

Dear Secretary General of the Ministry of Finance, Labour, and Transfers Artion Ahmeti,

Dear Director of Kosovo Budget Department, Salvador Elmazi,

I am writing on behalf of the Kosovo Women's Network (KWN) to request your urgent attention related to the Ministry of Finance, Labour and Transfers 2026 budget request.

As you may be aware, gender-responsive budgeting (GRB) seeks to ensure that funds are budgeted and spent towards addressing the potentially differing needs of diverse women, men, boys, and girls, identified through gender analysis. According to Kosovo [Law No. 05/L-020 on Gender Equality](#), GRB is mandatory for all public institutions. The non-implementation of GRB constitutes a legal offense subject to sanctions. Further, the Government has an interest in implementing GRB in the context of its [commitments to the UN Sustainable Development Goals](#) (SDGs), precisely [SDG 5, indicator 5.c.1](#); the Supplementary Public Expenditure and Financial Accountability Framework (PEFA) for the assessment of gender responsive public financial management (GRPFM); and, most importantly, as a best practice in financial management. Implementing GRB can contribute to more effective, efficient, accountable, and transparent spending of government resources, including towards achieving gender equality. Thus, the Ministry of Finance, Labour, and Transfers, through the budget circular, has requested that [all central level budget organisations](#) provide an annex to their budget allocation requests for 2026 explaining how their budget ensures GRB.

The Government must involve gender equality officials from government entities and civil society organisations in public consultations pertaining to the budget, as mandated by [Regulation \(GRK\) No. 12/2016 on Duties and Responsibilities of Relevant Officials for Gender Equality in Ministries and Municipalities](#) and [Regulation \(GRK\) No.17/2024 on Rules of Procedure of the Government of the Republic Of Kosovo](#). To support the Government in implementing its responsibilities, KWN, a network of 102 diverse women's rights organisations, has prepared this letter towards improving GRB in the Law on Budget Appropriations for 2026. Our recommendations are based on KWN's research and evidence of needs:

- Increase the budget allocated for Centres for Social Work in the category of Wages and Salaries as part of the Government General Grant, 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. 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 State Protocol for Treatment of Sexual Violence Cases.
- 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 all types of 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 at least the current minimum wage (€350) or, preferably, the average salary (€521). Considering that as of July 2025, [there were 3,412 PTTP persons and 1,842 blind persons](#), this would cost approximately €22,066,800.<sup>1</sup>

<sup>1</sup> To estimate the total cost for one year based on the minimum wage salary for personal assistants, the total cost per year for PTTP persons was calculated by multiplying the monthly salary (€350) by 12 months and then by the number of PTTP persons (3,412), totalling €14,330,400. Similarly, the total cost per year for blind persons was calculated by multiplying the



- Budget for **training relevant public officials in gender-responsive** data collection, analysis, and budgeting, using the existing Kosovo Institute for Public Administration curricula.
- Budget for continuing to implement gender-responsive active labour market, upskilling, and reskilling programmes targeting social assistance beneficiaries, particularly women, in partnership with the private sector.

## **RECOMMENDATIONS FOR IMPLEMENTING GENDER RESPONSIVE BUDGETING AS PART OF THE 2026 BUDGET PROCESS**

- Ensure all budget organisations have conducted the required Gender Impact Assessments (GIA) using the Guidance by the Agency for Gender Equality (AGE) to inform their multiannual and annual budget requests, including intersectional gender analysis. This analysis should shape the Medium-term Expenditure Framework (MTEF), Medium-term Budget Framework (MTBF), and annual budgets, including clear gender-related objectives, indicators, baselines, and targets.
- Review the quality of budget proposals from a gender perspective. Return those that lack GRB annexes, requiring revision. Ensure annexes include gender analysis, clear objectives towards gender equality, indicators, and planned expenditures to achieve gender equality objectives. These should be published online, implementing UN SDG 5.c.1.
- Specify budget performance indicators relating to gender equality for diverse budget lines across all sectors, enabling clearer measurement of progress towards gender equality.
- In collaboration with AGE, publish online a Gender Budget Statement for the 2026 Kosovo Budget, explaining how it is contributing to furthering gender equality, inclusive of planned expenditures, in accordance with PEFA GRPFM and UN SDG 5.c.1 guidelines. This would allow citizens access to transparent information regarding Government efforts to further gender equality through public expenditures.
- Ensures the sustainable institutionalisation of GRB across all stages of the budget process by amending the Law on Public Financial Management and Accountability to institutionalise best international practices in GRB (e.g. PEFA GRPFM and UN SDG 5.c.1). Ensure the new Public Finance Management Reform Strategy includes clear objectives, indicators, actions, and budget to support GRB in line with the Law on Gender Equality. We also recommend MFLT:
  - Amend the Law on Local Government Finance to include requirements for GRB related to both municipal revenues and expenditures. Make sure the new law is informed by a Gender Equality Impact Assessment, requires public consultations that engage diverse women and men in selecting priorities for municipal financing, requires digitalised GRB in line with the Law on Gender Equality, and includes gender analysis in the financing formula in calculating municipalities' level of need.
  - Amend the Law on Public Procurement to include responsibilities for GRB, while also better defining and explaining the application of affirmative measures towards gender equality in procurement processes, facilitating their use. Make sure the new law improves and further specifies measures for digitalised gender-responsive procurement and includes requirements for collecting, tracking, and publishing gender-disaggregated data.
  - Publish these draft laws for public consultation, allowing gender equality experts to review and provide recommendations, and revise the laws accordingly based on their input.

Moreover, we recommend MFLT consider shifting Kosovo's current public financial management system from line-item budgeting to programmatic or results-based budgeting, facilitating the systematic use of GRB and enabling better tracking of how expenditures contribute to the Government's strategies and intended impacts.

We would be happy to provide further information and evidence to substantiate and justify these recommendations and expenditure calculations, if needed. We urge your Ministry to implement

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monthly salary (€350) by 12 months and by the number of blind persons (1,842), totalling €7,736,400. The total cost for financing personal assistants is approximately €22,066,800.

these recommendations, in line with existing commitments, and towards a more gender-responsive 2026 Budget.

Sincerely,

Igballe Rogova  
Executive Director  
Kosovo Women's Network