

# Monitoring Financial Allocations and Expenditures for Gender Responsive Programs in the Kosovo Budget for 2024

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## Introduction

The Law on Gender Equality (LGE) in Kosovo requires gender-responsive budgeting (GRB). GRB involves monitoring financial allocations and expenditures and evaluating whether public spending has contributed to gender equality outcomes. The purpose of this report is to analyse and assess financial allocations and expenditures towards gender equality and gender-responsive programmes in the Kosovo State Budget for 2024. Drawing on desk research and budget analysis, the report examines the extent to which the Government of Kosovo has translated its gender equality commitments into budgetary actions and evaluates the efficiency and effectiveness of these financial allocations in achieving gender equality objectives. It identifies the programmes and sectors that have received funding to address gender disparities. It discusses the availability and use of data disaggregated by gender and other social markers. After presenting the methodology, this paper reviews the legal and policy framework, examines key budget allocations and expenditures linked to gender equality in 2024 and highlights structural barriers that prevent effective tracking and evaluation of gender-responsive spending. Based on findings, the report provides evidence-based recommendations aimed at strengthening transparency, accountability and the impact of GRB at central and municipal levels.

## Methodology

The main research question was how much was allocated and spent on gender equality and gender-responsive programmes in the Kosovo Budget for 2024?<sup>1</sup> Sub-questions included:

- Which ministries and public institutions implemented gender-related programmes, and what were their respective budget allocations and expenditures?
- What sectors (e.g., health, education, social protection) received funding related to gender equality objectives?
- To what extent were expenditures aligned with planned allocations? Where did discrepancies exist and why?
- Who were the beneficiaries of these programmes, disaggregated by gender, age, disability status and geographic location?<sup>2</sup>
- What challenges or barriers did institutions face in implementing and tracking GRB initiatives?
- How transparent and accountable were institutions in reporting and monitoring gender-related spending?
- What lessons can be drawn to inform future improvements to Kosovo's GRB system?

The report draws from a review of the legal and policy framework, an analysis of 2024 state and municipal budget allocations and expenditures and data collection through formal information requests. The legal review examined key laws, strategies and regulations governing public financial management and gender equality. The budget review analysed national and municipal budgets, focusing on allocations and available expenditure data relevant to gender-

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<sup>1</sup> This research was conducted as part of the Gender Budget Watchdog Network (GBWN) with financial support from the Austrian Development Agency and Sweden. The views herein are those of the authors and do not necessarily represent the views of ADA or Sweden.

<sup>2</sup> While the regional GBWN methodology sought to measure impact, as well, more comprehensive research would be needed for this, beyond the scope of this research.

responsive programmes in 2024. This involved content analysis of budgets, financial documents, budget reports and expenditure records related to gender equality programmes in 2024, including budget commentaries. Where publicly available information was insufficient, requests for budget and expenditure data were submitted to institutions to obtain information needed to assess allocations and spending related to gender equality. Data was requested from the Ministry of Finance, Labour and Transfers (MFLT),<sup>3</sup> Agency for Gender Equality (AGE) and 54 gender equality officers (GEOs) for information about each gender equality programme and/or those they considered GRB-related, including planned budgets and expenditures in 2024. Only 14 institutions provided data. The research also utilised official reports and documents from government agencies, non-governmental organisations (NGOs) and international organisations.

Excel was used to analyse budget allocations, expenditures and discrepancies between planned and actual spending for gender equality related programmes. Graphs and tables were developed to present findings, and these were interpreted to identify trends, gaps and patterns.

Monitoring 2024 allocations and expenditures was constrained by insufficient transparency, reporting and publicly available documentation. The absence of published budget annexes and gender budget statements, combined with limited access to disaggregated expenditure data across institutions and municipalities made it difficult to evaluate how resources have been used.

## Legal and Policy Framework

This section provides an overview of the national legal and policy context supporting GRB. It briefly describes laws, policies, strategies and government programmes that had explicit gender equality objectives and budgetary allocations in 2024.

### Law on Gender Equality

The LGE extends protections to men, women and persons who possess a protected characteristic of gender identity or sex determination, guaranteeing equal opportunity and treatment in all public and private areas of social life including political participation, employment, education, health, the economy, social benefits, sport and culture.<sup>4</sup> The Law requires the systematic integration of a gender perspective at every stage of policy-making, implementation and evaluation, a process defined as gender mainstreaming. GRB is a systematic process that ensures public funds are allocated and spent in ways that address the distinct needs of women, men, girls and boys, based on gender analysis. The LGE makes GRB a legal requirement for all public institutions; non-compliance constitutes a punishable offense. It also calls for institutions to submit gender-disaggregated statistics to the Kosovo Agency for Statistics (KAS);



Gender responsive budgeting is the implementation of gender mainstreaming in the budgetary process. This means the valorisation of budgets from the viewpoint of gender, in which case the gender question is taken into account at all levels of the budgetary process and restructuring incomes and expenditures with the aim of promoting the equality of women and men.

- Law on Gender Equality

<sup>3</sup> In February 2026, MFLT was restructured and became the [Ministry of Finance](#). MFLT is used in this paper based on its name in 2024.

<sup>4</sup> Assembly of the Republic of Kosovo, [Law No. 05/L-020 on Gender Equality](#), 2015, accessed 28 October 2025.

failure to do so is punishable by fines ranging from €300 to €500 with proceeds transferred to the Kosovo budget. The LGE also establishes Kosovo's institutional architecture for furthering gender equality, which includes AGE under the Office of the Prime Minister (OPM), GEOs in ministries and municipalities and a parliamentary Committee on Human Rights, Gender Equality and related issues. The LGE requires the Government to adopt a Kosovo Program for Gender Equality (KPGE) and report on it. The Law is **gender transformative**.

GEOs are responsible for gender mainstreaming laws and policies, including budgets, and cooperating with AGE to produce annual implementation reports. However, GEOs often are assigned duties beyond their mandate, limiting their ability to fulfil their responsibilities.<sup>5</sup> This constitutes a violation of the LGE and the Regulation on Duties and Responsibilities of Relevant Officials for Gender Equality in Ministries and Municipalities. In 2024, several ministries did not have GEOs appointed, including the Ministry of Culture, Youth and Sports (MCYS), MFLT, the Ministry of Local Government Administration (MLGA) and the Ministry of Industry, Entrepreneurship and Trade. The GEO in the Ministry of Internal Affairs simultaneously covered the Ministry of Public Administration, diluting her capacity.<sup>6</sup> Several GEOs lacked adequate training, authority, time and institutional support to carry out their functions in a meaningful and effective manner.<sup>7</sup>

Generally, the European Commission (EC) has observed that the professional development of civil servants is inefficient,<sup>8</sup> which can affect implementation of GRB. LGE requirements for GRB are not always applied by finance officers in budget organisations or checked by MFLT to ensure compliance. This is largely because GRB is not yet fully institutionalised in the core public financial management legislation, where its integration would make its application mandatory, strengthen compliance mechanisms and clarify institutional responsibilities for implementation and oversight.

## Law on Public Financial Management and Accountability

This Law establishes the responsibility of the Ministry of Economy and Finance (now MFLT) to manage the Kosovo Consolidated Fund.<sup>9</sup> It outlines the responsibilities of budget organisations in preparing budgets and MFLT in reviewing them, including timeframes.

Budget organisations must submit unaudited financial statements within 30 days after the fiscal year ends and annual reports within one month of receiving audited financial statements. The Minister should prepare quarterly reports for the Assembly within 30 days of each quarter's end, and a final budget reconciliation report by March 31 covering the previous and two prior fiscal years. The Auditor General is responsible for auditing financial statements of budget organisations and public undertakings, providing an opinion on whether financial statements give a true and fair view of finances.

The Law is **gender neutral**. Although GRB is required by the LGE, this Law does not address GRB or institutionalise it as part of the process of managing public finances. This omission hinders institutionalisation of GRB in public financial management systems, undermining its implementation. In its report for Kosovo, the EC recommended revising the public financial management legislation to align it with international standards.<sup>10</sup> As discussed

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<sup>5</sup> UN Women, [Kosovo Gender Country Profile 2024](#), 2024; European Commission, [Kosovo 2025 Report](#).

