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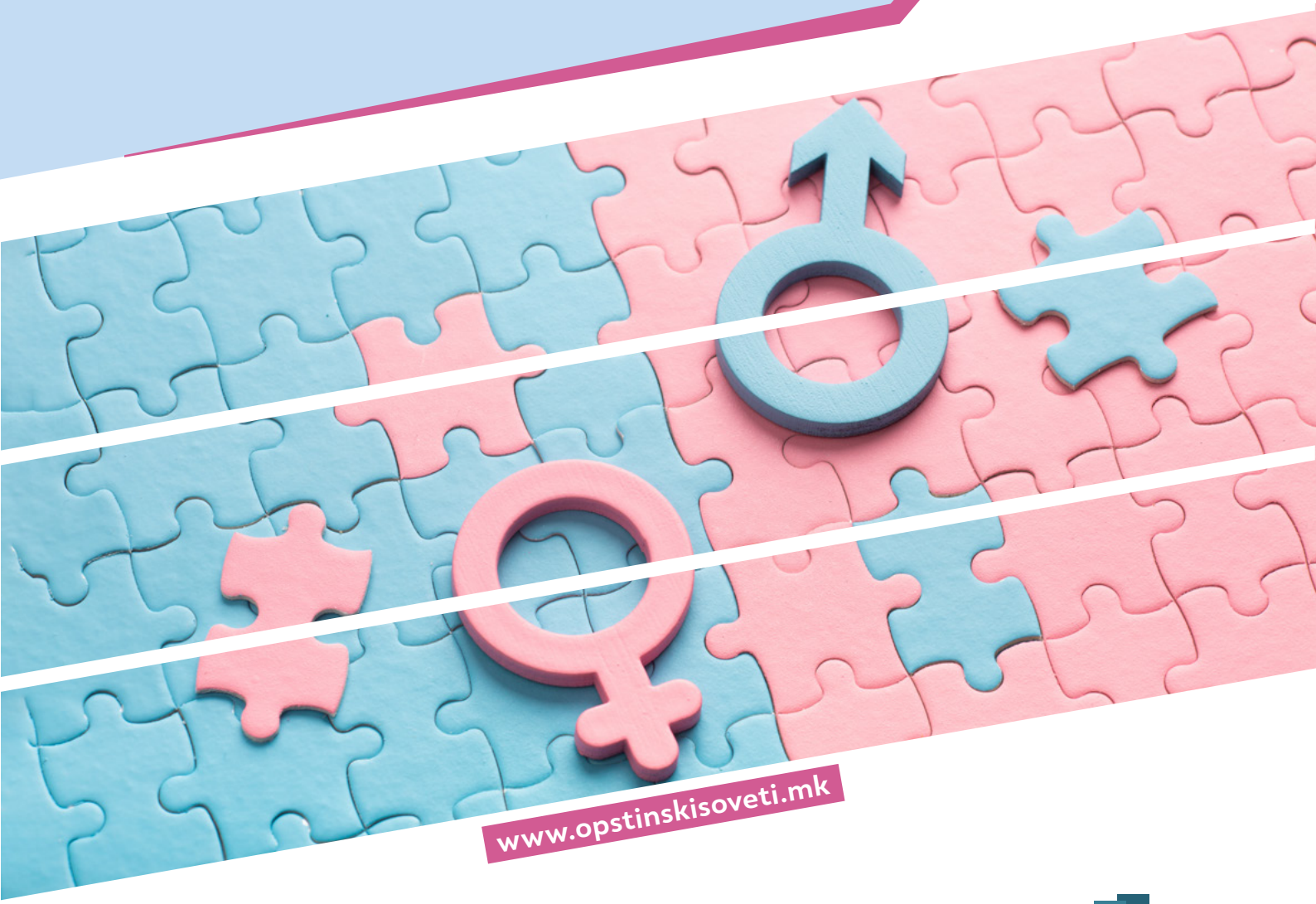
GENDER EQUALITY AT THE LOCAL LEVEL

Manual for Module 8



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MANUAL FOR
MODULE 8

GENDER EQUALITY AT THE LOCAL LEVEL

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INTRODUCTION

Gender equality between women and men is a fundamental principle of human rights and a cornerstone of democratic values. In order for this principle, as an integral part of the body of human rights, to be realized, it should not only be regulated but also effectively applied in all spheres of life (the political, social, economic, and cultural spheres), i.e., throughout the entire development.

Questions of gender equality are the responsibility of all decision-makers and are relevant to all policy areas and levels. To achieve the inclusion of a gender perspective in policies, political will, commitment, awareness of the benefits, and, of course, knowledge, resources (including expertise), and the availability of sex-disaggregated data are necessary.

This manual is intended for municipal councillors and aims to support the understanding of the material from Module 8: Gender Equality, which is available on the digital learning platform opstinski.mk. The content of the manual is adapted to the processes of policy and budget creation at the local level.

The manual can also serve as an additional resource for councillors who have completed the training for Module 8 with physical attendance, as a reminder, or as a source of additional information.

1. WHY IS GENDER EQUALITY IMPORTANT?

The answer to this question is simple: without achieving gender equality, sustainable development cannot be reached because it is key to the realization of human rights for all. The main goal of gender equality is achieving a society in which women and men have the same opportunities, rights, and obligations in all spheres of life and can equally participate in the distribution of power and influence. Achieving gender equality, for example, means that women and men have equal opportunities for financial independence through work or by starting businesses; they have equal access, without discrimination, to education and the opportunity to develop their personal ambitions, interests, and talents; they share the responsibility for the home and children, and are free from coercion, intimidation, and gender-based violence, at home, in public spaces, or in the workplace.

Many will say that we have already achieved gender equality, that there are no differences between women and men, we are all equal. De jure, we have indeed adopted many good laws, according to which everyone has the same rights and is protected from any discrimination. However, de facto, or in practice, we are still far from achieving equality, and there are major gender inequalities in almost all spheres of social life.

According to the second Gender Equality Index from 2022, which registers a progress of 2.5 points compared to the last measurement in 2019, "if progress continues at this pace (2.5 points of progress over four years), the country will need approximately 57 years to achieve gender equality in all domains. For comparison, at the level of the EU average, the pace of progress so far is one point every two years and is considered a slow and insufficient pace of progress for achieving gender equality at the EU level (EIGE, 2021)."[1]

It is important to note that when we talk about gender inequalities, we are still talking about situations where women are in a more unfavourable position (More information is available in Chapter 12). Predominantly, women are still the ones excluded from the decision-making processes and have limited access to economic and social resources. As

1 UN Women, 2023, Gender Equality Index for North Macedonia 2022 – Measuring Gender Equality, 2022, available at: https://wwwstatgovmk/publikacii/2023/Gender-Index-2022_MK-webpdf

a consequence, very often their needs and interests are not heard and are not taken into account when creating policies and making decisions. Therefore, a key aspect of promoting gender equality is understanding and overcoming the power imbalance and giving women greater autonomy to manage their lives. This does not mean that men and women will become the same, but that access to opportunities does not depend on and is not restricted by gender.

However, gender equality is not an issue that concerns women alone. It is important to keep in mind that gender influences the social identity of women and men equally. This fact is often overlooked, as the tendency is to consider male characteristics as the norm, and those of women as a variation of the norm.

The lives of men are just as strongly defined by their gender role. Social norms and conceptions of masculinity and the expectations placed upon men also shape their social behaviour. Men are very often expected to provide for the material needs of their families, and less for the needs of care and nurturing of children or adults, which is usually expected of women. Furthermore, socialization in the nuclear family, and later in schools, imposes behaviours on young men that involve risk-taking, which is often reinforced by peer pressure and stereotypes amplified by the media. Thus, the lifestyle demanded by male gender roles often results in greater exposure to risks of accidents, violence, and similar issues.

In this context, it is important to note that gender roles, the social environment's expectations of what a man or woman should be, limit the potential of individuals, which, on the other hand, leads to the underutilization of that potential.

Because of all this, taking the gender perspective into account is an important first step towards social progress, as it helps utilize the full potential of individuals and reduces the costs arising from the adoption of behavioural patterns and gender roles.

1.1. Definitions and Basic Concepts

"Gender equality" is a state of equal rights, responsibilities, and opportunities, equal participation and equal representation of women and men in all areas of social life, equal opportunities for the realization of rights and freedoms, equal access to goods and services, as well as the opportunity to acquire equal benefits. To achieve gender equality, the biological, social, and culturally formed differences between men and women, as well as the different interests, needs, and priorities of women and men, must be taken into account.

"Sex" implies the biological and physiological characteristics on the basis of which people are defined as women or men, such as hormones, sex organs, secondary sex characteristics, etc. Sex is usually acquired at birth and is generally unchangeable.

"Gender" implies the socially constructed roles, characteristics, and expectations—roles that are imposed on men and women. These differences are not innate or fixed; they are shaped by space and time. Gender roles and gender inequality also arise from these differences.

"Gender identity" is a set of socially agreed-upon roles, behaviours, values, and activities that a given society considers appropriate for women and men. Gender identity depends on the culturally specific characteristics of men and women, their differences, time, and place.

"Gender role" is a set of characteristics, behaviours, attitudes, activities, norms, obligations, and expectations that a certain society or culture assigns to and requires of people according to their sex. Gender roles are learned in the processes of socialization and growing up.

"Gender stereotypes" are preconceived ideas by which women and men are arbitrarily assigned certain characteristics and roles determined and limited by their gender.

"'Gender gap or inequality' is a gap between women and men that occurs in every area, in relation to the degree of their participation, access, rights, monetary compensation, or privileges."

1.2. Overview of Key Gender-Related Situations in the Republic of North Macedonia[2]

In terms of advancing gender equality, the Republic of North Macedonia has made significant progress, especially with regard to improving the legal framework, as well as aligning policies with international standards. However, despite this, significant gender gaps are still observed in almost all areas of social activity.

Below is an overview of the key inequalities between women and men, in the following areas:

1.2.1. Governance and Participation in Public Life

With regard to the participation of women in governance, in decision-making positions, and in public life, significant inequalities between women and men can still be observed. With the exception of the legislative and judicial branches, where a satisfactory presence of women has been achieved, their representation in the executive branch at national and local levels is still low.

The representation of women in the Assembly has been achieved mainly through the introduction of a gender quota of 40 percent with the amendments to the Electoral Code in 2015. The impact of the quotas is clear when taking into account the positive trend of a significant increase in the representation of women in parliament. An exception is the last parliamentary elections in 2024, when women won 39 percent of the parliamentary mandates, which represents a decrease compared to 2020, when women were represented by 41.7 percent.[3]

The total representation of women in the judiciary shows a positive trend regarding women in decision-making positions, with 60.6 percent of all current professional judges (299 women and 194 men) in 2022. Women comprise more than half of the judges in the first instance and second-instance courts (appellate courts), and there is gender parity in the Supreme Court as well. Also, 55.1 percent of prosecutors are women (103 women and 84 men in 2022), but, nevertheless, women have a smaller share in higher-level courts.

Gender segregation of sectors is visible in the public administration. As employees in the public administration, women are most represented in the area of labour and social policy (82.9 percent), healthcare (72.7 percent), and education (66.7 percent), while men make up a larger part of the employees in the public sector in environment (89.3 percent), transport (85.5 percent), and agriculture (82.2 percent). It can also be noted that women in public service, on average, have a higher level of education, but are still represented in only about 36 percent of the managerial positions.

