

BUDGET COMMENTARIES

Kosovo Women's Network



2025

Gender Budget Watchdog Network

From Annual Allocations to Mid-term Commitments:

A Forward-Looking Gender Review of Kosovo's Budget and Medium-term Expenditure Framework

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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. GRB involves integrating a gender perspective throughout the budgetary process, which includes restructuring incomes and expenditures to promote equality between women and men. 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. Further, in budget circulars,³ the Ministry of Finance, Labour, and Transfers (MFLT) regularly has required the inclusion of GRB as an annex in budget allocation requests.

The Medium-Term Expenditure Framework (MTEF) is the foundational document for midterm budget planning and for informing the drafting of Kosovo's Annual Budget for 2026. It aims to analyse thoroughly the country's macroeconomic environment. The MTEF establishes the grounds for budgetary decisions by offering a comprehensive understanding of the economic landscape and aligning budget allocations with government objectives.⁴ Medium-term priorities for economic reforms derive from the National Strategy for Development and the Economic Reform Programme 2023-2025, which emerged from Kosovo's dialogue with the European Union (EU) on economic governance. For 2025-2027, the Government of Kosovo has prioritised horizontal agendas derived from strategic documents such as the Government Programme 2021-2025⁵ and the National Development Strategy and Plan 2030.⁶

Transparent budget processes are essential to ensuring government accountability and fostering 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. Therefore, in Kosovo the MTEF and the GRB Annex requested by MFLT are particularly important for communicating to citizens, as taxpayers, which budget lines will contribute to the Government's gender equality objectives.

This Commentary analyses the 2025 Annual Budget Law in the context of the forthcoming MTEF, assessing the extent to which these documents have implemented Government commitments to GRB. First, it briefly assesses the extent to which the budget process has been transparent. Second, it provides an overview of budget trends and allocations, examining how well gender equality objectives,

¹ Article 3, paragraph 1.17.

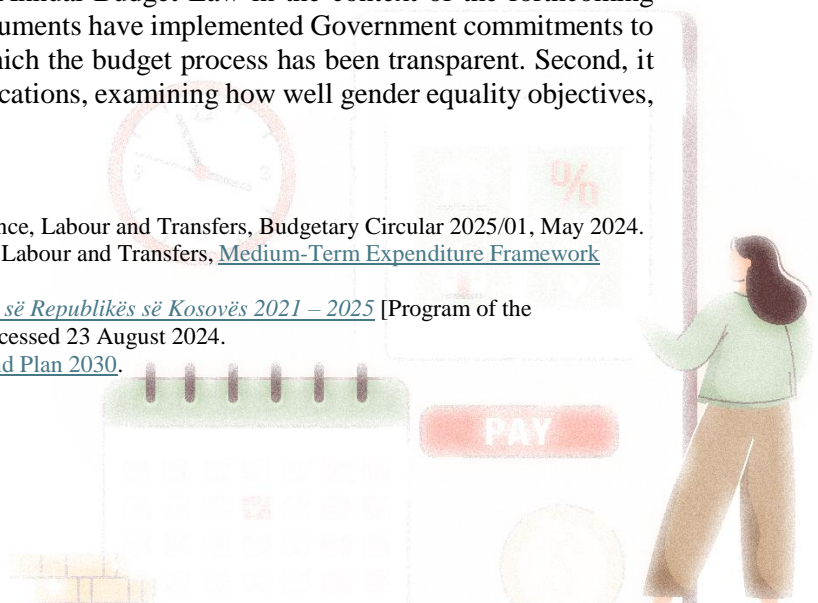
² Article 3, paragraph 1.16.

³ For example, see Republic of Kosovo, Ministry of Finance, Labour and Transfers, Budgetary Circular 2025/01, May 2024.

⁴ Republic of Kosovo, Government, Ministry of Finance, Labour and Transfers, [Medium-Term Expenditure Framework \(MTEF\) 2025-2027](#).

⁵ Republic of Kosovo, Government, [Programi i Qeverisë së Republikës së Kosovës 2021 – 2025](#) [Program of the Government of the Republic of Kosovo 2021 – 2025], accessed 23 August 2024.

⁶ Republic of Kosovo, [National Development Strategy and Plan 2030](#).



indicators, and budget allocations are integrated across sectors. Third, it examines the extent to which the 2025 Budget will contribute to furthering gender equality, including analysing whether the 2025 Budget responded to KWN's prior recommendations for addressing key issues towards gender equality. Fourth, it analyses the gender-responsiveness of the MTEF 2025-2027. Finally, the Commentary offers recommendations for improving the gender-responsiveness of future MTEFs and the 2026 Annual Budget, towards advancing gender equality. This analysis was prepared by the Kosovo Women's Network (KWN) as part of the Gender Budget Watchdog Network (GBWN).⁷

Transparency and Accountability

The draft law on the 2025 budget was never made available for public consultation, despite requirements in the [Regulation \(GRK\) - No.17/2024 on Rules of Procedure of the Government of the Republic of Kosovo](#). After the Government approved the draft law on 31 October 2024, KWN sent a "[Gender Analysis of the 2025 Draft Budget 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.