<sup>6</sup> Ibid.

<sup>7</sup> EC, [Kosovo Report 2025](#), 2025.

<sup>8</sup> EC, [Kosovo Report 2024](#), 2024, p. 25.

<sup>9</sup> Assembly of Republic of Kosovo, [Law No. 03/L-048 on Public Financial Management and Accountability](#), 2008, accessed 25 October 2025.

<sup>10</sup> EC, [Kosovo Report 2024](#), 2024, p. 5.

below, the Government has adopted a concept note on GRB, but the steps foreseen have not yet been implemented.

## Law on Local Government Finance

According to this Law, municipalities have financial autonomy, and they must receive sufficient resources to fulfil their competencies according to the Constitution and the Law on Local Self-Government.<sup>11</sup> Municipalities can generate revenue themselves or receive it through government grants, transfers for delegated competencies, extraordinary grants, assistance from Serbia and borrowing. They may not levy taxes other than immovable property tax. Other duties are prohibited unless expressly delegated by the central government. Own-source revenues can include municipal taxes, fees (e.g., for business licenses, professional licenses, motor vehicles, construction permits or parking), traffic fines, user charges, rents, proceeds from asset sales, co-payments for education and health, interest on deposits, and foreign grants or donations. These can create diversified revenue that enables municipalities to finance ordinary and extraordinary expenditures.

The Law establishes a grant system to complement municipal revenues. Operating Grants include a General Grant that can be used for any municipal competency and Specific Grants for Education and Health. Overall, the total General Grant equals 10% of the central government's total revenues. It is allocated using a formula that considers municipal population size, minority population, majority-minority status and area size. Specific Grants for health and education are allocated annually by the Grants Commission based on formulas that consider student enrolment, teacher numbers and health-population metrics.

The Law is **gender neutral** and does not provide for GRB, though gender inequalities related to municipal expenditures, including healthcare and education, could affect costs.

## Law on Public Procurement

This Law aims to ensure that public funds are used efficiently, cost-effectively, transparently and fairly while safeguarding the integrity and accountability of public officials.<sup>12</sup> It applies to all procurement activities except certain defence-related contracts, those governed by international financing agreements and a few other categories. The Law establishes general principles of non-discrimination, equal treatment and transparency, which must be applied during procurement. Prior to initiating any procurement, the Chief Administrative Officer must conduct a formal needs assessment, confirm the availability of funds and prepare a signed "Statement of Needs and Determination of Availability of Funds" for the Authorising Officer's approval. Contracts are awarded either to the lowest-priced responsive tender or to the most economically advantageous tender based on objectively disclosed criteria and weighting. The Law foresees that the:

Contracting authority may set, inter alia, specific conditions in the contract which allow taking into consideration social objectives, alternatively, as follows:

- 2.1 obligation to recruit unemployed persons, particularly those unemployed for a longer period;

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<sup>11</sup> Assembly of Republic of Kosovo, [Law No. 03/ L-049 on Local Government Finance](#), 2008.

<sup>12</sup> Assembly of Republic of Kosovo, [Law Nr. 04 / L-042 on Public Procurement in The Republic of Kosovo Amended and Supplemented by Law Nr. 04 / L-237, Law No. 05 / L-068 and Law No. 05 / L-092](#), 2016.

- 2.2. obligation to recruit handicapped and disabled persons;
- 2.3. obligation to establish training programs for the unemployed or for young people during the performance of the contract;
- 2.4. obligation to implement, during the execution of the contract, measures that are designed to promote gender equality or diversity on other grounds;
- 2.5. obligation to comply with the substance of the provisions of the basic conventions of the [International Labour Organisation] ILO in the execution of the contract, if these provisions are not applied in the respective Law.

This provides for including attention to gender equality during procurement processes and using affirmative measures in line with the LGE. Additionally, Article 4(5) states that “the pronoun he and the adjective his shall apply equally to either gender”, extending a masculine as default rule rather than adopting gender neutral language.

Thus, the Law is **gender negative**, reinforcing gender norms and stereotypes. The Law does not refer to GRB, though gender analysis could be required in the needs assessment and be used to inform contract objectives and any affirmative measures.

### Law on the Auditor General and the National Audit Office

This Law created the National Audit Office (NAO) as an independent institution to assist the Auditor General in carrying out the duties established in the Constitution and internationally-recognised public-sector auditing standards.<sup>13</sup> The NAO is functionally, financially and operationally independent and may not be subject to direction or influence by any person or body. The Office is required to operate with full transparency, publishing all individual audit reports, the Annual Audit Report, the Annual Performance Report and internal guidelines on its [website](#).

The NAO’s audit mandate covers all financial, administrative and other activities of public-sector entities, giving it the right to follow public funds to the final beneficiary. It must annually perform statutory regularity audits of the Government’s Budget Report, budget organisations and publicly-owned enterprises. It also may conduct performance, interim and ad-hoc audits in accordance with International Organisation of Supreme Audit Institutions standards. Audit activities are guided by a three-year Strategic Audit Plan updated annually. The Auditor General must submit Annual Financial Statements to the Government and an Annual Performance Report to the Assembly by the end of April, publishing final audit reports within one day of issuance. Audited entities are required to respond to the final report within thirty days, outlining how they will implement the NAO’s recommendations. The Law uses gender-inclusive language. It refers to the Auditor General as “a person” and repeatedly employs combined pronouns (“he/she” or “his/her”).

However, the Law contains no substantive provisions that address gender equality or gender-specific audit criteria. Thus, it is **gender sensitive** in language but not gender-responsive; it does not incorporate explicit gender-focused objectives or requirements.

In total, 127 audits were performed in the 2024/2025 season, covering financial, compliance and performance reviews for nine public enterprises, 87 budgetary organisations and numerous projects. The 2024 Annual Audit Report for the 2024 Budget Law shows that the state budget was executed at 94% of the planned €3.436 billion, with €3.234 billion realised, representing a 13% increase in receipts compared to 2023. The fiscal balance turned from a

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<sup>13</sup> Assembly of Republic of Kosovo, [Law No. 05/L-055 on the Auditor General and the National Audit Office of the Republic of Kosovo](#), 2016.

projected deficit of €211.316 million to a surplus of €52.836 million after execution. This means that the deficit limit was respected, and a modest surplus was achieved. The audit also identified material misstatements: €35.254 million of expenses were misclassified, €30.480 million of capital assets were overstated, €2.046 million of payable liabilities were understated and €4.230 million of contingent liabilities were overstated. The audit issued 771 recommendations, of which 205 were at central level, 413 at local level and 153 for public enterprises. Key recommendations focused on improving expense classification, asset inventory, procurement procedures and debt repayment discipline.

The report is **gender neutral**; it does not contain any discussion of gender related issues; no references to gender or gender based analysis appear in the audited sections. Meanwhile, in 2024, the NAO produced a joint report for Albania and Kosovo titled “Cooperative Performance Audit: Gender Equality and Empowerment of Women from Rural Areas through Their Inclusion in the Labour Market.”<sup>14</sup>

In its report for Kosovo, the EC recommended improving cooperation between the NAO and the Assembly by strengthening parliamentary scrutiny of budget execution and by ensuring the continuous and effective implementation and follow-up of NAO audit recommendations.<sup>15</sup> This could include attention to GRB in audit.

## Medium Term Expenditure Framework

The Law on Public Financial Management and Accountability obliges MFLT to prepare the Medium Term Expenditure Framework (MTEF), which outlines macro-economic and fiscal forecasts, revenue and expenditure estimates and debt-service projections for the upcoming fiscal year and two following years. It provides the analytical basis for the consolidated budget and the annual appropriations law. The MTEF must be drafted in time for submission to the Assembly as soon as possible and by 30 April of the year preceding its use.

