in implementing SDG indicator 5.c.1 in the Western Balkans and the Republic of Moldova, undertaken by the Gender Budget Watchdog Network.³ This brief aims to inform policy makers regarding the progress made and to provide policy advice for future policy development in this area. The brief uses the methodology and criteria set forth in this SDG indicator to assess progress made in 2019.⁴ Criteria include: "(1) *The government's intent to address gender equality by identifying policies, programs, and resources / budgets; (2) The existence of mechanisms to track the allocation of resources towards policy goals; and (3) The existence of mechanisms to publish the distribution of resources to increase accountability to women.*"⁵ For each of these criteria, several questions (sub-indicators) were used to assess whether Kosovo meets the requirements of the 5.c.1 indicator, using the methodology established by UN Women for monitoring the 5.c.1 indicator. Tables summarize results.

¹ Council of Europe (2005), Final report of the Group of Specialists on Gender Budgeting (EG-S-GB), EG-S-GB (2004) RAP FIN; Equality Division, Directorate General of Human Rights, Council of Europe, Strasbourg, p. 10, at: http://www.mpsv.cz/files/clanky/12462/GenderBudgeting-report2005_En.pdf.

² SDG 5.c.1 Indicator, at: <https://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1>.

³ Partner organizations from Kosovo, Albania, Macedonia, Montenegro, Bosnia and Herzegovina, Moldova, and Serbia are undertaking a joint action on gender responsive budgeting, supported by the Austrian Development Agency and co-funded by Sida.

⁴ SDG 5.c.1 Indicator, at: <https://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1>.

⁵ Ibid.



FINDINGS

1. Government's intent to address gender equality by identifying whether policies, programs and resources/budgets are in place

The first criteria is that gender responsive budgeting (GRB) should be integrated into financial planning and budget formulation at the central and local levels. Gender equality is enshrined in the Constitution of the Republic of Kosovo, more specifically Article 7.2 on "Values" states "The Republic of Kosovo ensures gender equality as a fundamental value for the democratic development of the society, providing equal opportunities for both female and male participation in the political, economic, social, cultural and other areas of societal life," and Article 24, "Equality Before the Law" states that "no one shall be discriminated against on grounds of race, colour, gender, language, religion, political or other opinion, national or social origin, relation to any community, property, economic and social condition, sexual orientation, birth, disability or other personal status."⁶ Other articles of the Constitution demand representation "based on principles of gender equality" in the Assembly of Kosovo⁷, civil service⁸, judiciary⁹, Judicial Council¹⁰, State Prosecutor¹¹, Prosecutorial Council¹², and the Constitutional Court.¹³ Additionally, Article 5 of the Law on Gender Equality states that "the inclusion of gender budgeting in all areas, as an important tool to ensure that the principle of gender equality is respected in the collection, distribution and allocation of resources."¹⁴ The use of GRB is reinforced by the Ministry of Finance in annual budget circulars, encouraging institutions to apply GRB. The Agency for Gender Equality (AGE) in cooperation with the Ministry of Finance worked on drafting a concept document on institutionalising GRB in 2019, and the draft is expected to be presented for public discussion in 2020.

GRB also is mentioned in the second Kosovo Program for Gender Equality and the Action Plan 2020-2024, which were drafted in 2019 based on a situation analysis and consultative process.¹⁵ Gender equality is addressed within several other government policies and programs, such as the National Strategy of the Republic of Kosovo on Protection from Domestic Violence and Action Plan 2016-2020, Economic Reform Program (EPR) 2020-2022, and the National Development Strategy 2016-2021, among others. During 2019, AGE provided comments towards integrating a gender perspective in the Regional Development Strategy 2019-2029, Human Rights Strategy 2016-2020, and Draft Code of Ethics and Economic Reform Program (EPR) 2020-2022.

Given that Kosovo does not use programmatic budgeting, it is difficult to accurately estimate the amount of spending on gender equality based on budgets. The Annual Financial Report 2019 from the Treasury of Kosovo, like other annual financial reports, provides information on expenditures by economic categories and not by programs.¹⁶ Given the use of economic categories, rather than programmatic budgeting, it is difficult to assess whether sufficient resources have been allocated for the implementation of the aforementioned policies and programmes. Nor do budget execution reports issued by the government, semi-annual statements, or annual financial statements include

⁶ Official Gazette of the Republic of Kosova, Constitution of the Republic of Kosovo, Art. 24.2, 2008, pg. 2 and 7, at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702>.

⁷ Ibid, Art. 71.2.

⁸ Ibid, Art. 101.1.

⁹ Ibid, Art. 104.2.