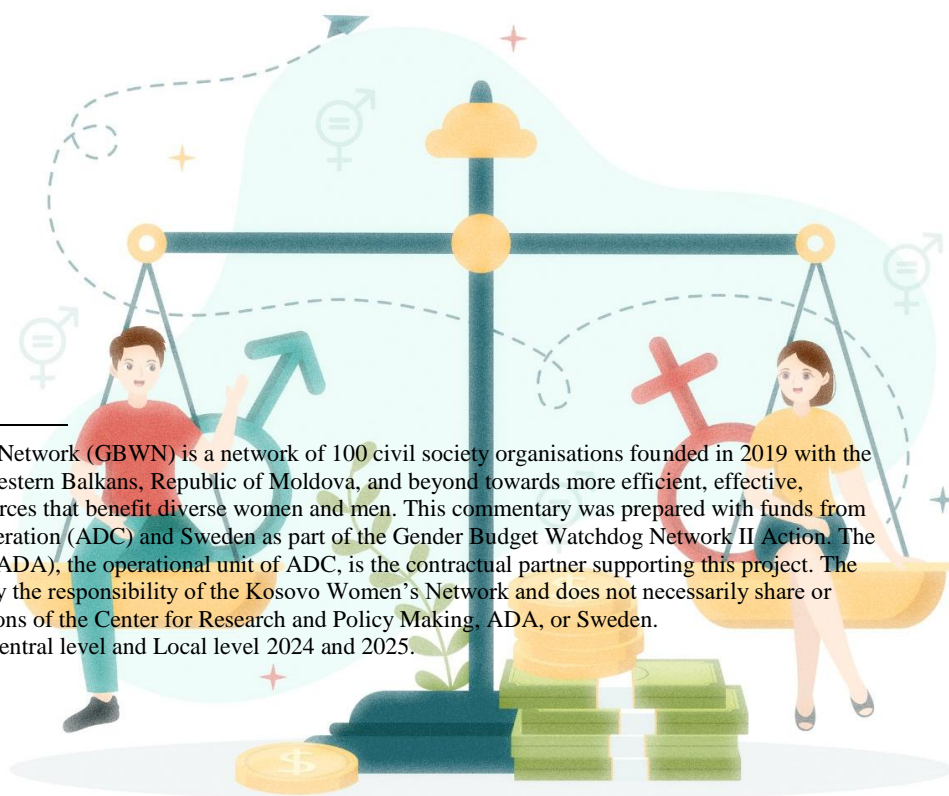
The Government has not published budget annexes that MFLT requires each budget organisation (e.g., ministries and municipalities) to prepare, according to the Budget Circular. [Law No. 08/L-332 on budget appropriations for the budget of the Republic of Kosovo for year 2025](#) was not accompanied by 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 alone, 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

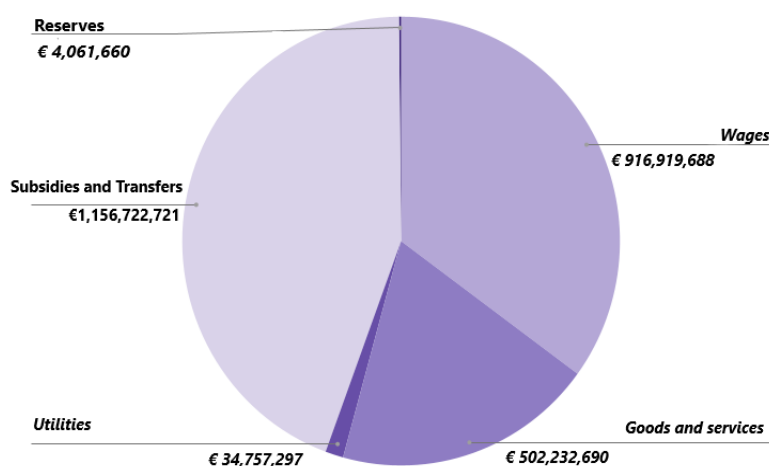
The Government has planned for total budget expenditures in 2025 to be around €3.6 billion, marking an 8.8% increase, or around €293.2 million more than 2024. In the category of wages and salaries, there is an increase of around €111.5 million (14%). The category of goods and services has an increase of about €17 million (4%). Subsidies and transfers has increased about €94 million (9%) and capital investment has increased about €72 million (8%). Utilities also has increased €571 thousand (2%), and the category of reserves has decreased by about €6 million (60%). Of the budget allocations, 78% is for the central level and 22% for the municipal level.⁸ Little has changed compared to 2024 when the municipal level was to receive 23% of budget allocations.

⁷ The Gender Budget Watchdog Network (GBWN) is a network of 100 civil society organisations founded in 2019 with the mission to further GRB in the Western Balkans, Republic of Moldova, and beyond towards more efficient, effective, transparent, and just use of resources that benefit diverse women and men. This commentary was prepared with funds from the Austrian Development Cooperation (ADC) and Sweden as part of the Gender Budget Watchdog Network II Action. The Austrian Development Agency (ADA), the operational unit of ADC, is the contractual partner supporting this project. The content of this document is solely the responsibility of the Kosovo Women's Network and does not necessarily share or reflect the views and interpretations of the Center for Research and Policy Making, ADA, or Sweden.

⁸ Annex 3. Budget Allocations Central level and Local level 2024 and 2025.

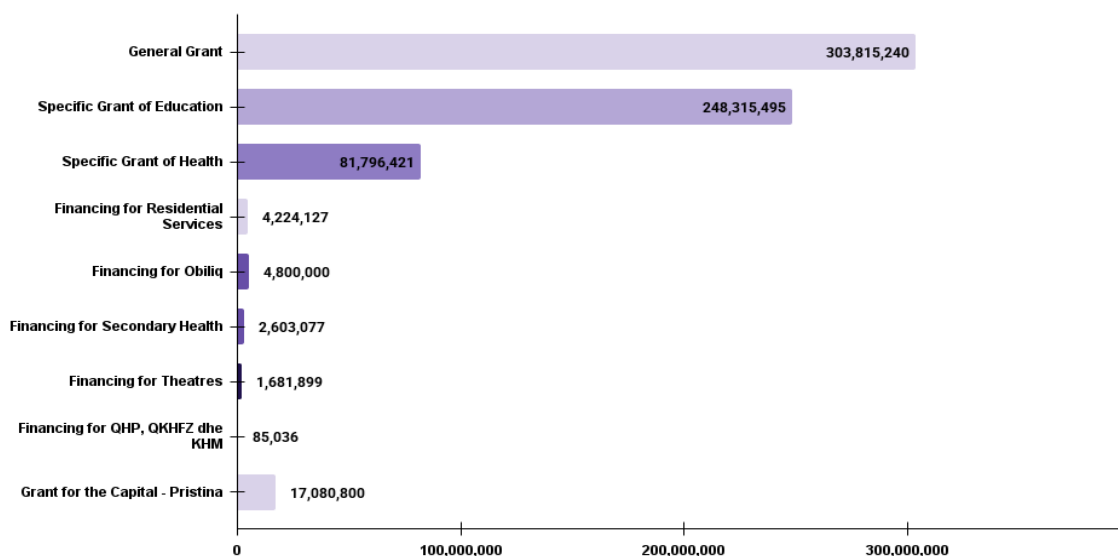


Budget Categories 2025



The General Grant⁹ increased by 7% in 2025 compared to 2024, while the Specific Grant for Education¹⁰ rose by 4%. Financing for Residential Services saw a significant increase of 33% in 2025. In contrast, there was no change in the Specific Grant for Health¹¹, Financing for Secondary Health, and the Grant for the Capital – Pristina. Financing for Obiliq intended to address pollution caused by the thermal power plant decreased by 4%.