In decision-making positions in the executive branch at the national and local levels, where there is no quota for the participation of women, they still face low representation. Of the government composition elected in 2024 with 24 members, only three are women (12.5 percent). The situation is even more concerning at the local level, with only two women elected as mayors out of a total of 81 mayors (2.5 percent) in the last elections. Although the quota from the Electoral Code covers the lists for local municipal councils, a smaller number of women are still elected

2 The information in this chapter is taken and adapted from: UN Women, 2023, Gender Equality Profile in North Macedonia, available at: https://ecaunwomenorg/sites/default/files/2023-09/unw_cgep_nmk_mk_webpdf

3 Information taken from the official website of the Assembly of the Republic of North Macedonia: https://wwwsobraniemk/

(compared to the level of the National Assembly). For the local elections in 2021 held in North Macedonia, 45 percent of the candidates for the local municipal council were women, but only 36.2 percent were elected as councilors.[4]

The low representation of women in the executive branch at the national and local levels stems from the fact that they also very rarely take up leadership positions in political parties. Furthermore, political parties most often have not developed policies or acts for protection against discrimination, harassment, or gender-based violence.

As for the media representation of women in politics, analyses by the Agency for Audio and Audiovisual Media Services indicate that discriminatory treatment of women is a common practice in the Macedonian media. For example, an analysis of news reports on the 2020 elections showed that female candidates were featured as speakers only 14.5 percent of the time and were invited to speak in interviews for only 17.4 percent of the total time.[5]

In addition, according to the UNDP analysis of disinformation and gender disinformation, women are the most frequent targets of attacks from tendentious comments, and the attacks against women are often aimed at showing them their "place" in society, emphasizing that it is not in politics and public life. A large part of the insults are personal, based on appearance, clothing, or the women's struggle for equality.

All of this very often discourages women from continuing a political career or from getting involved in political life.[6]

1.2.2. Economic Participation of Women

Regarding the labour market in North Macedonia, women are generally in a less favourable position, which can primarily be seen in the activity rates. Namely, in 2021, the activity rate for women was only 44.9 percent, compared to 67.2 percent for men, while the employment rate was 38.3 percent for women and 56.2 percent for men. Women also represent 62.7 percent of the inactive population. Furthermore, gender differences are very visible in the economic status of employed persons. In 2021, only 19.2 percent of employers were women (a decrease compared to 21.2 percent in 2020), only 22.6 percent of self-employed workers were women (a decrease compared to 24.4 percent in 2020), while 66.4 percent of unpaid family workers were women (an increase compared to 63.9 percent in 2020). In 2021, there were only 21 percent of women in top managerial positions in companies listed on the stock exchange and as board members.

Gender segregation of employment sectors continues to prevail in North Macedonia. In addition to the recognizable sectors such as construction, transport, or mining, where the vast majority of employees are men, the biggest differences are observed in education, where 60.6 percent of employees are women, health and social care, where 77.7 percent of employees are women, and the ICT sector, where 65 percent of employees are men. Predominantly, women are employed in significantly greater numbers in sectors characterized as "care sectors," which are generally less well-paid.

The main barriers to employment and participation of women in the labour market in North Macedonia are the gender division of

4 Reactor, Women in Politics 2: The Path to Political Functions and Influence at the Local Level in North Macedonia

5 AAAVMU (Agency for Audio and Audiovisual Media Services), 2020, Gender in the 2020 Election Campaign: Analysis of Gender Issues and the Manner of Display and Representation of Women and Men in Election Media Representation on National Televisions

6 UNDP, 2023, Don't Fall for Disinformation: Executive Summary of Research on Public Opinion, Traditional and Digital Media related to the Integrity of Information Shared with the Public, available at: https://wwwundporg/north-macedonia/publications/analysis-disinformation-including-gendered-disinformation-north-macedonia

domestic responsibilities and the burden of caring for children and the elderly, mainly due to the lack of early childhood education institutions, especially in rural areas.

In 2020, 59.3 percent of inactive women in the 20 to 64 age group were inactive due to domestic obligations, while only 2.3 percent of men were inactive for the same reason. Data from the latest available Time-Use Survey (2015) show that women spend three times more time on household activities than men (3.38 hours per day compared to 1.11 hours for men).

Due to intersecting identity characteristics, some women, such as women in rural areas, Roma women, and women with disabilities, are in an even more unfavourable position in the labour market.

The employment rate for women in urban areas in 2021 was 51.5 percent, and for women in rural areas it was 38.1 percent. Employment rates are significantly lower for Roma women, at only 8 percent in 2021. No data is available for the employment of women with disabilities, but data on employed persons with disabilities in protected companies show that men with disabilities are employed in significantly higher numbers (1,269 men and 727 women with disabilities employed in 2021).

Regarding ownership, in North Macedonia only about 4 percent of women own a house/property. The numbers are devastating with respect to land ownership, with only about 12 percent of women owning land, and half of them are not active in the decision-making process for land-related activities. Only 27.8 percent of properties in North Macedonia are registered to women. The situation in rural areas is worse, with only 5 percent of women being titleholders of ownership rights, and that is usually after they become widows.

1.2.3. Education

In the field of education, the number of pupils, both girls and boys, in primary education has been declining in the last two decades.

There are no significant gender differences in enrolment rates in primary and secondary education. The most significant difference in enrolment is observed in higher education, where there is constantly a larger number of women. For example, in 2021, 59 percent of students enrolled in higher education were women. Gender segregation of scientific fields is observed as early as secondary education and continues into higher education. Among the traditional "female" scientific fields are healthcare, personal services, and gymnasium education, while electrical engineering, agriculture, forestry, and construction are mainly "male" scientific fields. The data do not show a significant difference in the rates of girls and boys not attending school in primary and secondary education. However, the rates for the poorest quintile and for Roma high school students are higher.

The number of women earning master's and doctoral degrees is consistently higher than the number of men. In 2021, 60 percent of those who graduated with a master's degree were women, and the only fields in which men predominate are information and communication technologies (ICT), agriculture, and services, with 64, 59, and 70 percent, respectively. Of the people who earned a doctorate in 2021, 61 percent were women, with men predominating only in engineering, manufacturing, and construction with 58 percent, and in agriculture, forestry, fishing, and veterinary medicine with 67 percent.

When it comes to the teaching profession, in primary and secondary education a vast majority of teachers are women, while in higher education at higher positions, such as full professors, there are more men than women. In 2021, 69.9 percent of primary school teachers in North Macedonia were women,

62.3 percent in secondary education, while 51.4 percent of professors and associates in higher education were men.

1.2.4. Violence Against Women and Girls

The Republic of North Macedonia has established a solid legal framework for the protection of women from gender-based violence. With the ratification of the Council of Europe Convention on preventing and combating violence against women and domestic violence (Istanbul Convention)[7] and the adoption of the new Law on the Prevention of and Protection Against Violence Against Women and Domestic Violence in 2021, which covers all forms of violence and contains concrete definitions of "violence against women" and "gender-based violence," Macedonian legislation is largely harmonized with international standards. Most forms of family violence manifestation are criminalized with the amendments to the Criminal Code adopted in 2023. Also, a new Law on the Prevention of and Protection Against Discrimination was adopted in 2020, which guarantees protection against discrimination based on sexual orientation and gender identity.

According to the data from the Ministry of Internal Affairs (MIA), a total of 1,082 criminal offenses related to domestic violence were committed in 2023, which represents a slight decrease compared to 1,117 in 2022. The vast majority of perpetrators, around 92 percent, are men, while 82 percent of the victims are women, mainly the wives of the perpetrators, which clearly indicates the gender aspect of domestic violence. In 2023, the largest number of complaints submitted to the MIA relate to psychological abuse during domestic violence, with about 85 percent of the complaints.

Regarding support for women who have survived violence, there is a significant lack of specialized services, as well as a shortage of human resources working as service providers.[8] A particular lack exists in terms of accommodation/shelter and economic empowerment for women who have survived violence.

Furthermore, the issue of sexual and gender-based violence committed in the digital sphere, or what is known as "Technology-Facilitated Gender-Based Violence" (TFGBV), has recently become very current. This type of violence refers to an act that is committed, worsened, or amplified through the use of information technologies or other tools, which results or will result in physical, psychological, social, or economic harm or injury to rights and freedoms.

TFGBV significantly affects the lives of women and girls, including their physical and mental health, well-being, physical safety, and reputation. Violence in the digital sphere, including sexual violence, is not always gender-based, but statistics from reported cases and the experiences of persons who have suffered any form of digital violence show that women and girls are disproportionately affected.

Research shows that this is a type of violence that is reaching alarming proportions. According to the study "The Dark Side of Digitalization",[9] which UN Women conducted in 2023 in 13 countries in Eastern Europe and Central Asia, including North Macedonia, more than half of women who use the internet have been victims of some form of online

7 The Government of the Republic of North Macedonia ratified the Istanbul Convention in 2017, and it entered into force in 2018.

8 Specialized services are understood to mean: an SOS line for reporting violence, a crisis/intervention centre for victim accommodation, a shelter centre for victim care lasting 6 to 12 months, a counselling centre for psychosocial support to victims, free legal aid, support for re-socialization, economic empowerment, and so on.

9 The dark side of digitalization: Technology-facilitated violence against women in Eastern Europe and Central Asia (https://eca unwomenorg/en/digital-library/publications/2023/11/the-dark-side-of-digitalization-technology-facilitated-violence-againstwomen-in-eastern-europe-and-central-asia)

violence. North Macedonia is ranked fourth, with as many as 62.8 percent of female participants from the country responding that they have faced online violence at least once.

Technology-facilitated gender-based violence is still not fully regulated in the national legislation. The existing Law on the Prevention of and Protection Against Violence Against Women and Domestic Violence[10] does not include a specific definition for this type of violence, while the Criminal Code does not cover all forms of TFGBV.[11]

1.3. Legal and Institutional Framework for Gender Equality

1.3.1. International Legal Framework

Gender equality is a key priority and commitment of the Republic of North Macedonia. Establishing an efficient legal and institutional system for the promotion of gender equality is an indispensable part of the process of integration into the European Union. In that regard, domestic legislation concerning the advancement of gender equality is largely harmonized with the international legal framework regulating the issue.

Among the EU policies that regulate the issue of gender equality, notable ones are the European Commission's Gender Equality Strategy 2020-2025[12], as well as the third Gender Action Plan (GAP III) for the period 2021-2025[13] which contains ambitious goals for achieving concrete progress in advancing the position of girls and women in the EU's external relations.

The most important Council of Europe instruments in the field of gender equality are: The Convention on preventing and combating violence against women and domestic violence, known as the Istanbul Convention[14] the European Convention on Human Rights[15], the European Social Charter[16] and the Convention on Action against Human Trafficking[17], and others.

As a member of the UN, North Macedonia accepts and fulfils the goals for gender equality and follows the key international human rights conventions, among which the Beijing Declaration and Platform for Action (1995) is significant. The Republic of North Macedonia is a signatory to this declaration and regularly reports on progress in gender equality.[18] The gender perspective is also included in the Paris Agreement on Climate Change (2017) and is implemented through national plans and activities.

