



# GENDER RESPONSIVE BUDGETING FOR A SUSTAINABLE COVID- 19 RECOVERY

GENDER FISCAL BUDGET ANALYSIS OF THE COVID-19  
RESPONSE IN BOSNIA AND HERZEGOVINA

REPORT BY DŽENITA HRELJA-HASEČIĆ



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Sarajevo, February 2021

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# 1. Introduction

In February 2020, the World Health Organisation declared a pandemic of the COVID-19 outbreak. The outbreak of the COVID-19 pandemic as a global strike did not miss Bosnia and Herzegovina either. At the time it was not foreseen it would impact societies around the world in an unprecedented manner. The health crisis has fast turned into a global economic crisis that required urgent governments' response. The crisis is having the most profound impacts on the most vulnerable groups of societies. The pandemic has caused a strain on the health and social care system that has not been recorded in the countries of the Western Balkans so far. According to the early estimates of the European Commission<sup>1</sup>, gross domestic product (GDP) in the region will fall between 4% and 6%. Thousands of citizens are at risk of losing their jobs, and temporary state aid measures (unemployment benefits, deferrals/exemptions from taxes and social security contributions, etc.) are deemed to have an important fiscal impact. Fiscal policies and measures taken would provide large emergency lifelines to people and companies during the COVID-19 pandemic, aiming also at adequately protecting those most vulnerable. These measures and policies are also valuable to increase the country's readiness to respond to a crisis and to help with the recovery and beyond<sup>2</sup>.

COVID-19 is a global public health crisis that quickly triggered an unparalleled socio-economic crisis. Crises collide with pre-existing inequalities so that different groups of society experience them differently and often disproportionately. "The corona crisis is female" Austrian MEP Evelyn Regner, who chairs the European parliament's committee on women's rights and gender equality, told EU observer, "In hospitals, in nursing, at the supermarket checkouts, women fight in the front row against the disease, at the same time, however, closures and layoffs are affecting more female sectors like tourism and retail"<sup>3</sup>. Across the world, women's independence will be a silent victim of the pandemic, assess the Atlantic<sup>4</sup>. As in most of the countries hit by the corona crisis, in Bosnia and

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<sup>1</sup> European Commission Report on Bosnia and Herzegovina for 2020, pg.

<sup>2</sup> Vitor Gaspar, W. Raphael Lam, and Mehdi Raissi, IMF, "Fiscal Policies and the Recovery from COVID-19", <https://blogs.imf.org/2020/05/06/fiscal-policies-for-the-recovery-from-covid-19/> Accessed 10. 01. 2021

<sup>3</sup><https://euobserver.com/coronavirus/148155>

<sup>4</sup><https://www.theatlantic.com/international/archive/2020/03/feminism-womens-rights-coronavirus-covid19/608302/>

Herzegovina, women also make up a majority of the workforce in the health and social sectors, in retail and tourism.

As of the most countries, Bosnia and Herzegovina's COVID-19 response focused on the following priority areas: i) public health measures to contain the spread of infection, ensure access to health services, protect health workers, and prevent future pandemics, ii) social response to protect most vulnerable ones and iii) economic measures to ensure economic stability.

Fiscal and budget response to COVID-19 includes measures that are developed in synergy between executive and legislative government, led by the Ministry of Finance and Economy (or equivalent), with the key role of the line ministries and agencies responsible for policy development and implementation in different sectors (health, social policy, education, and others).

This research seeks to establish whether such response by the governments in Bosnia and Herzegovina was gender responsive and whether the measures taken were conducive to a sustainable recovery from the COVID-19 that would aim at a good life for everyone.

Gender responsive budgeting was initiated in BiH in 2005 with a view of closing gender gaps in the policy priority areas identified in the Law on Gender Equality of Bosnia and Herzegovina and the Gender Action Plans based on the law. The GRB approach has been implemented systematically ever since with a different scope and at different levels of government. It has been integrated into the country's public financial management reform towards the medium-term expenditure framework and programme budgeting. Gender responsive budgeting (GRB) or gender responsive PFM (GR PFM) is an approach that ensures that specific data on and knowledge of women and men's situations is included in all PFM processes. It in fact implies a budget that works for everyone's benefit through an equitable and fair distribution of resources, both in a regular budget process, and in particular when it comes to emergency crisis measures. **In the middle of this global COVID-19 crisis, GRB should be recognized and used as a readily available tool that could ensure not only that governments do not make fiscal and financial decisions that will have negative effects on women versus men and on the vulnerable populations, but also to make fiscal decisions that will be beneficial for all and in fact contribute to "build back better".**

## 1.1. Methodology of the Research

Centar za promociju civilnog društva (Centre for Civil Society Promotion – CPCD) has undertaken the present analysis as part of the regional Gender Budget Watchdog Network (GBWN) to examine the BiH’s COVID-19 budget and fiscal response from a gender perspective. This analysis follows the methodology of the PEFA Framework<sup>5</sup>, and also the GR PEFA Framework<sup>6</sup>, that is a framework for analysis of the information on the use of the PFM tools to promote gender equality and women’s empowerment across the cycle – from budget policy planning, to allocation, implementation, and monitoring and evaluation. The PEFA dimensions analysed in terms of the governments’ response are a) timeliness; b) gender responsiveness, c) public financial management from a gender perspective, including transparency and accountability and d) impact of expenditures from a gender perspective.

However, it should be highlighted that, while PEFA GRB Framework consists of 10 indicators measuring implementation of various GRB tools, PEFA acknowledges that even if a country only uses a few GRB tools, it does not necessarily mean that its PFM system is not gender responsive<sup>7</sup>.

The research period covered March – October 2020. The methodology used was mixed research methods. The desk review and data and information collection process was conducted in the period from end-August through October 2020. A thorough desk review of all the legal and policy measures taken since the official declaration of the state of emergency was conducted as well as of the budget documents. All existing studies on the impact of COVID-19, including those with a gender perspective, were researched.

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<sup>5</sup> The Public Expenditure and Financial Accountability (PEFA; pefa.org) framework assesses the status of a country’s public financial management (PFM). It measures the extent to which PFM systems, processes, and institutions contribute to the achievement of desirable budget outcomes: aggregate fiscal discipline, strategic allocation of resources, and efficient service delivery. PEFA identifies seven key pillar of PFM performance (i. Budget reliability; ii. Transparency of public finances; iii. Management of assets and liabilities; iv. Policy-based fiscal strategy and budgeting; v. Predictability and control in budget execution; vi. Accounting and reporting; and vii) External scrutiny and audit) spread throughout the budget cycle and defines 31 specific performance indicators, disaggregated into 94 individual dimensions, that focus on key aspects of the PFM system.

<sup>6</sup> Supplementary Framework for Assessing Gender Responsive Public Financial Management (GRPFM), 2020

<sup>7</sup> Bosnic, M. Gender Responsive Budgeting and COVID-19 Response, July 2020 (unpublished)

For further data collection planned through interviews with relevant officials in the government institutions at the State and Entity levels, mostly ministries of finance, economy, health, education, and the audit offices, due to the COVID-19 measures and recommendations to maintain social distancing, written communication was preferred over an in-person interviews and relevant government institutions were sent a questionnaire. The response rate was lower than 30%. At the same time, over 200 non-government organizations were contacted by e-mail with a request for completing an online survey on their participation in the development and passing of the COVID-19 measures and the transparency of funding and spending for the measures. 32 organisations responded.

Limitations to the research were few. One of the largest obstacles in reviewing all the legal measures passed is that they were not possible to find at one place or by a simple browsing through the official websites. The complex administrative organization of the country also meant that there were several corona-related information sites set up with differing scopes of information. Officials in the government institutions were unavailable or refused to respond to interview questions based on the lack of sex-disaggregated data and lack of understanding of the research question. In general, it was too early to measure impact of the measures, so the analysis mostly concerns the measures that are passed and not their implementation. It is important to acknowledge that there were activities towards mitigating the COVID-19 consequences in the final months of 2020 that were not covered by the research.

### 1.1. Brief description of the COVID-19 outbreak and the BiH's immediate response

Having recognized the early warning messages that the new SARS-Cov-2 virus spreading was threatening to become a global pandemic, as early as in January 2020, the health authorities of Bosnia and Herzegovina started activities on gathering and disseminating relevant information on the virus, implementing preventative activities and monitoring the state borders, which soon resulted in the introduction of a set of public health measures aiming to prevent spread of the COVID-19 and also to raise the level of preparedness of the health sector for a possible local outbreak of the infectious disease.

Bosnia and Herzegovina (BiH) is characterized by a complex governance structure. The general government sector consists of four units: BiH Council of Ministers, Government of the Federation of Bosnia, and Herzegovina (FBiH), Government of Republika Srpska (RS), and Government of Brčko District (BD). The FBiH is further decentralized to ten cantons,

each with their own government. At the local level, both the FBiH and the RS exercise their authorities through 79 and 62 municipalities respectively<sup>8</sup>. As for the health authorities in the country, they consist of the Ministry of Civil Affairs of BiH that largely has a role of coordinating policy and state's international obligations in the health domain, while the Federation Ministry of Health and the Ministry of Health and Social Welfare of Republika Srpska are the health authorities in their respective Entities. In addition, the Government of Brčko's health authority lies with the Department for Health and Other Services. In the Federation of BiH, which consists of 10 cantons, health sector is a shared responsibility between the Federation Government and the cantonal governments. These government levels all have their own budgets, in addition to the local self-governments with their own budgets.

First case of COVID-19 infection in Bosnia and Herzegovina was registered on 5 March, in Banja Luka, Republika Srpska. In accordance with the administrative organization of the country and the respective constitutional provisions, a state of emergency was declared as presented in the table below.

Table 1. Declaration of a state of emergency in Bosnia and Herzegovina

Bosnia and Herzegovina		
State of disaster	Declared on 17 March 2020 (Official Gazette of BiH, 18/20)	
Federation of Bosnia and Herzegovina		
State of natural disaster	Declared on 16 March 2020 (Official Gazette of FBiH, 21/20)	Lifted on 29 May 2020 (Official Gazette of FBiH, 34/20)
State of epidemic	Declared on 13 July 2020 (Official Gazette of FBiH, 48/20)	
Republika Srpska		
	Declared on 16 March 2020 (Official Gazette of RS, 31/2020)	Lifted on 21 May 2020 (Official Gazette of RS, 48/20)
Brčko District of BiH		
State of Natural Disaster	Declared on 13 March 2020 (Official Gazette of BD, XXI-12)	
State of Epidemic	Declared on 21 July 2020 (Official Gazette of BD, 30/20)	

<sup>8</sup> World Bank. (2015). FY16-20 Country Partnership Framework for Bosnia and Herzegovina.



The different forms of the state of emergency declaration were based on the respective constitutions of the government levels and also included different sets of measures. In both entities and Brčko District schools and universities closed, as well as kindergartens, a curfew lasting from 8 PM to AM was introduced, except for drivers of trucks in domestic and international transport, both entities banned movements of persons over 65, while in FBiH the ban related to those under 18 as well. Persons were obliged to wear masks and keep social distance of 2 meters on public surfaces and indoor public facilities. Public gathering was banned. Provision of following services was suspended: cinemas, theatres, museums, concert halls, art galleries, public swimming pools and baths, sports, and recreation centres, etc, then catering objects of all categories; hairdressing and beauty salons, retail sector, except for grocery stores, pharmacies, bakeries, etc; open markets, except for food products; private dental offices and private dental laboratories.

At time of the declaration of the State of Emergency in the entire BiH (17 March), there were 21 cases of infection and 0 deaths<sup>9</sup>. On 25 May, around the date when the state of emergency was lifted by both Entity Governments, the total number of persons infected by coronavirus was 2371 and 141 persons had died.

In Republika Srpska, on 24 May 2020, the Public Health Institute reports a total of 1364 infected persons, of whom 685 (50.22%) are men and 679 (49.78%) women and 18% of them of age between 0 – 29, 53% from 30 - 64 and 19% of the age of 65 and over.

The introduction of the lockdown, in particular the ban of movement for the youngest and the oldest populations, however, incited a public discussion questioning the proportionality of such measures to the perceived public health threat. The decision of the Federal Civil Protection Task Force was soon challenged by several appeals submitted to the Constitutional Court of BiH. On 22 April, 2020, the Constitutional Court of BiH passed a Decision declaring that the orders of the Federal Civil Protection Task Force of March 20 and 27, 2020, which ordered the prohibition of movement of persons under 18 years of age and over 65 years in the Federation of Bosnia and Herzegovina, violated the right to freedom of movement under Article II / 3.m of the Constitution of Bosnia and Herzegovina and Article 2 of Protocol No. 4 to the European Convention for the Protection of Human Rights and Fundamental Freedoms (European Convention) in relation to appellants and

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<sup>9</sup> WHO Coronavirus Disease (COVID-19) Dashboard, Bosnia and Herzegovina <https://covid19.who.int/table>  
Accessed on 20 January 2020.

all other persons in the relevant same factual and legal situation. As stated on the website of the Constitutional Court of BiH<sup>10</sup>, "Appeals were rejected in part of the request to repeal the Order of the Federal Civil Protection Staff of March 27, 2020. In the opinion of the Constitutional Court, the impugned measures do not meet the requirement of proportionality under Article 2 of Protocol No. 4 to the European Convention, because the impugned orders do not show the basis of the Federal Civil Protection Task Force assessments that the groups of population that the measures pertained to were those carrying a larger risk of being infected by or transmitting COVID-19. Furthermore, the Decision explains that the possibility of introducing milder measures if such a risk justifiably exists has not been considered, they have not been strictly limited in time, nor has the obligation to review them regularly to ensure that they last only as long as "necessary" within the meaning of Article 2 of Protocol No. 4 convention, i.e., to be mitigated or abolished as soon as the situation allows it.