Governmental Grants



⁹ The Assembly of Kosovo, [Law No. 03/ L- 049 on Local Government Finance](#), Article 24. The General Grant is an amount provided to a municipality that it can use for any purpose related to its competencies and is calculated based on population size, minority representation, municipal area, and includes a lump-sum adjustment for smaller municipalities.

¹⁰ Ibid., Article 25.4, Specific Grant for Education is calculated based on student enrolment, normalized teacher numbers, and weighted factors including special needs, location, and minority representation.

¹¹ The Assembly of Kosovo, [Law No. 03/ L- 049 on Local Government Finance](#), Article 25.5. The Specific Grant for Health is calculated based on the population, considering age, gender, elderly, and special health care needs.

Attention to Gender Equality Priorities in the 2025 Budget

This section first examines the extent to which the [Law on Budget for 2025](#) integrates gender equality considerations. It then assesses its attention to priority needs towards furthering gender equality, which were identified by KWN, its members, and partners, based on research and evidence. These recommendations were provided to the Government of Kosovo and the Assembly in 2024.

Funding for Gender Equality

The 2025 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 various needs and how the budget intends to address them or to contribute to advancing gender equality more specifically.

A budget line clearly related to furthering gender equality is for the Agency for Gender Equality (AGE), totalling €380,230 in 2025. Compared to €368,912 in 2024, this reflects a 3% increase in the wages and salaries expenditure category. However, the number of workers has not increased. Several municipalities have 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 action plans for gender equality at national and municipal levels. This budget line, entitled “Gender Affairs”, exists in only 42% of municipalities. Overall, total expenditures on this budget line have increased by 10%,¹² and the average amount budgeted per municipality is €19,947. All municipalities (38) have a budget line for “Gender Affairs”, totalling €757,988 altogether. However, twenty-two (22) municipalities do not have any budget allocated and the line is blank.

Addressing Gender-based Violence

The Law on the Budget for 2025 has increased budget allocations for basic expenses for shelters for domestic violence by 67% (€1 million) compared to 2024, bringing the total amount to €2.5 million. The budget also includes plans for the construction of an emergency house for the protection of children in Nashec, to be completed by 2027. Additionally, the budget for the Victim Protection and Assistance Office has increased, as recommended by KWN, by €128,776 (31%) compared to 2024. The number of workers also has risen by 28% (10 additional staff members), totalling 46 workers. However, there is no information about the positions of these new workers. Ensuring adequate human resources entails appropriate staffing, fair compensation, and necessary training to effectively support victims and promote gender equality, which can contribute to improved protections for survivors of gender-based violence. While all these expenses mark improvements and are important for furthering gender equality, the 2025 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 Kosovo has adopted within its Constitution, including:

- **A Referral Centre for Sexual Violence and a Rape Crisis Centre**, as required by Istanbul Convention Article 25 for treating survivors of sexual violence
- **An SOS telephone line**, though this was also foreseen by the new [State Protocol for the Treatment of Cases of Sexual Violence](#). The Government has approved “[Administrative Instruction \(GRK\) - No. 01/2025 on the Emergency Phone Line for Victims of Domestic](#)”. However, no budget has been allocated for this service. The [National Strategy on Protection Against Domestic Violence and Violence Against Women](#) foresees that the SOS emergency line will be established by the end of 2026. According to the Administrative Instruction, the budget for the SOS telephone line will be provided by the Ministry of Justice.
- **Municipal Coordination Mechanisms** to improve case management: The Government has approved [Regulation \(GRK\) – No. 01/2025 for the Local Coordinating Mechanism for Protection](#)

¹² See Annex 2.

[Against Domestic Violence, Violence Against Women, and Gender-Based Violence](#). However, the Law on Budget contains no information on the funds allocated for the functioning of this mechanism.

- **Additional, qualified social workers:** Sufficient budget to employ at least two more social workers specifically for treating cases of gender-based violence in every municipality and four in Prishtina, in accordance with their institutional responsibilities in the new [State Protocol for Treatment of Sexual Violence Cases](#), 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.
- **Supporting victims of sexual violence in war:** Although the 2024 budget included a separate budget line for treating victims of sexual violence in war, this budget line does not clearly exist in the 2025 budget. Article 36 of the Budget Law states that benefits for war categories, including victims of sexual violence, should be increased.¹³ However, it is unclear under which budget line this increase has occurred. A Gender Budget Statement could help clarify this.
- **Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, and Asexual + (LGBTQIA+) shelter:** While the National Strategy on Protection Against Domestic Violence and Violence Against Women foresees “Provision of support and shelter services for special groups (boys and men victims of domestic violence, LGBTI persons, etc.)”, neither the Ministry of Justice nor the Municipality of Pristina have allocated this budget.¹⁴ Although the Municipality of Pristina allocated a budget in 2022,¹⁵ this shelter was never built.
- **Electronic monitoring technology:** The Government of Kosovo launched the electronic monitoring mechanism in December 2024 to track individuals suspected of gender-based and domestic violence. However, implementation of [Law No. 05/L-003 on the Electronic Supervision of Persons Whose Movement is Limited by Court Decision](#) remains incomplete. The necessary infrastructure for electronic monitoring, including dedicated facilities and systems, is still under development. As a result, no court-issued electronic supervision orders have been enforced to date. Moreover, the Ministry of Internal Affairs has yet to allocate funding for the purchase and maintenance of electronic tagging systems, including electronic bracelets. These are critically important for enhancing protection of survivors and preventing repeat offenses by ensuring that perpetrators comply with restraining orders.

Adequately Financing the Personal Assistance Scheme

The 2025 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 who currently work for less than the minimum wage](#). 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 €350) or, preferably, the average salary (€521). Personal assistants often work more than eight hours per day and do not receive 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 this issue can contribute to improving the lives of both personal assistants and the women (and men) who care for them. Considering that, as of December 2024, there were 3,093 PTTP persons and 1,854 blind persons in Kosovo, the estimated cost would be approximately €18,864,072 if calculated at the minimum wage, or €30,928,644 if based on the average salary

¹³ Article 36 Increase of benefits for war categories: The Government is authorised to update, by a decision, the table in Annex 1 of the [Law No. 04/L-054 on the status and rights of martyrs, invalids, veterans, members of the Kosovo Liberation Army, victims of war sexual violence, civilian victims and their families](#), as amended and supplemented by [Law No. 04/L-172](#), for the increase of benefits for such categories.