The MTEF 2024-2026 incorporates gender considerations across several strategic pillars.<sup>16</sup> In the Justice pillar, the framework sets objectives aimed at improving women’s safety and economic rights. Specific actions include “Developing policies and legislation to increase professionalism in justice”, “Empowering free legal professions” and “Completing the legal framework on protection against domestic violence and gender-based violence” together with measures to “Improve women’s access to property through the implementation of affirmative measures”. These objectives reflect the Government’s strategic focus on combating gender-based violence and enhancing women’s legal and property rights. The text does not provide numeric targets or performance indicators for these goals.

Within the Pillar of Good Governance, the MTEF mentions gender budgeting as a key element of public finance reform. The document calls for “Gender budgeting in central and local institutions” as part of a broader set of public-finance objectives such as strengthening fiscal discipline, improving allocative efficiency and enhancing internal controls. Again, the framework does not specify measurable targets or indicators to track progress on gender budgeting.

Horizontal priorities also state that the Government is committed to “advancing the gender perspective and supporting economic activation” and to “combat domestic violence and other forms of discrimination” as part of its inclusive agenda. This reinforces gender as a cross-cutting theme, yet no explicit targets or indicators are detailed in the MTEF.

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<sup>14</sup> NAO, [Joint report. Cooperative Performance Audit: Gender Equality and Empowerment of Women from Rural Areas through Their Inclusion in the Labour Marke](#), 2024.

<sup>15</sup> EC, [Kosovo Report 2024](#), 2024, p. 10.

<sup>16</sup> MFLT, [Medium Term Expenditure Framework](#), 2023.

## Public Finance Management Strategy of the Republic of Kosovo 2022-2026

The PFMS 2022-2026 guides Kosovo's public administration reform and aims to modernise the country's public finance management (PFM) system in line with the National Development Strategy 2030 and European Union (EU) integration goals.<sup>17</sup> Its aims to strengthen fiscal discipline, improve the strategic allocation and operational efficiency of public resources and build a digitally transparent PFM environment. By linking the MTEF, budget laws and sectoral strategies, the PFMS seeks to ensure that all public spending aligns with the government's priorities and contributes to sustainable socio-economic development. The Strategy has four strategic objectives: (1) ensuring sustainable fiscal discipline, (2) further enhancing allocation efficiency, (3) improving operational efficiency and (4) strengthening human capital and Information and Communications Technology (ICT) infrastructure for a digital, transparent PFM system. Together, objectives are intended to reduce fiscal risks, improve audit and monitoring mechanisms and increase the credibility and effectiveness of PFM.

The total implementation cost of the PFMS for 2022-2024 was estimated at €16.4 million, with the Government of Kosovo covering 53.6% (€8.8 million) and donors providing 32.0% (€5.3 million), leaving a financing gap of about €2.4 million (14.4%). The most funded component is the ICT-related Specific Objective 4.1, which accounts for 59.1% of the Strategy's total financing (approximately €9.7 million) and supports the development of an integrated information management system for PFM.

The Strategy contains no explicit reference to GRB and is **gender neutral**. Yet, improving institutionalisation of GRB would be in line with the LGE, as well as the EU Gender Action Plan III which seeks to improve GRB in countries. The Strategy could have included guidelines for institutionalising GRB in PFM, furthering public finance officials' capacities for GRB and enhancing oversight capacities in MFLT to ensure budget officers are capable of reviewing draft budgets from this perspective. Further, the ICT-related objective could include requirements for gender analysis, objectives, indicators, baselines and targets to be integrated into the PFM information management system at planning and evaluation phases.

## Economic Reform Programme

While it has expired, the ERP for 2023-2025 has three pillars: an economic recovery program to mitigate overlapping global crises, a rule-based fiscal policy aimed at maintaining stability, and a series of structural reforms designed to enhance competitiveness and inclusive growth.<sup>18</sup> The 20 priority reform measures identified in the ERP are estimated to cost €1,544,568,738 in total. This includes investments in energy market reform, vocational education and the digital transformation of PFM. Of this total, approximately €985 million is expected to come from the national budget with the remainder funded through EU Instrument for Pre-Accession (IPA) funds, international financial institution loans and donor grants.

Gender equality is integrated into several reform measures, particularly those addressing labour market participation and social protection. The Government has planned and implemented specific subsidies for women's employment, such as covering up to 50% of gross monthly salaries for three months (capped at €264) followed by nine months of subsidised pension contributions. In the agricultural sector, the ERP aims to balance current employment disparity by giving gender priority during the evaluation of applications for structural investment

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<sup>17</sup> Republic of Kosovo, Government, MFLT, [Public Finance Management Strategy of the Republic of Kosovo 2022-2026](#), 2022.

<sup>18</sup> Republic of Kosovo, Government, [Economic Reform Programme \(ERP\) 2023-2025](#), 2023.

support. The social services and pensions reform is designed to empower women and youth through social entrepreneurship initiatives, given that women are more likely to rely on basic pensions due to lower participation in the formal labour market. The ERP aimed to increase basic pensions to €100 for categories previously receiving lower amounts, a move that particularly benefits older women. The ERP also states that new policies and legislative initiatives will undergo Gender Impact Assessments (GIA).

## Kosovo Program for Gender Equality

The KPGE 2020-2024 is the principal public policy aimed at advancing gender equality across all sectors.<sup>19</sup> Drafted and coordinated by AGE under the OPM, the KPGE is a legally binding document requiring government approval and annual reporting to the Assembly. The 2020-2024 KPGE had three pillars:

- Economic Empowerment and Social Welfare: Creating equal opportunities to contribute to and benefit from economic development, increased inclusion, and improved social welfare.
- Human Development, Gender Roles and Relations: Promoting gender equality through quality education, health, inclusiveness, and harnessing human capacity to eliminate gender inequalities and stereotypes.
- Women's Rights, Access to Justice and Security: Promoting the realization of rights in decision-making, peace, security, and justice to guarantee gender equality

Objectives aimed to address multi-dimensional gender disparities in economic participation, social inclusion, education, representation and decision-making. Targets existed including for access to finance, public policy integration, participation rates, support for women's businesses and leadership roles.

The evaluation of the KPGE for January 2020 through April 2024 found that eight of 36 target indicators were achieved (22%). Under Economic Empowerment and Social Welfare, 30% of the 10 targets were met, with 97% of planned activities implemented. Under Human Development, Gender Roles and Relations 25% of 12 targets was achieved and 81% of activities implemented. Under Women's Rights, Access to Justice and Security, 14% of 14 targets were achieved and 61% of activities completed. In total, 147 of 178 planned activities were implemented (83%) (see Annex 3). This can serve as a measure of some of the impacts of gender equality expenditures in Kosovo.

The KPGE received financial support from Kosovo's budget and donors (notably the Swedish Government, EC and UN agencies). From 2020 to April 2024, total expenditures amounted to €74 million; €35 million of this was state-funded. In 2024, AGE spent €354,105.75 on activities mainly focused on capacity building, policy development, awareness raising and support to women's economic empowerment. The largest allocation was directed to the grant scheme for women and girls from families of missing persons (€249,460), followed by subsidies for NGOs working on gender equality and prevention of violence against women (€37,580) and activities related to the development of the legal framework for GRB. Several smaller expenditures were used for training, workshops, conferences and campaigns. No expenditure was reported for initiating drafting of the KPGE 2025-2035 perhaps because the EU supported this process via UN Women.

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<sup>19</sup> Republic of Kosovo, Government, Office of the Prime Minister, Agency for Gender Equality, [Kosovo Program for Gender Equality 2020-2024](#), June 2020.