## 1.2. Awareness of COVID-19 risks and protection measures

Awareness of COVID-19 was considered essential to the pandemic response and as a priority measure to prevent the spread of COVID-19. The Federation Ministry of Health, the Ministry of Health and Social Welfare of Republika Srpska, the Brčko District Government, the cantonal governments, the Federation Public Health Institute, and the Republika Srpska Public Health Institute set up web sites named either "koronavirus" or "covid" for regular updates, instructions, campaigns and information on the measures, orders, and recommendations for citizens. Campaigns were placed on television and in other media. An understanding of the risks posed by the virus, recommended prevention measures and mitigation strategies for accompanying challenges were meant to lead individuals to adopt prevention and control measures at home and in their communities by averting the spread of the virus.

All hardships have been transferred to women and their capabilities.

- a CSO representative

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<sup>10</sup> Constitutional Court of BiH website: [ccbh.ba/odluke#](http://ccbh.ba/odluke#)

More than half of the citizens surveyed in BiH<sup>11</sup> (55%), consider themselves very well informed about the Covid-19, while 39% of citizens consider themselves to be somewhat informed. For the majority of citizens, by far the most significant source of information about the coronavirus is television (79%). In terms of importance, the digital media are next, headed by web portals of informative content (30%), social networks (23%), and informal sources of information, such as a relevant social environment (15%). About 13% of respondents are informed about the coronavirus directly through the professionals - doctors, medics, etc., and through the radio. When it comes to trust in government institutions involved in the process of combating the spread of coronavirus in BiH, citizens.

In the overall situation with the coronavirus, isolation tops the list as hardest for every other respondent, whilst worry and fear are the two dominant emotions which prevail in the context of the COVID 19 pandemic in BiH. Care for the health of the loved ones is a priority for 71% of the respondents. They are primarily concerned with the health of family members, and only then express concern for their own health (38%). 39% of citizens are also worried about financial situation of the household, and the economic aspect of the consequences of the coronavirus.<sup>12</sup>

## Chapter 1: Timeliness of response; money going to people (women and men in need)

This chapter outlines and establishes the timeliness of the response to COVID-19 by the governments in Bosnia and Herzegovina that acted in accordance with their respective competences. As it will be seen in the later chapter of the Report where the measures will be discussed in more detail and from a gender perspective, during the COVID-19 pandemic all citizens of Bosnia and Herzegovina were provided with health services, including migrants, asylum seekers, regardless of their citizenship and health insurance.

March 2020

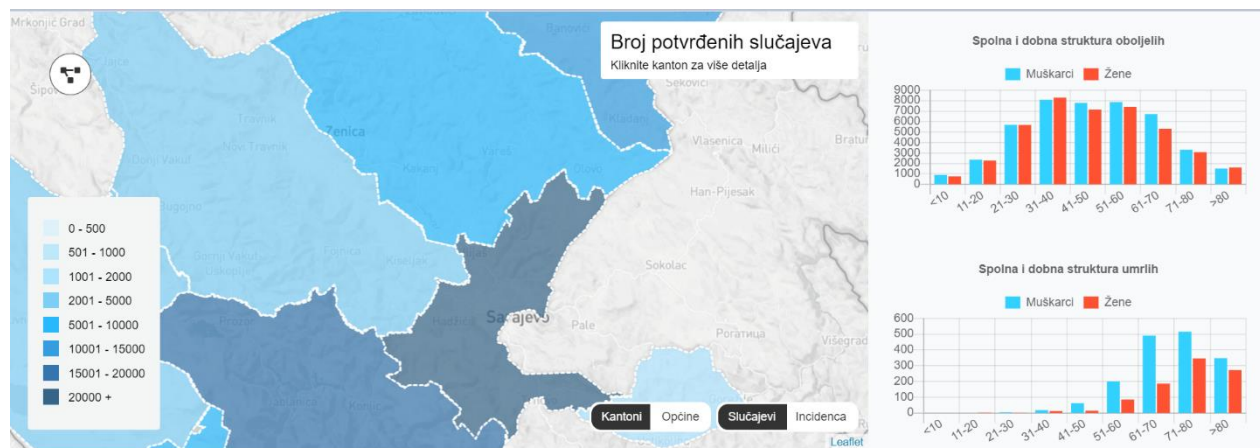
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<sup>11</sup> Rapid Assessment KAP – COVID – 19 Response. USAID, Unicef, 2020,

<sup>12</sup> Rapid Assessment KAP – COVID – 19 Response. USAID, Unicef, 2020

Before the declaration of a state of emergency, on 12 March, the FBiH Government adopted a revised Emergency COVID-19 response plan of the FBiH for coordination, risk communication, control, infection control and prevention in the FBiH, in accordance with the World Health Organization' COVID-19 guidance. The Government identified the FBiH Ministry of Health and the Public Health Institution of FBiH as responsible for its implementation, which would be carried out in coordination with the relevant health authorities in the cantons. The covid19.ba internet site was set up which was daily updated with the information on the daily and total number of infected persons in the world, daily and total number of infected persons in BiH and in FBiH, and the number of deaths which was sex-disaggregated:

Picture 1. A screenshot of the covid.ba information website



On March 17, 2020, at the 5th extraordinary session of the Council of Ministers of Bosnia and Herzegovina when a decision was adopted to declare a state of natural or other disasters, the Council of Ministers of BiH activated the work of the Coordination Body for Protection, Rescue of People and Property from Natural and Other Disasters, which performed its activities in accordance with the Framework Law on Protection and Rescue of People and Material Goods from Natural and Other Disasters. The law stipulates that the BiH Council of Ministers will decide on seeking international assistance for protection and rescue and coordinate the implementation of standard operational procedures for accepting assistance after the declaration of natural or other disasters.

On 16 March, the RS Government set up two Crisis Task Forces: i) the Crisis Task Force for Monitoring the Epidemiological Situation in Republika Srpska headed by the Health Minister and ii) the Crisis Task Force for Monitoring Harmful Consequences of COVID-19 on the economic situation in Republika Srpska, headed by the Prime Minister. At the same

session, the RS Government adopted a set of economic and fiscal measures. Funds for the RS Solidarity fund (after 15 May to be renamed Compensation fund) are raised from special contributions for solidarity, tax revenues paid for that purpose under special laws, domestic and foreign donations, the RS budget, and other sources.

On 16 March, the FBiH Government identified the Civil Protection Administration of the FBiH (the FBiH CP) as the responsible crisis task force for dealing with the emergency. The FBiH CP was allocated funds from the Special funds for rescuing people in the endangered area under the Decision on the conditions and the method of use of funds generated from special fee for protection from natural and other disasters, the FBiH 2020 Budget and other financial sources in accordance with the legislation. The Emergency Task Force was established within the FBiH Minister of Health and all cantons were ordered to set up their emergency task forces.

On 19 March, the FBiH Government instructed the federal ministries to, as soon as possible, prepare revised proposals for spending programs with the criteria for allocating funds set by the FBiH Budget for 2020, adjusted to the current situation, given the need for urgent action to repair the estimated damage that it will occur because of a global pandemic caused by the appearance of the new coronavirus COVID-19 in the Federation of BiH. On the same session, the FBiH Government adopted Decision to determine the criteria for distribution of funds allocated in the Budget of the Federation of Bosnia and Herzegovina for 2020 ("Official Gazette of the Federation of BiH", No. 99/19), section 16 on the position "Current transfers to other levels of government and funds - CANTONS AND MUNICIPALITIES" in the amount of BAM 21,000,000.00 in the name of financial assistance to cantons, cities, and municipalities.

The funds referred to in paragraph (1) of this item shall be distributed so that the cantons receive BAM 9,000,000.00 and cities and municipalities BAM 11,200,000.00 according to the usual criteria: territorial size, number of inhabitants, number of pupils in primary and secondary education. Separate decisions of the FBiH Government will specify the amounts of the allocated funds to each canton, city, and municipality. They can be allocated as financial assistance to the canton budget, for capital and infrastructural projects, for the COVID-19 prevention measures and the response measures to mitigate the consequences.

#### April 2020

On 1 April, the Council of Ministers took a Decision on seeking international assistance for COVID-19 situation which enabled relevant institutions and bodies to seek and use

international and donor assistance in providing security and protection against COVID-19 and specified its coordination. Based on that decision, the Ministry of Human Rights and Refugees of BiH prepared a plan of measures for emergency assistance to the most vulnerable categories of citizens during the COVID-19 pandemic in BiH. The plan calls for special attention to be paid to the most vulnerable categories of citizens, such as refugees and people in collective centres, people with disabilities, and especially children, the poor, Roma families and others. The plan includes a section on priority measures to protect victims of gender-based violence during the pandemic period. In accordance with the above and based on the Decision of the Council of Ministers of Bosnia and Herzegovina of April 1, 2020, the distribution of received funds will be made exclusively on the basis of decisions of the Council of Ministers of Bosnia and Herzegovina, and the Ministry of Security of Bosnia and Herzegovina will ensure that the insight into the received funds, in citizens, donors and the media can have it at any time. The plan was implemented by 1 June 2020, when disbursement of humanitarian aid totalling BAM 357,964.00 to the most vulnerable population was reported<sup>13</sup>.

#### Budget for financing the Institutions of Bosnia and Herzegovina and the international obligations of Bosnia and Herzegovina.

Budget for financing the institutions and international obligations of Bosnia and Herzegovina was adopted on 29 July 2020. At the time the Council of Ministers declared the state of emergency on 17 March, there was no Budget for 2020 to finance Institutions of BiH and international obligations, but instead, a Decision on temporary financing of the institutions and international obligations of Bosnia and Herzegovina was in force that was adopted based on the Law on Budget for financing the institutions of BiH for 2019. On 24 March, the Council of Ministers adopted the second Decision on temporary financing for the period April – June, in the amount of ¼ of the 2019 Budget. The Ministry of Finance and Treasury of Bosnia and Herzegovina has informed that, under the Decision on temporary financing, the contingency budget was put in place during the budgeting phase stage in a way that the Item on material expenditures and the capital expenditures (computer equipment and vehicles) were reduced. The funds allocated under the Decision were used for the whole period until the Budget 2020 was adopted on 29 July. At the level of the Institutions of BiH there are no separate disaster or emergency funds.

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<sup>13</sup> Information on the implementation on the emergency measures for the most vulnerable population in BiH of the Ministry for Human Rights and Refugees, 1 June 2020  
<http://www.mhrr.gov.ba/PDF/INFORMACIJA%20o%20provedbi%20interventnih%20mjera.pdf>

The Law on Budget of the Institutions and international obligations of BiH was adopted on 29 July 2020 and was not amended during the COVID-19 pandemic. The Budget for the COVID-19 response in the Institutions of BiH was proposed on 6 April 2020. The Budget was adopted by both Houses of the Parliament of BiH on 29 July, which was four months and twelve days after the Declaration of the state of emergency on 17 March. However, the first two quarters of the 2020 were covered by two Decisions on temporary financing which the Council of Ministers pass for uninterrupted financing of the institutions until a budget is passed.

The Law on Budget for 2020 provides that funds planned for mitigation of economic effects of the crisis will be used on the basis of separate decisions by the Council of Ministers.

### Budget of the Federation of BiH for 2020 and Amendment to the Budget

On 19 March, the FBiH Government instructed the federal ministries to, as soon as possible, prepare revised proposals for spending programs with the criteria for allocating funds set by the FBiH Budget for 2020, adjusted to the current situation, given the need for urgent action to repair the estimated damage that it will occur as a consequence of a global pandemic caused by the appearance of the new coronavirus COVID-19 in the Federation of BiH. On the same session, the FBiH Government adopted Decision to determine the criteria for distribution of funds allocated in the Budget of the Federation of Bosnia and Herzegovina for 2020 ("Official Gazette of the Federation of BiH", No. 99/19), section 16 on the position "Current transfers to other levels of government and funds - CANTONS AND MUNICIPALITIES "in the amount of KM 21,000,000.00 in the name of financial assistance to cantons, cities, and municipalities.

The funds referred to in paragraph (1) of this item shall be distributed so that the cantons receive BAM 9,000,000.00 and cities and municipalities BAM 11,200,000.00 according to the usual criteria: territorial size, number of inhabitants, number of pupils in primary and secondary education. Separate decisions of the FBiH Government will specify the amounts of the allocated funds to each canton, city, and municipality. They can be allocated as financial assistance to the canton budget, for capital and infrastructural projects, for the COVID-19 prevention measures and the response measures to mitigate the consequences.