¹⁴ Ministry of Justice, National Strategy on Protection Against Domestic Violence and Violence Against Women (2022-2026), “Specific Objective: Support and strengthening of the specialized support services for victims/survivors from all groups and child victims and witnesses of violence. Indicator: Number of specialized services for survivors of violence expanded and strengthened, disaggregated by type of service, target group and characteristics of target groups”.

¹⁵ Municipality of Prishtina, Medium-term Budget Framework 2022-2024, Budget Line “Construction and Inventory of Shelter for LGBTI Community Members”.

The 2025 Budget includes a budget increase for some categories of persons with disabilities.¹⁶ The budget for PTTP has a budget allocation of about €15 million, reflecting an increase of approximately €4.1 million (36%). For the blind people the budget is €5.9 million, reflecting an increase of approximately €612,960 (12%). It remains unclear whether these budget lines support personal assistants for persons with disabilities, as there is no specific budget allocation this. Nor is gender-disaggregated data regarding beneficiaries of these funds provided, though it could be in an accompanying Gender Budget Statement.

Adequately Financing Child Care

The Ministry of Education, Science, Technology, and Innovation (MESTI) holds a budget of €98,963,750. However, capital investments in preschool education remain limited and uneven across municipalities. While 35 of 38 municipalities (92%) have established budget lines for preschool education, amounting to a total of €22 million, capital investments drawn from municipal own-source revenues are low, totalling just €700,000.¹⁷ An additional €105,550 comes from a combined municipal and government grant, while €610,000 is allocated directly from government grants. These figures highlight a gap between policy commitments and actual investments in early childhood education infrastructure.

Greater budget allocations are needed to meet the commitments outlined in the [National Development Strategy](#) and the EU Barcelona [Objectives](#). Expanding access to affordable public childcare, particularly in rural areas, is essential for enabling more women to enter the labour force and for transforming unpaid care work into formal, paid employment. KWN has estimated that [expanding childcare options could create approximately 9,899 new jobs in this sector alone](#).

Informal Economy and Furthering Workers' Rights

Previously, KWN has recommended increasing the number of labour inspectors and training them to better identify and address cases of gender-based discrimination. In the [Government Program 2021–2025](#), protecting workers' rights, improving working conditions, and increasing the number of labour inspectors are set as key priorities. However, these commitments are not reflected in the 2025 Budget. While the budget for the Labour Inspectorate has increased by 21%, the number of staff has been reduced by 10%.

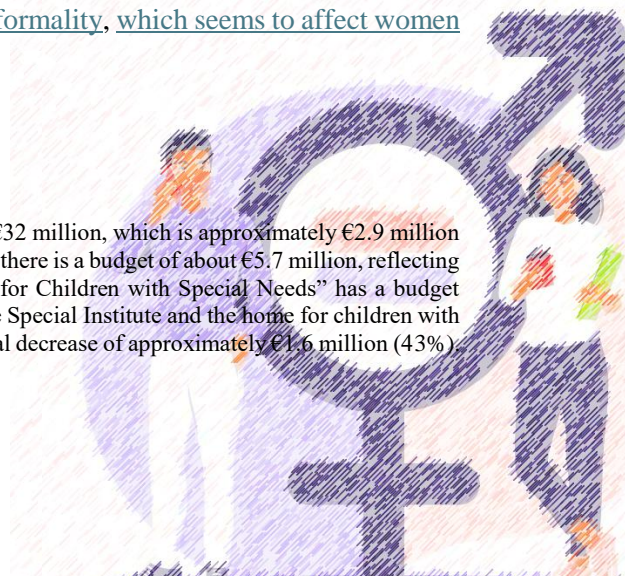
Under the [Labour Inspectorate Development Strategy 2023–2025](#), Strategic Objective 1: Reforming the Structure of the Labour Inspectorate includes a 2025 target: “The new structure of the Labour Inspectorate has been approved, the required additional staff has been hired, and internal procedures have been approved.” This target is not being met, as the 2025 Budget Law reflects a lower number of staff.

The estimated cost of achieving the strategic objectives alone is €1.5 million for 2025, excluding other necessary expenses such as administration, salaries, and operational costs. The total allocated budget for the Labour Inspectorate in 2025 is €1.6 million, indicating that there may be insufficient resources to cover both strategy implementation and ongoing operational needs.

Further, MTEF Pillar II: Equal Human Development, in the policy area of Labour Market and Employment, has an objective titled: “Improving working conditions and decent work.” This includes Target 3.2: “Reforming the Labour Inspectorate.” The reduction in staffing undermines these goals. 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](#).

¹⁶ In the category “Disability Pensions”, there is a budget allocation of about €32 million, which is approximately €2.9 million (10%) more than in 2024. In the “Scheme for Children with Disabilities 1-18”, there is a budget of about €5.7 million, reflecting an increase of approximately €1.4 million (33%). The category “Education for Children with Special Needs” has a budget allocation of €2.9 million, an increase of approximately €48,321 (2%). For the Special Institute and the home for children with disabilities, the budget for 2025 is about €2.1 million, representing a substantial decrease of approximately €1.6 million (43%).

¹⁷ See Annex 4



Addressing the Sustainable Development Goals

Since 2018, [Kosovo has committed](#) to the [Sustainable Development Goals \(SDGs\)](#) and aligning its policies with the 2030 Agenda, including SDG5 towards gender equality. In line with this commitment, the [Government, in cooperation with the United Nations, established the Joint Accelerating Fund for the SDGs, with an initial contribution of €200,000 and a mechanism to match 20% of any additional donor contributions](#). While this represents an important step toward addressing gender-responsive development priorities such as poverty reduction, renewable energy, digital transformation, and education reform, the 2025 Annual Budget does not mention or allocate funding for this SDG Fund. The absence of a clear budgetary line raises questions about the operationalisation of Kosovo's SDG commitments and its ability to ensure sustainable and transparent financing for these goals, including SDG5. Since the [publication of key progress points on the SDGs in 2018](#), neither the Government nor the Assembly of Kosovo has released any follow-up report or updates on the implementation of SDGs. The absence of regular reporting contributes to concerns about transparency, monitoring, and the institutional commitment to the 2030 Agenda, including gender equality impacts.

How Gender-responsive is the MTEF?