¹⁰ Ibid, Art. 108.2, Art. 108.4.

¹¹ Ibid, Art. 109.4.

¹² Ibid, Art. 110.1, 110.3.

¹³ Ibid, Art. 114.

¹⁴ Law 05/L-020 on Gender Equality, at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=10923>.

¹⁵ AGE, Kosovo Program for Gender Equality 2020-2024, 2020, at: <https://abgi.rks-gov.net/assets/cms/uploads/files/AGE%20Kosovo%20Program%20for%20Gender%20Equality%202020-2024.pdf>. Approximately 40 stakeholders participated in workshops and 12 institutions provided comments to its content.

¹⁶ Ministry of Finances, *The Annual Financial Report 2019*, 2020, pp. 49-58, at: <https://mf.rks-gov.net/desk/inc/media/B2B024AA-B18C-41AE-9B4D-3D47314D6539.pdf>.

information on gender-related expenditures or tax policies examined from a gender perspective. No gender budget watchdog reports are conducted systematically. Thus, it is difficult to calculate the percentage of Kosovo’s budget allocated and spent towards furthering gender equality. No clear procedures exist for the execution of resources allocated to gender equality. Therefore, when evaluating the Budget Law from a gender perspective, it is difficult to analyse how much of the public expenditures go towards gender equality, or for men and women beneficiaries, respectively. In 2019, the government allocated €239,222 for AGE,¹⁷ though not all expenses necessarily went towards gender equality.¹⁸ Apart from the budget line for AGE, “gender” as a word is not mentioned explicitly in any other budget line.

Table 1 includes an illustrative albeit not exhaustive example of institutions’ budget lines related to gender equality in 2019.¹⁹ Other budget lines may have existed, but could not be easily identified within the scope of this research, so only a few obvious examples are presented here. The Ministry of Labour and Social Welfare (MLSW) allocated money to support persons who had survived sexual violence, perpetrated during the war. MLSW allocated €96,000 for non-governmental organisations (NGOs) supporting women survivors and €20,500 for the work of the Commission to review survivors’ applications for subsidies in 2019.²⁰ For the first time, following women NGOs’ advocacy, among others’, in 2019 the parliament approved a budget line for MLSW in the amount of €880,000 for shelters in a budget line “Basic Expenditure for Shelters.” In total, in 2019, the government spent €324,000 supporting nine shelters.²¹

Table 1. Identifiable Individual Budget Lines Contributing to Gender Equality in 2019	
Commission for reviewing survivors’ applications	€20,500
Secretary wages for the Commission	€18,540
Four NGOs supporting women survivors	€96,000
Pensions of survivors (Line of pensions for civil victims during the war)	€1,098,319
Goods and Services	€7,600
AGE	€239,222
Nine shelters supporting persons who suffered gender-based violence	€324,000

In conclusion, Kosovo has government programs and policies designed to address well-identified goals towards gender equality. However, as Kosovo does not use programmatic budgeting, it is difficult to evaluate if these programs and policies have *sufficient* resources allocated within the budget to meet their overall objectives and goals for gender equality. Thus, Kosovo only meets the first and third sub-indicators related to this criterion (see Table 2).

Table 2. Criterion 1 Summary of Results²²	
Are there government programs or policies that are designed to address well-identified gender equality goals?	YES

¹⁷ Official Gazette of the Republic of Kosovo, Law No. 06/L –133: Law on the Budget Appropriations for the Budget of the Republic of Kosovo for Year 2019, 2019, at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18554>.

¹⁸ AGE did not agree to state that the only time gender equality was mentioned in the Law of Budget for 2019 was the budget line for AGE, as this was not spent specifically for gender equality and did not add substantial value to the analysis. KWN has included it as based on a textual analysis of the document it is the only time “gender” is mentioned.

¹⁹ The table does not seek to present a full picture of all public expenditures, as this was beyond the scope of the methodology. AGE did not agree with presenting a partial picture of public institutions’ budgets related to gender equality. While KWN would have liked to include a full picture, the data required to do so was not readily available and would have required substantial additional research beyond the scope of this particular brief. KWN agrees that such information is important and should be researched more in the future, as well as made publicly available.

²⁰ Correspondence with AGE, 2020.

²¹ Ibid.

²² AGE observed that the methodology should have included an additional indicator: whether programs and policies included gender equality indicators. These would facilitate more appropriate budget planning.