In 2015, all UN member states adopted the Sustainable Development Goals (SDGs) of the 2030[19] Agenda for Sustainable Development. Gender equality is included in all 17 goals of this Agenda, and in addition, a separate Goal 5 is defined, which relates exclusively to achieving gender equality. The inclu-

10 Official Gazette of the Republic of North Macedonia No. 24/2021

11 UNDP, 2024, Analysis of Legislation Related to Technology-Facilitated Gender-Based Violence, available at: https://wwwundporg/sites/g/files/zskgke326/files/2024-12/undp-executive-summary-final-za-web-mkpdf

12 https://commissioneuropaeu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality/gender-equalitystrategy_en

13 European Commission, EU Gender Action Plan (GAP III), https://eceuropaeu/commission/presscorner/detail/en/IP_20_2184

14 https://rmcoeint/168046253a

15 https://wwwcoeint/mk/web/compass/the-european-convention-on-human-rights-and-its-protocols

16 https://wwwcoeint/mk/web/compass/european-social-charter

17 https://rmcoeint/16805d41f5

18 2019, REPORT OF THE GOVERNMENT OF THE REPUBLIC OF NORTH MACEDONIA on the Implementation of the Beijing Declaration and Platform for Action (1995) and the results of the 23rd Special Session of the UN General Assembly (2000) – Beijing +25, available at https://wwwmtspgovmk/content/pdf/ednakvi%20moznosti/125Peer%20reviewed%20National%20Report%20%20 B+25%20-%20MKdocx

19 https://northmacedoniaunorg/mk/sdgs

sion of gender aspects in the main policies is defined in Goal 5, where it is stated that states should adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

In 2020, North Macedonia became a NATO member and committed to integrating the gender perspective into peace and security policies, in accordance with UN Security Council Resolution 1325.

Regarding policies at the local level, the most relevant to this issue is the Council of Europe's European Charter of Local Self-Government[20] from 1985, signed and ratified by the majority of European countries. The Charter includes the equal participation of women and men in decision-making as a prerequisite for a democratic society. Integrating the gender perspective into local policies and budgets, according to the European Charter, is necessary to improve equality between the two sexes, and the gender perspective must be taken into account when drafting policies, regulations, methods, and instruments that affect the daily life of the local population.

1.3.2. National Legal Framework

The Constitution of the Republic of North Macedonia guarantees that "the citizens of the Republic of North Macedonia are equal in freedoms and rights, regardless of sex, race, colour of skin, national and social origin, and religious belief, property and social status."

The Republic of North Macedonia has made significant progress in terms of improving the national legal framework for gender equality, although practical implementation remains a challenge, primarily due to insufficient prioritization of the issue and inadequate allocation of financial resources.

The key law that provides the main legal framework for regulating gender equality issues is the Law on Equal Opportunities for Women and Men (LEOWM).[21]

The first Law on Equal Opportunities for Men and Women was adopted in 2006 and laid the foundations for creating gender-sensitive policies, as well as mechanisms for achieving gender equality by appointing equal opportunities coordinators in each of the ministries and establishing equal opportunities commissions in every municipality. Their task was to introduce the principles of gender equality in the reorganization, advancement, drafting, and evaluation of policy-making processes at all levels and in all phases.

The current Law on Equal Opportunities for Women and Men ("Official Gazette of the RM" No. 6/2012) was adopted in 2012. According to the Law, the units of local self-government have an obligation to address the issue of gender equality as an area under their jurisdiction and to formulate and implement basic and special measures for introducing equal opportunities for women and men.

In addition to this Law, certain issues related to gender equality are also regulated by specific measures in other laws. Some of the more significant amendments to laws aimed at advancing gender equality in recent years include the following:

1.3.3. Institutional Mechanism for Gender Equality

The mechanisms for gender equality at the national and local levels are established by the Law on Equal Opportunities for Women and Men. At the national level, the Ministry of Social Policy, Demography and Youth is the institution that has key responsibility and a leading role in gender equality. Within the Ministry, direct jurisdiction lies with the Sector for Equal Opportunities and the State Ad-

20 https://rmcoeint/the-congress-booklet-european-charter-of-local-self-government-macedon/168098bc69
21 Official Gazette of the Republic of Macedonia No. 6/12, 166/14

visor for Equal Opportunities. The Sector for Equal Opportunities is responsible for coordinating all other entities responsible for implementing the Law on Equal Opportunities for Women and Men and promoting gender equality at the central and local level. The role of the Sector is to ensure a whole-of-government approach in providing better economic and social outcomes for women and better facilitating the whole-of-government approach to gender mainstreaming in main policies.

In accordance with the LEOWM, a coordinator and deputy coordinator for equal opportunities for women and men are appointed from among the state servants in all ministries, who have stipulated duties and responsibilities.

Within the structure of the national mechanisms for gender equality, the Commission for Equal Opportunities for Women and Men in the Assembly of the Republic of North Macedonia also plays a significant role. At the local level, the gender mechanisms consist of commissions for equal opportunities for women and men (within the councils of local self-government, composed of councillors with a 4-year mandate) and coordinators for equal opportunities for women and men (a state servant).

All of them have legal obligations to apply the Law on Equal Opportunities for Women and Men, the strategic documents in the field of gender equality, and to incorporate the gender perspective into the strategic documents, plans, and budgets at the national and local levels.

2. THE ROLE OF LOCAL SELF-GOVERNMENT AND MUNICIPAL COUNCILORS IN ADVANCING GENDER EQUALITY

Local authorities, due to direct contact with citizens, are closely familiar with their problems, needs, and interests. The units of local self-government are competent for providing basic services in the areas of public procurement, education and lifelong learning, healthcare, social protection and services, childcare and elder care, housing, culture, sports and recreation, safety and security, gender-based violence, sustainable development, urban and local planning, transport and mobility, local development, and the environment.

According to the Law on Equal Opportunities for Women and Men, the units of local self-government are obliged to respect the principle of equal opportunities and to promote and advance equal opportunities for women and men by undertaking basic and special measures and to develop an annual plan for these measures.

One of the main articles of the Law on Equal Opportunities for Women and Men that regulates the principle of gender equality in the field of local self-government is Article 14. This article directly defines the roles and competences of the units of local self-government regarding the promotion and work of gender equality at the local level.

> "In order to achieve gender equality de jure and de facto, the units of local self-government, within the scope of their competences, are obliged to adhere to the principle of equal opportunities and to promote equal opportunities for women and men through undertaking general and specific measures from the Law on Equal Opportunities for Women and Men. The units of local self-government are obliged to incorporate the principle of equal opportunities for women and men into their strategic plans and budgets, to monitor the effects and impact of their programs on women and men, to report in their annual reports, and to participate in the preparation of the gender equality strategy in the part that refers to the units of local self-government."

In the process of adopting development plans and other acts and decisions, the bodies of the local self-government units are obliged to review and take into account the measures

and activities proposed by the Commission for Equal Opportunities for Women and Men and by the Coordinator for Equal Opportunities for Women and Men.

The bodies of the local self-government units are obliged to cooperate with employers' associations, trade unions, non-governmental organizations, and civil society organizations active in the field of equal opportunities, in order to secure proposals and measures for achieving the goal of the Law.

Local self-government units are obliged to form a Commission for Equal Opportunities for Women and Men, as a permanent body, based on a decision by the council of the local self-government unit, and its composition, competencies, tasks, and obligations are determined by the statute of the local self-government unit.

The Commission for Equal Opportunities for Women and Men at the local level has the right:

- to give opinions on the documents and proposals for the sessions of the council of the local self-government unit,
- to participate in the creation and adoption of strategic documents, especially in the creation and adoption of the Development Strategy of the local self-government unit, the adoption of the budget, the statute, the work program of the local self-government unit, and the like, to identify and propose ways to establish and formalize the principle of equal opportunities and non-discrimination in the work of the bodies of the local self-government unit and the municipal administration, and
- to be responsible for the consistent implementation of the provisions of this Law and other laws in the field of equal opportunities and non-discrimination, by proposing measures and activities to the council of the local self-government unit for the advancement of equal opportunities and non-discrimination, based on the analysis of the established situation in the domain of the competencies of the local self-government unit.

The local self-government units are obliged to have a coordinator for equal opportunities for women and men from among the state servants in the local self-government unit.

The coordinator is responsible for promoting equal opportunities for women and men and non-discrimination within the competences of the local self-government units; he or she provides proposals and opinions on equal opportunities to the council of the local self-government unit and to institutions and organizations at the local level, prepares reports on the state of equal opportunities and non-discrimination within the local self-government unit, cooperating with the Commission for Equal Opportunities for Women and Men within the council of the local self-government unit, and initiates joint initiatives for the advancement of equal opportunities and non-discrimination, cooperates with non-governmental organizations and other institutions at the local level regarding issues of equal opportunities and non-discrimination, monitors the situation of equal opportunities at the local level and proposes initiatives for taking measures to improve the situation of equal opportunities and non-discrimination, as well as coordinates and cooperates with the Ministry in the fulfilment of his or her duties.

The scope of work and tasks of the coordinator are defined in the act on the systematization of workplaces of the local self-government unit.

In order to monitor and analyse the development of gender equality at the local level, sex-disaggregated data are necessary. This data will ensure the adoption and implementation of gender-sensitive policies in the future. Article 18 of the Law on Equal Opportunities for Women and Men refers to gender-sensitive data collection, which is mandatory for local self-government units.

The local self-government units, within the scope of their competences, are obliged to adhere to the principle of equal opportunities and to promote equal opportunities for women and men through undertaking general and specific measures established by law.

In this context, municipal councillors play a key role in shaping the communities they serve. One of their most significant responsibilities is to advance gender equality and ensure that the gender perspective is included in all aspects of local governance.

The Municipal Council performs a key role in providing forums where the public can present and discuss the priorities of the municipality, taking into account the needs of both men and women. These discussions should have a real impact on the budget, which the Council will then approve. In accordance with the Law on Equal Opportunities for Women and Men, every structure in the municipality is obliged to review and take into account the measures and activities proposed by the Commission for Equal Opportunities for Women and Men and by the Coordinator for Equal Opportunities for Women and Men.

3. GENDER-RESPONSIVE POLICY MAKING AND BUDGETING AT THE LOCAL LEVEL (GENDER MAINSTREAMING IN POLICIES)

3.1. Definition and Goals

The concept of gender mainstreaming (gender integration) was first introduced at the World Conference on Women in Nairobi in 1985. Initially, it was established as a strategy in international policy for gender equality through the Beijing Platform for Action, adopted at the Fourth World Conference on Women in Beijing in 1995, and was subsequently adopted as a tool for promoting gender equality at all levels.

According to the United Nations Economic and Social Council (ECOSOC), "Gender mainstreaming is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's and men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality."

According to the Council of Europe, gender mainstreaming is the integration of the gender perspective into the entire process of policy making. It is a process of reorganizing the planning, development, and implementation of policies, in order to respond to the different needs of men and women and to advance gender equality.

Women and men have different needs and living conditions and circumstances, including unequal access to and control over power, resources, human rights, and institutions. The situation of women and men differs according to country, region, age, ethnic or social origin, or other factors. The goal of gender mainstreaming in policies is to take these differences into account when designing, implementing, and evaluating policies, programs, and projects so that they influence the reduction of existing gender inequalities. Because of this, it is considered a successful tool for achieving gender equality.

Several studies have shown that gender inequalities as such have direct costs. In many cases, public policies are based on the needs of the dominant group in society or on the needs of those who traditionally make decisions, who are mainly men. Women's rights movements, the increased participation of women in decision-making positions, and the use of sex-disaggregated data have helped uncover the fact that public policies often do not take into account the different needs of women, thereby increasing gender inequalities. Better outcomes mean increased well-being for both women and men and the

creation of a socially more just and sustainable society.

It is logical that decisions regarding public policies and services that do not fully consider the needs and circumstances of all end-users can lead to inadequate solutions and inappropriate allocation of public funds. Gender integration into policies is an inclusive strategy, aimed at integrating the needs of all people. It is also based on the fact that women are not a "vulnerable group," as they represent more than half of the population in most societies.

3.1.1. Why is Gender Mainstreaming Important in Creating and Implementing Local Policies and Budgets?

Gender mainstreaming in local policies and budgets is essential for creating equal and inclusive communities. This approach implies that we do not view gender equality as an isolated issue, but as an integral part of all policies and programs. Gender mainstreaming provides a comprehensive framework for responding to the specific needs of community members and allows us to view women and men not only as beneficiaries but also as active agents in the development process.

