

Towards Citizens' Budgets

A Gender Review of the Kosovo 2024 Budget

Introduction

Gender responsive budgeting (GRB) seeks to ensure that funds are budgeted and spent to address the diverse needs of women, men, boys, and girls as identified through gender analysis. According to Kosovo Law No. 05/L-020 on Gender Equality (LGE), GRB involves gender mainstreaming the budgetary process and “restructuring incomes and expenditures” to promote equality among women and men.[1] Gender mainstreaming is defined as including a gender perspective in “planning, approval, implementation, monitoring, and evaluation of legislation, policies, programs, and budgets in all political, economic, and social fields” towards furthering equal opportunities for men and women.[2] Failing to implement GRB, as foreseen by this Law, constitutes a legal offense subject to sanctions.

This commentary analyses the extent to which the Government and the Parliament of Kosovo implemented legal requirements for GRB related to the 2024 Budget of Kosovo. The commentary focuses on the budget lines for which the Kosovo Women's Network (KWN), its members, and partners made recommendations for the 2024 Budget and assesses the extent to which these recommendations were implemented.

Challenges with Monitoring Budget Expenditures towards Equality

Transparent budget processes are essential to ensure government accountability and foster public trust. Programmatic budgeting can increase transparency by enabling more accurate understanding of resources allocated to furthering gender equality. However, Kosovo uses line item budgeting rather than programmatic budgeting, which presents difficulties in determining the amount of the budget allocated for gender equality as well as for evaluating the contributions expenditures have made to gender equality.

Transparency and Accountability

The draft law on the 2024 budget was never made available for public consultation, despite requirements in the Regulation (GRK) No. 05/2016 on the minimum standards for the public consultation process. After the Government approved the draft law on 31 October 2023, KWN sent a “Rapid Gender Analysis of the Draft Law for the Budget of 2024 with Recommendations for the Assembly of Kosovo”, asking all Assembly deputies to amend the draft law so that it would address several priority needs of diverse women, men, girls, and boys outlined in the analysis.

[1] Article 3, paragraph 1.17.

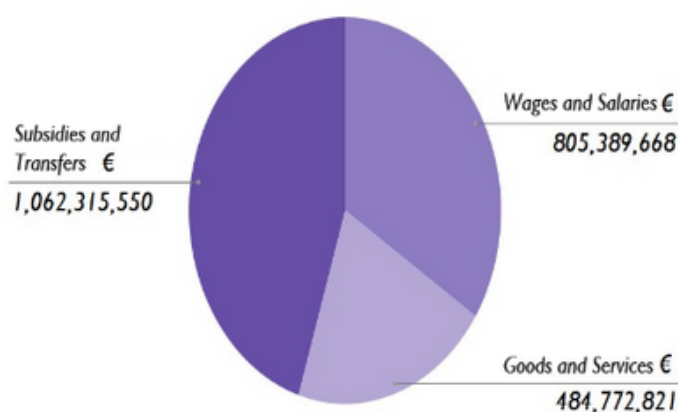
[2] Article 3, paragraph 1.16.

The Government has not published budget annexes that the Ministry of Finance, Labour, and Transfers requires each budget organisation (e.g., ministries and municipalities) to prepare, according to the Budget Circular. Law no. 08/I-260 on budget appropriations for the budget of the Republic of Kosovo for year 2024 was not accompanied by any published Gender Statement that would explain how the budget contributes to gender equality, though this would be important given that Kosovo uses line-item budgeting. Nor is it clear whether the budget was established based on gender analysis. Therefore, based on the Law on Budget, it is unclear for citizens, how the budget will contribute to Kosovo's goals to advance gender equality. Moreover, since these annexes have not been published, citizens cannot analyse them to assess whether they are adequately meeting priority needs.