On 3 April (18 days after the declaration of the State of Natural Disaster) the FBiH Government adopted the Law on Mitigating Negative Economic Consequences which was sent to the FBiH Parliament to be passed in an expedited procedure. The Law was adopted by the FBiH Parliament on 4 May, which was 48 days after the declaration of the State of Natural Disaster in the FBiH).

The Law introduced 10 measures to mitigate expected severe negative consequences of the COVID-19 response. In addition to fiscal and economic measures, the Law also ordered that all citizens of FBiH become obligatory covered by health insurance. For the implementation of the Law, a Budget Amendment procedure was initiated where every budget item was planned to be reviewed. The Budget Amendment would provide for additional funds to the cantons through reallocation of the funds towards mitigating consequences of the pandemic.

Proposed amendments to the FBiH Budget for 2020 amounted to BAM 5,508,930,679, which is 554.5 million KM or an 11.2 percent increase of this year's Budget of the FBiH.

When compiling projections of revenues from taxes and contributions, the Federal Ministry of Finance considered that the measures taken by the Government of the Federation of BiH, as well as other levels of government, will have a positive effect and slow down the further decline in revenues. In this context, income tax revenues decreased by 21 percent, pension and disability insurance contributions decreased by 15.2 percent, while the estimated decline in net indirect tax revenues was 16.7 percent, which together means a decline in tax revenues in the absolute amount of up to KM 493 million. The collection of these revenues will be closely monitored in the coming period and, in case of further deterioration, corrective measures will be taken prescribed by law.

Table 1. Projection for slowing down the decline in revenues caused by COVID-19 measures

Income tax revenues	- 21%
Pension and disability insurance contribution	- 15.2%
Estimated decline in net indirect tax revenues	-16.7%
Tax revenue decline in the absolute amount of up to BAM 493 million	

By amending the FBiH Budget for 2020, the FBiH Government seeks to ensure savings in the form of limiting budget spending, increasing budget discipline, reducing current and capital transfers, reconstruction, and investment, and repaying domestic lending. When it comes to savings, special emphasis is placed on the costs of functioning of administrative bodies, which are significantly reduced due to the COVID-19 pandemic (travel, as well as the costs of procurement of materials, fuel, contracted services, etc.). The aim is to redirect funds to the economy and economic operators to mitigate the consequences caused by the emergence of COVID-19.

Several transfers have been deleted from the Budget, such as subsidies to private companies and entrepreneurs for bonding seniority, capital transfers to public companies,



then to citizens' associations in the field of culture, for the implementation of the Bologna Process and for the Student Mobility Fund. Also, the transfer for tourism development in FBiH was deleted.

At the same time, new transfers have been added, such as transfers for quarantine costs in the FBiH, and lower levels of government for the procurement of equipment to combat COVID-19.

The amended Budget provided for setting up a Compensation fund at the FBiH Development Bank on which the Bank would report quarterly. The Development Bank was earmarked a deposit of BAM 80 million for setting up the Fund, as a measure of support to small and medium sized companies to remain liquid.

The Law identifies the FBiH Ministry of Finance's key role in implementing measures to mitigate the negative economic consequences, especially because it is recognized as the competent ministry that will prescribe the financing, maintenance, and management of the Compensation fund at the FBiH Development Bank, conditions for issuing guarantees, and other details important for the functioning of the Guarantee Fund. Furthermore, section 16 of the FBiH Budget contains the funds for the Economic Stabilization Fund, as well as funds from the RFI arrangement with the IMF. In accordance with Art. 37 of the Law on Execution of the FBiH Budget for 2020, the Federal Ministry of Finance will prepare proposals for decisions for the Government of the Federation of BiH with programs for spending these funds, which will contain, inter alia, the purpose of the program, criteria for allocation of funds, categories of beneficiaries and the method of reporting. Also, the Decision on accepting the loan of BAM 20,000,000.00 under the Loan Agreement between Bosnia and Herzegovina and the World Bank - International Bank for Reconstruction and Development (IBRD) for the emergency project for COVID-19 for Bosnia and Herzegovina was adopted. Proposed areas of funding related to COVID-19 are medical supplies and equipment, test kits, hospital equipment, preparedness, capacity building and health facilities for emergency medical care, training, medical waste disposal, community discussions and dissemination of information to the public, emergency support in food, emergency social benefits / support payments, overtime, and risk for the work of emergency medical staff and project implementation and monitoring.

On 26 March, the FBiH Government adopted the Decision on the adoption of the Expenditure Program with the criteria for allocating funds "Subsidy to Private Enterprises and Entrepreneurs - Incentive for Agriculture" allocated by the FBiH Budget for 2020 to the Federal Ministry of Agriculture, Water Management and Forestry was amended.

This was done after the FBiH Government instructed the line ministries to urgently take action to ensure that the already adopted transfer spending programs were primarily aimed at financing sowing projects, which will serve to maintain and encourage the

production of strategic food and non-food products crucial to public health and life, and recovery and maintenance of productive, logistical, and export-oriented activities.

Also, within the model of rural development, and related to support for joint projects of agriculture and rural development in the Federation of BiH, this provision was deleted, and funds were transferred to the model of other types of support for the measure Support to various programs to start production, encourage autumn or spring sowing and similar measures not covered by other models, and land policy measures.

Furthermore, changes related to rural development have been made, so that the amounts for individual measures have been reduced by a total of 9,000,000 KM. These funds were transferred to other types of support and primarily intended for various programs to start production, encourage autumn, or spring sowing and the like.

Amendments to the Program resulted in a reduction in the amount of funds under the Rural Development Model from 17,250,000 KM to 8,250,000 KM, while under the Model of other types of support the planned amount was increased from 1,800,000 KM to 10,800,000 KM.

### Budget of the Republika Srpska for 2020 and Amendment<sup>14</sup> to the Budget

The Amendment to the 2020 Budget of Republika Srpska (a rebalanced budget) was adopted by a Decision of the National Assembly on 23 May 2020 and published in the Official Gazette of RS, No. 61/20.

Table 2. Amendment to the 2020 Budget of Republika Srpska according to the Functional Classification of Expenditures and Net Expenses for Non-financial assets

in BAM

Economic code	Description	2020 Budget	Amendment to the 2020 Budget
01	General public services	361,121,855	514,072,905
02	Defence	0	0

<sup>14</sup> This research examined the first amendment to (the first rebalanced) budget of RS passed in 2020. The second amendment, also aiming at mitigating the consequences of the COVID-19 pandemic, was passed in November 2020.

03	Public order and security	319,140,545	318.189.295
04	Economic affairs	178,430,600	164.082.700
05	Environmental protection	3,130,000	2.700.000
06	Housing and common affairs	78,606,200	73.446.000
07	Healthcare	122,467,198	183,918,898
08	Recreation, Culture and Religion	25,985,100	25,546,900
09	Education	435,131,000	432,240,300
10	Social Protection	1,447,158,802	1,452,931,502
	<b>TOTAL</b>	<b>2,971,171,300</b>	<b>3,167,134,500</b>

Source: Author's own table of comparison between the 2020 Budget and its Amendment adopted in May 2020

The amended Budget was increased by BAM 195,963,200, which was a 6.5% increase and the financing to the health sector increased by BAM 61,451,700 (50.2%), with the aim of maintaining the health of the population and enabling economic recovery from the consequences of the pandemic. The Amendment to the 2020 Budget provided a transfer to the Fund for recovery from the effects of the COVID-19 pandemic, under the economic code 488100 (under Transfers within the same units of government).

By passing the Decree with the legal force on taxes measures to mitigate the economic consequences incurred, due to COVID disease caused by SARS-CoV-21 virus, the negative economic consequences of the implementation of measures to prevent the spread of coronavirus to territory of the Republika Srpska, which have led to difficulties in the business of economic entities. In terms of the above, tax measures have been established that include extension deadline for submission of annual applications, extension of deadline for settlement of tax liabilities, revocation of the decision on deferred payment of tax liabilities and other measures that are related to the area of taxes and contributions.

According to this regulation, the deadline for submitting annual tax returns has been extended by 30 days to make it easier for taxpayers to meet their tax obligations, having in mind the overall situation caused by the coronavirus pandemic. The amount of tax for a small entrepreneur reduced in relation to the applicable law, which stipulates that it cannot be less than BAM 600 on an annual basis, and this decree stipulates that it cannot amount to less than BAM 240 for 2020. Also, the deadline for paying real estate tax has been extended, so that the first instalment of tax is paid no later than 30 September 2020, while the second instalment is paid at the latest until December 31, 2020.

Furthermore, the Regulation on Tax Measures for Mitigating the Economic Consequences of COVID 19 caused by the SARS-CoV-2 virus is a measure that refers to the support of the economic entities that have suffered from the ban of operations, the loss of markets, lack of raw materials or other economic consequences of the pandemic.

### Budget of the Central Bosnia Canton and the Amendment to the Budget<sup>15</sup>

In one of the 10 cantons of the Federation of BiH, the Central Bosnia Canton, the Amendment to the Budget 2020 reduced the Budget 2020 by a total of BAM 5,003,041 KM, and the item of the current reserve of the Government was increased by BAM 800,000. At the time of the response (September 2020), the amount of BAM 469,457.40 had been allocated from the current Government reserve to the health care institutions and for the procurement of equipment for primary and secondary schools for online teaching. There were also subsidies to private companies and entrepreneurs - to mitigate the consequences caused by the COVID-19 pandemic in an approximately BAM 1.4 million.

In this canton, it could be seen how budget allocations were re-prioritized: The Ministry of Finance prohibited the budget users from new employment and the admission of officials and employees for an indefinite and definite period of time, regardless of the sources of financing, as well as concluding new employment contracts, and requested that they suspend all public procurement procedures, unless the procurement of equipment was needed to fight the coronavirus epidemic.

Maximum of rationalization was required with respect to all expenditures for materials, small inventory, and services. The financing of all capital expenditures, expenditures for the acquisition of fixed assets and all transfers was temporarily suspended; except for legal transfers of social assistance and transfers intended for the fight against coronavirus, i.e., transfers intended to help the economy due to the coronavirus epidemic.

In the budget of this canton there is a fund for natural and similar disasters in the form of the cantonal civil protection unit and those funds were used to respond to COVID-19. The amendment to the Budget 2020 was proposed on 1 June 2020 and was adopted on 22 June, in the regular legislative procedure as is implemented for legislating budgets. The need for the amendment to the Budget 2020 was explained and an analysis of revenues and expenditures was conducted prior to the preparation. The explanation and the analysis did not include a gender perspective.

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<sup>15</sup> This is an analysis of only one cantonal budget out of 10 as this cantonal Ministry of Finance provided us with detailed information presented above.

## International financial support

International support to BiH was also provided: A package of EUR 80.5 million for Bosnia and Herzegovina was reserved by the EU to tackle the coronavirus crisis (EUR 7 million of immediate support for the health sector and EUR 73.5 million for economic and social recovery). On 29 April, the EU announced reinforced support to address the COVID-19 crisis, by reserving additional funds for the Western Balkan (WB) region (a total of EUR 3.3 billion). The IMF approved a EUR 330 million loan under the Rapid Financing Instrument (RFI) on 21 April 2020. Aid to the health care system to BiH arrived from the EU, China, Russia, Turkey, and Norway. On 10 June, the Government of FBiH supported the initiative for taking a loan from the EU in the amount of up to EUR 250 million as part of the macro-financial assistance to BiH to mitigate the social and economic consequences of the COVID-19 pandemic. The final distribution of the funds between the entities and the Brčko district will be determined either before or during the negotiation process.

### **Conclusion:**

- Bosnia and Herzegovina responded quickly and followed global recommendations by introducing measures to prevent, slow down and control virus transmission. In accordance with the respective constitutional provisions, each level of government declared a state of emergency as early as 16 March, which was 11 days after the first case of infection.
- First decisions were aimed at increasing the capacity of the health system and redirecting health personnel to facilities designated for COVID-19.
- At the same time, it was recognized that the health crisis would be followed by a socio-economic crisis and first sets of socio-economic measures were introduced by all governments at the time or immediately after the declaration of the state of emergency.
- A crisis like this requires a high degree of coordination between all levels of government and this has been a challenge. The established crisis task forces acted in accordance with their competencies. There were efforts by the Entity health ministries to harmonize their mutual decisions and activities at the level of the entire country, which was seen in a rather uniform abolishment of the restrictive measures throughout the country. Still, the COVID-19 response in BiH was seen as “one pandemic, three responses”. That has created difficulties for those citizens who worked in one Entity and lived in the other, or who lived near the border line

between the Entities (such as in Sarajevo) as between 17 March and 22 May, there were different Entity rules on restriction of movement in force.