Overall, the MTEF 2025-2027 mentions the term “gender” eight times in its 114 pages, related to gender-based violence, gender-responsive budgeting, and, generally, advancing “a gender perspective”. Women are mentioned 14 times related to increasing their participation in decision-making positions in the public administration, labour market access, addressing violence against women, home visits for pregnant women, and women's empowerment. The MTEF acknowledges gender disparities, noting the importance of women's economic empowerment and planning support for women-led non-manufacturing businesses towards inclusive economic growth. Employment initiatives supporting women and families without employed members, as well as the youth employment platform “SuperPuna”, indicate commitments to addressing gender-specific employment challenges. Meanwhile, men, boys, and girls are not mentioned specifically. It contains limited gender-disaggregated data, which are crucial for assessing needs. The MTEF does not reflect on how fiscal and public investment policies affect diverse women and men.

Generally, the document lacks specific, measurable objectives, indicators, baselines, and targets. Without clear indicators, baselines, and targets tied to planned budget allocations, it has been and will continue to be difficult to monitor and evaluate how allocations are contributing to achieving the MTEF's strategic priorities, including those related to gender equality.

The MTEF has four pillars: sustainable economic development, equal human development, security and rule of law, and good governance. Each pillar has priorities and main directions for implementation. The following subsections examine each.

Sustainable Economic Development

Furthering gender equality has not been included as part of any of the policy areas' priorities and directions for implementation in this pillar. Policy areas include support for developing industry and businesses, agriculture, energy, transport, communication, and environment and spatial planning. Potential exists for integrating attention to furthering gender equality in all these policy areas, though this was not done. For example, recent [gender analyses on informality and agriculture](#) provide data that could shed light on differences among diverse women and men and thus steps needed for the government to address inequalities, thereby contributing to economic development.

Equal Human Development

This second pillar encompasses policy areas such as Education and Science, Labour Market and Employment, and Health, Social Care, Culture, and Sports. Within these, the government has identified only one priority related to gender equality. Within the policy area of Labour Market and Employment, this priority seeks to increase “the participation of women, youth, and marginalized groups in the labour market”. Directions for implementing this priority include increasing women's participation in employment programs, subsidising non-governmental organisations' projects aimed at empowering women, increasing the participation of marginalised groups in employment programs, and

implementing the Youth Guarantee and Generation Unlimited programs. The other policy areas could have included gender-responsive directions as well, towards addressing gender inequalities. For example, early education could have focused on the need to build more early childhood education centres towards realising the government's commitments in the National Development Strategy, as research illustrates this can enable more women to enter the labour force by [providing care services](#), contribute to new jobs particularly for women, as well as be used to transform gender norms.

Security and Rule of Law

The third pillar includes the policy areas of defence and security, public security, and justice. The government has identified only one gender-related priority, focusing on proper access to justice. Directions for implementing this priority include completing the legal framework on protection against domestic violence and gender-based violence, capacity building of institutional mechanisms for dealing with violence against women and domestic violence, and other rights derived from relevant legislation, as well as improving women's access to property through the implementation of affirmative measures. The other policy areas also could have attended to furthering gender equality in defence and security, particularly related to the President of Kosovo's commitments to improving implementation of the Women, Peace and Security Agenda through work on defence and security. Public security also needs to respond to gender differences and inequalities.

Good Governance

This fourth pillar includes the policy areas of government and public administration, public finance, foreign policy, and international relations. Regarding gender, the government has identified two directions. In the government and public administration policy area, the priority is "Increasing the effectiveness of public service and accountability in public administration". The direction for implementing this priority is taking affirmative measures to increase the number of women in decision-making positions at the executive level. In the public finance policy area, the priority is ensuring sustainable fiscal discipline. The direction for implementing this priority is gender budgeting in central and local institutions. Thus, this pillar is rather gender responsive.

Recommendations for the Next MTEF

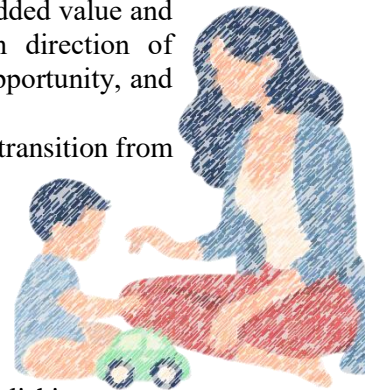
This section summarises key recommendations for integrating an improved gender perspective in each pillar and sector of the forthcoming MTEF, drawing from existing research and lessons learned from this rapid gender analysis of the 2025 Budget and MTEF 2025-2027. Generally, in accordance with the Law on Gender Equality, gender should be mainstreamed in all policy areas by systematically integrating gender analysis that informs corresponding objectives, actions, indicators, baselines, and target into all MTEF pillars.

Pillar I: Sustainable Economic Development

- Ensure that all support for the development of industry and business involves affirmative measures to reach women-led businesses, which tend to face added constraints.
- Ensure agricultural policy and investments are based on [thorough gender analysis](#).
- **Ensure gender and climate-responsive transport investments**, including by improving public transport, safe accessible sidewalks, and bicycle lanes as part of all capital investment projects, including spatial planning.
- **Establish and implement mandatory pay transparency measures**, requiring companies to disclose salary ranges for open positions and conduct regular pay audits. This can help expose and combat the gender pay gap by shedding light on pay discrepancies and empowering workers, particularly women, to negotiate fair compensation. This would align with the [EU Pay Transparency Directive \(Directive \(EU\) 2023/970\)](#), which aims to combat pay discrimination and close the gender pay gap across the EU. Under the Directive, companies are required to provide information on salaries, take corrective measures if their gender pay gap exceeds 5%, and ensure compensation for victims of pay discrimination. It also introduces penalties, including fines, for employers who fail to comply, making transparency a tool for promoting equal pay and empowering

workers, particularly women, to advocate for fair compensation. This recommendation supports the MTEF priority “Development of the industry towards products and services with added value and towards a circular economy”, specifically contributing to the implementation direction of “Generating inclusive and better employment”, among other employment, equal opportunity, and non-discrimination measures.

- Provide [health insurance, temporary income tax relief](#), and subsidies to support the transition from [informal to formal employment](#).