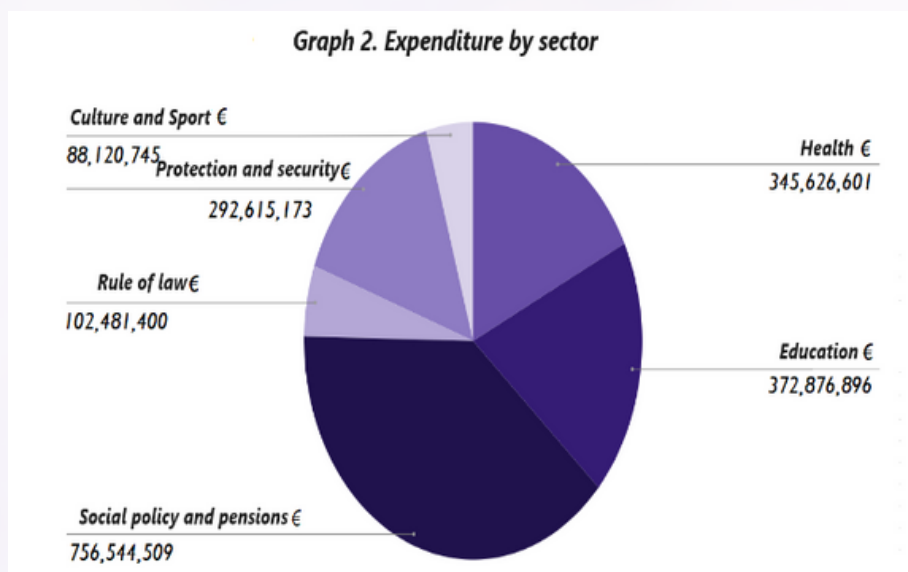
An Overview of Budget Trends and Allocations

Total budget expenditures in 2024 have been planned to be around €3.3 billion, marking a 3% increase, or around €91.3 million more than 2023. In the expenditure category of wages and salaries, there is an increase of around €59 million (8%). The category of goods and services has an increase of about €25 million (6%), while there was a decrease in planned expenditures for subsidies and transfers of about €37 million (3%).

Graph 1. Planned recurrent expenditures based on budget category



By sectors, the budget for education has increased by about €54 million (17%) compared to 2023. Similarly, the budget for health increased by about €49 million (17%). For the rule of law sector, the budget has increased by approximately €14 million (17%) compared to 2023. Social policies and pensions notable increased, totalling about €756.5 million, which is approximately €103.7 million (16%) more than in 2023. The defence and security sector also had a budget increase of about €50 million (21%), while the culture and sports budget increased by approximately €31 million (55%).



Gender Mainstreaming

The 2024 budget does not contain any analysis of the potentially different needs of women and men, including of individuals of different ages, ethnicities, abilities, and geographic locations. Nor is it accompanied by a Gender Budget Statement to explain how expenditures will contribute to gender equality. Consequently, it is challenging to comprehend the various needs and how the budget intends to address them or contribute to advancing gender equality.

A crucial budget line related to gender equality is for the Agency for Gender Equality (AGE), totalling €368,912 in 2024 compared to €354,173 in 2023, reflecting a 4% increase in the wages and salaries expenditure category. However, the number of workers has not increased. Each municipality has a budget line under wages and salaries for an Officer for Gender Equality, which has responsibilities for furthering gender equality at the municipal level, gender-mainstreaming local policies, raising awareness about gender equality, and implementing other legal obligations outlined in the Program for Gender Equality and the action plans for gender equality at national and municipal levels. However, this budget line, entitled "Gender Affairs", exists in only 42% of municipalities. This has decreased since 2023 when 44% of municipalities had this budget line. Overall, the total expenditures on this budget line have increased by 4% (see Annex 1), and the average amount budgeted per municipality is €18,196. However, budgets have decreased in some municipalities like Lipjan/Lipljan and Skenderaj/Srbica. All municipalities (38) have a budget line for "Gender Affairs", totalling €691,448 altogether. However, some municipalities do not have any budget allocated and the line is blank.

Attention to Gender Equality Priorities

This section examines the extent to which the Law no. 08/I-260 on budget appropriations for the budget of the Republic of Kosovo for year 2024 attends to priority needs that were identified by KWN, its members, and partners, based on research and extensive experience. Recommendations to address these priority issues were provided to the Government of Kosovo and the Assembly. This section assesses the extent to which recommendations were addressed.