- The emergency measures adopted during the crisis, particularly those most restrictive ones, were declared disproportionate by the court and were abandoned.
- The epidemiological and public health measures were followed by the sets of socio-economic measures meant to mitigate negative effects of the COVID-19 pandemic. They were introduced through a regular legal procedure, such as the adoption of the Law to Mitigate Negative Economic Effects of the COVID-19 in the Federation of BiH within 18 days from the declaration of the state of emergency, based on which the FBiH Government passed decisions on allocation of funds to different COVID-19 response programmes.
- Amendments to the budget for 2020 at all levels of government were adopted in a regular legal procedure and within three to four months from the declaration of the state of emergency, and in the meantime contingency funds (as well as the funds of the donors already actively supporting the projects) were used for emergency or recovery COVID-19 measures.
- The disaster/emergency/solidarity funds set up during the 2014 floods were re-activated, such in the Budget of Republika Srpska, the solidarity fund, which was later renamed the Compensation Fund and the purpose of which was to collect and finance COVID-19 recovery measures. At level of the state institutions, there is no disaster fund. Disaster funds exist in the cantonal budgets, in the form of civil protection units and those funds were used for COVID-19 measures.
- At the time of the State of Emergency declaration, the BiH Institutions did not have 2020 Budget adopted, but the Decision on temporary financing was in force. Under this Decision, the contingency budget was put in place during the budgeting phase stage in a way that the Item on material expenditures and the capital expenditures (computer equipment and vehicles) were reduced. The Law on Budget for 2020 was adopted in July and provided for funds planned for mitigation of economic effects of the crisis that will be used on the basis of separate decisions by the Council of Ministers.
- As for the use of the COVID-19 funds, from the Information on the implementation on the emergency measures for the most vulnerable population in BiH by the Ministry for Human Rights and Refugees, it was seen that as early as 1 June, there was already disbursement of BAM 357,964.00 to the most vulnerable population,

in the form of humanitarian aid. Those funds were mostly secured from donors funding.

- The RS and the FBiH budgets for 2020 were already adopted at the time of the state of emergency declaration. In May, the budget modifications in both entities were prepared and adopted in regular procedures: the executives were authorized by the legislative bodies to reallocate funds and increase total expenditure in the crisis.
- The Law on the Amendments to the Budget 2020 of the FBiH did not abolish the requirement for the implementation of the gender responsive budgeting which was supported by the FBiH Government since 2009 for selected budget users (Art. 37 of the Law on the Budget Execution). Based on the responses received, those institutions that implement GRB did analysis of their priorities also in terms of GRB and adjusted the budget requests to reflect the new priority needs (such in the education sector). However, the Ministry of Finance of FBiH considered some transfers (that had a GRB component) a lower priority (such in the field of culture and sports) and deleted them, as is described in more detail in the following chapter.
- The institutional gender mainstreaming mechanisms in BiH – namely, the Agency for Gender Equality of BiH and the Gender Centres of FBiH and RS, responded timely (March 2020) with their rapid analysis of gender impact of COVID-19 and formulated sets of recommendations in different priority areas for their respective governments. These recommendations and following actions are described in the following chapters.

## Chapter 2: Gender responsiveness of measures and budgets

This chapter provides detailed information on the gender responsive budgeting in the government institutions at the State and the Entity level governments and examines whether and to what extent the GRB methods and procedures have been complied with in taking and implementing COVID-19 measures. The role of the institutional gender mainstreaming mechanisms, especially the Agency for Gender Equality of BiH and the respective Gender Centres of the FBiH and the RS, that take initiative and provide expert support in the GRB implementation.

### The Budget for financing the BiH Institutions and the international obligations of BiH

In Bosnia and Herzegovina, the third Gender Action Plan (for 2018-2022) adopted under the Law on Gender Equality, defines the goals of gender equality, activities for achieving these goals, their bearers, deadlines, and success indicators, and envisages further strengthening of the process of implementing gender responsive budgeting, as one of the principles for defining measures and activities of institutions in implementing strategic priorities. the impact of the budget on the different needs of women and men (gender responsive budgeting). When planning activities and making analyses of the situation in individual areas, it is necessary for each budget user to make an analysis to assess the impact of existing budget funds on meeting different needs of women and men. This analysis should serve as a basis for planning activities in the areas of GAP BiH.

In the institutions of BiH, the budget policy follows the medium-term expenditure framework approach. For couple of years (2011, 2012, 2013) the Ministry of Finance and Treasury of BiH prepared the budget for financing the BiH institutions where draft budget had tables of overviews of priority requests for budget funds of users in the program format which a dimension of gender equality in the context of each of the programs where applicable, which was also explained in the text. As instructed by Budget Instructions No. 1 and 2, by applying the information system for budget planning and management, budget users expressed the aspect of gender equality within the explanation of the program, and thus the principle of gender equality was introduced into the budget at this level of management.



Later, with the introduction of the information system for budget planning and management (BPMIS), there was an initiative by the Gender Agency of BiH to upgrade the system with the gender responsive module (GRB). The module required budget users to provide information whether their programs had an impact on gender equality and if yes, to give a short description. This required that the budget users conduct a prior gender analysis of their proposed programs.

The GRB approach was introduced in the Ministry of Defence through the application of the Action Plan for the implementation of the UNSCR 1325. An objective of the action plan was to increase the number of female members of defence forces and a number of actions was implemented that resulted in a 20% increase of women. Also, in 2018-2019, the Ministry of Civil Affairs and the Ministry of Human Rights and Refugees conducted a gender analysis of their grants-transfers as part of the strengthening of gender responsive budgeting processes at the level of Institutions of BiH.

### Gender responsive budgeting in the FBiH Ministries and Institutions and COVID-19 response

As part of the medium-term expenditure framework and program budgeting, the FBiH Government supports the gender responsive budgeting (GRB) initiative for which the FBiH Government have created significant legal preconditions:

- The Strategic plan for introduction of GRB in the Budget of the FBiH 2013-2015 was implemented and the report on the achievements and recommendations was adopted.
- The continuation of the development of the initiative was ensured by the Decision of the FBiH Government, for the implementation of which the FBiH Ministry of Finance and the FBiH Gender Centre were identified as responsible institutions.
- Currently, a gender impact of budget spending is monitored in 11 budget programs/14 projects within the FBiH Budget, that fall within the competence of the Ministry of Agriculture, Water Management and Forestry, the Ministry of Development, Entrepreneurship and Craft, Ministry of Labour and Social Policy, Ministry of Education and Science, Ministry of Culture and Sports, Ministry of Environment and Tourism and Ministry of Health of the FBiH.
- In the Budget Instruction No. 1, the Ministry of Finance clearly identified that the budget users are obliged to include the gender responsive information, in accordance with the Law on Gender Equality and the Gender Action Plan of BiH

(2018-2022) including an estimated gender impact of the requested budget program, in the program budget request tables for the next three-year period.

- The medium-term Framework Budget Paper of FBiH contains a sub-chapter in Chapter 5 on GRB providing a review of the status and the quality of GRB in selected programs/projects.
- The budget users are also instructed to use the GRB application in the BPMIS (budget planning and management information system). The analysis of the 14 projects in the budget programs and relevant transfers shows that the budget users do not yet include the GRB requirements in the program tables at a satisfactory level, meaning that not all ministries included in the initiative show the participation of men and women as end-users of the planned budgeted activities.

Table 1. An overview of the decrease of the budget items in the FBiH Ministry of Education following the adoption of the FBiH Amendment to the 2020 Budget:

Transfer title	Budget	Budget decrease	Amount after the decrease	% after the decrease
1	2	3	4	5
Transfer for the Bologna process implementation	200,000.00	<b>- 200,000.00</b>	0.00	0.00%
Transfer for financing education	1,900,000.00	<b>- 1,250,000.00</b>	650,000.00	34.20%
Transfer for financing students standard	1,050,000.00	<b>- 300,000.00</b>	750,000.00	71.40%
Transfer for the area of science of relevance to federation	1,500,000.00	<b>-280,000.00</b>	1,220,000.00	81.30%
Transfer for development of scientific institutions and research incentives	850,000.00	<b>-700,000.00</b>	150,000.00	17.60%
Transfer for institutions of science and culture of relevance for BiH	1,000,000.00	<b>-50,000.00</b>	950,000.00	95.00%
Transfer to the Fund for student loans	220,000.00	<b>- 220,000.00</b>	0.00	0.00%
Transfer for the Fund for students and teachers mobility	230,000.00	<b>-0.00</b>	230,000.00	100.00%
<b>Total</b>	<b>6,950,000.00</b>	<b>- 3,000,000.00</b>	<b>3,950,000.00</b>	<b>56.80%</b>

Source: FBiH Ministry of Education's response to the interview questions

- In the process of selecting beneficiaries of grant funds from the Budget of the FBiH, a preferential scoring system was introduced - awarding additional points for beneficiaries of grant funds, as follows: in the field of small and medium enterprises and crafts, target groups were defined that receive additional 10 points (women, youth, disabled, returnees), in the field of agriculture, a criterion is defined according to which additional 5% of points are given to farm holders and young people up to 40 years of age, in the field of tourism development, a sub-criterion is defined - number of employees (youth, women), which is a prerequisite for earning extra points.
- The Law on Budget Execution passed together with the Budget requests in Art. 38 that all those ministries that participate in the GRB initiative report on the budget execution in accordance with the GRB principles.

The amendments to the 2020 Budget adopted in order to enable the implementation of the Law on Mitigating Negative Consequences of the COVID-19 pandemic have deleted several transfers from the 2020 Budgets which are included in the GRB initiative.

The following transfers have also been affected by the Amendment to 2020 Budget:

- Transfer to citizen associations in the field of culture to the Ministry of Culture and Sports.
- Budget programs in section 50 - incentive funds for SMEs (Ministry of Development, Entrepreneurship and Crafts), as well as the Transfer for Tourism Development in the FBiH (Ministry of Tourism and Environment) - section 61 - were completely abolished. In both of these programs, whose impact on the development of women's entrepreneurship is monitored through the implementation of the Action Plan for the Development of Women's Entrepreneurship, line ministries have applied the provision of Article 8 of the Law on Gender Equality of BiH, which allows the introduction of temporary special measures, with the aim of faster development of entrepreneurship of target groups and are not considered discrimination.

The above transfers are included in the GRB initiative and the reports on budget execution that will be prepared with gender statistics as required by the Law on Budget Execution, will show that the cuts have had a gender impact, such as pointed out in the case of incentive funds for SMEs and the transfer for tourism development.

On the other hand, the amendments to the 2020 FBiH Budget introduced a set of new measures that will be assessed from the point of view of their gender responsiveness in the remaining part of this chapter.

### Gender responsive budgeting in RS and COVID-19

In Republika Srpska, the Gender Centre - Centre for Equality and Gender Equality of the Government of the Republika Srpska published the "Recommendations for the Introduction of Gender Budgeting in Budget Instructions and the Framework Budget Document in the Republika Srpska" in 2013. Recommendations are given to the Ministry of Finance of the Republika Srpska with instructions and proposed content of the Instruction for budget users no. 1 and no. 2 and the Framework Budget Document for the implementation and inclusion of the principles of gender equality. In 2020, the budget instructions require that budget users include information on impact of new projects/programs on gender equality when using the BPMIS and the PIMIS information systems for submission of their priority budget requests. Since 2009 when the first comprehensive gender responsive budget sectoral analysis in the sector of agriculture and rural development was developed, building upon the previous strategic activities of the Gender Centre of RS on improving the status of rural women, the RS Government Budget for the Ministry of Agriculture, Forestry and Water Management has included principles of gender responsive budgeting. Namely, this Ministry has gender sensitive evaluation methods in granting subsidies for investments. Women applying for these projects are awarded additional points in the process of evaluation as well as 30% of return on investments.

Based on the Strategy for Development of Small and Medium Enterprises of Republika Srpska for the period 2016-2020, the Strategy for the Development of Women's Entrepreneurship of the Republika Srpska was adopted for the period 2018-2022. The Strategy and the accompanying Action Plan define the basic goals, activities, bearers of women's entrepreneurship development, deadlines, and funds necessary for supporting entrepreneurship of women.

Financial resources for realization of activities from the Action Plan in the period 2018-2022 amount to a total of BAM 4,500,000.00, most of which relates to the loan support of the Investment and Development Bank of Republika Srpska, while the remaining funds refer to funds from the republic and local budgets and the funds of international projects

and programs. The Investment and Development Bank of Republika Srpska (IRBRS) has been working to reduce the basic interest rate for the purpose of encouraging women's entrepreneurship, in order to make this target group improve their business and to be economically strengthened.

Immediately after the declaration of the state of emergency, and then the state of emergency due to the coronavirus epidemic in Republika Srpska, the Gender Centre developed Guidelines and Recommendations for Gender Equality in Republika Srpska during and after the COVID-19 pandemic and acted, in cooperation with partners, to make sure that funds are directed at mitigating the consequences of the COVID-19 epidemic in the Republic of Srpska. In supporting rural women, the priority goal for the sector was taken into consideration, which was to produce sufficient food for the population, in order to reduce the impact of the epidemic on food supply and food security consequences, including the most vulnerable. Therefore, as part of support for rural women and rural women's associations, funds were redirected to support the production of chicken meat (200 packages, each containing 15-day-old chickens and 90 kg of concentrate), support for the production of handicrafts (procurement of wool and other knitting raw materials) and support for dairy sales (procurement of stainless-steel bins) for rural women's associations in the Sarajevo-Romanija region where project activities are carried out. A total of BAM 21.000 was allocated for these purposes.

The allocation of packages to produce chicken meat was for 200 women from large families, who were not working or who lost their jobs due to the corona virus epidemic from 12 municipalities. Buckets for fresh raw milk were procured for the association of producers of the autochthonous dairy product organised in the association and earlier supported by the budget. Funds were also allocated for the procurement of raw materials for the production of knitted products which was the continuation of the support aimed at improving the quality and diversification of cultural and historical heritage through the preserved cultural and historical heritage and the tradition of making handicrafts in the Republic of Srpska.

