



Towards Institutionalising Gender-responsive Budgeting and a More Gender-responsive 2024 Kosovo Budget

Introduction¹

Gender-responsive budgeting (GRB) ensures that funds are budgeted and spent towards addressing the potentially differing needs of diverse women, men, boys, and girls, as identified through gender analysis. According to Kosovo [Law No. 05/L-020 on Gender Equality \(LGE\)](#), GRB is mandatory for all public institutions, including municipalities, ministries, and other budget organisations. The non-implementation of GRB, as stipulated by this Law, constitutes a legal offense and is subject to sanctions. Further, the Government has an interest in implementing gender budgeting in the context of its [commitments to the UN Sustainable Development Goals \(SDG\)](#), precisely [SDG 5, indicator 5.c.1](#); the EU Gender Action Plan (GAP) III; the Supplementary Public Expenditure and Financial Accountability Framework ([PEFA](#)) for the assessment of gender responsive public financial management ([GRPFM](#)) in the context of ongoing public finance reforms; and, most importantly, as a best practice in financial management. In the [Government Plan for 2021-2025](#), the Government has committed to conducting gender impact assessments for newly formulated policies to ensure informed decision-making in the development of gender-related policies and emphasised its commitment to advancing gender-responsive budgeting policies. Further, the Ministry of Finance, Labour, and Transfers, through the budget circular, has requested the inclusion of GRB as an addendum to budget allocation requirements for 2024, for both local and central government bodies. Kosovo operates under conditions of scarcity, so every expenditure must be strategically allocated to addressing the most pressing needs for people's wellbeing. Implementing GRB can contribute to more effective, efficient, accountable, and transparent spending of government resources, including towards achieving gender equality.

Notably, the Government must involve gender equality officials from government entities and civil society organizations in public consultations pertaining to the budget, as mandated by [Law 03/L-048 on the Management of Public Finances and Responsibilities](#). To support the Government of Kosovo in implementing its responsibilities and commitments, this brief recommends needed reforms towards institutionalising GRB in Kosovo and to inform the Law on Budget Appropriations for 2024. The recommendations herein are based on research and evidence of needs, towards furthering gender equality in Kosovo.

RECOMMENDATIONS

1. Institutionalise GRB in accordance with legal commitments and international best practices outlined in PEFA GRPFM and SDG 5.c.1. guidance.

- Finalise and adopt legislation that institutionalises GRB in the operations and systems of all budget organisations, not as a separate law but **as part of the existing public finance management system, institutionalising GRB** as part of the ongoing public administration and public finance management reforms, in line with the LGE, PEFA GRPFM, UN SDG 5.c.1, and EU GAP III. Specifically, the 2023 or 2024 legislative program of the Government should include

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amending the Law on Public Finance Management and Responsibilities to include specific GRB obligations, in accordance with the Kosovo Program for Gender Equality 2020-2024, PEFA GRPFM and UN SDG 5.c.1. Involve women's rights organisations experienced in GRB, like KWN, as part of the official working group to support the process and ensure that reforms are in line with international best practices in GRB.

- Ensure budget organisations have conducted the required ex ante **Gender Impact Assessment (GIA)**, using [Guidance by the Agency for Gender Equality](#), to inform multiannual and annual budget requests, including intersectional gender analysis. Findings of this gender analysis should be included in the Medium-term Expenditure Framework (MTEF), Medium-term Budget Framework (MTBF), and annual budgets' required addenda. The gender analysis should inform the indicators, baselines, and targets towards furthering gender equality within each budget organisation.
- Budget circulars should emphasise [the importance of conducting ex ante](#) gender impact assessment during the process of drafting budget organisations' budgets, imposing it as a condition for the approval of the Draft Budget. Circulars should include clearer guidance for obligatory gender-disaggregated data to be provided as part of the requested budget annex, including intended beneficiaries of capital investments.
- Review the quality of budget organisations' MTEF, MTBF, and annual budget proposals from a gender perspective, including the required GRB addendums. Budget proposals without the GRB addenda or with insufficient gender analysis, objectives, baselines, and targets should be rejected and returned to budget organisations for revision prior to approval. Utilise the Kosovo Institute for Public Administration training curricula on GRB and collaborate with expert women's rights organisations to train budget officers how to review budget organisations' proposals to ensure they have fulfilled GRB requirements.
- Publish a Gender Budget Statement alongside the 2024 Kosovo Budget, as well as the obligatory GRB addenda, in accordance with PEFA GRPFM and UN SDG 5.c.1 guidelines. This GRB documentation should accompany budget documentation submitted to the Assembly of Kosovo and municipal assemblies, respectively, for approval. To date, these have not been published on Government websites towards transparency and in alignment with the [SDG indicator 5.c.1](#). Thus, citizens do not have access to information regarding Government efforts to ensure GRB as part of the 2024 Budget, or prior budgets.
- Ensure that budget documents have clear objectives and performance indicators related to gender equality across various budget lines and sectors, linking budget allocations to Kosovo's commitments to gender equality in its strategies, programmes, and action plans.
- Encourage budget organisations to conduct ex-post gender impact assessments of expenditures to inform the impact of expenditures and budget planning.

2. Invest in the Care Economy.

- Allocate financing to create employment opportunities by expanding childcare options and improving care services for the elderly, ill, and persons with disabilities. KWN research has estimated that transforming unpaid care into paid care could contribute to [9,899 new jobs](#) related to childcare alone, addressing Kosovo's high unemployment and inactivity rates. Such investments also could enable more women to work and contribute to improved educational outcomes in line with the EU Barcelona Objectives.

3. Fulfil commitments to addressing gender-based violence against women and children.

- In reviewing its budget, ensure the Ministry of Justice has allocated adequate resources for a Rape Crisis Centre, treatment for survivors of sexual violence, and an SOS hotline, as per the Istanbul Convention, in line with the new [State Protocol for Treatment of Sexual Violence Cases](#).

- Increase the budget allocated for Centres for Social Work in the category of Wages and Salaries as part of the Government Grant on Social Services to employ more social workers in each municipality, specifically tasked with handling gender-based violence cases. The additional cost of employing two social workers in each municipality to address gender-based violence cases, including sexual and domestic violence, would amount to approximately [€444,000 annually for the Government of Kosovo](#). This amount considers that Prishtina, the largest municipality, would require four such social workers considering its size. This should be required of all municipalities as part of their budgets towards implementing the legal framework and new State Protocol for Treatment of Sexual Violence Cases.
- Increase the budget for the Victim Protection and Assistance Office in accordance with its needs and evidence-based budget request so that it can carry out its responsibilities.

4. Allocate adequate financing for the Personal Assistance Scheme.

- Establish a clear and permanent budget line for financing the Personal Assistance Scheme, considering gender analysis and the [actual time required from personal assistants in assisting persons with disabilities to prevent current violations of personal assistants' labour rights](#). Increase the budget allocated per personal assistant from the current €150 for personal assistants of paraplegic and tetraplegic (PTTP) persons and €125 for blind persons to match at least the minimum salary (currently €264) and ideally the average salary (€521). Considering that as of July 2023, there were 2,737 PTTP persons and 1,858 blind persons in Kosovo ^(OECD) who were part of this scheme, this would cost an estimated €14,391,540 for 2024, which is approximately twice the current estimated expenditures, based on KWN's calculations. Meanwhile, budgeting based on the average gross salary would cost approximately €28,727,940. The Government should plan for likely future inflation in future years' budgets.

Further information and evidence to substantiate and justify these recommendations and expenditure calculations can be provided.