## The Concept Document for Gender-responsive Budgeting

The Concept Document for GRB aims to establish a regulatory framework that integrates gender-sensitive approaches into all stages of PFM, including planning, allocation, approval and evaluation of budgetary resources.<sup>20</sup> It was prepared under the leadership of AGE in 2022. The document proposes a set of ex-ante, ex-post and budget-approval tools that should be embedded throughout the budgetary cycle. Ex-ante instruments include a gender-equality baseline analysis, gender impact assessments, gender-needs assessments and a gender perspective in resource allocation and performance frameworks. Ex-post tools include gender-impact evaluations, gender-sensitive performance audits, gender-focused expenditure reviews and a dedicated gender-equality audit system. It states that during the budget approval phase, a comprehensive gender budget statement covering the general budget statement, progress statement, gender-resource allocation report, gender impact analysis, and social audit of the budget should be mandated,

The Concept stresses that effective implementation depends on strong institutional capacity and continuous training for public officials. It calls for mandatory gender analysis in all budget circulars and for the establishment of transparent reporting mechanisms that integrate gender indicators into fiscal management. Capacity-building measures should include compulsory training for civil servants, the development of methodological tools and the creation of expert units in ministries to oversee GRB.

Monitoring and accountability are highlighted as critical components. The document recommends a robust monitoring system that tracks gender-related outcomes of public spending, ensures data availability and facilitates ex-post evaluations to identify and close gender gaps. It also proposes that the NAO, the Regulatory Commission for Public Procurement, MFLT, AGE and the Assembly coordinate closely to monitor and coordinate GRB implementation.

To institutionalise GRB, the document suggests specific legislative reforms, such as inserting gender-equality clauses into annual budget laws at both central and local levels and ensuring that budgetary guidelines mandate gender-specific provisions. It also suggests creating a dedicated legal act or regulation that codifies GRB as a compulsory element of PFM.

Finally, the document outlines a phased implementation plan, beginning with the adoption of the recommended legal amendment, followed by the rollout of capacity-building programs, the introduction of the ex-ante and ex-post tools and the establishment of a transparent reporting framework. Successful execution is expected to enhance gender equality, promote inclusive economic growth and contribute to achieving SDGs, particularly SDG 5 on gender equality.

Given the lack of a government, limited progress has been made towards implementing the Concept's recommendations.

## Budget Circulars

By 30 April each year, MFLT must issue budget circulars as formal instructions establishing quantitative and procedural limits for each budget organisation's annual budget, specifying expenditure ceilings derived from the MTEF, stating the required format and methodology for preparing appropriation requests and setting submission deadlines. Municipalities must submit their budget proposals by 30 September. Circulars also outline the

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<sup>20</sup> Republic of Kosovo, Government, Office of the Prime Minister, AGE, [Koncept Dokumenti për Buxhetimin Gjinnor të Përgjegjshëm](#) [Concept Document for Gender-responsive Budgeting], November 2022.

calculation of grant levels for municipalities, the structure of expense categories and the need to report on ongoing capital projects and results-oriented budgeting. Since 2015, they have explicitly required GRB through the submission of a “GRB Annex” by all budget organisations.<sup>21</sup> Figure 1 illustrates the template for the GRB Annex requested by budget circulars, including in 2024.

Figure 1: GRB Annex Template

<b>Annex 1</b>						
<b>Gender Responsive Budgeting</b>						
<b>Table 1. The number of employees in the relevant Budgetary Organization</b>						
Name of the Institution/Ministry/Municipality						
Year	Total number of staf	Total number of staff that are women	Total number of staff that are men	Wages and Salaries/Amount for women	Wages and Salaries/Amount for men	
2021						
2022						
2023						
Planning for 2024						
<b>Table 2. Planning for the year 2024 - Salary levels in the Budgetary Organization</b>						
Name of the Institution/Ministry/Municipality						
Level of Salaries	Total number of staff at this salary level	The number of men at this level	The amount spent on men at this level	Number of women at this level.	Amount spent on women at this level	
201-400						
401-600						
600+						
<b>Table 3. The number of beneficiaries of subsidies or even services provided by budget organizations of the relevant directorates (where applicable)</b>						
[Name of Institution/Ministry/Municipality: Name of Service/Subsidy].						
Year	The total budget of the service/subsidy allocated	Total number of beneficiaries	Number of female beneficiaries	Number of male beneficiaries	Budget for women	Budget for men
2021						
2022						
2023						
Planning for 2024						

The template provides useful information that would otherwise be unavailable due to Kosovo’s use of line item budgeting. However, it does not require gender analysis, objectives to address inequalities identified through gender analysis or indicators for measuring changes. This represents a lost opportunity for more clearly indicating how expenditures will contribute to objectives. Requiring budget organisations to submit such information would be in line with best practices in GRB, including the gender-responsive budget proposal documentation

<sup>21</sup> KWN, [Lessons Learned: “Doing” Gender Responsive Budgeting in Kosovo](#), 2014.

requested by the Supplementary Framework for the Evaluation of Gender Responsive Public Finance Management ([PEFA GRPFM](#)), and the Gender Budget Statement called for by United Nations (UN) Sustainable Development Goal (SDG) indicator 5.c.1 guidance, respectively.<sup>22</sup> The 2022 PEFA GRPFM report for Kosovo found that no central or local budgetary organisation performed a gender impact analysis during the annual budgeting process.<sup>23</sup> Meanwhile, 34 of 38 local budget organisations (89%) and 31 of 50 central budget organisations (62%) submitted their GRB annex to MFLT.<sup>24</sup> However, few budget organisations published annexes, which undermines transparency and accountability as it is difficult for citizens and NGOs to monitor planned allocations. Publishing these would align with international best practices foreseen by SDG 5.c.1. and PEFA GRPFM guidance.

## **Allocations and Expenditures towards Gender Equality**

This section presents findings, drawing from the available data on allocations, expenditures and discrepancies for the Government's gender-related financing. Generally, monitoring budget allocations and expenditures toward gender equality remains challenging due to Kosovo's use of line-item budgeting, which makes it difficult to track how resources contribute to gender equality outcomes. While several laws, strategies and programs contain objectives, activities and budget allocations towards gender equality, they are scattered across and included within broader budget lines. Analysis was further constrained by the fact that comprehensive data is not publicly available in Kosovo.<sup>25</sup> A thorough analysis would require significant further research. Therefore, this section focuses on clear allocations towards gender equality in the Law on Budget 2024 and the KPGE as the main strategy towards gender equality. While 16 municipalities reportedly have developed Local Action Plans for Gender Equality, it was beyond the scope of this research to analyse how all municipalities have allocated and spent funds related to these if such information was not included directly in the 2024 Budget. While the Kosovo Women's Network (KWN) sent data requests, only nine municipalities provided data regarding allocations and expenditures (see Annex I), hindering a thorough analysis.

The 2024 budget law<sup>26</sup> was not accompanied by a Gender Budget Statement or by publicly available annexes, limiting citizen oversight.<sup>27</sup> The 2024 Information Booklet for Citizens, which aims to inform the public about the 2024 budget, hardly addressed gender equality aims; the only measures mentioned were maternity benefits and child allowances.<sup>28</sup> Moreover, the booklet was published in June 2024, seven months after the budget had been approved, whereas such a document should be made available before budget approval to enable timely public information and meaningful participation in the budget process. Without a clear Gender Budget Statement, citizens cannot assess whether the budget is based on gender analysis or how it seeks to contribute to advancing gender equality.

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<sup>22</sup> UN Statistics Division, SDG Indicator 5.c.1, [SDG indicator metadata](#), Kosovo has committed to implementing SDGs (Republic of Kosovo, Assembly, [Resolution on the adoption of Sustainable Development Goals](#), 2018).

<sup>23</sup> PEFA, [2022 Kosovo Public Expenditure and Financial Accountability \(PEFA\) report](#), 2022.

<sup>24</sup> KWN data request to MFLT.

<sup>25</sup> Generally, budget transparency remains limited. On the 2023 Open Budget Partnership pilot, Kosovo scored 50/100 for openness and only 9/100 for public participation (Group for Legal and Political Studies, *Fondet Publike, Shëndeti Publik: Rishikimi i Transparencës së Buxhetit të Shëndetësisë në Kosovë* [Public Funds, Public Health: Review of Health Budget Transparency in Kosovo], 2025).