Pillar II: Equal Human Development

Address Access to Childcare

- MESTI should invest directly in and encourage municipalities to budget for establishing **more, affordable public childcare centres and kindergartens**. By setting concrete targets and [budget allocations based on comprehensive needs assessments, municipalities can address high unemployment and inactivity rates](#). KWN has [estimated that expanding childcare options can create approximately 9,899 new jobs in childcare](#). Further, this will enable more women to work and improve educational outcomes in line with the [EU Barcelona Objectives](#). Budgeting for increased availability of affordable care services, [particularly in rural areas, is essential for transforming unpaid care work into paid employment, engaging more women in the labour force, and supporting gender transformative education from an early age](#). The Government has committed to these investments in the [National Development Strategy](#), and now the budget allocations must be made. MESTI should prioritize directing more of its existing budget toward establishing and maintaining public childcare centres and kindergartens, while also providing targeted incentives and co-financing opportunities for municipalities. While international donors such as the EU Instrument for Pre-Accession (IPA) have historically supported these efforts, sustained progress requires domestic funding and clear, results-based budget planning at all levels of government. This recommendation directly supports the MTEF Priority “Increasing children’s participation in quality early childhood education and care.”
- To increase children’s participation in quality Early Childhood Education and Care (ECEC), ensure the integration of GRB and intersectional gender analysis across planning, budgeting, and monitoring processes.¹⁸ Specifically:
 - Allocate funding for capacity building of relevant public officials (e.g., Municipal Education Directorates, Early Childhood Education, MESTI committee, Kosovo Agency for Statistics, Kosovo Accreditation Agency, and Inspectorate) in gender-responsive pedagogy (GRP), gender-disaggregated data collection, analysis, and using it to inform policy.
 - Budget for training and active engagement of stakeholders, including gender experts, ECE service providers, women’s rights organizations, and the University of Prishtina’s Faculty of Education in curricula development, quality assurance, and monitoring mechanisms.
 - Increase public investment in Early Childhood Care and Education infrastructure and services that address the diverse needs of children and families, including those in rural areas, with different physical or cognitive abilities, working parents, and minority language groups. This includes budget lines for teaching assistants, assistive devices, accessible infrastructure, and nutrition support.
 - Include GRB components in the Education Strategy, Action Plans, and Annual Budgets, with separate budget lines for GRP implementation, gender-transformative trainings, social schemes, recruitment strategies, and community engagement.

Address Employment, Labour, and Workers’ Rights

- **Continue investing in labour market and employment programs with affirmative measures for reaching women**, particularly young, minority, rural, and disabled women, as particularly under-represented in the labour force. Invest more in childcare, elderly care, and care for disabled

¹⁸ KWN, [Integrating Gender-transformative Approaches in Early Education Curricula and Pedagogy](#), 2024

persons, transforming unpaid labour to paid labour, creating jobs, and enabling more women to engage in the labour force.

- Amend the Labour Law to introduce family-friendly policies in line with the EU Work-Life Balance Directive and KWN's research "[Expanding Choices through Family-Friendly Policies](#)", including paid paternity leave and individual, non-transferable parental leave for both parents. Urgently establish a publicly funded Maternity, Paternity, and Parental Leave Fund, reducing employer burden and promoting gender-equal parenting.
- Ensure sufficient budget allocation to fully implement the Labour Inspectorate Development Strategy 2023–2025 by restoring and increasing staffing levels, in line with the €1.5 million needed for strategic reforms. This supports MTEF Pillar II objective "Improving working conditions and decent work" and is essential for addressing informality, gender-based discrimination, and workplace harassment

Ensure Adequate Healthcare

- Ensure a sufficient budget so that all women have access to comprehensive reproductive healthcare services, including family planning and safe abortion care.
- The Ministry of Health should update and publish the official list of occupational diseases, in line with international standards and emerging health risks. This will ensure better protection of workers' rights, enable more accurate diagnosis and reporting, and inform the planning of preventive and compensatory measures within the health and labour sectors. This recommendation supports the MTEF priority "Improving working conditions and dignity work.", specifically contributing to the implementation direction of "improving the structural system of safety and health at work."

Finance Adequately the Personal Assistance Scheme

- 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 approximately €14,556,960, roughly doubling the current estimated costs. Increase the budget allocated for personal assistants for paraplegic and tetraplegic persons, currently set at €150 per month, and for blind people, currently set at €125, to match at least the minimum wage (currently €350).

Address Gender-based Violence

In line with MTEF priorities "Improving the targeting and distribution of social protection" and "Better access to social services", to meet Kosovo's constitutional and international obligations under the Istanbul Convention, and to ensure meaningful access to protection and services for all survivors of gender-based violence, the government, especially the Ministry of Justice and MFLT, should undertake the following strategic and cost-effective investments under the Social Services program in the upcoming MTEF:

- Allocate dedicated funding for the full operationalisation of the **SOS emergency telephone line**, as mandated by Administrative Instruction (GRK) No. 01/2025 and the State Protocol for the Treatment of Cases of Sexual Violence. Funding should cover staffing, infrastructure, 24/7 operation, and nationwide coverage. This aligns with improving access to services and protecting the most vulnerable.
- Introduce a new budget line for the establishment and ongoing operation of a **Referral Centre and Rape Crisis Centre** for survivors of sexual violence. These centres are critical for providing immediate medical, psychological, and legal support and fulfilling Kosovo's constitutional obligation to implement the Istanbul Convention.
- Allocate funding within the Government Grant for Social Services, Wages and Salaries category, to employ **two social workers** in each municipality to address gender-based violence cases, including sexual and domestic violence, which 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**. This should be required of all municipalities as part of their budgets towards implementing the [new State Protocol for Treatment of Sexual Violence Cases](#).

Also, as part of this Government Grant, “Centres for social works should create an **emergency fund** for the needs of victims during the period when they are in the police station.”

- Ensure the clear reintroduction or clarification of the budget line for **survivors of sexual violence in conflict**, which existed in 2024 but is not clearly visible in the 2025 budget. Benefits for this group should be protected and expanded in accordance with Article 36 [of the Budget Law](#) and recommendations from civil society and survivor networks.
- Allocate capital investment funds in the form of land, renovation, or construction of a **shelter dedicated to LGBTQIA+ survivors**, as foreseen in the National Strategy’s Action Plan.
- Provide a specific budget allocation under the Ministry of Internal Affairs for **electronic tagging systems** (bracelets, software, monitoring infrastructure) to implement Law No. 05/L-003 on electronic supervision of persons whose movement is limited by court decision. This investment is essential for preventing repeat offenses and protecting survivors of domestic and gender-based violence.