Women entrepreneurs were also supported by BAM 20,000 that were redirected to a one-time financial support of 500 KM for the most vulnerable group of women entrepreneurs, who employed only themselves or engaged in old crafts, and who had to stop working from March 16, 2020 due to the orders of the republic and municipal headquarters on the prohibition of work for activities where there is direct contact with clients and thus a greater possibility of infection. It is expected that this assistance will benefit women entrepreneurs to re-start their business more easily after the ban period.

## Conclusions for Chapter 1:

- In Bosnia and Herzegovina, gender responsive budgeting (GRB) was introduced as early as 2005, following the adoption of the Law on Gender Equality in BiH (2003). This law, that introduced gender equality obligations from the international documents such as the Convention on all forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPfA) and the Millennium Development Goals (MDGs) (now the Sustainable Development Goals (SDGs)) was the legal basis for introducing gender budgeting. Since then, the GRB initiative has generally followed the medium-term expenditure framework and program budgeting. GRB as a tool for achieving gender equality is implemented at all levels of government, to a different scope and with different results.
- The measures that the governments in BiH took to respond to COVID-19 did not require that a specific gender analysis of the situation in the given sector was performed and that findings were used as a basis for gender sensitive measures.
- All the institutions that responded to the research questions considered that their measures were not discriminatory to either gender or on any other basis. However, most of them did not conduct a gender analysis.
- The Agency for Gender Equality of BiH, in coordination with the Entity Gender Centres, compiled a list of recommendations strongly urging the governments and other public institutions to base their decision on gender analysis and to mainstream a gender perspective in the measures and activities taken to respond to COVID-19.
- The government budgets, however, did address those gender issues that had been recognized in priority sectors through the (continuation of) application of gender

responsive budgeting methods. In the Federation Ministry of Education, some gender responsive measures in some programmes were suspended as less priority than others, more relevant for responding to COVID-19, but the gender budgeting methods continued to be used. The Ministry of Agriculture, Water Management and Forestry, has continued the GRB implementation in the allocation for rural development where there is a gender responsive measure for women applicants as they receive an increase by 5% on approved grant funds. In Republika Srpska, the Ministry of Agriculture has also continued to apply GRB by granting women applicants additional 20 points and allowing them a 30% return on investment, as well as allocating funds to women's agricultural cooperation established with the budget funds in the previous years, taking into consideration their immediate needs to be continuously economically supported.

- The Entity Gender Centres and the Agency for Gender Equality of BiH issued recommendations for gender mainstreaming in policy and measures in the priority areas recognizing that the immediate COVID-19 response by the authorities was gender blind.

Stereotypes of the gender roles have been revived. Unpaid housework and care for family members fallen ill with COVID19 are mostly taken by women. So are the consequences of closure of kindergartens and schools and the pandemic generally affects more women than men.

- an official of the Ministry of Social Affairs

## Chapter 2: Gendered public finance management of COVID-19 response

The COVID-19 pandemic in Bosnia and Herzegovina started just when its 2020 budgets were beginning to be implemented, except for the Law on Budget for the Institutions of BiH and the international obligations that was not yet adopted, but the Decision on temporary financing was in place. The short-term priority response of the governments to the COVID-19 pandemic was to design and implement immediate response to the crisis notably through emergency budget instruments such as contingency reserve funds and emergency decrees, but also relying on donor funds.

The amendments to the Budgets in both entities were passed in the regular albeit expedite procedure (in FBiH). For introduction of measures no public consultations with beneficiaries – entrepreneurs, associations or women and women’s organization are reported, with the exception of the intensive consultations by the Gender Equality Agency of BiH with the women’s organizations and NGOs that run safe houses, as a result of observed increase in gender based and domestic violence. The Gender Centre of RS consulted with the rural women’s association and the FBiH Gender Centre with women’s association of entrepreneurs in the FBiH but following the adoption of the Amendment to the 2020 Budget which cut off the program supporting SMEs as described earlier in the document.

As for the parliamentary oversight of the measures, the Parliamentary Assembly of BiH (state parliament) temporarily suspended its sessions from March to May 2020 due to the COVID-19 pandemic. The Federation of BiH introduced rules of procedure for online sessions. In Republika Srpska, the assembly declared a state of emergency on March 28, temporarily suspending the assembly and entrusting the president with the authority to promulgate decrees with legal force for matters within the entity's jurisdiction. During this period, 19 decrees with legal force were adopted. On May 20, the Assembly lifted the state of emergency, and on May 23, it confirmed all adopted decrees.

### **Public consultation in the development of the COVID-19 response**

The budgeting process in Bosnia and Herzegovina has been reformed over the last decades. The basic budgeting principles are identified in the budget laws of all



governments. Those main principles are: i) transparency, i.e. availability of information on priorities, expenses, results and values created by government programmes, ii) participation, meaning that men and women are included in the budgeting process so that budgets recognize and address their needs and priorities and that oversight of the budget system is ensured and iii) accountability, as decision makers are held accountable for their decisions in public expenditures management or for the use of their given powers (financial and managerial accountability).<sup>16</sup> Gender responsive budgeting brings an added value of another important principle, the one of equity. It is important that men and women are consulted on budget laws and policies so that their potentially different interests and priorities are addressed. Therefore, for an improved budgeting process and a “good budget” as its result, these four principles are important to be included.

Crises must not be situations where these principles of “good budgeting” are abandoned. In the situation like this where an immediate response but also adequate measures inclusive of gender and social differences are needed these principles are even more important.

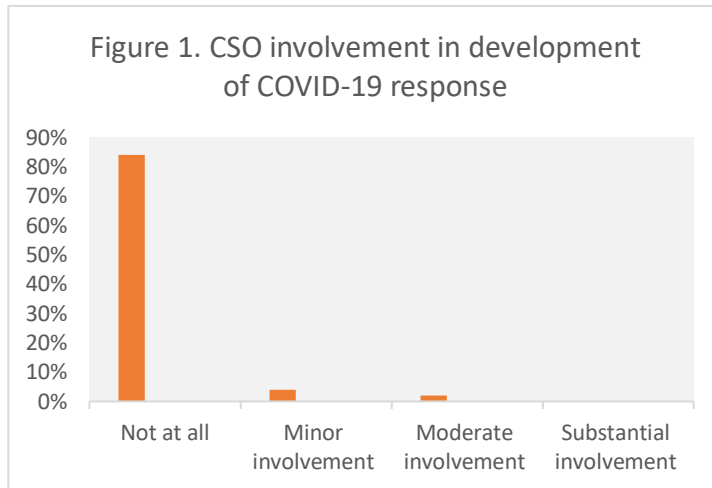
This report also summarizes responses given by the surveyed civil society organisations that also included women’s organisations to the questions about their participation in the identification and development of policy and budgetary measures responding to COVID-19.

Overall, the CSOs report that they have not been given opportunity to participate or that women (and/or women’s organisations) have not been consulted in the identification and development of budget policies and measures of COVID-19.

The survey shows that 84% CSOs have not been provided with an opportunity to give their input or their involvement has been minor (4%) or moderate (2%). They perceive that, in general, CSOs and communities’ involvement in the development of the COVID-19 response has been either minor or none at all (72%) and 28% see that the CSOs and communities have been involved moderately or substantially. That women have been consulted during the process is perceived by only 9% of respondents, while majority of them respond that minor consultations with women and women’s organisations have been held (44% respondents) or not at all (47%).

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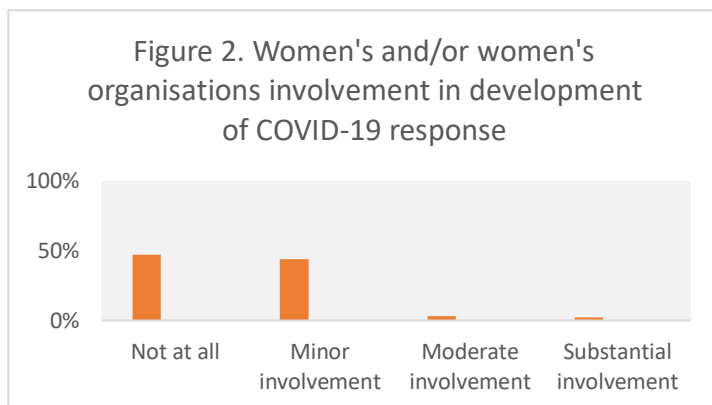
<sup>16</sup> Law on Financing the Institutions of BiH and the international obligations of BiH, Official Gazette of BiH



For those consultations that took place, the responses were both before (4) and after (4) the adoption of the measures, while 24 organisations (75%) answered that such consultations did not happen at all. That nothing has changed after the consultations between the CSOs and government reports 31% of the organisations, while one

organisation responds that measures have been adopted to take into consideration comments by the CSOs and the rest of the respondents answers that consultations did not happen.

In general, civil society organisations have expressed their regret and disappointment that the governments have not used their resources and have not consulted with them, while they had an enormous role in helping citizens by organizing community voluntary actions for providing men and women with medications and food supplies, particularly those who were ill or elderly and were banned from leaving homes. They believe that the most important effect of the lack of the consultation has been that the measures have not reached those that have experienced the most severe hardships.



### Public procurement during the COVID-19 pandemic

On 6 April, the Agency for Prevention of Corruption of BiH sent a letter to all the anti-corruption government bodies in BiH with the Initiative to prevent corruption as part of the

COVID-19 pandemic systemic response inviting the governments at all levels of BiH to include the respective anti-corruption bodies in the processes of systemic COVID-19 response, particularly in the public procurement processes, in the processes of distribution of incentives and subsidies with a focus on monitoring the implementation of measures

and activities in the areas of civilian protection administration, health, finance, education and economy.

On 17 March, the Agency for Public Procurement of BiH, in the agreement with the Council of Ministers of BiH, issued a statement regarding the public procurements necessary for prevention of COVID-19 and for mitigation of its consequences in the circumstances of utmost urgency. According to the statement and the accompanying interpretation of the Law on Public Procurement, public procurements are allowed to be exempt from the application of the Law (Article 10.1.b) due to special emergency measures being in force (rescuing of human lives, health etc.) and of the application of Article 21.1.d) that provides that a negotiation procedure without an announcement of the procurement may be used in the circumstances of force majeure only with respect to the procurements that can be proved to directly related to the COVID-19 response measures. The statement was re-issued after the observation that certain contracting bodies misused the Statement and the interpretation of the Law as they applied it in the situations that were not directly related to the COVID-19 measures.<sup>17</sup>

On 1 May, the Public Procurement Agency of BiH issued another statement confirming the introduction of a stricter scrutiny over the public procurement procedure, after the case of "procurement of respirators". Namely, the Government of the Federation of BiH bought 100 respirators from China for the needs of the health system through the agricultural company "Srebrena malina" (*silver raspberry*) in an urgent procedure. The total price of the respirators was higher than 10.5 million convertible marks (5.25 million euros). The media reported that the company did not have a permit for the import of respirators at the time of concluding the deal, nor was it registered for the purchase of medical equipment. Due to the suspicion that the Law on Public Procurement was violated, the BiH Investigation and Protection Agency (SIPA) launched an investigation, and the Sarajevo Canton Prosecutor's Office opened a case. According to the Director of the Public Procurement Agency of BiH, the Law on Public Procurement of BiH was violated in this case, as well as in the case of the purchase of the equipment for an ad-hoc hospital in Republika Srpska.<sup>18</sup> These cases received extensive media coverage in the period that followed, with negative effects on the trust of the public concerning accountability and transparency of the governments' public spending in the COVID-19 response.

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<sup>17</sup> <https://docs.javnenaavavke.gov.ba/news/5e586670-0b96-4ba0-a190-91b14268e208.pdf>

<sup>18</sup> Radio Free Europe, Respiratori preko malinara: Istraga traje, dobavljač „ponosan“ 29. 04. 2020. <https://www.slobodnaevropa.org/a/respiratori-malinar-bih-korona-virus/30583750.html> Accessed on 20. 12. 2020.

Overall, the public procurement by the government institutions is generally seen as not transparent as shown in the survey results conducted for this research: 60% of the surveyed CSOs have responded that the public purchases are not transparent, 19% have said they are sometimes transparent, but not always and 15% does not know.

## **Financial management and performance audit of COVID-19 response**

The audit system of Bosnia and Herzegovina consists of four audit institutions: the BiH Audit Office is the institution to perform audit of the BiH Institutions, the FBiH Audit Office and the Audit Office of RS are institutions for auditing the respective entity institutions, and Brčko District Audit Office is the audit institution for the Government of Brčko District.