<sup>26</sup> Assembly of the Republic of Kosovo, [Law No. 08/L-260 On Budget Appropriations for the Budget of the Republic of Kosovo for Year 2024](#), 2023.

<sup>27</sup> KWN, [Towards Citizens' Budgets: A Gender Review of the Kosovo 2024 Budget](#), March 2024.

<sup>28</sup> MFLT, Citizen Informant, [Information booklet for citizens 2024](#), June 2024.

Only a few budget lines can be clearly understood as related to furthering gender equality (Table I). These relate to AGE, municipal allocations for Gender Affairs and Ministry of Justice subsidies for shelters. Other programmes and activities contributing to gender equality are not easily identifiable in the Budget Law, as the budget is not presented in a way that links expenditures to gender-related objectives or beneficiaries.

The 2024 Annual Financial Report of the Budget of the Republic of Kosovo presents the budget as planned in the Budget Law and the executed expenditures. It portrays a fiscally conservative but socially oriented budget, with substantial use of subsidies and transfers to support households, social schemes and economic recovery. At the macro level, total budget revenues in 2024 reached about €3.08 billion, slightly above the initial plan of €3.02 billion, while budgetary expenditures increased from a planned €3.2 billion to €3.3 billion. At the central level, the allocated budget was €2.51 billion, and the executed budget reached €2.53 billion. At the local level, €742.9 million was allocated and €843.8 million was spent (see Annex 2). The report presents detailed figures for institutions divided by economic categories (wages and allowances, goods and services, subsidies and transfers, capital expenditures). It does not report by programmes or activities. None of its core statements or annexed tables disaggregate planned or executed amounts by women and men or girls and boys. Gender as a budgeting and reporting category is almost invisible.

Table I summarises budget allocations and expenditures related to furthering gender equality as identified by KWN in the budget law or provided to KWN by relevant institutions following data requests. Notably, not all data was provided in budget documents, expenditure reports or responses to data requests, which is why the table portrays only partial information on allocations and expenditures. Further, some data institutions were unable to disaggregate by gender, and they provided total amounts as well. The lines contributing solely to gender equality are marked in purple whereas other lines only partially contributed to gender equality, indicating overestimates in expenditures towards gender equality.

**Table I. Budget Allocations and Expenditure related to Gender Equality in the 2024 Budget in Euros<sup>29</sup>**

Budget line	Responsible Institution	Expenditure Category	Allocation	Expenditure	Difference
Gender Equality Agency (AGE)	OPM	Wages and allowances	180,384	164,809	15,575
AGE	OPM	Goods and services	164,000	129,943	34,056
AGE	OPM	Utilities	2,550	561	1,988
AGE	OPM	Subsidies and transfers	40,000	32,000	8,000
AGE	OPM	Capital investments	0	It is not included in the annual financial report	
Gender Equality Affairs	Municipalities	Total <sup>30</sup>	291,137	It is not included in the annual financial report	
Basic Expenditure for Shelters	MJ	Subsidies and transfers	1,500,000	287,000	1,213,000
Payments for women after birth allowance	MFLT	Subsidies and transfers	95,000,000	39,999,382	55,000,618
Implementation of Law No. 04/L-054 on Victims of Sexual Violence of the Last War	MFLT	Goods and services	78,580	It is not included in the annual financial report	

<sup>29</sup> All numbers are rounded to the nearest Euro for display.

<sup>30</sup> See Annex I.

Budget line	Responsible Institution	Expenditure Category	Allocation	Expenditure	Difference
Implementation of Law No. 04/L-054 on Victims of Sexual Violence of the Last War	MFLT	Subsidies and transfers	4,200,000		It is not included in the annual financial report
Disability Pensions	MFLT	Subsidies and transfers	29,441,319	47,686	
Disability Pensions	MFLT	Allocated <sup>31</sup>		2,038,421	
Compensation for the blind	MFLT	Subsidies and transfers	5,289,240	5,580	
Compensation for the blind		allocated		154,635	
Family Pension	MFLT	Subsidies and transfers	4,133,894		It is not included in the annual financial rep
Family Pension		Allocated		76,258	
Paraplegics and Tetraplegics	MFLT	Subsidies and transfers	11,517,841		It is not included in the annual financial report
Paraplegics and Tetraplegics		Allocated		260,948	
Scheme for disabled children aged 1-18	MFLT	Subsidies and transfers	4,353,850	79,900	
Social Schemes Department	MFLT	Wages and allowances	148,054		It is not included in the annual financial report
Social Schemes Department	MFLT	Goods and services	1,261,099		It is not included in the annual financial report
Social Schemes Department	MFLT	Subsidies and transfers	49,500,000		It is not included in the annual financial report
Supplements for children 0-2	MFLT	Subsidies and transfers		30,229	
Supplements for children 2-16 years old	MFLT	Subsidies and transfers		50,557	
Women employed in public institutions	MFLT	Subsidies and transfers		2,332	
Employed midwives	MFLT	Subsidies and transfers		3,533	
Unemployed mothers	MFLT	Subsidies and transfers		15,132	
Treatment for Victims of Sexual Violence in the Last War	Health Insurance Fund	0	0		It is not included in the annual financial report
On-the-job training	MFLT			2,040	
Public works	MFLT			3,168	
Wage subsidy scheme	MFLT			2,691,190	
Self-employment entry scheme	MFLT			87,136	
Self-employment practice scheme	MFLT			1,200,723	
New mothers (maternity benefit)	MFLT			2,337,122	
Housing construction	Ministry for Communities and Return (MCR)			1,252,230	
House renovation for communities	MCR			81,374	

<sup>31</sup> This and other allowances were reallocated to other budget lines and the word “allocated” was used to indicate this on this line, among others noted above.

Budget line	Responsible Institution	Expenditure Category	Allocation	Expenditure	Difference
Furniture & white goods (total)	MCR			356,477	
Economic development support	MCR			184,958	
Agricultural support	MCR			569,699	
Subsidies for NGOs	MCR			199,970	
Start-Up – Students (2 women beneficiaries)	Ministry of Regional Development (MRD)			7,953	
Start-Up (40 women beneficiaries)	MRD			190,199	
Lot 1 – Existing businesses (23 women beneficiaries)	MRD			308,756	
Lot 2 – Existing businesses (5 women beneficiaries)	MRD			150,000	
Financial support for women beneficiaries (70 businesses)	MRD			656,908	
KPGE activities for 2024	KPGE			354,106	
Total			206,921,564	51,848,107	155,073,457

As Table I illustrates, the Annual Financial Report does not reflect the execution of most allocations, making it impossible to assess the actual level of spending. Expenditures related to services for survivors of sexual violence are not clearly reported. Several allocations that are directly or indirectly related to gender equality are embedded within social protection schemes managed by MFLT. These include maternity and child allowances, disability pensions, compensation for the blind, family pensions, support for paraplegic and tetraplegic persons and schemes for children with disabilities. While these programmes are crucial for the wellbeing of women, children and other vulnerable groups, the data show substantial gaps between planned and executed expenditures, as well as several cases where execution is either very low or not reported at all. Moreover, the budget structure does not allow for the identification of beneficiaries by gender or for the assessment of how these allocations address gender-specific needs. As a result, although these schemes may benefit women and men, their contribution to *gender equality* is unclear in budget reporting. This underlines the need for gender-responsive budget documentation that links financial allocations to policy objectives, target groups, and measurable results.

The KPGE report presents information on expenditures and impacts of activities towards gender equality implemented in 2024 (Table 2). A total of €354,105.75 was spent on activities, including monitoring and evaluating the KPGE, drafting the new KPGE 2025-2035 and its Action Plan, capacity-building for GEOs, developing the legal framework for GRB, supporting NGOs working on gender equality and preventing gender-based violence, empowering economically women from families of missing persons, awareness-raising campaigns, conferences, trainings and promotional activities. These expenditures demonstrate institutional efforts to strengthen governance, accountability, participation of women in decision-making, and the implementation of national and international gender equality commitments.