Addressing Gender-based Violence

The Law on Budget for 2024 does not contain any change in budget allocations for Basic Expenses for Shelters for domestic violence, which amount to €1.5 million. This covers the basic costs of shelters for women and children. The Budget also foresees constructing a shelter for women who have suffered violence in Ferizaj/Uroševac. The budget for the Victim Protection and Assistance Office also has increased, as recommended, by €120,503 (41%) compared to 2023, which can contribute to improved protections for survivors of gender-based violence. While all of these expenses mark improvements and are important for furthering gender equality, the 2024 Budget does not address several expenses foreseen by the Council of Europe Convention on preventing and combating violence against women and domestic violence (the Istanbul Convention), which is within the Constitution of the Republic of Kosovo, including:

- A Referral Centre for Sexual Violence and a Rape Crisis Centre (Istanbul Convention, Article 25) for treating survivors of sexual violence
- An SOS telephone line, though this was foreseen by the new State Protocol for the Treatment of Cases of Sexual Violence
- Sufficient budget to employ at least two more social workers specifically for treating cases of gender-based violence in every municipality, in accordance with their institutional responsibilities in the new Law No. 08/I-185 on prevention and protection from domestic violence, violence against women, and gender-based violence. This is not reflected in the wages and salaries expenditure category as part of the Government Grant for Social Services. These positions are essential for implementing the new legal framework, preventing violence, and protecting survivors, mainly women and children.
- Although in 2023 there was a separate budget line for treating victims of sexual violence in war, the budget line does not clearly exist in 2024. While it may have been included under another expense category, this is unclear.

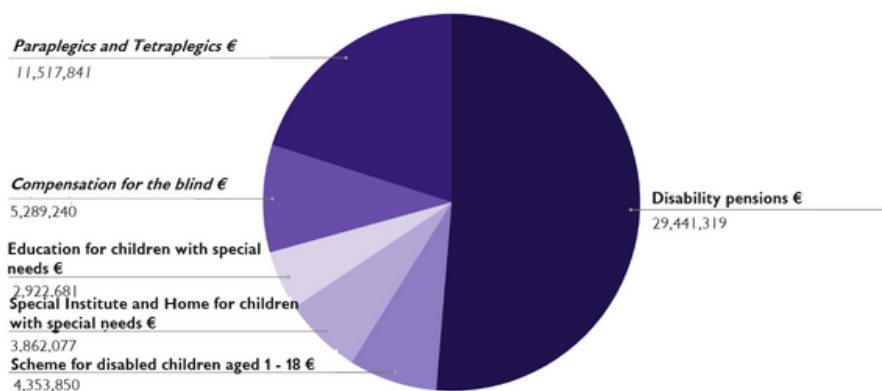
Financing Adequately the Personal Assistance Scheme

The 2024 Budget does not consider the minimum wage and the actual time required for personal assistants to help people with disabilities. This contributes to violations of the labour rights of personal assistants. There is a need to increase the budget allocated for personal assistants for paraplegic and tetraplegic persons (PTTP), currently set at €150 per month, and for blind people, currently set at €125, to match at least the minimum wage (currently €174) or, ideally, the average salary (€521). Personal assistants often work more than eight hours per day to provide care and do not make payments towards their retirement pensions. This constitutes a violation of their labour rights under the Law on Labour. Women tend to be overrepresented among personal assistants, so addressing these issue can contribute to improving the lives of both personal assistants and those they care for.

Considering that in July 2023, there were 2,737 PTTP people and 1,858 blind people, this would cost around €14.5 million for 2024, roughly double the current estimated expenditure. Meanwhile, budgeting based on the average gross salary would cost approximately €28 million.