Audits are performed ex-post and not ex-ante or during the activities. That has not changed in 2020 due to the COVID-19 pandemic. The audit offices interviewed report that they will pay sufficient attention to the activities and measures implemented to respond to the COVID-19, in particularly with regard to the public procurement procedures and the internal control systems. In 2016, the BiH Audit Office conducted a performance audit of the crisis management by the BiH institutions, and the implementation of the recommendations made in that report will be monitored as a priority in the next cycle of the performance audits. The activities of the crisis management are mainly tasks of the entity authorities which are then audited by the entity audit offices. The BiH Audit Office will, within the scope of their responsibility, will take into consideration other legal possibilities regarding reporting on the measures taken or failed to be taken in response to the COVID-19 crisis. Current capacities for performance audits of this institution are fully engaged in the implementation of the 2020 Audit Plan. As for the use of gender indicators in auditing, the BiH Audit Office is willing to conduct a parallel performance audit using gender indicators, i.e., the performance audit of the gender responsive budgeting, together with the entity audit offices, as specific activities have been taken to that end supported by UN Women. The implementation of the plan will depend on the willingness and the capacities of the entity audit institutions.

The Brčko District Audit Office will conduct a performance audit of the allocations in accordance with the Brčko District Government' Law on Mitigating Negative Economic Effects of the State of Emergency caused by COVID-19, for subsidies as regulated by the Law. The audit is planned for 2022, and a plan of a specific audit will specify whether gender indicators will be used.

The procedure for assessing the performance of regulations for federal ministries, federal administrations, administrative organizations, professional and joint services and other

bodies of the Federation of Bosnia and Herzegovina was introduced by the Government of the Federation of BiH in 2014 by the Decree on the procedure for assessing regulations. This regulation requires conducting an impact assessment of regulations, which includes "defining problems and determining the objectives to be achieved by the proposed regulation, identifying and analysing options for solving problems, analysing the costs and benefits of regulations, defining mechanisms for monitoring, reporting and evaluation, consulting with the public and reporting on the conducted regulatory impact assessment procedure "Article 8 (Performance measurement), paragraph (4) item (4) provides that" the expected effects on the health and social status of citizens, as well as groups with special interests and needs, are assessed in relation to the following criteria: 4) achieving social goals related to gender equality ".

In this way, assessing the positive and negative impacts of regulations on gender equality becomes an obligation of federal institutions and bodies, which is a significant step towards full gender mainstreaming in all regulations, as well as a step towards drafting and adopting a gender budget. An integral part of this procedure will be a gender-responsive situation analysis that will show the state of equality in a particular area or sector, and the analysis of the impact of regulations on gender equality will enable the adoption of gender-responsive regulations and reallocation of budget funds to respond to identified gender inequalities that will result in a gender responsive budget.

## Conclusions for Chapter 2:

- There were no significant changes in the procedures and processes of public finance management during the COVID-19.
- Budget laws and policies are published as well as budget execution reports. However, neither budgets nor budget execution reports provide performance budgeting information that would show how strategic objectives are achieved by allocated funds and whether the budget spending are adequate for achieving those objectives. There is also a lack of readily available information on gender equality objectives as strategic objectives.
- Information on funding and spending for the COVID-19 measures has not been readily available. It was already stated that several different sites had to be reviewed as the COVID-19-related government's decisions and conclusions, crisis task forces' orders and conclusions or presidential decrees with legal force were published in a regular manner as any other legal acts.

- As for transparency, there have been intentions towards making funding and spending of new measures for mitigation of negative consequences of COVID-19 transparent, such as by the Ministry of Human Rights and Refugees specifically stating that intention in their plan of emergency measures. The same plan was, in fact, developed to respond to the priorities of the most vulnerable population which were communicated by their and other civil organisations and was also implemented via these organisations, including the Red Cross of BiH. This measure and the budget have been published and explained in a simple language, however, that language is not gender sensitive nor is data presented disaggregated by sex.
- Research findings show that few communities and CSOs participated in consultations to inform the measures to address COVID-19. This suggests that a gender perspective and the perspectives of men and women from different groups of society could not be reflected in the measures. CSOs believe that budget and policy measures to address COVID-19 that were not informed by them have not reached those men and women that are most affected by the pandemic.
- Public procurement processes are not seen as transparent and publicly accessible and the case of procurement of medical equipment (100 respirators) for hospital treatment of the most severe cases of COVID-19 which got an extensive media coverage seemed to affect public trust in the procedure, although the acceleration of the public procedure process in emergency situations is allowed by the Law on Public Procurement of BiH. Public procedures do not seem to consider a gender perspective.
- Audit reports of the budget and policy measures to address COVID-19 will only be available in the first quarter of 2021. The audit offices will pay sufficient attention to the activities and measures implemented to respond to the COVID-19, in particularly with regard to the public procurement procedures and the internal control systems. Performance audits were conducted a few years ago, and the BiH Audit Office is willing to conduct a parallel performance audit using gender indicators, i.e., the performance audit of the gender responsive budgeting, together with the entity audit offices, as specific activities have been taken to that end supported by UN Women. The implementation of the plan will depend on the willingness and the capacities of the entity audit institutions. Assessing the positive and negative impacts of regulations on gender equality became an obligation of federal institutions and bodies since 2014 under the FBiH Government's decree, which is a significant step towards full gender mainstreaming in all regulations, as well as a step towards drafting and adopting a gender budget.

- The authorities in Bosnia and Herzegovina are making significant efforts to systematically introduce strategic medium- and short-term planning and management in accordance with the results (program management) and to continuously improve the process, and part of that process is gender responsive budgeting.

## Chapter 3. Gender responsiveness of the COVID-19 measures

This section seeks to answer whether the measures to respond to the COVID-19 pandemic taken<sup>19</sup> by different levels of government in Bosnia and Herzegovina have included a gender perspective. The measures taken are grouped in accordance with their domain and then analysed against the existing gender gaps and gender agenda priorities as identified mainly in the current Gender Action Plan of BiH. Based on this analysis, it is assessed if the measure is gender negative, gender neutral, gender sensitive, gender positive or gender transformative. The table that follows gives an overview of the key measures responding to the COVID-19. The presentation of the gender analysis of measures is made by using a traffic light. A traffic light mark is awarded to each measure listed in the table followed by the findings of the gender analysis.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Confinement measures/measures related to prevention of the spread of COVID-19</b>		
<b>Public health</b>		
The FBiH Government issued Conclusion declaring the COVID-19 as an infectious disease whose prevention and suppression is of an interest to FBiH, based on which a set of public	31 January – ongoing	Gender negative

<sup>19</sup> It is important to note that this document does not provide full information on all the measures taken to respond to the COVID-19 pandemic in the reporting period (March – July 2020).

health orders were issued (e.g., setting up of cantonal crisis task forces, ordering cantonal ministries of health to propose potential locations for organizing isolation facilities, etc.)		
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## Gender analysis of the measure

The health sector orders taken aimed at organizing and managing the health care authorities and facilities to contain and prevent spreading of the COVID-19 and to provide care facilities to those infected with the disease. These measures had a severe gender impact as 70% of the workforce in the health sectors in BiH (over 80% of nurses are women) like in many countries in the world, are women and women formed frontline workers in fighting the COVID-19 pandemic. The change of work schedules, assignment to work in isolation centres and emergency wards for many women meant that they became exposed to infection and at risk to infect their families. At the beginning of the pandemic, there was a lack of personal protective equipment, which additionally stressed the health workers. At the same time, these women had to care for their families and to deal with all the negative issues that the pandemic brought, such as closure of schools and kindergartens, care for elderly relatives, threat to family income and similar.

The health system came under the strain due to focusing on the response to COVID-19. The measures taken in fact meant the entire reorganisation and even closure down of some services. Some locations became repurposed to serve as either isolation or treatment facilities. As for gender impact of these measures, more men were infected with COVID-19 and both men and women experienced challenges seeking health services, but men prevail, with 44% vs. 40%. More women (35%) than men (30%) reported that their mental health was affected<sup>20</sup>, while mental health services decreased, focusing on the most urgent cases.

Name and short description of the measure	Period of validity	Gender responsiveness grade
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<sup>20</sup> UN WOMEN: Rapid Gender Assessment on the impact of COVID-19 on women's and men's lives and livelihood, 2020 (<https://www2.unwomen.org/-/media/field%20office%20eca/attachments/publications/2020/07/factsheet-bosnia-fin-min.pdf?la=en&vs=1208>)



## Confinement measures/measures related to prevention of the spread of COVID-19

### Education

<p>Schools and universities closed, as well as kindergartens.          Kindergartens reopened in the RS on 11 May.          On 18 May, kindergartens reopen for most cantons in the FBiH.          Schools remain closed until the end of the school year in both entities.</p>	<p>16 March – 11/18 May for kindergartens           Schools closed on 16 March and remained closed</p>	<p>Gender negative</p>
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### Gender analysis of the measure

During the outbreak more women (34%) than men (24%) worked from home instead of their usual place of work. 66% of women reported increased time spent on unpaid domestic work vs. 56% of men. 52% of women (vs. 49% of men) reported increased time spent on unpaid care work.<sup>21</sup> Civil society organisation, including women's organisations, surveyed for this report, identify the issues of balancing work and home obligations during the crisis as one of the negative effects of the crisis, that affected more women than men. Access to online education has been identified as a difficulty for a number of families, particularly low-income ones, and emphasised the already existing social inequalities.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<h2>Confinement measures/measures related to prevention of the spread of COVID-19</h2>		
<h3>Curfew/Movement of people and public gathering</h3>		

<sup>21</sup> Ibid.

<p>Both entities introduced a curfew lasting from 8 PM to AM, except for drivers of trucks in domestic and international transport, on certain conditions.</p>	<p>Introduced on 21 March</p>	<p>Gender not considered</p>
<p>Both entities banned movements of persons over 65, while in FBiH the ban related to those under 18 as well.</p> <p>Persons are obliged to wear masks and keep social distance of 2 meters on public surfaces and indoor public facilities.</p>	<p>On 24 April, the curfew was abolished in FBiH; on 14 May, free movement of all citizens allowed in FBiH.</p> <p>RS lifted the curfew on 22 May and allowed free movement.</p>	<p>Gender negative</p>
<p>Public gathering of more than 50 persons was banned.</p> <p>On 14 May, FBiH allowed indoor public gatherings provided that 10m<sup>2</sup> per person was ensured and all hygienic measures respected.</p>	<p>On 22 June RS lifted the ban.</p>	<p>Gender neutral/ gender not considered</p>
<p>All public gatherings are cancelled. Provision of following services is suspended: cinemas, theatres, museums, concert halls, art galleries, public swimming pools and baths, sports, and recreation centres, etc.</p> <p>Catering objects of all categories; hairdressing and beauty salons, retail sector, except for grocery stores, pharmacies, bakeries, etc; open</p>	<p>On 30 April, the businesses reopened in FBiH</p>	<p>Gender negative</p>

markets, except for food products; private dental offices and private dental laboratories.		
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### Gender analysis of the measure

The imposition of the curfew, the prohibition of movement for persons under 18 and over 65 years old and social distancing measures had devastating effects on women and already disadvantaged groups. Although social distancing could have been medically necessary, many felt that it was a policy of privilege as there were groups and individuals whose survival depended on being in close proximity to others, such as the elderly and sick or persons with disabilities.

As reported above, this measure increased time spent on unpaid care work by women, that included care for their elderly (and children) banned from leaving homes. This revived gender stereotypes. This measure also disproportionately hit women than men as there are about 48 men at every 100 women in the age group 65+.<sup>22</sup>

The imposition of curfew had an extremely negative effect on safety of women who worked in healthcare or in those services that remained open such as retail as they were exempt from the curfew due to their working hours but then were exposed to a risk of being alone in the streets during night. Additionally, the curfew, prohibition of movement, social distancing and confinement have also triggered additional risk of domestic violence.

Women work predominantly in the areas such as catering, beauty industry, manual labour, markets, and tourism which suffered from social distancing measures and closures.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Confinement measures/measures related to prevention of the spread of COVID-19</b>		
<b>Support to the health sector</b>		

<sup>22</sup> Women and Men in BiH, 2019, BiH Statistical Agency, [http://bhas.gov.ba/data/Publikacije/Bilteni/2020/FAM\\_00\\_2019\\_TB\\_0\\_BS.pdf](http://bhas.gov.ba/data/Publikacije/Bilteni/2020/FAM_00_2019_TB_0_BS.pdf)

<p>The Council of Ministers introduced a tax exemption on equipment and resources (e.g., protective medical gear, respirators) granted by both domestic and international entities for the needs of prevention, containing and termination of the COVID-19 epidemic.</p>	<p>Introduced on 21 March</p>	<p>Gender not considered/potentially gender positive</p>
<p>The entity Governments allocated around BAM 50 million (around EUR 25 million) for dealing with COVID-19 including purchasing medical equipment and supplies. The FBiH reserved support of BAM 30 million (around EUR 15 mil.) to hospitals. Persons are obliged to wear masks and keep social distance of 2 meters on public surfaces and indoor public facilities.</p>		<p>Gender not considered/potentially gender positive</p>
<p>In both entities, the health funds will cover health care costs for all patients.</p>		<p>Gender not considered/potentially gender positive</p>

### Gender analysis of the measure

The above measures are ranked as gender positive although in their adoption a gender perspective was not particularly considered. In BiH, as well as in many other countries, the health sector's workforce is mostly female, so increased support to the health sector for the purchase of necessary equipment, primarily personal protection equipment (PPE) was very important.