**Table 2. Budget Execution of AGE Activities in 2024 in Euros**

Description	Expenditure
Monitoring report on the evaluation of the KPGE for 2022	1,001.90
Monitoring report on the evaluation of the KPGE 2020–2024	1,804.04
Workshop – Gender Equality Officers meeting for final reporting and monitoring of the KPGE	676.50
Workshop in cooperation with UN Women on the initiation of drafting the new KPGE	391.50
Initiation of drafting the KPGE 2025–2035 and the Action Plan 2025–2028 (working group established, methodology prepared and presented)	–
Subsidies for four NGOs working on gender equality and prevention of violence against women (including Roma, Ashkali and Egyptian women, single mothers and elderly women)	37,580.00
Grant scheme supporting 64 women and girls from families of missing persons through the Economic Revival Package (mainly agricultural equipment)	249,460.00
Support to the establishment of the Women’s Network in Public Administration (4 workshops, 121 participants)	1,398.00
Workshops for drafting the legal framework on GRB (with MFLT and UN Women)	11,660.88
Five information sessions with Kosovo Police on the Istanbul Convention and the Law on Protection from Domestic Violence	3,541.98
Working group for amending Standard Operating Procedures for protection from domestic violence and gender-based violence	7,206.60
Conference “Closing the Gender Gap” with the University of Prishtina	3,727.00
Summer school on Gender, Economy and Policy (with NDI [National Democratic Institute])	606.25
Training on anti-corruption framework and conflict of interest	1,102.10
Integrity training for AGE staff	1,214.00
Training for Municipal GEOs on “Promoting Gender Equality through Advanced IT”	7,084.00
International Women’s Day Conference – “Together for Equality”	1,338.00
High-level consultative meeting marking the Beijing Platform anniversary and UNSCR 1325	2,367.60
Breast Cancer Awareness Month activity	1,587.70
16 Days of Activism campaign – awareness materials and government building illumination	3,768.70
Production and broadcasting of five promotional video spots on gender equality	15,191.50
Workshop with Women’s Network Committee for strengthening women in decision-making positions	1,397.50
<b>Total</b>	<b>354,105.75</b>

Aside from the KGPE report, other impact analyses examining how expenditures have contributed to gender equality are not provided in annual financial reports. This lack of transparency and programme-level reporting undermines analysis of how public funds have contributed to advancing gender equality.

Not all municipalities publish expenditure data related to gender equality services. Budget expenditure reports are not always publicly available, limiting transparency and public oversight. Only 37% of municipalities have published the required GRB Annex on their websites, while 71% have published 2024 budget expenditure reports.<sup>32</sup> Municipal GRB annexes are routinely incomplete or with errors.<sup>33</sup> Thus, allocations and expenditures could not be analysed for municipalities that did not respond to KWN’s requests for information. The information available on known expenditures towards gender equality, as reported by municipalities to KWN is summarised in Table 3.<sup>34</sup>

<sup>32</sup> KWN analysis of municipal websites, 21 July 2025.

<sup>33</sup> GAP Institute, [Gender-Responsive Budgeting in Municipalities](#), 2023.

<sup>34</sup> All amounts are rounded to the nearest Euro to facilitate display.

**Table 3. Identified Municipal Expenditures towards Gender Equality in 2024 in Euros**

Municipality	Description	Expenditure
Prishtinë/Priština	Direct payments for women farmers (Directorate of Agriculture)	22,715
Prishtinë/Priština	Direct payments for victims of domestic violence (Directorate of Social Welfare)	217,600
Prishtinë/Priština	Activities by the GEO according to the Gender Equality Action Plan	20,000
Fushë Kosovë/ Kosovo Polje	Wages and allowances	15,611
Fushë Kosovë/ Kosovo Polje	Goods and services	1,695
Fushë Kosovë/ Kosovo Polje	Subsidies and transfers	5,000
Gllgovc/Glogovac	Start-up business subsidies – 9 businesses supported (5 women-led, 4 men-led) <sup>35</sup>	12,366
Gllgovc/Glogovac	Support to farmers: 231 beneficiaries (187 men, 44 women) – Directorate of Agriculture, Forestry and Rural Development <sup>36</sup>	123,179
Dragash/Dragaš	Support to the Prizren Shelter	1,700
Dragash/Dragaš	Support for 18 women farmers	5,234
Dragash/Dragaš	Scholarships for 72 girls	32,277
Suharekë/Suva Reka	Culture, Youth and Sports	39,700
Suharekë/Suva Reka	Scholarships	136,200
Suharekë/Suva Reka	Housing bonus	16,657
Suharekë/Suva Reka	Shelter support	4,000
Suharekë/Suva Reka	Spa medical treatment (rehabilitation)	6,804
Suharekë/Suva Reka	Birth subsidy	750
Suharekë/Suva Reka	Agriculture	55,099
Suharekë/Suva Reka	Emergency financial assistance	47,012
Vushtrri/Vučitrn	Gender Equality Issues – Property	250
Vushtrri/Vučitrn	Gender Equality Issues – Domestic violence	340
Vushtrri/Vučitrn	Health – Rent	2,400
Vushtrri/Vučitrn	Gender Equality Issues – Security	150
Vushtrri/Vučitrn	Education – Scholarships	42
Vushtrri/Vučitrn	Culture – Sports	12
Vushtrri/Vučitrn	Economic Development – Subsidies for women	76,521
Skenderaj/Srbica	Education – Scholarships for women students (110 × 500 €)	55,000
<b>Total</b>		<b>898,314</b>

Municipal budget data show that several municipalities allocated funds to programmes contributing to gender equality in 2024. The scope and targeting of these expenditures varied considerably. The largest allocations reported were in Prishtinë/Priština, which financed direct payments for women farmers (€22,715), supported victims of domestic violence (€217,600), and implemented activities under the Gender Equality Action Plan (€20,000). Significant investments were also made by Suhareka/Suva Reka, mainly through scholarships (€136,200), agricultural support (€55,099), emergency financial assistance (€47,012), culture, youth and sports (€39,700) and housing and social measures. Skenderaj/Srbica provided substantial economic development subsidies for both women (€76,521) and men (€80,650) and funded student scholarships (€55,000). In Gllgovc/Glogovac, start-up business subsidies supported both women- and men-led enterprises and agricultural subsidies reached many beneficiaries,

<sup>35</sup> Notably these funds benefitted both women and men, but the municipality did not provide data disaggregated by gender; thus, this is more than the actual amount spent.

<sup>36</sup> Similarly, the municipality did not provide gender-disaggregated data.

though predominantly men. Dragash/Dragaš allocated funds for scholarships for girls, support to women farmers and a contribution to the shelter in Prizren. Fushë Kosovë/Kosovo Polje reported expenditures across wages and allowances, goods and services and subsidies and transfers. Vushtrri/Vučitrn reported very small allocations for gender equality-related activities, indicating limited financial prioritisation. Overall, the data exemplify municipal efforts, particularly in social protection, agriculture and education. They also reveal uneven levels of funding, limited direct targeting of women in some economic measures and the need for more systematic and gender-responsive budget planning across municipalities.

## Conclusion

The fact that Kosovo uses line-item budgeting rather than programmatic or results-based budgeting makes it difficult to clearly link budgets and expenditures to the Government's gender equality objectives. The MTEF and current GRB annex required by budget circulars could be elaborated to contain more gender analysis, objectives, indicators, baselines and targets, creating a "Gender Budget Statement" that clearly links gender equality objectives to planned expenditures. Indeed, international guidance like SDG indicator 5.c.1 and PEFA GRPFM explicitly call on governments to apply GRB and to publish such statements and annexes, so that citizens can see how funds are allocated, how much is spent on gender equality objectives and what results are expected. Embedding GRB and a published Gender Budget Statement into the public finance system through amendments to the Law on Public Financial Management, budget circulars and the MTEF could institutionalise gender analysis across the budget cycle and facilitate regular monitoring of how expenditures contribute to gender equality commitments.