Do these programs or policies have sufficient resources allocated within the budget to meet both their overall objectives and their gender equality goals?	NO ²³
Are there procedures in place to ensure that these resources are executed according to the budget?	YES

2. Public Finance Management System promotes gender-related or gender-responsive goals

In the budget approval process for 2019, the Kosovo government did not provide information on the impact of the Budget Law on women and men and the importance of implementing GRB. However, GRB was included in budget circulars at central and local levels.²⁴ No known debates on gender issues occurred in the media or in parliament during the drafting of the budget or after the budget was approved. There is no indication that the parliament is working towards improving media reporting on gender mainstreaming the budget. The importance of GRB has been mentioned by the Women's Caucus in the parliament in recent years, but it has not been discussed regularly or systematically.²⁵

Gender equality objectives are included in the Medium-Term Expenditure Framework (MTEF) 2020-2022,²⁶ and GRB has been mentioned in budget circulars for budget organizations at the central and local level in Kosovo.²⁷ Budget documents, however, do not integrate gender properly, and most priorities are not gender sensitive. More in-depth gender analysis and gender mainstreaming should be included and used to inform budget planning.

The government requires that Gender Impact Assessment (GIA) is undertaken, as among the steps required when adopting a new law or policy.²⁸ AGE has drafted a GIA manual, which is designed to assist all actors involved in the phases of each policy or program and serves as a reference point for conducting a gender equality impact assessment of all policies, programs, and activities, including *ex ante* assessments.²⁹ In 2018-2019, AGE conducted 14 two-day trainings and 11 orientation sessions on GIA, training 486 civil servants. During this time, 48 governmental concept papers have been subject to gender impact assessments.³⁰ However, despite requirements for GIA and enhanced capacities, as a recently adopted practice, the quality of GIAs may sometimes be lacking and not *all* programs and policies undergo *ex-ante* gender analysis.

Kosovo institutions do not systematically collect and maintain gender-disaggregated data to inform budget planning and resource allocation.³¹ The Kosovo Agency of Statistics (KAS) in

²³ AGE does not agree with this conclusion, as they stated that it would require a full analysis of all public expenditures. While such a study would be ideal, as said, it was beyond the scope of this research. Nevertheless, KWN believes that the general context evidences the conclusion that *sufficient* state resources have not been allocated to support all programs and policies and to achieve gender equality objectives. For one example to illustrate insufficient financing was allocated: Social Work Centres should provide comprehensive services and case management for survivors of domestic violence. However, extensive evidence shows they do not have enough staff, among other costs, to carry out their responsibilities. This case, among others, proves that sufficient financing towards gender equality aims has not been allocated.

²⁴ Ministry of Finance, Budget Circular 2019/01, 2018, at: <https://mf.rks-gov.net/desk/inc/media/A92BD305-B3A3-478D-A732-FB6F5EBF8DC1.pdf>.

²⁵ Bota sot, March, 2017, at: <https://www.botasot.info/video/669622/grupi-i-grave-deputete-diskuton-per-buxhetimin-gjinor-dreitperdrejt/>.

²⁶ Ministry of Finance, Medium-Term Expenditure Framework 2020-2022, 2019, pg. 71, at: <https://mf.rks-gov.net/desk/inc/media/21391F7F-A1DC-47B2-B8FB-BE821847FC37.pdf>.

²⁷ Ministry of Finance, Budget Circular 2020/01, 2019, at: <https://mf.rks-gov.net/desk/inc/media/E1AAB735-D940-48D1-8465-351A0E705928.pdf>; Budget Circular 2020/02 for Municipalities, 2019, <https://mf.rks-gov.net/desk/inc/media/BBC9BFCD-BD95-4398-B80F-0595D98C12AB.pdf>.

²⁸ Office of the Prime Minister, Better Regulation Strategy 2014-2020: Regulatory Impact Assessment, at: http://kryeministri-ks.net/repository/docs/Better_Regulation_Strategy_2014_2020_-_ENG.PDF

²⁹ AGE, Gender Equality Impact Assessment Manual, Pristina: 2019, at: <https://abgi.rks-gov.net/assets/cms/uploads/files/Publikimet%20ABGI/Gender%20Equality%20Impact%20Assessment%20Manual.pdf>.

³⁰ Correspondence with AGE, 2020.