In BiH, 85% of population is covered by health insurance which makes health care generally accessible. However, the remaining population usually come from the most vulnerable groups, so one of the most important measures for protection of the health of the population has been to support the health funds to cover the costs of health care for all patients irrespective of their insurance status. Also, those men and women who lost their jobs ceased to be covered for health insurance, so this measure ensured they could get access to healthcare.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Measures to mitigate negative effects of the COVID-19 pandemic</b>		
<b>Monetary policy</b>		
Banking agencies of both entities instructed banks to approve certain measures to support clients who are found to have aggravated circumstances for loan repayment due to COVID-19. They were also encouraged to consider additional customer relief.		Gender not considered/possibly gender negative
<b>Fiscal policy</b>		
The FBiH Government announced the allocation of a total of BAM 7 million (EUR 3.5 million) to the Federal Civil Protection Administration.	25 March	Gender not considered
The FBiH Development Bank established a Compensation fund for stabilizing the economy, with initial reserves up to BAM 80 mil. (EUR 40 mil.).		Gender not considered
The RS reserved funds from its Solidarity fund to support employees directly affected by COVID-19. BAM 58 million (EUR around 29 million) is dedicated to cover the minimal salary, contributions, and taxes for around 70000 employees in April. Those employees who have not worked for the entire month of May will receive the same support from the Fund, while those who resumed activity in the second half of May, the Government will cover contributions and taxes as in March.		Gender positive

### Gender analysis of the measures

There is no available sex-disaggregated data on bank loan beneficiaries and the level of indebtedness, i.e., there is no sex-disaggregated information on target population of this

monetary policy measure. This measure could even be gender negative, having in mind that women generally have lower access to funding, loans, and capital than men.

As for the fiscal measures above, the increase in the funding of the FBiH Civil Protection Administration (crisis task force), the measure itself, the FBiH Government Decision, specifies that the allocated funds will be distributed to the budget positions:

1. 613400 – Purchase of materials and small inventory – Protection and rescue from natural and other disasters in the amount of BAM 6,128,012
2. 821300 – Purchase of equipment – Protection and rescue from natural and other disasters in the amount of Bam 1,000,000.

The use of the above funds is regulated by the Decision on the conditions and manner of use of the funds generated based on the special compensation for protection from natural and other disasters that was adopted in 2012 and amended in 2013, which implies that the additional funds allocated to the Civil Protection Administration specifically for the COVID-19 response will be used in accordance with the criteria and guidance defined as early as 2013. Given that the Civil Protection Administration of FBiH was already allocated almost BAM 20 million (18,458,451) in the initial 2020 budget when no state of emergency was declared, it is even more important that the budget spending by this government agency is readily available and that a gender beneficiary analysis of the spending is made.

The fiscal policy measures of additional funding for the Compensation Funds in both RS and FBiH to be used for minimal salary, contributions, and taxes for a large number of employees in April and May is potentially gender positive, as most affected jobs were in the service industry which employs mainly female workforce (except in the construction and transport). Direct payment of minimal salary to the employees is helpful for the period when employees did not work. However, it can be concluded that the amounts allocated are not adequate to assist those who have lost their jobs, since minimal salaries are insufficient to sustain individuals or families. From a gender perspective, this measure could have been gender responsive if additional subsidies were given for childcare.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Measures to mitigate negative effects of the COVID-19 pandemic</b>		

<b>Support to the economy</b>		
Banking agencies of both entities instructed banks to approve certain measures to support clients who are found to have aggravated circumstances for loan repayment due to COVID-19. They were also encouraged to consider additional customer relief.		Gender positive
<b>Support to private sector and employment</b>		
Businesses in FBiH are entitled to subsidies (i.e., minimal salary contributions covered by the Government) in the amount of 245 (EUR 120) per month, per employee.		Gender positive
The obligation to make advance payments on corporate income tax for businesses and self-employers is abolished. Lease amounts are decreased by 50% for business premises managed by the FBiH Office of Joint Affairs. Corporate income tax liabilities in RS are postponed until 30 June.		Gender positive
All borrowers from the Investment and Development Bank of RS are granted a three-month repayment moratorium. The Investment and Development Bank of RS also dedicated a credit line to local businesses (craftsmen, entrepreneurs and SMEs). Namely, together with the European Bank for Reconstruction and Development and the Guarantee Fund of the RS, BAM 50 million (~EUR 25 million) will be provided as a guarantee for loans (ranging from BAM 5,000 or around EUR 2500 to BAM 500,000 or around EUR 250,000), which business entities will be able to obtain through commercial banks.		Gender positive
The RS Ministry of Agriculture has allocated BAM 2.2 million in loans to encourage agricultural outputs for small producers.		Gender responsive

## Gender analysis of the measures

The economic crisis caused by the COVID-19 mostly affected some of the industries where women prevail among employees, and also where small and medium-sized businesses operate, which are most sensitive to such crisis. Those are service industries, such catering, retail, tourism, beauty industry. The measures supporting private sector and employment should benefit both men and women, however, no gender analysis had preceded introduction of these measures so that they could be specifically tailored to suit women employees and women entrepreneurs. Still, as the economic impact assessment of COVID-19 in BiH shows<sup>23</sup>, women are more adversely affected by the impact of the pandemic on the economy than men. Both female-owned firms and firms with female-majority labour force are showing more serious initial negative effect than male-owned and male-majority firms. The fact that the pandemic will seriously affect those who perform precarious jobs, most of whom are women, underscores the seriousness of the situation faced by many women.<sup>24</sup>

It is important that GRB is applied in distribution of subsidies, relieves and credits, as women are disproportionately represented among business owners. A study examining the effects of a pandemic on micro, small, and medium companies in BiH found that COVID-19 mostly affects micro companies<sup>25</sup>. In a sample of 1364 entrepreneurs, women-owned enterprises in the FBiH and RS were more severely affected than male enterprises, with 68.4% and 76.3% of enterprises which closed businesses. These figures underscore the fact that “the ability of women in BiH to absorb shocks caused by the current economic downturn is less than abilities of men”<sup>26</sup>.

The RS Ministry of Agriculture applies GRB in evaluating applications and in supporting budget programs for advancing rural women. Also, women in agriculture tend to engage in small businesses, so this measure is potentially gender positive and it is to be expected that existing gender analysis will inform these loans as well.

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<sup>23</sup> UNDP „Economic Impact Assessment of COVID-19 in BiH“, 2020

<sup>24</sup> Ibid.

<sup>25</sup> Kako kriza prouzrokovana virusom COVID-19 utiče na biznise i preduzetnike/ce u BiH? - Rezultati istraživanja. Fondacija 787, 2020, <https://fondacija787.ba/2020/04/14/rezultati-istrazivanja-kako-kriza-prouzrokovana-virusom-covid-19-utice-nabiznise-i-preduzetnike-ce-u-bih/> (accessed on 20 February 2021).

<sup>26</sup> Ibid.



Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Measures to mitigate negative effects of the COVID-19 pandemic</b>		
<b>Support to the population</b>		
<b>Price controls</b>		
Price controls were instated that regulate margin limits for specific goods and products (e.g., groceries and basic hygiene supplies) and penalties for retailers. The prices should not exceed the level they had on 5 March 2020.		Gender not considered (potentially gender positive)
<b>Support to workers and social assistance</b>		
As highlighted above, the FBiH will cover minimal salary contributions to all employees in the real sector (from March until one month after the end of the state of emergency). In RS, in addition to the full salary contributions (March) and minimal salary contributions (April), the taxes are also covered by the Government for those subjects who are the most affected by the crisis (merchants, caterers, small entrepreneurs). As mentioned before, around EUR 29 million is dedicated to cover the minimal salary, contributions and taxes for around 70,000 employees directly affected by COVID-19 in April and May.		Gender is not considered (but potentially gender negative)
Individual local governments are providing significant sums to assist the elderly and families with low or no income (\$250,000 thus far from Sarajevo municipality Stari Grad). Plans are underway for larger-scale assistance. <sup>27</sup>		Gender positive

<sup>27</sup> World Bank, 2020 (<http://documents1.worldbank.org/curated/en/590531592231143435/pdf/Social-Protection-and-Jobs-Responses-to-COVID-19-A-Real-Time-Review-of-Country-Measures-June-12-2020.pdf>)

## Gender analysis of the measures

The overall measure of price control, especially groceries and basic hygiene supply can be potentially gender positive as a negative consequence of the COVID-19 pandemic has been the lack of funds for basic hygiene products mostly due to the loss of employment.

In ensuring access to the measures meant to support workers and providing social assistance by both women and men, the gender disaggregated beneficiary analysis should be conducted. However, this measure is potentially gender negative as women are already underrepresented in the labour market in BiH as compared to men. In 2019, the World Bank data show that women constituted 39.22% of the total labour force and the labour participation rate for women is far smaller than for men. ILO estimates suggest that only 45% of the female population (aged 15-64) was economically active in 2019, as compared to 69% of the male one.

The loss of income will directly influence the vulnerable groups of society and families that are near or below the poverty line. Measures providing social assistance to elderly and families are potentially gender positive as they could relieve a burden of care for children and elderly that is mostly taken by women. Women in BiH are found to be exposed to twice as high risk of poverty than men.<sup>28</sup>

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Measures to mitigate negative effects of the COVID-19 pandemic</b>		
<b>Support to parents</b>		
In both entities, one of the two employed parents, including single parent households, with children up to the age of ten, could be released from work during the crisis period as a justified absence.		Gender positive
Individual local governments stopped requesting payments for children's stay in public		Gender positive

<sup>28</sup> UN, Voluntary Review Implementation of Agenda 2030 and the Sustainable Development Goals in Bosnia and Herzegovina, 2019

kindergartens (such as Tuzla) during their closure.		
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### Gender analysis of the measures

These measures seek to mitigate the burden that the closure of the schools and kindergartens and the home-schooling created for parents. The previous analysis showed that unpaid work increased for both men and women also due to the increased number of hours for care for children. However, much as the first measure is positive, it is a question how many women will ask their employers to be absent from work to take care of children or whether employers will grant such a request as it is known that work-life balance is yet to be widely accepted practice in BiH companies. Furthermore, such requests could be seen as an excuse for layoffs of workers, particularly female workers, by those employers struggling with negative effects of the COVID-19 pandemic.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Measures to mitigate negative effects of the COVID-19 pandemic</b>		
<b>Prevention and protection from VAW and DV</b>		
The Agency for Gender Equality of BiH, in consultations with the CSOs, developed the Plan of intervention measures to supports CSOs running shelters, which became an integral part of the Plan of interventions of the Ministry of Human Rights and Refugees BiH. Grant funds of BAM 160.468 were secured from donors and distributed to 8 CSOs running shelters.	June 2020	Gender responsive

### Gender analysis of the measures

As stated earlier, the curfew, confinement and isolation measures triggered domestic violence and gender-based violence and the number of calls to SOS phones increased. At the same time, accommodation procedures require significant efforts and financial expenditures, while current sources of financing safe houses are reduced or difficult. The Agency for Gender Equality BiH conducted a survey with Civil Society Organizations (CSOs)

running shelters in BiH. According to data provided by CSOs, domestic violence cases have increased in BiH by 20-30% and calls to SOS helplines by 10-20%. The grant funds secured to the shelters/safe houses was a gender responsive measure.

Name and short description of the measure	Period of validity	Gender responsiveness grade
<b>Measures to mitigate negative effects of the COVID-19 pandemic</b>		
<b>Recommendations for gender mainstreaming of the COVID-19 response</b>		
The FBiH Gender Centre and the RS Gender Centre and the BiH Agency for Gender Equality issued recommendations for gender mainstreaming of the COVID-19 response measures and activities, focusing on the four priority areas: <ul style="list-style-type: none"> <li>• Prevention</li> <li>• Employment of women</li> <li>• Economy</li> <li>• Gender equality in decision-making bodies</li> </ul>	June 2020	Gender responsive

### Gender analysis of the measure

As highest priorities among negative consequences of COVID-19 to be addressed, CSOs, including women's organisations, have identified an increase of domestic and gender based violence, loss of livelihood, economic activity and income, a severely increased burden on women who were at the "frontline" of the fight against the pandemic, as workers in the healthcare and other essential services, but also as their unpaid care work has increased, stress and mental health problems because of uncertainty of future existence coupled with reduced access to health care. They have also identified a couple of issues that have affected more men, such as loss of economic activity, stress, and mental health problems due to the isolation and confinement at home and uncertainty of their role as provider for the family.

Surveyed organisations also report that during the crisis "women have become even less visible" than before the crisis and "gender equality has been violated". The lack of

involvement of the organisations in informing the COVID-19 measures has resulted in “human rights violation” for 25% of the organisations. 37% of them have considered the measures to result in “negative impacts to COVID-19 response efforts” as diverse perspectives of men and women and of different groups of population have not been considered.

Guided by these concerns, the institutional gender mechanisms have formulated a set of recommendations for the governments at different level to mainstream gender into the COVID-19 response measures and activities as described above. It was necessary to remind the governments of the obligation to fully integrate a gender perspective in the implementation of measures, especially because this perspective does not only imply respect for basic human rights, but is, above all, a key precondition for sustainable economic and social development. At the moment, no comprehensive information is available to what extent these recommendations have been followed and to what effect.