The budget for 2024 includes an increase in the budget for some categories of persons with disabilities. In the category "Disability Pensions", there is a budget allocation of about €29 million, which is approximately €6 million (27%) more than in 2023. In the "Scheme for Children with Disabilities 1-18", there is a budget of about €4 million, reflecting an increase of approximately €793,850 (22%). The category "Education for Children with Special Needs" has a budget allocation of €2.9 million, an increase of approximately €443,586 (18%). For the Special Institute and the home for children with disabilities, the budget for 2024 is about €3.8 million, representing a substantial increase of approximately €1.8 million (97%). However, there is no change in the budget for PTTP, remaining at around €11 million. Similarly, there is no change in the budget for blind people, remaining at around €52 million.

Graph 3: Budget allocations for persons with disabilities



Supporting Civil Society Organisations

To date, civil society organisations (CSOs) mainly have relied on international funding, especially for monitoring, research, and advocacy. The 2024 Budget could have included a permanent, adequate budget line for financial support of civil society within each ministry and municipality, especially for AGE. This funding could have supported CSO initiatives aimed at advancing gender equality in line with the Program for Gender Equality. Government financing could include support for research, awareness-raising, advocacy, policy development, and monitoring of state services. These resources should be allocated based on guidelines developed in close consultation with CSOs to ensure fairness, transparency, and the independence of civil society. Establishing this ongoing support would increase the long-term sustainability of CSOs that could support the Government in furthering gender equality. The Government has not accepted this recommendation to establish such a budget line.

Addressing the Informal Economy and Furthering Workers' Rights

In the Government Program 2021-2025, protecting workers' rights, improving working conditions, and increasing the number of labour inspectors are set as priorities, but these priorities are not reflected in the 2024 Budget. Rather, the Government actually reduced the Budget of the Labour Inspectorate by 14% in the salaries category. This reduction puts workers at risk at a time when more inspectors are needed, not fewer, to address gender-based discrimination, sexual harassment at work, and informality, which seems to affect women disproportionately.

Recommendations

1. Institutionalise GRB in accordance with legal commitments and international best practices, including the Supplementary Framework for the Evaluation of Gender Responsive Public Finance Management (PEFA GRPFM), and the United Nations Sustainable Development Goals indicator 5.c.1 (UN SDG 5.c.1):

- Incorporate attention to GRB in the forthcoming Law on Public Finance and include in the digital financial management systems requirements to provide gender analysis, baselines, and targets for furthering gender equality related to planned budget expenditures.
- Require publishing of gender equality annexes by ministries and municipalities, towards transparency and accountability.
- Publish a Gender Budget Statement to accompany the Law on Budget 2024 to clarify how expenditures will contribute to gender equality, particularly considering that Kosovo's current line-item budgeting does not make clear how expenditures will contribute to furthering gender equality.

2. Allocate funding for furthering gender equality in municipalities: Ensure that every municipality has a designated budget and salary for the Officer for Gender Equality to fulfil legal obligations.

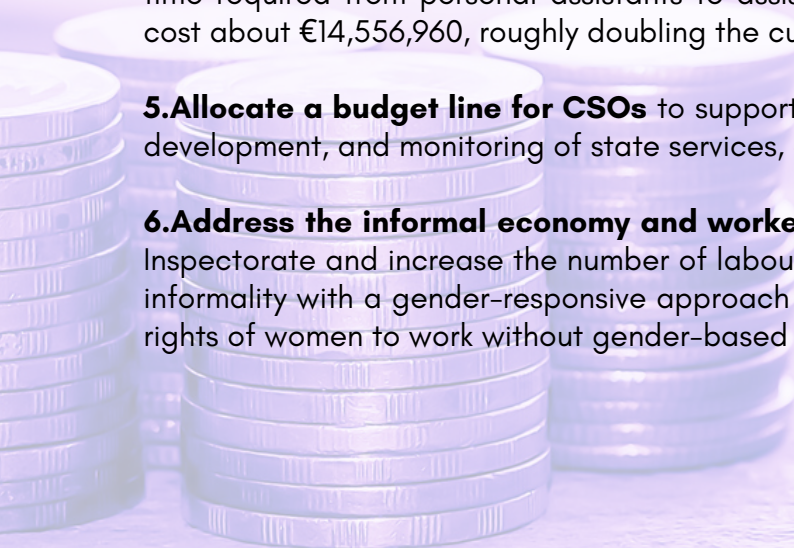
3. Address gender-based violence:

