

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

Prepared by the Kosovo Women's Network (KWN)

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INTRODUCTION

The Government of Kosovo has committed to implementing gender-responsive budgeting in the Law on Gender Equality. In this context, this brief examines the extent to which the Government of Kosovo has implemented the United Nations (UN) Sustainable Development Goal (SDG) 5.c.1 Indicator on gender responsive budgeting: “The percentage of countries with systems for tracking and making public allocations for gender equality and women's empowerment.” Initially written in 2020,¹ this brief provides an update, examining progress in the last two years. This brief is part of a broader monitoring report in the Western Balkans and the Republic of Moldova, undertaken by the Gender Budget Watchdog Network,² using a methodology created in 2019 based on UN Women's [guidance](#) for measuring the 5.c.1. indicator. This includes three criteria: “(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.” Each criterium involves several questions (sub-indicators). Tables summarise results for 2021, comparing them to 2019.

FINDINGS

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

Kosovo has several policies and programs addressing gender equality. For example, the Kosovo Program for Gender Equality 2020-2024, the Kosovo Economic Reform Program, and the National Development Strategy, among others, include commitments towards gender equality. However, several policies and programs in various sectors have not included sufficient attention to furthering gender equality. Further, policies and programs often lack resources and sufficient budget allocations for their implementation.

It remains difficult for Kosovo to accurately estimate spending towards gender equality since Kosovo does not use programmatic budgeting. Apart from the budget line for the Agency for Gender Equality, “gender” is not mentioned explicitly in any other budget line in the [2021](#) or the [2022 budget](#). Meanwhile, other budget lines relate to gender equality without mentioning the word “gender”. Importantly, the budget line for “Basic Expenditure for Shelters” increased to €1,000,000 in 2020 and 2021, compared to €880,000 in 2019. Although there are procedures in place for ensuring that expenditures are executed according to the budget, this budget line was not executed as foreseen; as a result, shelters lacked sufficient funding for their services.

¹ Nerina Guri for KWN, [Monitoring the Implementation of SDG Indicator 5.c.1 in Kosovo](#), 2020.

² Partner organisations from Kosovo, Albania, North Macedonia, Montenegro, Bosnia and Herzegovina, Moldova, and Serbia undertook the monitoring as part of a joint action on gender responsive budgeting, supported by the Austrian Development Agency and co-funded by Sida.



Compared to 2019, the Government of Kosovo allocated additional resources to address the effects of the COVID-19 pandemic in 2020 and 2021. KWN’s fiscal analysis, [“The Pandemic Knows no Gender”?](#) concluded that the Government’s initial policies for addressing the emergency situation in 2020 did not integrate gender analysis and attention to gender inequalities. Later, in 2020, some specific allocations sought to further gender equality. For example, Measure 10 of the [Economic Recovery Package](#) included financial support for projects and initiatives aimed at improving the position of women in society and the economy in the amount of €2,000,000. In 2021, another fiscal package on [Economic Revival](#) included four gender-positive measures (measures 1.1 , 1.3, 2.1, 2.4, and 3.5). Some of these measures are still being implemented through mid-2022.

Table 1. Criterion 1 Summary of Results	2019	2021
Are there government programs or policies that are designed to address well-identified gender equality goals?	YES	YES
Do these programs or policies have sufficient resources allocated within the budget to meet both their overall objectives and their gender equality goals?	NO	NO
Are there procedures in place to ensure that these resources are executed according to the budget?	YES	YES

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

For the first time, the Law on Budget Appropriations for 2022 approved by the Assembly of Kosovo in December 2021, entailed performance indicators. However, the budget does not contain any performance indicators related to gender equality. Budget organizations do not have clear gender budget statements. In 2020, 89% of budget organizations provided gender-responsive budgeting annexes required by budget circulars issued by the Ministry of Finance, Labour, and Transfers, and in 2021, 70% of budget organizations submitted the required annexes. This marks an increase compared to 2019 when 66% of the budget organizations submitted their annexes. Proposed programs and policies are subject to ex-ante gender impact assessments as part of the regulatory impact assessment required by the [Better Regulation Strategy 2.0.](#), but these are rarely conducted as required.

Although the Law on Gender Equality requires all budget organizations to secure sex-disaggregated statistics and send them to the Kosovo Agency of Statistics, this does not happen. KWN has assessed that budget organizations have most of the relevant data, but they do not use it in defining the different needs and priorities of diverse men and women. Ex-post gender impact assessments are not conducted of all programs and policies. An analysis of audit reports suggests that these still do not include attention to gender.

Table 2. Criterion 2 Summary of Results	2019	2021
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	NO
Does the Ministry of Finance issue circulars or directives providing specific instructions on gender responsive budget allocations?	YES	YES
Are key programs and policies proposed for budget inclusion subject to an ex-ante gender impact assessment?	PARTIALLY	PARTIALLY
Are gender-disaggregated statistics and data used systematically across key programs and policies in a way that can inform budget-related policy decisions?	NO	NO
Are there any prerequisites for implementing a gender perspective in the context of setting performance-related objectives?	NO	NO
Are key programs and policies subject to ex-post gender impact assessment?	NO	NO
Is the budget as a whole subject to an independent audit to assess the extent to which it promotes gender responsive policies?	NO	NO

3. Public resource allocation mechanisms exist to increase accountability

In Kosovo, minimal information relating to gender-responsive budgeting is publicly available. Limited progress has been achieved in the last two years. Still, individual citizens, civil society organisations (CSOs), and other stakeholders have limited participation in budget processes. Only a few CSOs 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. In order to achieve transparency and citizen engagement, Kosovo has issued several documents and strategies including the Administrative Instruction for Transparency in Municipalities, the Administrative Instruction on Minimum Standards for Public Consultation in Municipalities, and the Regulation for the Procedure for Drafting and Publishing Municipal Acts. The purpose of these acts is to increase transparency, accountability, and good functioning of municipalities, which would be beneficial for citizens. However, these contain very limited gender perspective, if any. Of 38 local budget organizations, only 19 have put their 2021 financial reports on their websites. None have gender performance indicators or other information related to allocations towards gender equality.

The COVID-19 pandemic affected government accountability and transparency. According to the Kosovo Democratic Institute, there was a decrease in budget transparency in 2020, followed by an increase in 2021.³ However, little to no information on allocations towards gender equality is publicly available. Therefore, Kosovo does not meet any of the components of this criterion (Table 3).

Table 3. Criterion 3 Summary of Results	2019	2021
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	NO
If published, was the information on gender equality allocations published in a timely manner?	NO	NO
If published, has information on gender allocations been made public in an easily understandable format?	NO	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, it can be concluded that Kosovo meets only the first criterion. Little has changed since the previous assessment 2019.

RECOMENDATIONS

Addressing the following recommendations would improve implementation of this indicator and thus further implement gender-responsive budgeting in Kosovo, as KWN also recommended in 2019:

- As part of ongoing public finance management reforms, including the affiliated Strategy 2016-2020, strongly consider changing Kosovo’s current system to use programmatic budgeting, which would facilitate systematic use of gender-responsive budgeting and performance budgeting.

³ Kosovo Democratic Institute, [Transparency Index for Municipal Governance 2020](#), 2021; and Kosovo Democratic Institute, [Transparency Index in Municipal Governance for 2021](#).

- The government should use budget performance indicators relating to gender equality for diverse budget lines and sectors enabling clearer demonstration of progress.
- 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 ex-ante and ex-post gender impact assessments.
- 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 the Agency for Gender Equality 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.