Gender mainstreaming in policies begins with a thorough analysis of the situation in the area targeted by the policy. Such an analysis is called a gender-sensitive analysis, and it involves considering gender issues and inequalities in the specific area and the specific local context. The results of the analysis should show how to target the interventions of a particular policy in order to reduce these inequalities and, at the very least, prevent the deepening of the gaps. In this way, fairness and effectiveness of policies and budgets will be enabled.

Integrating the gender perspective into the policy-making process ensures that no one is overlooked and that the right questions are asked to effectively target and utilize resources, taking into account all members of society. Integrating the gender perspective into the creation of policies, strategies, programs, and projects helps in solving many development problems and brings concrete benefits for the government, for individuals, both women and men and for society as a whole.

It is important to note, however, that in addition to the gender perspective needing to be included in all policies, policies and interventions specifically aimed at advancing gender equality and empowering women and girls are also necessary. The level of intervention will depend on the specific needs and priorities identified through a gender-sensitive situation assessment.

3.1.2 Applying an Intersectional Approach

When talking about gender integration, it must be kept in mind that all women and all men do not have the same needs. Certain groups of citizens, both women and men, are exposed to different degrees of discrimination (single or multiple) and as such have different levels of restriction to resources and opportunities. For these reasons, the application of an intersectional approach is of great importance when creating policies to advance gender equality.

Intersectionality is a term used to describe that social relations involve multiple forms of discrimination. This means that a person can experience several forms of discrimination, such as sexism, racism, and ableism, all at the same time. For example, a Roma woman may experience discrimination based on both her gender and ethnicity. Furthermore, if the same woman is unemployed or a victim of violence, her exclusion from social trends increases.

In relation to gender equality, intersectionality is an analytical tool for studying, understanding, and responding to the ways in which sex and gender intersect with other

personal characteristics/identities and how these intersections contribute to unique experiences of discrimination.

Intersectionality is important for gender equality because it helps us understand how different forms of discrimination exacerbate inequality. If we do not consider intersectionality, our efforts to promote gender equality could be limited in their impact or even worsen the situation for some of the most vulnerable women. For example, a policy or project aimed at empowering women may neglect the specific needs and difficulties faced by Roma women, potentially worsening their marginalization.

Therefore, it can be concluded that municipal authorities are the ones with the greatest opportunity to influence community development and reduce gender inequalities in almost all areas.

3.2. Types of Gender Policies, Programs, and Budgets

This chapter will examine what types of policies, programs, and budgets exist depending on whether and to what extent the gender perspective is integrated into them. There are different types of policy classifications. For the purposes of this manual, we will use Naila Kabeer's[22] classification[1], according to which we distinguish the following types of gender policies:

- Gender-blind policies are those that do not take into account the different roles and needs of women and men, of girls and boys. They are most often based on assumptions (not on analysis and accurate data), which leads to an increase in gender gaps. Gender-blind policies tend to exclude women.

Example: A measure for improving parks and green areas in a communal activities program.

Policy Description: The main goal of such a measure would be to improve the green area in a specific settlement to make it more attractive and more visited by all residents. The measure would primarily be realized through the purchase of additional benches, fountains, and improved lighting.

Key Characteristics:

- Uniform design: The upgrade follows a standard design, without taking into account the specific needs of different user groups, such as women, children, the elderly, or people with disabilities. This would mean having water fountains at an appropriate height that could be used by children without being lifted and people in wheelchairs, accessible restrooms, illuminated paths, non-metal benches, etc.
- No gender-specific consultations conducted: The policy does not include consultations with different community groups, especially women and girls, to understand their specific needs or concerns related to park usage.

Impact: Although the policy aims to benefit all residents, it neglects the different ways in which men and women of different ages use public spaces. For example, women and girls may feel unsafe in poorly lit areas, leading them to use the parks less, especially in the evening. Similarly, the lack of gender-sensitive facilities (such as appropriate restrooms or spaces and paths for mothers with small children) can make parks less accessible to women. Without considering these gender-specific needs, the policy will not create an inclusive environment and could reinforce existing inequalities, limiting the benefits of the public park for certain groups.

22 Nalia Kabeer, 1994, Verso, London, Reversed realities — Gender hierarchies in development thought

❖ Gender-aware policies are policies and programs that take into account the specific characteristics of both women and men, while simultaneously aiming to eliminate inequalities and promote gender equality, including the equal distribution of resources.

Within this broader category, Kabeer further distinguishes between:

✓ Gender-neutral policies are policies that are not specifically targeted at either women or men and are presumed to affect both genders equally.

Example: Local Waste Management Program

Policy Description: The local self-government implements a waste management program that introduces new recycling bins in public spaces and mandates regular waste collection in residential areas. The policy is intended to improve environmental sustainability and public cleanliness.

Key Characteristics:

- Universal Access: The policy provides for new recycling bins to be placed in public places throughout the entire municipality, without specifically considering who will use them and how.
- Standard Waste Collection Schedule: A single waste collection schedule is established for all residential areas, without adjustments based on household composition or the specific needs of different groups.
- Public Awareness Campaign: The policy includes a general public awareness campaign to educate all residents about the importance of recycling and proper waste disposal, using language and messages intended for the general population.
- Lack of Gender-Specific Provisions: The policy does not consider how waste management responsibilities might differ within households (e.g., women often take on a larger share of domestic work, including waste disposal).

Impact: Although the policy is designed to be equitable by targeting all residents equally, it does not take into account the fact that men and women, as well as different social groups, might use waste management services differently. For example, the time of waste collection could be adjusted to the needs and habits of those who are most often responsible for the household and the home. In many settlements, women, because they spend more time at home, are often more responsible for household waste management. Second, the location of the recycling bin is important—is there an illuminated, accessible path, how far is it from the main pedestrian paths, etc.

A third dimension is the form/shape of the recycling bin, i.e., how much force is needed to open the bin lid and whether one or more bottles can be inserted.

Gender-specific policies are policies that are directed at and benefit a specific gender, with the aim of contributing towards achieving specific goals of gender equality or to more effectively meet the specific needs of women and men.

Example: Program for Improving the Health of Women and Men

Policy Description: According to a previous analysis of the health status of residents in a municipality, it was established that women and men are affected by different types of diseases, and a larger number of women than men lack access to health services and are without health

insurance. Due to this, the local self-government introduces a program whose goal is to improve the health of women in the community by providing specific health services, education, and support.

According to the previously conducted analysis of applicants for one-time financial aid for treatment, it was established that women and men, from different age groups, are affected by different types of diseases. Women aged 40 to 55 seek help for treating uterine or breast cancers, and men over the age of 55 seek help for treating heart diseases. Due to this, the local self-government introduces a program whose goal is to improve the health of both women and men in the community, by providing specific preventative health services, education, and support.

Key Characteristics:

- Separate health screenings for women and separate for men: In cooperation with the health centre, general practitioners, and gynaecological practices, invitations were sent to all women aged 40 to 55 for preventative screenings (PAP test and mammogram). An invitation was sent to all men to schedule an examination through their general practitioners for heart and blood vessel control.
- Access to mental health support for women: The program includes mental health services tailored to the specific needs of women, such as counselling for depression for terminally ill cancer patients, support and counselling for families, and stress management.
- Health education and accessibility: The policy finances health education campaigns that focus on issues that disproportionately affect women, including reproductive health. In parallel, a campaign for early prostate cancer detection for men and the importance of early detection of heart diseases is also financed.
- Subsidized health services for low-income women and men: To ensure equitable access, the policy includes subsidies for health services specifically for low-income women and men, ensuring that financial barriers do not prevent them from receiving care.

Impact: This gender-specific policy directly addresses the unique health needs of women, but also men, in the community, recognizing that women often face different health challenges and may require different services compared to men. By focusing resources on preventative health services, the policy enables both women and men to have better access to the necessary health services.

This is also a good example of how the results of one program (the one-time financial aid from the social protection program) can be an input for creating gender-specific programs that are based on identified needs of women and men at the local level.

✓ Gender-transformative/redistributive policies aim to change the existing distribution of power and resources to create a more balanced relationship between women and men and to achieve structural strategic changes. These policies address the root causes of gender inequalities and, as such, aim to transform the existing gender roles and norms, with the goal of achieving long-term changes.

Example: Land Ownership and Agricultural Support Policy

Policy Description: Despite the fact that our laws do not restrict women regarding property ownership, in many places women still face significant barriers to land ownership due to traditional practices, legal, or socio-economic constraints. This policy aims to change gender

roles by enabling equal access for women to resources, which is crucial for their economic empowerment and overall well-being.

Key Characteristics:

- Tax Policy: The municipality can introduce a minimal property tax if a woman is the title-holder of the property or if there is joint ownership.
- Promoting Joint Property Ownership: The policy includes promoting the benefits of registering property in the name of both spouses.
- Capacity Building: Training programs focused on financial literacy and land management, tailored for female farmers.
- Awareness Campaigns: The policy includes community awareness campaigns aimed at challenging gender norms that restrict women's access to land and resources.
- Education of Men and Boys: Involving men and boys in discussions about the importance of gender equality in land ownership and agriculture, promoting their role as allies in the transformation process.

Impact: We say this policy is transformative because, in addition to the direct benefits for women, such as increased land ownership leading to greater economic independence, it will also contribute to changing the social norms that have historically marginalized women, promoting a more equitable society.

A classic example in our country is the IPARD program, which, over the long term, encouraged more families to register a portion of the property in the names of women (wives or daughters) when purchasing property.

3.3. Methods and Tools for Gender Mainstreaming

There are several different tools for gender mainstreaming in the creation of policies and budgets:

- Gender Analysis
- Gender-Responsive Budgeting – GRB
- Gender Monitoring
- Gender Evaluation
- Gender Needs Assessment
- Gender Impact Assessment
- Gender Planning
- Gender Indicators
- Gender Statistics
- Gender Audit
- Raising awareness about gender mainstreaming in policies and budgets
- Consultation with all relevant stakeholders
- Professional training, workshops, and courses

Although all of these tools have practical application, taking into account the national context, i.e., the practices for creating and comparing policies and programs at the local level, the most suitable tools for gender mainstreaming are the following:

3.3.1. Conducting a Gender Analysis

This tool effectively provides the necessary data and information and is used as a starting point for integrating gender aspects into local policies, programs, and projects. Gender analysis identifies the differences between women and men in relation to their position in society and the distribution of power, resources, opportunities, and constraints in a given context. In this way, gender analysis is used to create interventions (measures and

activities) to overcome gender inequalities and meet the diverse needs of women and men, boys and girls.

The European Commission defines gender analysis as "an analysis of the differences in the conditions, needs, participation rates, access to resources and development, control of assets, decision-making opportunities, etc., between women and men in the context of their assigned gender roles."

The purpose of gender analysis is to identify and address gender inequalities, through:

- Recognizing the differences between women and men, which arise from the unequal distribution of resources, opportunities, constraints, and power.
- Identifying the different needs of women and men and addressing them in all phases of the policymaking cycle.
- Awareness that local policies can have different effects on women and men.
- Seeking and articulating the views and perspectives of women and men separately regarding local policies and integrating their contribution into the process of creating policies, programs, and projects.
- Promoting the participation and engagement of women in the community, in political and economic life.
- Promoting better-informed, gender-responsive, and effective interventions.