³¹ AGE does not agree with this statement and observed that KAS produces data by gender, including EUROSTAT data. AGE agrees that not all institutions have the same quantity and quality of data produced. Notably, KWN is not stating that

cooperation with AGE published *Women and Men in Kosovo 2014/2015* and *Women and Men in Kosovo 2016/2017*.³² However, a more recent version is unavailable. The European Union Gender Equality Index has not yet been established in Kosovo, though AGE is collaborating with KAS to publish data relating to some dimensions of the Index.³³ The KAS interactive statistical tool provides gender-disaggregated data for several albeit not all indicators relating to different policies.³⁴

A rapid review of sixty government programs suggests that they rarely have performance indicators relating to gender equality. The few indicators identified related to justice,³⁵ agriculture,³⁶ and small and medium enterprise development.³⁷ Additionally, out of the sixty government programs reviewed, aside from the Kosovo Program for Gender Equality and the Action Plan, the Government of Kosovo explicitly included “gender equality” as a priority only once: “raising social welfare through expanding and improving the quality of social protection, achieving gender equality and improving the quality of social and family services, with a special focus on vulnerable groups and gender equality,” through the measure “poverty reduction and social exclusion by providing integrated services and benefits for men and women in social need and other vulnerable groups.” Additional programs address gender equality indirectly. For example, two measures tackle property rights and rule of law for marginalized groups in the National Development Strategy 2016-2021.³⁸ Measures 19 and 20 in the Economic Reform Programme 2020-2022 address public employment services, long term unemployment of young people and women, and improving social services and empowering marginalized groups.³⁹

While the Ministry of Finance must approve all foreseen expenditures in programs, government programs are not always linked directly or clearly with the Kosovo budget; indicators in government programs do not necessarily correspond with budget allocations.

In Kosovo, no report has been published by the National Audit Office in the last five years analysing budgets from a gender perspective. There is no indication that the audit office in Kosovo has the capacity and knowledge to conduct gender analysis or publish such reports. No report or hearing has been conducted by parliament regarding the extent to which the budget or tax policies contain a gender perspective.

Table 3. Criterion 2 Summary of Results

Does the government provide, in the context of the budget, a clear statement of gender-related goals, often known as the gender budget statement?	NO
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Kosovo institutions do not collect data *at all*, but rather that data collection is not done systematically or used in a *systematic way to inform the budget*. This has been evidenced by KWN’s general work with several ministries, in which officials stated explicitly that such data is not necessary and that they do not use it to inform their budgets.

³² KAS, “Women and Men in Kosovo 2014/15”, Prishtina 2016, accessed from <https://ask.rks-gov.net/media/2582/women-and-men-ang-2014-2015.pdf> KAS, “Women and Men in Kosovo 2016/2017”, Prishtina 2018, accessed from <https://ask.rks-gov.net/media/4582/women-and-man-2016-2017.pdf>.

³³ More specifically, they have encountered obstacles with the EU statistics on income and living conditions (EU-SILC) survey.

³⁴ KAS, ASKDATA, at: <https://askdata.rks-gov.net/PXWeb/pxweb/en/askda>.

³⁵ For example: “number of specialized trainings (including in specialised areas such as economic crimes, confiscation, public procurement and gender-based violence, particularly sexual harassment) held in the Kosovo Academy of Justice and other training facilities”. As per AGE, this included also “funding of the Government Commission for the Verification of the Status of Survivors of Sexual Violence during the War; funding for four NGOs licensed to work with the category of survivors of sexual violence; funding of shelters for domestic violence; and, affirmative measures for the joint registration of property.

³⁶ For example: “number of new jobs within agricultural sector: men/women” through the measure “increase employment and income generation for women and men in the agri-food sector and rural services”.

³⁷ For example: “number of new jobs created for men and women” through both measures “increased support to MSMEs in obtaining product certification, technology upgrading and strengthen value chains” and “develop support measures, value chain measures and cluster development measures to support SME growth, exports and productivity.”

³⁸ Office of the Prime Minister, National Development Strategy 2016-2021, Pristina: 2016, at: http://www.kryeministri-ks.net/repository/docs/Strategjia_Kombetare_per_Zhvillim_2016-2021_Shqip.pdf.

³⁹ Office of the Prime Minister, Economic Reform Programme 2020-2022, Prishtina: 2020, at: <https://mf.rks-gov.net/desk/inc/media/8578F7DC-479A-4C30-BE55-69D44F7988C7.pdf>.

Does the Ministry of Finance issue circulars or directives providing specific instructions on gender responsive budget allocations?	YES
Are key programs and policies proposed for budget inclusion subject to an ex-ante gender impact assessment?	YES
Are gender-disaggregated statistics and data used systematically across key programs and policies in a way that can inform budget-related policy decisions?	NO
Are there any prerequisites for implementing a gender perspective in the context of setting performance-related objectives?	NO
Are key programs and policies subject to ex-post gender impact assessment?	NO
Is the budget as a whole subject to an independent audit to assess the extent to which it promotes gender responsive policies?	NO