Support Civil Society Organisations

- To date, civil society organisations (CSOs) have relied primarily on international funding, especially for monitoring, research, and advocacy. Amid sudden cuts in external financial support in 2025, the Government should take responsibility for supporting civil society in Kosovo, demonstrating its commitments to democracy, good governance, and human rights. The forthcoming MTEF and 2026 Budget should include a permanent, adequate budget line for financial support of civil society within each ministry and municipality, especially for AGE. This funding should support 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 the government. 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, which can support the Government in furthering gender equality. This recommendation supports the MTEF implementation direction of “Subsidizing NGO/s projects aimed at empowering women in society”.

Pillar IV: Good Governance

Address Gaps in Budget Accountability

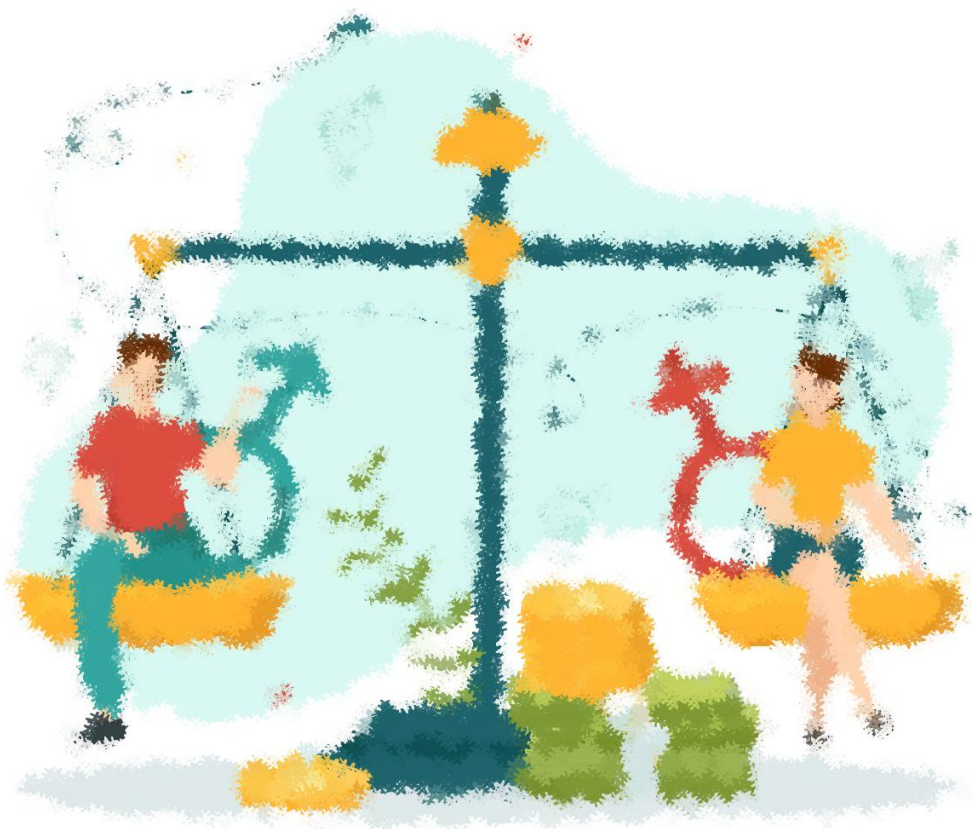
- Invest in institutionalising GRB in **public financial management systems via policy and digital reforms** in accordance with legal commitments and international best practices, including the Supplementary Framework for the Evaluation of Gender Responsive Public Finance Management ([PEFA GRPFM](#)) 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, indicators, baselines, and targets for furthering gender equality related to planned budget expenditures.
- Invest in updating municipal and ministerial websites, enabling **publishing of gender equality annexes** and Gender Budget Statements, towards transparency and accountability.
- Prepare and publish a **Gender Budget Statement** to accompany the Law on Budget 2026 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.

These recommendations support the MTEF priority “Ensuring sustainable fiscal discipline”, specifically contributing to the implementation of “Gender Budgeting in central and local institutions.”

Ensure Inclusive Tax Policies

- **Reduce or eliminate Value Added Tax (VAT)** for menstruation products.
- Implement [progressive taxation measures](#) that redistribute wealth and reduce income inequality, benefiting women who are often disproportionately represented among low-income earners.
- **Introduce tax incentives and exemptions to encourage entrepreneurship among women**, including reduced tax rates for small businesses owned or led by women.
- Integrate **GRB principles into tax policy formulation and implementation** to ensure that tax revenues are collected in a manner that promotes gender equality and women's rights.
- Consult women's organisations, civil society groups, and gender experts in the design and implementation of tax policies to ensure they address the diverse needs and priorities of women.

These recommendations support the MTEF priority “Ensuring sustainable fiscal discipline”, specifically contributing to the implementation directions of “Strengthening revenue collection and measuring the tax gap” and “Sound tax expenses.”



Annex 1. Example of Improving GRB in the MTEF

A major shortcoming with the MTEF is that it does not establish clear objectives, indicators, baselines and targets, including for measuring progress towards furthering gender equality. Thus, progress towards achieving its objectives as a result of expenditures cannot be transparently monitored and evaluated. Drawing from best practices identified by GRB experts, the document could benefit from adding this information. This annex provides an example of what that would look like, drawn from KWN's prior publication.¹⁹

Wages and Salaries

Salary Level	Total Staff Members	# and % of Men	Amount Spent on Men	# and % of Women	Amount Spent on Women	Total Amount Spent
201–400	1	0 (0%)	€0 (0%)	1 (100%)	€3,856 (100%)	€3,856
401–600	15	9 (60%)	€51,395 (60%)	6 (40%)	€34,292 (40%)	€85,687
600+	10	10 (59%)	€55,252 (57%)	7 (41%)	€41,645 (43%)	€96,897

Per Diem for Official Travels

Region	Women	Men	Total
National	86 (33%)	171 (67%)	257
International	54 (30%)	124 (70%)	178
Total	140	295	435

Per Diem for Official Travels

Category	Women	Men	Total
# of Officials	48 (37%)	82 (63%)	130
Amount Spent	€28,151 (29%)	€68,596 (71%)	€96,747

Where inequalities have been identified via prior gender analysis, these can then be used to inform targets for improvements, as illustrated in the following table.