A thorough gender analysis allows local policy makers to understand gender inequalities in a given situation or sector of activity, as it not only provides insight into the current distribution of opportunities, resources, and power by gender, but also explores the causes and effects of gender differences among the local population. Understanding the causes of gender inequalities and discrimination is of invaluable importance in creating relevant and targeted goals and measures for eliminating gender inequalities. In this way, gender analysis contributes to the gender responsiveness of policies, as it takes into account the needs of all citizens women and men and addresses them accordingly.

The key steps in conducting a gender analysis are:

1) **Collection of sex-disaggregated data** the first step is to collect available data and information and identify data gaps. It is important that the data be broken down by sex (and by other relevant parameters, such as age, ethnicity, disability, etc.). Also, the lack of data is an indicator to encourage its collection and processing toward identifying gender issues.

2) **Identifying gender differences and the underlying causes of gender inequalities** the second step is to uncover the underlying causes of gender inequalities and to seek to examine and resolve the root cause of the problem in order to fully meet the diverse needs of women and men. Without this step, policies are considered "gender-blind" and can cause the deepening of inequalities and unwanted effects from policy interventions, or even policy failure. Here it is important to assess:

- how the gender division of labour and decision-making models affect the policy or the foreseen interventions.
- who has access to and control over resources, assets, and benefits, including the benefits of the program or project.
- what are the barriers and/or constraints for women and men participating in and benefiting from the policy, i.e., the intervention.

It is also of particular importance to investigate the representation and participation of women and men in different spheres of activity and at different levels. This involves assessing:

- how the policy/program aims to respond to the needs of women and men.
- how the policy/program will affect the daily lives of women and men or specific groups of women and men, taking into account intersectionality (and other different factors

such as age, disability, place of residence, ethnicity, income, education, etc.)

- what are the differences between women and men in terms of rights, participation and representation, access to and use of resources, social norms that affect gender roles and relations, and gender-specific behaviour.
- and other gender gaps that may exist in the sphere of interest (for example, in salaries and access to and representation in leadership positions).

3) Sharing/Informing

Gender analysis is essential for mainstreaming the gender perspective into the policy-making cycle because it represents a preparatory step for the phase of planning interventions that should respond to the diverse needs of women and men. It is important to share the findings of the conducted gender analysis, clearly present the identified gender gaps, create measures and activities to overcome them, and inform all stakeholders about the goals and expected results of the proposed interventions.

3.3.2. Gender Statistics and Gender Indicators

Gender statistics is also one of the key tools for integrating gender aspects into policies. Gender statistics aim "to show the differences and inequalities in the position of women and men in all spheres of life." It is important to distinguish between sex-disaggregated data and gender statistics. Sex-disaggregated data refers to collecting data and dividing it into women and men. Gender statistics take into account the broader inequalities arising from the gender roles of women and men, and therefore, gender statistics have the potential to reflect on different groups of women and men, by cross-tabulating sex data with data on age, education, marital status and parenthood, place of residence, disability, etc. This is precisely why gender statistics contribute to a deeper understanding of the position and needs of women and represent a key element in identifying inequalities in society, as well as a basis for defining gender-sensitive indicators. The characteristics of gender statistics are:

- Data are disaggregated by sex.
- They reflect gender differences.
- They form the basis for defining gender-sensitive indicators.
- They form the basis for measuring social change.

Gender indicators are a tool through which we measure the results of policy/program implementation and the progress we have made in reducing inequalities or closing gender gaps in the community.

"A gender indicator measures changes related to gender equality over time. Their benefit lies in their ability to point out changes in the status and role of women and men over time and thus measure whether gender equality has been achieved. Indicators can be quantitative, based on sex-disaggregated statistical data (e.g., literacy rate) or qualitative (e.g., increase in the level of women's empowerment, or changes in attitudes about gender equality). Measurements of gender equality can address changes in the relations between men and women, the outcomes of specific policies, programs, or activities for men and women, or changes in the status or condition of men and women, such as the level of poverty or participation."

A gender indicator measures:

- differences in participation, benefits, results, and impact of the implementation of a specific policy/program on women and men, girls and boys.
- changes in gender relations (positive or negative) and which affect women and men.
- how these changes affect the achievement of development goals, especially economic empowerment, poverty reduction, and sustainable development.

The planning phase should take into account the way in which the design of gender indicators can measure progress against broad gender equality goals, as well as the specific goals of policies, programs, or projects. Gender indicators should be tailored and appropriate to the goals of the policy. The choice of gender indicators also depends on the scope of the intervention, the availability of gender statistics, and the capacity of the actors involved in data collection.

The characteristics of a well-designed indicator are the following:

- Specific: the indicator is clearly linked to the goal and expected results, and relevant to the stakeholders.
- Measurable: a starting position is most often used to measure change. Data are disaggregated by sex, socio-economically grouped and cross-tabulated with age, ethnicity, etc.
- Achievable: the set targets (results, products, services, etc.) and the timeframe for achieving them are realistic.
- Reliable: allows for the same conclusions regardless of whether the measurement is carried out with
  a) different tools,
  b) by different subjects,
  c) in similar circumstances.
- Time-bound: expected results are foreseen and achievable within the predicted timeframe.

There are generally 2 types and 3 kinds of indicators:

- Quantitative indicators – They are aimed at measuring certain elements (occurrences, states, events) and persons that can be counted (number of boys and girls in schools; number of men and women employed in a certain institution, number of men and women with higher education, etc.). They are used to measure the achievement of certain quantitative results (number of trainings conducted, number of attendees) and/or to show whether there is/is not a change in trends in Favor of one gender in a specified time period.
- Qualitative indicators – They are aimed at assessing the experiences, perceptions, opinions, attitudes, and even feelings of people. They are used to measure the impacts of certain policies/programs in terms of reducing/increasing the gender gap in some sphere. They measure whether and how perceptions and attitudes change and whether and how more equal relations are established between men and women through the implementation of the measures/interventions of a specific local policy.

In terms of kind, indicators can be:

- Input indicators – also called resource indicators, they measure what has entered the process; they measure the quantity of resources (labour, materials, equipment, money, etc.) needed to provide certain products or services or to carry out certain activities.
- Output indicators – They measure the product/result of a specific policy/program, i.e., the quantity of goods and services that will be provided through the implementation of the program's measures and activities.
- Impact indicators – They assess the achievements of the program and budget and focus primarily on the impact the program has on the environment. It measures the impact or benefit of implementing the program's measures and activities, i.e., whether the foreseen goals are realized with them.

Once the indicators are created, basic information should be collected to provide a reference point (baseline) for measuring changes that occur over time in the relevant intervention. This is necessary to monitor progress over time.

4. GENDER-RESPONSIVE BUDGETING

The budget is the most important instrument for the implementation of government policies and programs and in that sense is the most powerful tool in the transformation of society, which can respond to the needs of different groups of citizens (women, men, girls, boys, adults, persons with disabilities, persons at social risk, etc.). The budget is not the only economic tool, but it summarizes government policies and reflects the priorities of the Government at both the national and local levels. In this sense, budgets are not gender neutral. They affect men and women in different ways, reflecting the distribution of power, decision-making in society, socio-economic disparities, and the different social roles that men and women have.

Gender-responsive budgeting examines the budget from a different perspective and implies that policy makers, at the central and local levels, within their competencies, should include the gender perspective in the creation of policies, strategic plans, and budgets, and monitor their effects, i.e., take into account the differences in the socio-economic and political status of women and men. Regardless of whether it is agriculture, healthcare, education, or social policy, policies often overlook the effects on men and women under the guise of "equality" or equal distribution for all.

Gender-Responsive Budgeting (GRB) is a public policy tool used to reduce gender inequality and close the gender gap by strengthening government accountability. Gender-Responsive Budgeting contributes to the efficiency, transparency, and accountability of budgets at both the national and local levels.

Gender-Responsive Budgeting is not about dividing state money 50-50 between men and boys on one side, and women and girls on the other. A simple 50-50 division may look the same but is often neither just, nor fair. Instead, Gender-Responsive Budgeting reviews the entire budget from a gender perspective to assess how it will respond to the diverse needs of women and men, girls and boys, and different groups of women and men, boys and girls. Gender-Responsive Budgeting takes into account the gender-specific challenges and different barriers that men and women face when accessing the labour market, public health, social services, and decision-making processes, as well as recognizing the contribution that women make to the economy through their unpaid labour (family care, care for sick and infirm family members, the so-called care economy), which should be seen as an essential factor in policy creation and implementation.

The application of gender-responsive budgeting raises the awareness of different stakeholders about gender issues and the gender impact on the budget and policies. This leads to greater government accountability, and budgets and policies are tailored to the real needs of women and men, which leads to the advancement of gender equality in society.

The gender perspective can be included at every stage of the budget process:

Phase 1: Program Planning and Preparation

- By using participatory policy-making methods, the different needs of men and women and existing inequalities at the local level are detected.
- Gender-equal goals are formulated in all programs, and gender indicators/markers are set.
- Gender goals are included in the budget circular, which incorporates a gender perspective.
- Each institution prepares a budget statement with a marking of the gender-responsive measures.

Phase 2: Adoption

- The public debate on the budget focuses on its gender-responsive elements and how the allocated funds and their equitable distribution will affect the advance-

ment of gender equality and the overcoming of identified gender gaps.

- In accordance with the Law on Equal Opportunities for Women and Men, the coordinator gives an opinion on the programs from a gender perspective and sends it to the municipal commissions that review the programs.
- In the discussion within the municipal commissions, it is desirable to include gender experts and activists, and the debate also addresses the situation of men and women and how the planned budget advances and helps achieve gender-equal goals.
- The municipality's public announcement for the adoption of the budget should also contain information about the gender-responsive budget and how it improves equality between men and women.

Phase 3: Implementation

- The implementation of the budget is monitored with the help of gender-sensitive indicators; whether the expenditure of funds is according to plan, but also whether it fulfils the gender-equal goals.
- A budget analysis of the allocation of funds is performed to achieve gender-equal goals and/or to meet the diverse needs, interests, and priorities of men and women and reduce gender differences.

Phase 4: Reporting, Audit, Performance Evaluation

- The performance audit specifically addresses the impact the budget has had on gender equality.
- The financial report presents the funds used to achieve gender goals and presents the costs in relation to the gender indicators/markers.

4.1. Why is Gender-Responsive Budgeting Important?

When preparing the municipal budget, the principles of economy, efficiency, and effectiveness should be applied, which means that the municipal budget should be planned and executed in a way that ensures the effective and efficient use of public funds to achieve the set goals. Gender-responsive budgeting is a reflection of the political will and steps taken to achieve gender equality, through the application of practices of incorporating gender perspectives into budgeting processes. This means assessing budgets from the perspective of gender equality and including the gender perspective at all levels in the budgeting processes.

Gender-responsive budgeting begins with a thorough analysis that allows policy makers to understand gender inequalities in a given situation or sector, as it not only describes the current situation at the local level with sex-disaggregated data but also investigates the causes and effects of gender differences in the target group. That is why GRB is considered a key tool in inclusive local development because it aims to ensure that the allocation of public funds equally takes into account the needs, interests, and priorities of women and men by recognizing and solving the challenges they face in all spheres of life.

4.2. Legal Framework for Gender-Responsive Budgeting (GRB)

As explained above in Chapter 2, according to the Law on Equal Opportunities, local self-government units are obliged to incorporate the principle of equal opportunities for women and men into their strategic plans and budgets, and to monitor the effects and impact of their programs on women and men.

This Law was also the basis for the Government to develop the first Strategy for Gender-Responsive Budgeting (2012–2017),

whose goal is to operationalize the legal obligations of central and local institutions and to provide a platform for the systematic inclusion of gender equality in the strategic planning and budgeting processes.