3. Public resource allocation mechanisms exist to increase accountability

In Kosovo, minimal information relating to GRB is publicly available. There is very limited participation of individual citizens, NGOs, and other stakeholders in budget processes. Only a few NGOs engage in holding the government accountable for achieving gender equality goals, as well as ensuring that public finances meet the needs of women and men. The participation of citizens in public consultations at the local level in 2019 was low, meeting only 54% of the minimum standard that 3% of the municipal population should participate in public consultations, as stated in the Municipal Performance Management System (MPMS).⁴⁰ Women comprised nearly half of the citizens participating in public consultations at the local level (47%).⁴¹ Finance officers, mayors, and directors of divisions rarely consult with local gender equality mechanisms (Gender Equality Officers) due to a lack of political will to include them in policy-making processes. Kosovo does not meet any of the components of this criterion, as summarised in table 4.

Has information on gender equality allocations been published in an accessible manner on the website of the Ministry of Finance and/or relevant official bulletins or public announcements?	NO
If published, was the information on gender equality allocations published in a timely manner?	NO
If published, has information on gender allocations been made public in an easily understandable format?	NO

CONCLUSIONS

Using the UN Women methodology for monitoring SDG indicator 5.c.1, a country can be considered to meet the criteria if the country:

- Answers “YES” to 2 of the 3 questions in Criterion 1
- Answers “YES” to 4 of the 7 questions in Criterion 2
- Answers “YES” to 2 of the 3 questions in Criterion 3

Based on these criteria and sub-indicators, according to this assessment, it can be concluded that Kosovo meets only the first criterion.

RECOMMENDATIONS

⁴⁰ Ministry of Local Government, *Municipalities Performance Report 2019, 2020*, p. 20.

⁴¹ Ibid, p. 45; women beneficiaries of the employment and entrepreneurship subventions comprised only 36.3% of beneficiaries in 2019, p. 34; women comprised only 6.4% of local councils; and joint registration of property remained low, (12.17% of total registering their property in 2019), p. 14.

Addressing the following recommendations would improve implementation of this indicator and thus furthering gender-responsive budgeting in Kosovo:

- As part of Public Finance Management Reform, including the affiliated Strategy 2016-2020, strongly consider changing Kosovo's current system to use programmatic budgeting, which would facilitate systematic use of GRB and performance budgeting.⁴²
- The government should use budget performance indicators relating to gender equality for diverse budget lines and sectors, to demonstrate progress more clearly.
- Gender-disaggregated statistics and data should be created, maintained, and used systematically to inform budget-related policy decisions by all budget organisations at the local and central level.
- All key programs and policies should be subject to an *ex-ante* and *ex-post* gender impact assessment.
- All future government programs should make clearer the government budget lines with which each action corresponds, to facilitate monitoring of expenditures towards gender equality in those programs.
- The Parliamentary Committee on Budget and Transfers, and Committee for Human Rights, Gender Equality, Missing Persons and Petitions should collaborate jointly to organise at least one public hearing on the gender-responsiveness of the budget to inform the finalisation of the budget. They should also organise a hearing and publish periodic reports on the extent to which the budget and tax policies are gender responsive. All such information should be made public.
- The Ministry of Finance in close collaboration with AGE should draft and provide a Gender Budget Statement for every Law on Budget proposed and adopted annually.
- The National Audit Office should analyse the budget from a gender perspective at least once every five years, but ideally annually, making its report publicly available.
- Budget information should be more accessible on the website of the Ministry of Finance, in a timely and easily understandable manner, including information pertaining to gender equality allocations and expenditures.
- Municipalities also should provide timely information on gender equality related budget allocations and expenditures.
- The government should make information on gender equality allocations public in an easily understandable format.

⁴² AGE does not agree with this recommendation. In their opinion, institutions should conduct gender analyses and collect gender disaggregated data to be used to inform activities and indicators. Then, these should be used to inform budget allocations and for monitoring progress in implementation. AGE does not believe that a change in the system is necessary and that integrating a gender perspective in planning and policy making suffices. KWN still believes that programmatic budgeting would facilitate clearer allocation and monitoring of funds, particularly as it would not leave this work to the political will of officials, but would be mandatory and systematic for all budget organizations to include clearly in their budgets, as per LGE. Moreover, this recommendation relates to the Ministry of Finance's "Public Finance Management Reforms Strategy 2016-2020," which also has recognised that "another main problem in budgeting is that BOs [budget organisations] still plan their budget based on economic and administrative classification not based on programs / policies. This makes the budget less flexible and it lacks information on performance indicators" (2016, pg. 26, at: http://www.kryeministri-ks.net/repository/docs/Public_Finance_Management_Reform_Strategy2016-2020.pdf).