Indicator	Baseline (2016)	Target (2019)
Proportion of new MESP policies/strategies that include gender analysis and sex-disaggregated indicators	0%	100% of new policies gender-responsive
% of MESP employees and decision-makers who are women	37.8% staff female, 22% in decision-making roles	At least 45% female staff, toward 50% parity
% of training and travel expenditures/participants who are women	36.9% travellers were women; 29.1% of travel funds	40%+ women in training/travel participation and funds
% of women among participants in public consultations and outreach activities	<10% female participation in public consultations	30% women in consultations by 2019; progress to 50%
% of contracts including gender-responsive criteria	0% of contracts included gender criteria	30% of new contracts with gender-responsive criteria

¹⁹ For further examples, see KWN's various publications related to GRB on the [KWN website](#) which provide more sector-specific examples, such as *Budgeting for a Better Environment: A Gender Analysis of Expenditures and Services in the Ministry of Environment of Spatial Planning*.

Indicator	Baseline (2016)	Target (2019)
Presence of sex-disaggregated data and gender KPIs in budgets and MTEF	Data not systematically collected or reported	100% departments collect gender data; GRB indicators in all major programs

Annex 2. Municipal Budgets for Gender Equality (Gender Affairs Budget Line)

Municipality	Gender Affairs Budget 2024	Gender Affairs Budget 2025	Difference	%	Number of workers 2024	Number of workers 2025
Deçan/Deçani						
Dragash/Dragaš	€11,200	€10,808	-€392	-4%	1	1
Ferizaj/Uroševac						
Fushë Kosovë/Kosovo Polje	€24,911	€28,032	€3,121	13%	2	2
Gjakovë/Đakovica						
Gjilan/Gnjilane						
Gllgovc/Glogovac						
Graçanicë/Gračanica	€11,760	€12,142	€382	3%	1	1
Han i Elezit/Elez Han						
Istog/Istok	€29,535	€30,641	€1,106	4%	3	3
Junik						
Kaçanik/Kaçanik	€12,248	€16,269	€4,021	33%	1	1
Kamenicë/Kosovska Kamenica	€15,501	€14,722	-€779	-5%	1	1
Klinë/Klina	€13,393	€13,893	€500	4%	1	1
Kllkot/Klokot						
Leposaviq/Leposavić						
Lipjan/Lipljan						
Malishevë/Mališevo	€19,621	€21,417	€1,796	9%	1	1
Mamushë/Mamuša						
Mitrovica Veriore/Severna Mitrovica						
Mitrovicë/Mitrovica	€44,380	€46,500	€2,120	5%	2	2
Novobërdë/Novo Brdo	€13,600	€13,339	-€261	-2%	1	1
Obiliq/Obilić						
Partesh/Parteš	€7,000	€9,000	€2,000	29%	1	1
Pejë/Peć	€13,037	€27,482	€14,445	111%	1	1
Podujevë/Podujevo						
Prishtinë/Priština						
Prizren						
Rahovec/Orahovac	€8,964	€9,200	€236	3%	1	1
Ranillugë/Ranilug	€10,769	€10,970	€201	2%	1	1
Shtërpçë/Štrpce						
Shtime/Štimlje						
Skenderaj/Srbica	€36,880	€36,400	-€480	-1%	3	3
Suharekë/Suva Reka						
Viti/Vitina						
Vushtrri/Vučitrn	€18,338	€18,338	€0	0%	2	3
Zubin Potok/Zubin Potok						
Zveçan/Zvečan						
Total	€291,137	€319,153	€28,016	10%	23	24

Annex 3. Budget Allocations Central and Local Level

Year	Central Level (millions)		Local Level (millions)		Total (millions)		Central Level %		Local Level %	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Wages and allowance	446.6	543.6	358.7	373.3	805.4	916.9	55%	59%	45%	41%
Goods and services	365.1	369.7	119.7	132.5	484.81	502.2	75%	74%	25%	26%
Utilities	19.3	18.9	14.9	15.8	34.2	34.8	56%	55%	44%	45%
Subsidies and Transfers	1.0	1.1	30.5	35.3	1.06	1.2	97%	97%	3%	3%
Capital investments	640	700.4	218.7	230.9	859.2	931.3	75%	75%	25%	25%
# of employees	45,602	45,745	45,444	45,385	91,046	91,130	50%	50%	50%	50%

Annex 4. Budget lines for Preschool education

Capital investments for preschool education are financed from own sources in Fushë Kosovë, Lipjan, and Prishtina (marked in yellow in the table). In Graçanicë and Vushtrri, capital investments are financed through a combination of own sources and government funding (marked in green in the table). Deçan/Deçani, Junik, and Shtërpçë/Štrpce have no capital investment plans for preschool education.

Municipality	Staff	Salaries and Allowances	Goods and Services	Utilities	Subsidies and Transfers	Capital Investments	Total
Glogovc/ Glogovac	30	€215,592	€48,000	€6,549			€270,141
Fushë Kosovë/ Kosovo Polje	49	€394,835	€50,300	€20,500		€330,000	€795,635
Lipjan/Lipljan	74	€533,680	€190,000	€31,000		€20,000	€774,680
Obiliq/Obilić	15	€112,476	€23,500	€2,000			€137,976
Podujevë/ Podujevo	63	€494,372	€124,000	€10,600		€190,000	€818,972
Prishtinë/Priština	280	€1,950,000	€1,155,000			€350,000	€3,455,000
Shtime/Štimlje	49	€333,500	€97,49	€10,217			€441,209
Graçanicë/ Gračanica	44	€236,973	€34,120	€10,000		€25,550	€306,643
Dragash/Dragaš	36	€226,000					€226,000
Prizren	65	€464,607	€380,000	€1,909		€400,000	€1,246,516
Rahovec/ Orahovac	34	€260,000	€89,000	€8,500			€357,500
Suharekë/ Suva Reka	45	€315,674	€40,000	€5,000			€360,674
Malishevë/ Mališevo	112	€777,732	€220,559	€4,500			€1,002,791
Mamushë/ Mamuša	4	€24,913					€24,913
Gjakovë/ Đakovica	120	€910,000	€210,000	€40,000			€1,160,000
Istog/Istok	49	€347,212	€93,000	€15,000		€10,000	€465,212
Klinë/Klina	20	€157,018	€29,112				€186,130
Pejë/Peć	99	€748,191	€160,000				€908,191
Leposaviq/ Leposavić	82	€315,964	€137,000	€10,000			€462,964
Mitrovicë/ Mitrovica	62	€440,000	€100,000				€540,000
Skenderaj/Srbica	49	€405,000	€73,100	€5,700			€483,800
Vushtrri/Vučitrn	68	€481,052	€100,000			€80,000	€661,052
Zubin Potok	24	€87,500	€10,000				€97,500
Zvečan/Zvečan	30	€35,600					€35,600

[illegible]