Meanwhile, expenditure reports are seldom published making it difficult to assess the extent to which allocations have been spent as planned. Nor is information on the impacts of expenditures published, except in the evaluation report of the KPGE. Insufficient transparency makes it difficult for citizens to monitor institutions, evaluate impacts and hold institutions accountable generally, as well as specifically related to spending towards gender equality. Monitoring expenditures is essential for transparency, accountability and efficient use of scarce public resources, especially where governments operate with line-item budgeting that otherwise obscures how spending contributes to strategic objectives. In Kosovo, line-item budgets and strategies that lack clear allocations make it very difficult to analyse how expenditures support gender equality objectives. Without systematic monitoring, governments risk underinvesting in sectors that disproportionately affect women, such as care, rural transport, agriculture and social services.

## Recommendations

Recommendations seek to institutionalise GRB in accordance with the LGE and international best practices, including the [PEFA GRPFM](#) and [UN SDG 5.c.1](#) guidance.

### For the Ministry of Finance

- o Ensure institutionalisation of GRB in forthcoming amendments to the Law on Public Finance. Include in digital financial management systems requirements to provide gender analysis, objectives, indicators, baselines and targets for furthering gender equality related to planned budget expenditures.
- o Amend the Law on Local Government Financing to require GRB in the design, allocation, implementation and monitoring of all municipal grants by obliging municipalities to apply

gender analysis when planning the use of grant funds, to use gender-disaggregated data and gender equality indicators and to assess the differential impact of expenditures on women, men, girls and boys. Access to performance-based grants should be conditioned on the preparation and publication of municipal Gender Budget Statements/GRB annexes and on reporting measurable results in reducing gender inequalities. The Law should further require that municipal spending financed through specific grants includes dedicated allocations for services that address identified gender gaps, such as childcare, social and care services, prevention of gender-based violence and women's economic empowerment. It should establish mandatory gender-responsive monitoring and regular public reporting at the municipal level in line with the LGE.

- o Amend the Law on Public Procurement to require gender analysis as part of the situation analysis and more clearly define and foresee affirmative measures towards furthering gender equality as part of public procurement processes.
- o Ensure that the next PFMS includes clear objectives towards institutionalising GRB in PFM in line with the LGE. This should include improving guidelines for institutionalising GRB in PFM, furthering public finance officials' capacities for GRB and enhancing oversight capacities within MFLT to ensure budget officers can review draft budgets from this perspective. Ensure ICT-related objectives include requirements for gender analysis, objectives, indicators, baselines and targets to be integrated into the PFM information management system at planning and evaluation phases.
- o Expand existing templates for GRB in budget circulars to require gender analysis, objectives, indicators, baselines and targets. Require publishing of gender equality annexes by all budget organisations, towards improved transparency and accountability.
- o Publish a Gender Budget Statement to accompany every law on Budget, clarifying how expenditures will contribute to gender equality.

### For Municipalities

- o Allocate adequate and sustainable funding for advancing gender equality at the municipal level by ensuring financing in the dedicated budget line for Gender Affairs, including a designated salary for GEOs and sufficient operational resources to enable the effective fulfilment of their legal mandate. This should cover costs related to gender analysis, monitoring and reporting, capacity building, coordination with municipal directorates, public awareness activities and stakeholder engagement, in accordance with the LGE and the Regulation on the Roles and Responsibilities of GEOs. It should ensure funding for the implementation, monitoring and evaluation of Municipal Gender Action Plans.
- o Ensure the systematic involvement of GEOs by requiring their formal consultation and written input during the drafting, implementation, monitoring and reporting of sectoral strategies, programmes, annual plans and budgets across all municipal departments.

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

This annex presents municipal budget allocations for gender equality for the Gender Affairs budget line as allocated by municipalities in 2024.

**Table 4. Municipal Budgets for Gender Equality (Gender Affairs Budget Line)**

Municipality	Gender Affairs Budget
Deçan/Dečani	
Dragash/Dragaš	€11,200
Ferizaj/Uroševac	
Fushë Kosovë/Kosovo Polje	€24,911
Gjakovë/Đakovica	
Gjilan/Gnjilane	
Glogovac/Glogovac	
Graçanicë/Gračanica	€11,760
Han i Elezit/Elez Han	
Istog/Istok	€29,535
Junik	
Kaçanik/Kaçanik	€12,248
Kamenicë/Kosovska Kamenica	€15,501
Klinë/Klina	€13,393
Klllokot/Klokot	
Leposaviq/Leposavić	
Lipjan/Lipljan	
Malishevë/Mališevo	€19,621
Mamushë/Mamuša	
Mitrovica Veriore/Severna Mitrovica	
Mitrovicë/Mitrovica	€44,380
Novobërdë/Novo Brdo	€13,600
Obiliq/Obilić	
Partesh/Parteš	€7,000
Pejë/Peć	€13,037
Podujevë/Podujevo	
Prishtinë/Priština	
Prizren	
Rahovec/Orahovac	€8,964
Ranillugë/Ranilug	€10,769
Shtërpcë/Štrpce	
Shtime/Štimlje	
Skenderaj/Srbica	€36,880
Suharekë/Suva Reka	
Viti/Vitina	
Vushtrri/Vučitrn	€18,338
Zubin Potok/Zubin Potok	
Zveçan/Zvečan	
<b>Total</b>	<b>€291,137</b>

## Annex 2. Budget Allocation and Execution by Budget Organizations

This annex contains tables for central- and local-level budget organisations, presenting allocated amounts and actual expenditures to facilitate comparison between budget planning and execution. This can shed light on areas where the Government can improve efficiency and effectiveness of expenditures, which can identify areas where under-utilised resources may be available for furthering gender equality.

**Table 5. Central Level Budget Allocations and Execution**

Institution (Total)	Allocated	Executed	Comparison %
Assembly	10,548,018	8,808,620	-16%
Office of the President	4,213,791	3,739,995	-11%
OPM	22,395,572	22,435,186	0%
MFLT	882,702,203	905,285,238	3%
MFLT Contingency	48,323,760	10,827,514	-78%
Ministry of Agriculture	89,833,563	95,575,823	6%
Ministry of Industry	24,779,272	23,641,946	-5%
Ministry of Environment	265,445,995	264,568,135	0%
Ministry of Health	80,395,329	67,657,690	-16%
MCYS	88,118,721	82,776,628	-6%
Ministry of Education, Science, Technology and Innovation	100,120,951	100,773,161	1%
Ministry for Communities and Returns	6,639,660	7,040,324	6%
MLGA	9,541,135	14,800,379	55%
Ministry of Economy	58,627,892	77,018,362	31%
Ministry of Internal Affairs	216,523,467	238,803,951	10%
Ministry of Justice	47,041,887	43,051,539	-8%
Ministry of Foreign Affairs and Diaspora	47,483,313	42,432,942	-11%
Ministry of Defense	153,049,911	175,175,120	14%
University Clinical Hospital Service of Kosovo	174,387,768	173,706,785	0%
Ministry of Regional Development	6,889,574	5,824,579	-15%
Health Insurance Fund	8,877,671	12,723,112	43%
Public Procurement Regulatory Commission	955,713	786,852	-18%
Kosovo Academy of Sciences and Arts	1,672,045	1,678,661	0%
Unforeseen Expenses	11,699,000	3,946,139	-66%
RESERVES	9,769,000	2,536,139	-74%
Electronic and Postal Communications Regulatory Authority	1,546,894	1,548,620	0%
Anti-Corruption Agency	965,660	782,473	-19%
Kosovo Energy Regulatory Office	898,761	798,918	-11%
Kosovo Privatization Agency	4,575,686	4,704,686	3%
Procurement Review Body	502,939	420,099	-16%
University of Pristina	31,710,072	31,392,362	-1%
Constitutional Court	1,992,123	2,103,441	6%
Competition Authority	402,209	400,531	0%
Kosovo Intelligence Agency	14,249,733	12,807,056	-10%
Kosovo Council for Cultural Heritage	269,153	237,240	-12%
Electoral Complaints and Appeals Panel	239,917	180,306	-25%
Radio Television of Kosovo	8,960,000	8,960,000	0%
Independent Oversight Council for the Kosovo Civil Service	421,794	398,467	-6%
Kosovo Prosecutorial Council	17,265,867	15,733,092	-9%
Information and Privacy Agency	474,049	440,852	-7%
Air Navigation Services Agency	9,319,409	8,699,409	-7%
Agency for Protection of Classified Information	321,560	260,175	-19%
National Audit Office	3,345,655	3,066,474	-8%