Gender-responsive budgeting becomes a tangible obligation with the adoption of the new Law on Budgets[23] (Official Gazette of the RSM, No. 203 of 19.9.2022), whose implementation is taking place in phases. It includes gender equality as one of its key principles, with gender-responsive budgeting being contained in the articles related to the financial plans of budget users. The public finance management reform also foresees the introduction of program budgeting and an integrated financial management information system, which are important ways for the systematic application of gender-responsive budgeting.

In the new Law on Budgets, "gender-responsive budgeting" is defined as the assessment of budgets from a gender perspective, including the gender perspective at all levels of the budget processes, planning and restructuring of revenues and expenditures, with the goal of achieving gender equality. The Law regulates the obligation to adopt a "Gender-Responsive Budget Statement" as a document for the inclusion of gender equality in the area covered by the selected program that is the subject of the analysis. It also establishes an obligation to formulate "Gender Indicators" for the purpose of monitoring gender differences, gender-related changes characterized in accordance with different time periods and measuring progress for achieving gender-responsive goals. Furthermore, with the new Law on Budgets, municipalities will be obliged to submit gender budget reports, which will monitor how well the budgets respond to the established needs and priorities of women and men at the local level.

Gender-responsive budgeting is also part of the National Strategy for Gender Equality 2022–2027, which establishes three general goals: 1) establishing an effective and efficient system for advancing gender equality at the central and local level, 2) improving the position of women in all areas of public and private life, and 3) suppressing gender stereotypes and building a culture of non-violence and non-discrimination based on sex, gender, and gender identity.

The Strategy for Gender Equality 2022–2027 is the basic strategic document of the Republic of North Macedonia, which establishes a comprehensive framework for further activities towards advancing gender equality and empowering women. The vision of the Strategy is to achieve gender equality in a society where women and men, girls and boys, have equal rights, access to resources, opportunities, and protection in all spheres of life, as a condition for overall and sustainable economic, demographic, social development and progress of the country, i.e., a society where women and men will have the same privileges and responsibilities, which they will exercise in true joint partnership. The Strategy is based on the principles of legality, publicity, transparency, accountability, and intersectoral cooperation.

Gender-responsive budgeting is explicitly stated in General Goal 1: Establishing an effective and efficient system for advancing gender equality at the central and local level, specific goal 1.2:

Establishing a functional system for gender mainstreaming in the creation of policies, programs, and budget processes at the central and local levels.

With the adoption of the Strategy, the Republic of North Macedonia strives to advance the state of gender equality in accordance with international standards, recommendations, and obligations, recognizing that gen-

23 https://financegovmk/wp-content/uploads/2022/09/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%B7%D0%B0-%D0%91%D1%83%D1%9F%D0%B5%D1%82%D0%B8pdf

der equality is one of the key aspects for the prosperity of the entire society.

4.3. Tools for Applying Gender-Responsive Budgeting

In the implementation of gender-responsive budgeting, various tools are used to assess whether policies respond to the needs of all citizens, i.e., whether the specific needs and interests of women and men are taken into account in the policy-making process and how those policies will affect the opportunities for women and men to realize their own needs and potential, as well as their status in society. This is very important when it comes to local budgets, which most directly affect the quality of people's lives. When allocating resources, we must be very cautious about the needs of men and women, boys and girls. Therefore, in order to address gender inequality in society, one must work with women and men, recognize the different barriers they face, as well as their needs, priorities, and aspirations. In this regard, gender budgeting is not limited only to social policy, but also applies to all sectoral policies and budgets, including the sectors of urban planning, communal services, transport, etc.

Through the Gender-Responsive Budgeting tools, a gender analysis of budget expenditures and revenues is provided to ensure all budget sources are allocated according to the needs of all citizens, on an equal/equitable basis.

The following steps/tools are primarily used for implementing Gender-Responsive Budgeting:

Tool 1: Assessment of the policy/program from a gender perspective

Tool 2: Gender-disaggregated statistics on beneficiaries

Tool 3: Gender analysis of public expenditures

Tool 4: Gender analysis of public revenues

Tool 5: Gender analysis of the budget from the perspective of time use

Tool 6: Gender budget cost-benefit analysis

Tool 7: Gender budget cost-effectiveness analysis

More information on the application of these tools can be found in Appendix 52.

North Macedonia is party to key international conventions, including CEDAW and the Istanbul Convention, which mandate gender equality and protection from violence.

APPENDICES

APPENDIX 1: EXERCISES

Below are several examples of exercises that can be used during interactive work with training participants.

Exercise 1: What I don't like to do that is typical for my own gender? This exercise can be used at the opening of the training, as an icebreaker exercise, and at the same time as an introduction to the training topic. No materials are needed for this exercise. Each participant is asked to introduce themselves with their name and surname, the municipality they come from, and to say two things they would really like to do if they were born the opposite sex. The trainer can start first by giving an example. Possible examples: I don't like washing dishes, I don't like going shopping, I don't like cleaning, I don't like chopping wood, etc. Finally, the trainer can ask the group to comment on what they have heard about gender and fulfilling the expected role. For example, you can ask, but are not limited to, the following questions:

- Were any activities pointed out as "typical" for either gender a surprise to you?
- What do you think about the non-traditional things that men like to do?
- What do you think about the non-traditional things that women like to do?
- If men do non-traditional things, does it threaten their masculinity?
- If women do things that are not typical for them, does it threaten their femininity?

Exercise 2: What defines a man? What defines a woman? What is gender and how does it affect gender equality in the social context?

Materials needed: flipchart board, flipchart paper, and markers.

The purpose of this exercise is to differentiate between sex and gender through interactive discussion. Through this exercise, participants will be encouraged to think about gender stereotypes and whether they are given once and for all or are changeable. The trainer divides the flipchart in half and invites participants to suggest different characteristics for women and men without indicating whether they mean biological or social characteristics. The trainer themselves can point out a characteristic, such as giving birth, breastfeeding, becoming pregnant for women, beard and Mustache for men. The trainer writes the answers in two parallel columns as participants give examples. It is expected that participants will mostly give examples referring to the social characteristics of men and women (gender stereotypes). When all examples are exhausted, the trainer groups the characteristics into two categories: biological and social characteristics. Then they encourage the participants to reflect, i.e., whether the social characteristics (such as women being patient, sensitive, caring) always apply to the same gender and whether they are changeable. The discussion can be prompted with the following questions:

- Which female characteristics cannot be changed?
- Which male characteristics cannot be changed?
- Which characteristics can both men and women have?
- Are women always patient, sensitive? Do men always speak loudly? Why or why not?
- Are these characteristics of women and men natural? Are they biological?
- How do we acquire these characteristics? Are they not socially constructed?
- Give the participants the definitions of sex and gender or write them before the workshop and hang them up for everyone to see.

Exercise 3: Gender Bias Quiz

*Source: Commonwealth of Learning

Materials needed: projector, quiz copied on A4 sheet, pens

The purpose of this exercise is to enable participants to re-examine their own gender stereotypes. Participants are given one copy of the quiz and asked to answer the questions individually. Then, after answering, they should total all the points and see the total result. The trainer will show the meaning of the results on a separate slide at the end.

This is the quiz that should be distributed to the participants:

The following table includes 20 statements about gender roles and responsibilities. Please mark an X in the box that closely reflects your own opinion (and not what you believe society thinks), marking only one box per question. Read the order of the offered options carefully. And remember, there are no right or wrong answers.

After you mark your answers, total all the points to find your total result.

	Completely Disagree (1)	Partially Disagree (2)	Partially Agree (3)	Completely Agree (4)
1. The birth of a boy is more important than the birth of a girl.				
2. Sex and gender are the same.				
3. A girl's appearance is more important than a boy's appearance.				
4. It is the responsibility of women to take care of children.				
5. Boys are often better at math and science than girls.				
6. It is likely a more worthwhile investment to spend money on educating boys than girls.				
7. Men and boys achieve higher levels of literacy than women and girls.				
8. Girls are less capable than boys of enduring the physical demands of sports such as football, rugby, or martial arts.				
9. Men are more competent owners of property and land than women.				
10. Men tend to be more trustworthy than women for repaying borrowed money.				

11. If women take maternity leave, they should not complain if their career falls behind.				
12. Women and men with similar qualifications earn equal pay.				
13. As women's rights have increased, men seem to have less status and position in society.				
14. Women cannot simultaneously work and care for their families.				
15. Men have greater responsibility than women.				
16. A woman should not put her career before her husband.				
17. Women cannot succeed in male-dominated professions, such as engineering.				
18. When making decisions, men tend to be more rational than women.				
19. Women are too emotional to be effective leaders.				
20. The management of executive boards by women and men together causes problems.				

Score Chart

66-80 points

Your answers reflect attitudes and beliefs shaped by traditional norms. You are comfortable with how women and men currently fulfil their expected roles, even though women and girls may be negatively affected by discriminatory and unfair policies and practices. You may not yet be open to the idea of a change in gender roles.

51-65 points

You have mixed feelings about the type of changes that gender equality would bring to your life and the world. You are unsure about the impact of gender equality on traditional roles, including on the status and position of men in society.

36-50 points

You have a good awareness of gender issues and recognize that women and girls should have equal access to all resources and benefits available to men and boys. While you support gender equality, there may be certain aspects of traditional gender roles that you would like to remain unchanged.

20-35 points

You are a champion of gender equality and women's rights. You believe that gender discrimination is unfair and holds back women and girls. You know that by empowering women and girls, everyone wins.

Exercise 4: Gender Inequalities Quiz

The purpose of this exercise is to point out existing gender inequalities in the world and in our country to the participants and encourage them to think about where these inequalities come from. Participants are asked several questions and are encouraged to guess the answers to the questions. The questions and answers can be shown on slides or by using an online tool like Mentimeter.

Materials needed: projector or smartphone and internet connection.

Below are a few examples of questions, which can certainly be supplemented with current statistics:

Questions related to global statistics:

1. **Question:** What percentage of the chronically hungry in the world are women and girls?

Answer: 60 percent.

2. **Question:** Are there more illiterate women or illiterate men in the world?

Answer: 2/3 of children who drop out of school are girls, and 75% of the 876 million **illiterate** people in the world are women.

3. **Question:** What is the percentage of women represented in parliaments worldwide?

Answer: Women are represented by only 21% in parliaments worldwide, and only 8% are ministers.

4. **Question:** How many countries in the world have reached the UN target of 30% participation of women in decision-making?

Answer: Only 46 countries in the world have reached the UN target of 30% participation of women in decision-making.

5. **Question:** What is the most common cause of injury and death for women globally? **Answer:** Gender-based violence is the cause of the greatest number of injuries and deaths for women worldwide and causes more death and disability in women aged 15 to 44 than modern diseases, traffic accidents, and war.

Questions related to the situation in the Republic of North Macedonia:

6. **Question:** What is the percentage of women in parliament?

Answer: In the last parliamentary elections in 2024, women won 35.8 percent of the parliamentary mandates.

7. **Question:** What is the percentage of women in municipal councils?

Answer: After the last local elections in 2021, the percentage of women in municipal councils is 36 percent.

8. **Question:** How many hours do men and women spend on unpaid domestic work?

Answer: Women spend 3.38 hours on average on domestic activities, unlike men who spend 1.11 hours.

9. **Question:** What is the percentage of women in management positions in companies?

Answer: The percentage of women in management positions in stock-exchange listed companies (board members) is 21, while in senior management positions (board of directors, executive directors) it is 25 percent.

10. **Question:** What percentage of women are holders of agricultural holdings?

Answer: 10% are holders of individual agricultural holdings.

11. **Question:** What is the largest group of unpaid family workers?