- The Ministry of Justice should allocate adequate resources for a Referral Centre for Sexual Violence, a Rape Crisis Centre, and an SOS hotline, which will treat survivors in accordance with the Istanbul Convention.
- The Ministry of Finance, Labour, and Transfers and the Ministry of Justice should strongly encourage municipalities to increase the budget for Wages for and Salaries, employing at least two additional social workers in each municipality and four in Pristina. They should be trained, certified, and specifically tasked with handling cases of gender-based violence. The additional cost is approximately €444,000 and will contribute to implementing the legal framework, including the new State Protocol for the Treatment of Cases of Sexual Violence.

4. Increase the budget line for funding the Personal Assistance Scheme based on the time required from personal assistants to assist people with disabilities. This adjustment will cost about €14,556,960, roughly doubling the current estimated costs.

5. Allocate a budget line for CSOs to support research, awareness-raising, advocacy, policy development, and monitoring of state services, enabling their contributions to gender equality.

6. Address the informal economy and workers' rights: Increase the budget for the Labour Inspectorate and increase the number of labour inspectors. This will support efforts to address informality with a gender-responsive approach and to safeguard workers' rights, including the rights of women to work without gender-based discrimination and harassment.



Annex 1. Municipal Budgets for Gender Equality (Gender Affairs Budget Line)

Municipality	Gender Affairs Budget 2023	Gender Affairs Budget 2024	Difference	%	Number of workers 2023	Number of workers 2024
Deçan/Dečani						
Dragash/Dragaš	€ 9,907	€ 11,200	€ 1,293	13%	1	1
Ferizaj/Uroševac						
Fushë Kosovë/Kosovo Polje	€ 24,007	€ 24,911	€ 904	4%	2	2
Gjakovë/Đakovica						
Gjilan/Gnjilane						
Glogovac/Glogovac						
Graçanicë/Gračanica	€ 10,924	€ 11,760	€ 836	8%	1	1
Han i Elezit/Elez Han						
Istog/Istok	€ 23,000	€ 29,535	€ 6,535	28%	3	3
Junik						
Kaçanik/Kaçanik	€ 9,418	€ 12,248	€ 2,830	30%	1	1
Kamenicë/Kosovska Kamenica	€ 14,500	€ 15,501	€ 1,001	7%	1	1
Klinë/Klina	€ 10,750	€ 13,393	€ 2,643	25%	1	1
Kllokot/Klokot						
Leposaviq/Leposavić						
Lipjan/Lipljan	€ 15,500		€(15,500)	100%	2	0
Malishevë/Mališevo	€ 19,621	€ 19,621		0%	1	1
Mamushë/Mamuša						
Mitrovica Veriore/Severna Mitrovica						
Mitrovicë/Mitrovica	€ 39,290	€ 44,380	€ 5,090	13%	2	2
Novobërdë/Novo Brdo	€ 12,100	€ 13,600	€ 1,500	12%	1	1
Obiliq/Obilić						
Partesh/Parteš	€ 6,500	€ 7,000	€ 500	8%	1	1
Pejë/Peć	€ 10,840	€ 13,037	€ 2,197	20%	1	1
Podujevë/Podujevo						
Prishtinë/Priština						
Prizren						
Rahovec/Orahovac	€ 7,308	€ 8,964	€ 1,656	23%	1	1
Ranillugë/Ranilug	€ 10,050	€ 10,769	€ 719	7%	1	1
Shtërpçë/Štrpce						
Shtime/Štimlje						
Skenderaj/Srbica	€ 38,881	€ 36,880	€ (2,001)	-5%	3	3
Suharekë/Suva Reka						
Viti/Vitina						
Vushtrri/Vučitrn	€ 16,824	€ 18,338	€ 1,514	9%	2	2
Zubin Potok/Zubin Potok						
Zvečan/Zvečan						
Total	€ 279,420	€ 291,137	€ 11,717	4%	25	23



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