Institution (Total)	Allocated	Executed	Comparison %
Water Services Regulatory Authority	475,806	450,152	-5%
Railway Regulatory Authority	423,714	362,661	-14%
Civil Aviation Authority	687,168	766,894	12%
Independent Commission on Mines and Minerals	1,515,316	1,513,858	0%
Independent Media Commission	1,810,286	1,717,899	-5%
Central Election Commission	9,874,494	10,099,182	2%
The Ombudsman Institution	1,300,018	1,238,846	-5%
Academy of Justice	863,245	735,600	-15%
Kosovo Judicial Council	35,806,910	35,786,628	0%
Kosovo Agency for Property Comparison and Verification	2,613,969	2,369,947	-9%
<b>Central Level – Total</b>	<b>2,513,098,616</b>	<b>2,531,054,55</b>	<b>1%</b>

**Table 6. Local Level - Budget Allocation and Execution**

Municipality (Total)	Allocated Budget	Executed Budget	Comparison %
Glogovac/Glogovac	20,968,992	23,622,785	13%
Fushë Kosovë/Kosovo Polje	16,285,500	23,827,557	46%
Lipjan/Lipljan	23,053,202	25,253,734	10%
Obiliq/Obilić	14,248,389	14,612,754	3%
Podujevë/Podujevo	31,268,469	34,041,607	9%
Prishtinë/Priština	123,699,999	171,702,510	39%
Shtime/Štimlje	10,200,510	11,153,675	9%
Graçanicë/Gračanica	8,985,460	9,886,126	10%
Dragash/Dragaš	12,110,967	12,336,546	2%
Prizren	66,201,979	70,441,123	6%
Rahovec/Orahovac	19,804,786	21,801,774	10%
Suharekë/Suva Reka	22,084,868	24,818,348	12%
Malishevë/Mališevo	19,740,806	21,701,931	10%
Mamushë/Mamuša	2,565,143	2,655,048	4%
Deçan/Dečani	13,508,082	14,778,315	9%
Gjakovë/Đakovica	37,483,964	42,459,303	13%
Istog/Istok	15,141,743	16,571,740	9%
Klinë/Klina	14,648,717	15,746,411	7%
Pejë/Peć	37,457,026	41,859,909	12%
Junik	2,199,837	2,374,083	8%
Leposaviq/Leposavi	5,832,216	2,733,067	-53%
Mitrovicë/Mitrovica	28,408,510	30,800,459	8%
Skenderaj/Srbica	18,582,311	20,500,265	10%
Vushtrri/Vučitrn	26,770,039	29,358,260	10%
Zubin Potok	3,428,092	2,332,937	-32%
Zveçan/Zvečan	3,278,670	2,163,217	-34%
Mitrovica Veriore/Severna Mitrovica	6,367,531	2,718,631	-57%
Gjilan/Gnjilane	37,189,018	41,235,960	11%
Kaçanik/Kaçanik	11,958,982	12,855,089	7%
Kamenicë/Kosovska Kamenica	14,523,816	16,995,290	17%
Novobërdë/Novo Brdo	3,925,195	4,271,145	9%
Shtërpçë/Štrpce	4,622,800	4,769,578	3%
Ferizaj/Uroševac	41,184,014	42,966,691	4%
Viti/Vitina	16,653,192	19,431,801	17%
Partesh/Parteš	1,549,954	1,642,990	6%
Han i Elezit/Elez Han	3,349,278	3,548,177	6%
Kllokot/Klokot	1,397,829	1,502,873	8%
Ranillugë/Ranilug	2,235,239	2,347,290	5%
<b>Total</b>	<b>742,915,125</b>	<b>843,818,999</b>	<b>14%</b>

### Annex 3. KPGE Indicator Achievement

This annex contains information pertaining to KPGE indicator achievements, including the indicator number, brief description, 2024 target, latest reported achievement and level of achievement, as reported by AGE. These are grouped by each pillar.

#	Indicator (brief description)	2024 Target	Latest reported achievement	Achieved
<b>Pillar I Economic Empowerment and Social Welfare</b>				
1	Women's employment rate (age 15-64)	20 %	19.8 % (2023)	No
2	Poverty rate (general population)	13 %	No data	No data
3	Women's participation rate in the labour market	40 %	24.2 % (2023)	No
4	Share of active women-owned or co-owned businesses	18 %	18 % (KBRA 2023)	Yes
5	NEET (young people 15-24 not in education-employment-training)	20 %	33.9 % (girls) / 32.9 % (boys) (2023)	No
6	Share of properties owned or co-owned by women	25 %	19.8 % (Jan 2024)	No
7	Public integrated gender-mainstreaming policies	40 % of new policies	No data	No data
8	Public funds benefiting women	40 %	No data	No data
9	Informal employment rate (non-agricultural)	8 %	9 % (2023)	No
10	Poor families covered by social-assistance schemes	70 %	No data	No data
<b>Pillar II Human Development, Gender Roles and Relations</b>				
11	Female school principals (pre-university)	50 %	35.8 % (2022-2023)	No
12	Textbooks reviewed & edited for gender stereotypes	100 %	Some texts reviewed (Albanian, Math); % not tracked	No data
13	Gross enrolment of children 0-4 in preschool	6 %	7.2 % (2022/23)	Yes
14	Women (25-64) completing higher education	30 %	19.3 % (2023)	No
15	Roma-Ashkali-Egyptian children's participation in education	+10 % (compulsory) / +20 % (upper secondary)	(no quantitative data)	No data
16	Higher-education programmes with a gender perspective	15 programmes	17 programmes (University of Pristina)	Yes
17	Operational monitoring system for women's image in media	Functional system & 6 research studies	Not functional	No
18	Sports clubs led by girls	6 clubs	No data	No data
19	Share of sports-budget allocated to girls	50 %	No data	No data
20	Personal health data integrated in the information system	System operational	Piloted in a few municipalities only	No
21	Home-visits for mothers/babies (post-natal)	30 % of target group	36 336 visits recorded (no % calculated)	No data
22	Sexual & reproductive health education in schools	100 % of curriculum implemented	Curriculum included; 60 % of teachers trained; guide for teachers produced	Partial

23	Teen births (ages 10-14 & 15-19)	190 total births	2 births (10-14) & 338 births (15-19) (2023)	No
<b>Pillar III Women's Rights, Access to Justice &amp; Security</b>				
24	Women employed in central ministries & executive agencies	40 % of positions	45.6 % (2024)	Yes
25	Cases of domestic-violence handled by the judiciary	100 %	No data	No data
26	Additional affirmative measures undertaken by institutions	1 extra measure	1 extra (Ministry of Economy – MESTI)	Yes
27	Applications reviewed by the Verification Commission	100 %	98 % (2023-24)	Yes
28	Women in management/senior-management positions (central government)	30 %	23.1 % (Dec 2023)	No
29	Women in management/senior-management positions (municipal level)	30 %	40.8 % (2024)	Yes
30	Women deputies in the Assembly of Kosovo	50 %	33 % (2024)	No
31	Women deputies in municipal assemblies	50 %	37 % (2022)	No
32	Women in the Kosovo Security Force (KSF)	15 %	9.2 % (2024)	No
33	Women in the Kosovo Police	20 %	14.8 % (2024)	No
34	Female judges in the justice system	50 %	34.6 % (2024)	No
35	Women in diplomatic missions abroad (including military/police attachés)	50 %	36 % (2024)	No
36	Punitive policy on sanctions for gender-based violence & trafficking	Completed	Status unclear / not reported	No data