Answer: Women working on family farms. This group of women work, on average, more than 11 hours daily, and 42 percent of that time is unpaid.

12. **Question:** What percentage of properties belong to women?

Answer: In 2021, 28.52% of properties in the Republic of North Macedonia belonged to women.

13. **Question:** What percentage of women experience violence?

Answer: According to the OSCE research on violence against women in North Macedonia, almost half (45 percent) of the respondents experienced some form of violence (physical, sexual, and/or psychological) from an intimate partner by the age of 15, while almost every third woman (30 percent) experienced sexual harassment.

Exercise 5: Destiny Cards

Materials needed: cards with roles written on them for each participant.

The purpose of this exercise is to examine the practical application of the intersectional approach when creating policies at the local level. The idea is to encourage participants to put themselves in the shoes of different groups of citizens and to open a discussion about what the municipality and they as council members can do for the most vulnerable groups of citizens.

Participants are given a card to choose from, on which a role/identity is written, and they are asked to immerse themselves in the role. Participants are called to line up and the trainer explains that they will read statements. If the answer to the statements/questions is positive, the participant should take one step forward; if it is negative, they should take one step back (or stand in place if the room conditions do not allow it).

After they finish answering the statements, some of the participants will find themselves at the back of the room, while others will have moved forward. A discussion is opened with the following suggested questions:

For participants standing at the back of the room:

- How did you feel while others were moving forward?
- To which statements did you have to step back?
- What can the municipality do for the person/identity you were portraying to improve the situation?

For participants standing in the middle:

- How did you feel while others were moving forward?
- To which statements did you step back, and to which did you step forward?

- What can the municipality do for the person/identity you were portraying to improve the situation?

For participants standing in front:

- How did you feel while moving forward?
- To which statements did you move forward?
- What can the person/identity you were portraying do for those who stayed behind?

Example of identities/characters that can be listed on the cards:

Example of identities/characters that can be listed on the cards:

1. A sixty-year-old man – a laid-off worker, father of two adult children.
2. A 26-year-old woman with a completed university education – unemployed, lives with her parents in a two-room apartment.
3. An 18-year-old Roma woman – pregnant, undocumented.
4. Deputy Minister.
5. A 43-year-old Albanian woman – unemployed, with completed secondary education.
6. A homosexual man, with a university education.
7. A 30-year-old man, bricklayer, member of an ethnic community represented by less than 20%.
8. A 35-year-old sex worker, mother of 2 children, father unknown.
9. A professor, one month into retirement.
10. A 40-year-old homeless person.
11. A 16-year-old Roma child, whose parents live by begging on the streets.
12. A minister's wife, unemployed.
13. A 20-year-old attractive girl – a model.
14. A 17-year-old girl in a wheelchair, who attends a regular school.
15. A Mayor from the opposition.
16. A graduated student – a mechanical engineer, who wears a headscarf when going out.
17. A law student with impaired vision, who records lectures.
18. A 19-year-old person with completed secondary education, who grew up in an orphanage.
19. A 34-year-old woman, mother of two children who do not attend school, lives in a village.
20. A Judge.
21. A 60-year-old woman from a rural area, unemployed (unregistered), no property in her name.
22. A 45-year-old woman – a farmer with property in her name.
23. A 30-year-old woman, mother of 4 children, Albanian, incomplete primary education.
24. An unemployed Roma woman with 4 minor children, lives in a community with her husband and his parents.
25. A 45-year-old woman, employed in a supermarket, lives with her unemployed husband.
26. A 37-year-old bank director, wife of a successful businessman.
27. A young girl from a rural area, not studying, helps her parents with agricultural activities.
28. A 14-year-old Roma girl does not attend high school.

29. A 30-year-old man, lives with his parents, employed in a foreign programming company.
30. A widow, lives alone on an average pension from her husband, suffers from osteoporosis.
31. A victim of domestic violence, employed as a teacher, lives with her husband and two children.
32. A 20-year-old student at a state university, with a physical disability.
33. A woman from a rural area, unemployed, lives with her husband and his parents.
34. A 24-year-old man, husband of an unemployed woman and father of two children, lives by collecting plastic bottles.
35. A mother of a child with autism, employed as an accountant in a private company, wife of a driver.
36. A Member of Parliament, wife of a CEO of a large company.
37. A businessman from Australia, who returned and owns a restaurant in Bitola.
38. General Director of a bank, member of several management boards.

These are suggested questions/statements:

From the field of Education:

- I have completed primary education.
- I have completed secondary education.
- I have graduated from university.
- I have received a scholarship.
- I have the opportunity for additional extracurricular activities (English course, sports, etc.).
- I have access to the local library.

From the field of Employment:

- I have the opportunity to use active employment measures.
- I have the opportunity to use a loan for employment.
- I have the opportunity to retrain or complete an appropriate level of education that will help me find a job more easily or advance in my existing one.
- I have access to the internet and can independently fill out a job application and send it by email.
- Employers care about what kind of worker I am, not how I look.
- I receive the same pay for the same work or work of equal value as my other colleagues.

From the field of Healthcare:

- I have the opportunity to independently choose a general practitioner and/or a gynaecologist.
- I have access to health insurance.
- I have the opportunity to independently pay the costs for medical examinations and treatment (hospitalization).
- When my child is sick, I can afford to stay with them in the hospital and pay for an extra bed.

From the field of Access to Goods and Services:

- I have access (I can freely enter) to all public facilities such as, for example, swimming pools, libraries, sports halls, cafes.
- I can freely enter, sit down, and order in any restaurant, coffee bar, or nightclub.

- I can freely enter any modern clothing store and try on every model I like.
- I can freely enter any furniture store and try out, i.e., sit on the furniture I want to buy.
- I live in my own home.
- I can independently pay the bills for the place where I live.

From the field of Political Participation:

- I can join any political party.
- I can advance in the party's structures regardless of my gender.
- I can advance in the party's structures regardless of my level of education.

Depending on the cases that will be used in the training, cards with personal characteristics that correspond to the cases can be made.

Exercise 6. Program Analysis

Materials needed: flipchart board and paper, markers, a program analysis questionnaire printed in several copies, printed existing programs from other municipalities (as many as there are groups).

The participants are divided into groups of 5-6 people. Each group is given a different (existing) program to analyse from a gender perspective. During the analysis, they should answer these questions:

QUESTIONNAIRE FOR PROGRAM ANALYSIS FOR COUNCIL MEMBERS

1. Are the goal/goals of the program clearly defined?
2. In the introductory section or the analysis of the situation for the Program for the current year, is there an assessment of the needs and priorities of different target groups, including the specific needs of women and men related to the topic/area of the program?
   A) Were there consultative processes with citizens and institutions? How many women/men were included in the consultative process?
   B) Were the requests/complaints/submissions to the municipality related to the topic/area of the program taken into account, and was an analysis of the submissions based on gender conducted?
3. Do the activities correspond to the goals of the program and the (eventually established) needs of women and men? Does any of the activities have a gender marker, i.e., is that activity related to the improvement of gender equality, and has a gender impact assessment on women and men been conducted for that activity?
4. Does the program have established measures and indicators for monitoring the realization of the Program for the current year? Does any activity have gender indicators? (For example: What is the expected number of beneficiaries of the program W/M? How many people are planned to be assisted W/M? How much funding is allocated?)
5. In which item of the municipal budget can the funds intended for the realization of the Program for the current year be located? Are the amounts for the individual measures/activities separated by individual costs or presented as a total sum?
6. Which activities, in your view, need to be integrated into the Program for the next periods, with the aim of improving the situation with gender equality at the local level and enhancing gender-responsive budgeting?

The group is given enough time (20 min.) to answer and discuss the questions. They write the answers to the questions on flipchart paper and then present them to the other participants.

Exercise 7: Family Budget Analysis

Materials needed: flipchart board and paper, markers, printed instructions and roles for each participant.

The purpose of this exercise is to simulate the application of gender-responsive budgeting in everyday life. This exercise will encourage participants to think about the challenges of allocating a limited budget in a way that responds to the needs of every family member, or groups of citizens in society.

Participants are divided into groups of 6 people and are assigned roles as members of a family. Each group is tasked with allocating the family's monthly budget in accordance with the needs of every family member.

The Tasevski Family

Family Members: This family has 6 members Mama Lidija (65 years old) is a pensioner who formerly worked in a public institution. Viktor Lidija's son who is 34 years old and unemployed, Silvana (daughter-in-law) who is 29 Employed and works as a teacher at a local primary school, they have two children Katerina (aged 6) who Just started school (first grade) and Elena (aged 2) who goes to kindergarten. Living with them is Aneta (aged 17) the daughter of Viktor's older brother (both of her parents died in a car accident) who is a High School Student

Assets/Living Situation:

- Live in a two-story family house owned by Mama Lidija.
- Own an old "Zastava 101" car.

Monthly Income: €750

- Mama Lidija (Pension): €300
- Viktor (Technological Surplus Compensation): €50
- Silvana (Salary): €400

EXERCISE

Step 1: Each of the participants who have received a role must prepare a list of goods/needs they would like to see covered by the family budget in September, including bills for electricity, water, telephone, and basic needs (food, hygiene, clothing).

Step 2: Each participant shares their list with the others.

Step 3: A discussion begins on how to divide the monthly family income of €750.

Step 4: The agreement on what will be funded in September must be presented to the group.

ROLES:

Mama Lidija (65) You are a pensioner. You worked in the public sector and are considered a very tidy person, always well-groomed with a hairstyle, makeup, and nail polish. You have high blood pressure and take regular medication for it, which your family doctor gives you once a month. To go to the doctor (family doctor and specialist), Viktor drives you. You play bridge every Saturday at the retirees' club.

Viktor (34) You are currently unemployed, a technological surplus from OHIS (former company). In the home, you are responsible for paying the bills and maintaining the house and

the car. You are a smoker and drink coffee daily on "Macedonia" street with friends. This month, you want to buy a jacket.

Silvana (29) You are a teacher at Primary School "Gjorgje Petrov," very dedicated to your work and you purchase pens, pencils, stickers, coloured markers, and similar items yourself to prepare for class. You also drink coffee on "Macedonia" street once a day and go to the hairdresser once a week. This month, you need new shoes.

Katerina (6) You are six years old and a first-grader. You need a bag, notebooks, crayons, a block, scissors, etc. Also, you are in all-day schooling and must have breakfast and lunch at school, for which the parents contribute 3,000 denars monthly.

Elena (2) You are a small child who still uses diapers and attends kindergarten, which costs 1,500 denars. This month is also your birthday, and you want a bicycle/scooter.

Aneta (17) You are a high school student at "Josip Broz Tito," who, in addition to school materials, needs clothes for dressing up, makeup, and perfumes. You go out on Thursday, Friday, and Saturday, and drink coffee/juice on Širok Sokak every day. At the beginning of the year, you need to go on an excursion to Mavrovo.

Appendix 2: Tools for Implementing Gender-Responsive Budgeting

Assessment of the policy/program from a gender perspective

Does the local self-government pay attention to gender issues and the advancement of gender equality? In what way are resources distributed through the policies/programs adopted by the local self-government, and how do they affect the reduction (or increase) of gender inequality, stereotypes, and prejudices?

From here, the following aspects are considered in more detail:

- the current socio-economic situation of women and men, girls and boys, and all sub-categories (persons with disabilities, age groups, youth, people at social risk, etc.).
- identifying the direct and indirect gender issues, inequalities in the positioning and opportunities of women and men, and the change we want to achieve through the program/policy.
- identifying the budget allocations for the respective policy/program.
- assessing whether the policy will influence, i.e., deepen the current inequality and stereotypes and prejudices between men and women and affect the change of existing gender models.

Gender-Disaggregated Statistics on Beneficiaries

Who are the beneficiaries (e.g., how many women, men)?[24] What are the attitudes of existing and potential beneficiaries towards the specific program or policy in terms of whether and how much the policy/program reflects their priorities and needs? Are the funds allocated within a policy/program used equally and equitably?

- The data needed to answer these questions are obtained through quantitative research (public opinion surveys, statistical data from implemented policies/financial support, etc.) or qualitative methods (focus groups, interviews, etc.) and show whether the existing budget for a certain area is in line with the needs of women and men; who gains and who loses from the imple-

24 Additionally, the social (health, education, race, ethnicity, living environment, etc.) and economic background of these beneficiaries can also be examined.

mentation of the policy (law, sub-legal act, subsidy, etc.).

Gender Analysis of Public Expenditures

The analysis of public expenditures is directed towards analysing the extent to which certain target groups (for example, women and men, women and men with disabilities, or members of a subgroup) benefit from public expenditures[25]. This tool aims to uncover the distribution of expenditures between women and men, beneficiaries of a given program (either through direct payments or provided services) and to determine who gains and who loses with the adoption and implementation of the policy.

The main question for this analysis is: Do public expenditures equally benefit men and women? How is this considered:

- the unit cost of a service provided by the public sector is assessed.
- the unit cost is multiplied by the total number of beneficiaries in a given group, i.e., men and women.
- an analysis is conducted to see which group the most funds were spent on, i.e., who benefited the most from that service or program.

The expenditure analysis depends on the allocation of public expenditures for providing public services and the behaviour of households when using public services. To carry out this analysis, quantitative data on beneficiaries are needed (e.g., the number of individuals by sex, where they live, how much they earn, and who uses specific public services or receives transfers) and unit costs for enabling public services[26]. As for the reference units for which incidences are calculated whether individually or at the household level, the possibility of calculation depends on the availability of data on users of public services or recipients of cash transfers.

The application of this analysis largely depends on the availability of quantitative data to accurately calculate or estimate the unit costs for specific public services and the use of those services. Data on the use of services can be collected from various sources, for example, household surveys, information from the ministries providing the services, or a research report.

This tool is also useful for monitoring the impact of a given policy on gender equality if several consecutive years are analysed. For example: has the allocation of funds to support women's sports clubs contributed to an increase in the number of women in women's sports clubs?

Gender Analysis of Public Revenues

The main question for this tool is: How much tax does the individual/household pay, and are tax benefits distributed differently for men and women?

This tool analyses tax policies—direct and indirect taxes as a source of revenue in the budget—in order to determine their impact on different categories of taxpayers (men and women).

Taxes are generally the main sources of public revenue. Therefore, tax policy is at the very centre of the public debate about what services the government should provide and who should pay for them, including the portion paid by women and men. "Tax systems are not gender neutral. They contain both explicit and implicit gender biases. An analysis of taxation through a gender lens can

25 Dr. Marija Risteska | M.Sc. Ljupka Trajanovska, Methodology for the Preparation of a Monitoring Report for GRB (Gender-Responsive Budgeting), The methodology was prepared within the project "Through a Women's Lens: Launching Policy and Budget Initiatives, Monitoring the Implementation of Local Action Plans for Gender Equality."

26 Lionel Demery, Analysing the Incidence of Public Spending, available at: http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.197. 3561&rep=rep1&type=pdf

uncover these biases and be a stimulus for reforms."[27]

There are several starting points for analysing public revenues from a gender perspective, i.e., the tax system with different forms of taxes and their relative shares in public revenues, the different forms of direct and indirect taxes, as well as tax reforms. Besides tax revenues, user fees and charges can also be an important source of revenue. A sex-disaggregated analysis of revenue incidence examines both direct and indirect taxes or other forms of revenue, such as user fees, to calculate how much tax (or other forms of revenue) different individuals or households pay. To enable a meaningful interpretation, it is particularly important to determine how much tax/user fees are paid in relation to the income of individuals or households. The limitation of this analysis lies in the fact that data are usually not available at the household level.[28]

Such an analysis can have a major impact at the local level if it is determined that some local taxes and charges disproportionately burden women more than men, or vice versa. At the same time, it can encourage the creation of policies that will be gender-specific and contribute to reducing the gap between women and men at the local level.

Gender Analysis of the Budget from the Perspective of Time Use

This analysis answers the question: To what extent does the budget rely on unpaid labour in households (care for children, the elderly, and the sick, cooking, cleaning, etc.)? Who does what, and how is the unpaid work divided between men and women?

Policies that put a burden on households/families, such as the capacity of kindergartens or nursing homes, the price of hospital services, etc., further contribute to gender inequality. Examples could include the need to increase capacity in kindergartens, introduce all-day schooling for children up to the sixth grade, or day centres for children with special needs, because women are traditionally the ones who stay home to care for children. By not establishing services (kindergartens, day centres, etc.), the time women dedicate to unpaid work, rather than economic activities, is increased.

As more specific tools that can be used for analyses, especially when the way a certain service is realized is changed or a new service is introduced at the local level, **Cost-Benefit Analysis** and **Cost-Effectiveness Analysis** are used[29].

Gender Budget Cost-Benefit Analysis (Cost-Benefit)

Cost-Benefit Analysis is the most commonly used analysis of public policies and is even equated with the name "classical analysis of public policies." As a method, it comes from microeconomics. This analysis starts from the standpoint that not all solutions have the same value, and therefore it is important to establish a single criterion for evaluating the relationship between the costs and benefits associated with each alternative solution to a public policy problem. The difference between these two magnitudes is the net value of the solution. In fact, from the standpoint of efficiency, Cost-Benefit Analysis measures whether the solution has

27 Grown, C., Rao Gupta, G. and Kes, A (2005) Taking Action: Achieving Gender Equality and Empowering Women, UN Millennium Project Task Force on Education and Gender Equality, London and Sterling, VA: Earthscan

28 Dr. Marija Risteska | M.Sc. Ljupka Trajanovska, Methodology for the Preparation of a Monitoring Report for GRB (Gender-Responsive Budgeting), The methodology was prepared within the project "Through a Women's Lens: Launching Policy and Budget Initiatives, monitoring the Implementation of local action plans for gender equality."

29 You can read more information on how to use these tools at the following link: Priračnik-za-procena-na-rodovite-pridobivki-trošoci.pdf (gbwn.net)

positive or negative impacts on society and, finally, on solving the public policy problem[30]

The basic idea of Cost-Benefit Analysis is to consider and calculate/estimate all socio-economic costs and benefits of an alternative solution to a public policy problem. Hence, the main assumption of this analysis is that all costs and benefits can be monetized, i.e., presented in monetary units. The analysis first compares the costs of each alternative solution and then the benefits of each alternative solution.

When conducting a gender analysis of the planned costs for implementing the measures and activities provided by the program, the following questions should be answered:

- Does the program provide for specific costs for measures intended for women? (These costs are specifically directed toward a defined target group – men, women, etc.)
- Does the program provide for costs intended for the promotion of gender equality in the municipality or in public services managed by the municipality? Are funds provided for promoting the equal representation of men and women in decision-making structures, training, and professional development, etc.?
- Does the program provide for general costs or costs for measures that break down gender stereotypes, transform gender roles, or advance equality between men and women?
- Does the program provide for measures that reduce gender gaps in the participation of men and women in public life, the labour market, reduce the pay gap, reduce the rate of violence against women, etc.?

Cost-Effectiveness Analysis is part of the assessment of the results achieved with certain budget allocations, i.e., the costs of achieving the goal as specified in the project/program. Effectiveness is the successful achievement of the planned results of the activity. It is part of the assessment for the best value for money/cost, which includes economy, efficiency, and effectiveness. Efficiency means getting more results for the costs paid, while effectiveness means the impact or outcome of those costs.

This is a specific type of economic analysis in which all costs are related to a common effect. Cost-Effectiveness Analysis is different from cost-benefit analysis because it is expressed in physical, rather than monetary, units. The identification of benefits is expressed in physical numbers (i.e., numbers of lives saved, quantity in kilograms of reduced polluting material, number of girls vaccinated).

Using this tool, we can assess: a. Budget effectiveness from the point of view of gender equality: is the current division of resources and costs efficient for gender equality? b. The effectiveness of gender budgeting for achieving gender equality – also a part of the costs for gender equality – an assessment of how much money is needed to achieve gender equality, i.e., to have an effect.

The calculation of cost-effectiveness is performed as follows:

- Identification of benefits expressed in physical numbers (e.g., number of lives saved, quantity in tons of reduced harmful material, number of children vaccinated).
- The ratio between costs and the fulfilment of goals, i.e., effectiveness.
- The simplest ratio is the average cost per unit effect. Formula: where is the cost, and is the effectiveness expressed in numbers.

Appendix 3: Knowledge Check

1. How many years are estimated to be needed to achieve gender equality in the Republic of North Macedonia?

a) Around 20 years

30 Boardman Anthony, Greenberg David, Aidan Vining, Weimer David (2010) Cost Benefit Analysis: Concepts and Practice. Englewood Cliffs, Prentice Hall

b) Around 57 years
c) Around 105 years
d) Around 75 years
e) Around 92 years

2. In which positions are the least presence of women observed?

a) Parliament
b) Mayor
c) Public Prosecutor
d) Management boards in private companies
e) Judge
f) All of the above
g) None

3. There are large gender differences in enrolment rates in primary and secondary education.

a) True
b) False

4. In the Republic of North Macedonia, more than 90% of reported and convicted perpetrators of domestic violence are men.

a) True
b) False

5. Gender equality in the Republic of North Macedonia is regulated by:

a) a special law.
b) the inclusion of gender aspects in all relevant laws.
c) all of the above.
d) none.

6. The most significant instruments of the Council of Europe in the field of gender equality are:

a) Convention on preventing and combating violence against women and domestic violence, known as the Istanbul Convention
b) European Convention on Human Rights
c) Convention on the Prevention and Punishment of the Crime of Genocide
d) European Social Charter
e) Convention on Action against Trafficking in Human Beings
f) Convention on the Rights of Persons with Disabilities

7. What is the leading institution regarding gender equality in the Republic of North Macedonia?

8. The highest degree of gender integration is found in:

a) Gender-sensitive policies
b) Gender-transformative policies
c) Gender-neutral policies

9. Which of the following tools are methods for including the gender perspective?

a) Gender analysis
b) Gender-Responsive Budgeting – GRB
c) Gender monitoring
d) Gender evaluation
e) Gender needs assessment
f) Gender impact assessment
g) Gender planning
h) Gender indicators
i) Gender statistics
j) Gender audit
k) Raising awareness about the inclusion of the gender perspective in policies and budgets
l) Consultation with all relevant stakeholders
m) Professional training, workshops, and courses
n) All of the above

10. A comprehensive gender analysis will ensure:

a) the identification of inequalities and deficiencies at the local level.
b) the identification of inequalities and deficiencies at the local level, the development of targeted programs that will ensure comprehensive service delivery, thereby responding to the needs of both men and women at the local level.

c) the identification of the number of women and men in a municipality

d) the identification of inequalities/deficiencies at the local level and the development of targeted programs that will ensure comprehensive service delivery at the local level.

11. Which of the following tools are tools for applying gender-responsive budgeting:

a) Gender-disaggregated statistics on beneficiaries

b) Gender analysis of public expenditures

c) Gender analysis of public revenues

d) Gender indicators

e) Gender analysis of the budget from the perspective of time use

f) Gender budget cost-benefit analysis (cost-benefit)

g) Gender budget cost-effectiveness analysis (cost-effectiveness)

h) Gender evaluation

i) All of the above