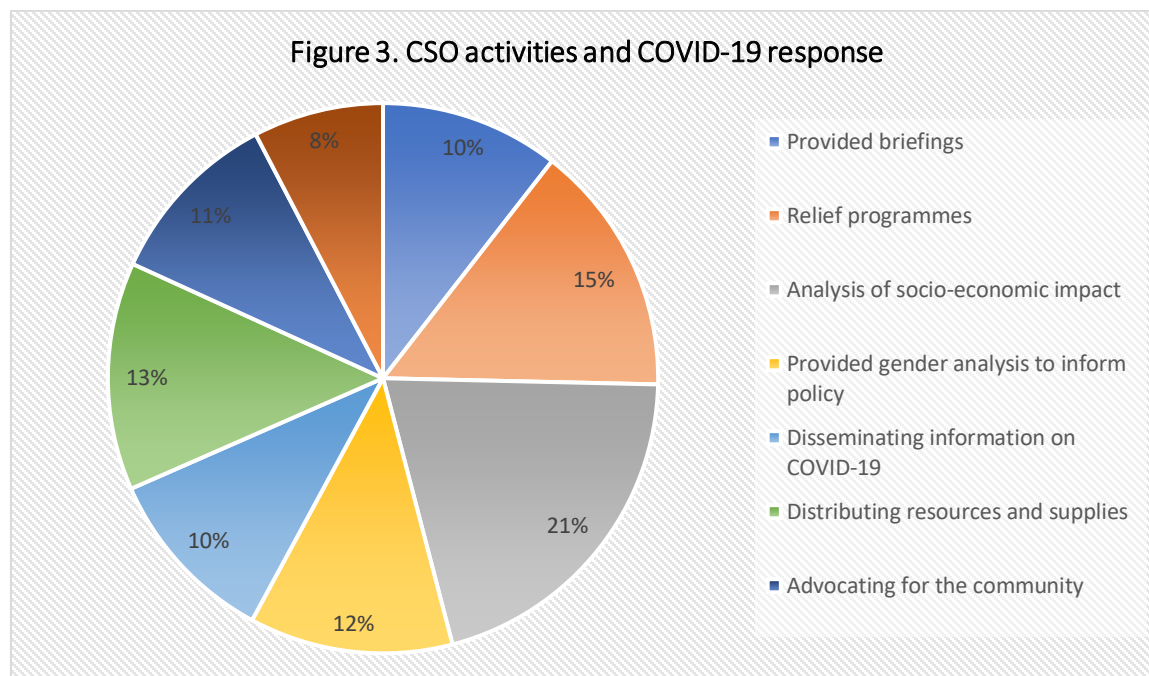
The BiH Agency for Gender Equality has issued a call for proposals for actions related to the impact of the pandemic on women and the economic difficulties that women are going through. The call was also extended to civil society organizations and associations of women entrepreneurs who are actively working on issues of economic empowerment of women. The goal is to provide women most affected by the economic downturn, direct support for emergency measures established by the government, as well as funds provided by international donors. Also, in order to determine the impact of the worsening economic crisis on women, the BiH Agency for Gender Equality asked the competent authorities at all levels of government to submit data disaggregated by gender on job loss. This will allow the agency to plan further activities in addressing the economic consequences of the pandemic and finding ways to support women who have lost the opportunity to earn money in the most constructive way. In addition to the measures adopted by the Council of Ministers of Bosnia and Herzegovina, the governments of the two BiH entities - the Federation of Bosnia and Herzegovina and the Republika Srpska, have adopted and implemented measures to combat the consequences of the pandemic.

In the Federation of Bosnia and Herzegovina, one of the problems identified during the BiH Gender Equality Agency's consultation with safe houses was the impact of risk reduction measures and sanitary precautions. Namely, according to the orders of the Federal Civil Protection Headquarters, victims of violence must first fill out a "sanitary questionnaire" performed exclusively by the headquarters, in order to obtain a permit to go to a safe house or any social institution. This significantly slows down and complicates the entire victim support process. The Agency for Gender Equality immediately informed the Gender Centre of the Federation of Bosnia and Herzegovina about this problem. The

Gender Centre has asked the ministry to consider conducting procedures in a more gender-sensitive way. One of the proposed measures is to train the staff of non-governmental organizations that aid victims to conduct a sanitary questionnaire themselves.

### CSO and the COVID-19 response

Civil society organisations, including women's organisations, find were not involved in informing the COVID-19 measures, but they took numerous activities in mitigating the COVID-19 negative consequences. Most organisations carried out and provided analysis of socio-economic impact of the coronavirus and provided relief programmes, of whom 25% provided gender analysis for the purpose of informing policy, then the activity of advocating for the community and providing briefings as seen in the graph below.



More than half the CSOs surveyed consider that the measures to mitigate negative effects of COVID-19 taken by the governments have not at all responded to the priorities of men and women and 30% of them believes they have responded partially. 10% of the organisations do not know the answer while only one organisation has replied that they have responded significantly.

The measures adopted and implemented, and the budgets allocated for their implementation have not contributed to the creation or reinforcing of gender gaps according to the 62.5% CSOs surveyed. Two CSOs believe that many measures have contributed, while three considers that some measures have contributed to gender gaps. It is interesting that as many as 22% of the respondents have replied that they do not know if the measures and budgets allocated have contributed to the creation of gender gaps, especially if we take into consideration the above finding that a majority of the organisations have conducted analysis of socio-economic impact of COVID-19. This could mean that gender is still not an analytical tool that CSOs use for assessment of socio-economic impacts or that gender equality is not integrated into such analysis.

Those that have identified gender gaps cite that women have become even more invisible, in public and political life and in decision-making, they have been burdened with more responsibilities, such as children's education and care for younger children and the elderly, problems of transportation to work (ban of public transport).

### Conclusions for Chapter 3:

- In Bosnia and Herzegovina, as in most other countries, the depth of the crisis and its potential for rehabilitation and recovery has depended on its situation before the crisis as the economic crisis exacerbates and deepens gender and social inequality. The research findings above show how important it was that all measures to respond to the crisis and mitigate its impacts were gender sensitive and that the position of different groups in society and the economy is considered, avoiding further deterioration, especially for vulnerable and marginalized groups.
- Overall, the above review of the budget and policy measures for a gender perspective suggests that most measures did not consider the different needs of women and men. Most of the measures did not recognize existing gender gaps and did not include actions for closing existing gender gaps and advancing gender equality. Responses provided by key institutions, albeit few in number, suggest that gender is not considered a relevant criterion in the development of measures to address COVID-19. Officials in the ministries seem not to consider that it is their job to consider a gender perspective in designing measures to address COVID-19. Most respondents tended to state that the measures did not contribute to gender inequality as they did not see any differences in negative consequences that the pandemic had on men and women. The measures taken were "same for men and women, as both were required to wear masks, or the pandemic caused them to lose

their jobs or to struggle to finance their children's online education". The responses by the officials may be understood so that they consider their measures "gender neutral", but the fact is that they did not consider gender at all. This has resulted in measures that may be even gender negative as they reinforce or perpetuate pre-existing inequalities.

- Exceptions are those institutions that have already been implementing gender responsive budgeting:
  - Ministry of Civil Affairs of BiH
  - Ministry of Human Rights and Refugees of BiH
  - Ministry of Defence of BiH
  - Federation Ministry of Agriculture, Forestry and Water Management
  - Federation Ministry of Entrepreneurship and Craft
  - Federation Ministry of Education
  - Federation Ministry of Health
  - Federation Ministry of Culture and Sport
  - Federation Ministry of Environment and Tourism
  - Ministry of Agriculture, Forestry and Water Management of Republika Srpska
  - Ministry of Economy and Entrepreneurship of Republika Srpska
- Civil society organisations and communities do not consider that the measures and budget allocated for the implementation of those measures have responded to the needs of men and women. On the other hand, they do not think that they have created new or reinforced the existing gender gaps. The answer "I do not know" to the latter question is quite surprising, as the CSOs should be able to readily respond to these questions having in mind that they have produced socio-economic analysis of COVID-19 and carry out advocating activities for their communities. It is also possible that gender responsive budget analysis is yet to be adopted as an analytical tool for socio-economic analysis and that gender is still not integrated in the "mainstream" analytical work of these organisations.



## Chapter 4. Recommendations

The research identified a number of issues that would be useful for decision-makers to consider in order to:

- a) adjust response plans to address the gender-specific nature of the pandemic.
- b) identify key priorities to support the most vulnerable groups in COVID-19.

### **General recommendations for government institutions**

- Unpaid domestic and care work needs to be recognised, reduced, and redistributed from the household to the state by an increase of accessible, good quality childcare and social care. Within households, men and women should be enabled to do a 50/50 share of paid work and unpaid work.
- Women's work in care, cleaning, catering, retail, and secretarial roles has been undervalued, underpaid and under protected. Efforts should be made to increase pay in these sectors and improve their conditions of work.
- Include the principles of gender equality in the process of planning and drafting regulations, policies, strategies, and measures, as well as their monitoring, with special attention to vulnerable groups of women and girls. In this regard, it is necessary to ensure equal participation of women in decision-making and equal representation of women, including women's rights organizations, in creating COVID-19 response and recovery strategies at all levels, considering the adoption of targeted measures for vulnerable groups, and promoting inclusive approach in legislative, political, and other measures, to give equal opportunities and opportunities and to protect marginalized groups.
- Information on gender risks of COVID - 19, and measures and activities aimed at protection against coronavirus and control of the COVID - 19 pandemic should be presented in a simple way, understandable and accessible to all persons.

According to the specifics of certain vulnerable categories, such as people with

visual and hearing impairments, make information available in formats tailored to their specific needs.

- Engage CSOs, including women's organisations, much more than so far in designing and implementing both short-term and long-term (emergency and recovery) COVID-19 addressing measures.
- Collect, classify, and present statistics on measures taken and the effects of measures disaggregated by gender, including other relevant characteristics of members of vulnerable groups (e.g., age, disability, ethnicity, place, and socio-economic status at all levels), recognizing their intersectionality, and make them available on the official website of the government.
- Conduct gender analysis of strategies, policies, programs, and projects in the gender equality priority fields, with the aim of identifying disadvantages, advantages, real needs, and opportunities from the aspect of gender equality.

## **Specific recommendations for government institutions**

### Ministries of Finance

- Ensure the transparent and fair distribution and provision of funds and that public calls for applications, clear criteria and fair selection processes and other safeguards of transparency are implemented despite expedited procedures that an emergency may require.
- Ensure that all economic responses of the FBiH Government to the consequences of Covid-19, economic recovery measures and all economic policies, both short-term emergency response measures and long-term recovery measures, must be gender sensitive. This means that it is necessary to consider equal opportunities for women and men and their different needs, to ensure that all envisaged measures include the principles of legality, proportionality, and non-discrimination, and to include gender impact assessment and gender budgeting in their implementation.
- Ensure that funds allocated, and loans arranged for the COVID-19 both emergency and recovery measures, which have a direct impact on the survival and further development of women's entrepreneurship and employment are spent according to programmes that will have criteria, restrictions, and conditions for the use of such funds that will include gender indicators (gender budgeting).
- Ensure that companies that benefit from government subsidies are those that provide decent working conditions.

- Reports on the allocated funds with the list of beneficiaries of the funds should be published by the Ministry on its website and should contain gender sensitive indicators. This will allow monitoring of relevant budget programmes and their impact on women's economic opportunities – entrepreneurship and employment, in accordance with the respective entity governments strategic documents.

### Ministries of Education

- Ensure continuing education. Due to the closure of educational institutions and children who stay at home, many girls are left with stereotypical gender roles, and it may happen that the burden of running a household is borne by girls. This can affect the continuity and quality of monitoring of teaching content, which is why the competent ministries of education should focus on girls, especially girls from poor families, Roma girls, girls with disabilities, girls whose family members are people with disabilities or serious illnesses, etc. While online schooling can help ensure continuing education, it is not an option for many girls and women who carry the burden of housework or lack the necessary resources and devices to access the Internet. Therefore, the relevant ministries need to plan funds for free and inclusive access to teaching activities, content, and materials, including in rural or remote areas where internet access is limited, and pay special attention to Roma girls and girls with disabilities when it comes to access to continuing education. Suspension of the delivery of subsidized school meals and the provision of sanitation for girls and young women through educational institutions can result in food shortages and unhygienic menstrual procedures. It is proposed that such subsidies and goods be redirected to domestic households during school dropouts.
- Competent ministries and education institution should pay special attention to identification and reporting of violence against children which can be increased during the confinement measures.

### Ministries of Labour and Social Welfare

- Ensure that the implementation and/or amendments to the labour legislation prevent reduction of labour rights, especially rights and entitlements of female workers. Introduce gender sensitive health and safety risk assessments of workplaces to increase better adjusted and safer workplaces for men and women.
- It can be expected that demand for various types of financial assistance and benefits will increase during and after the COVID-19 crisis, as well as accommodation in social welfare institutions, and the specific needs of women and

men, girls and boys should be considered, especially bearing in mind the most vulnerable categories.

- Ensure regular payment of maternity benefits and other rights in the field of protection of families with children. It should be borne in mind that during a pandemic there are additional needs for hygiene and protective equipment for mothers and children, which represents additional expenditure for these families, and when planning it is necessary to consider the needs of mothers and children and families with children.
- Pay attention to the needs of foster families and provide both material and psychosocial support in order to provide protection in the family environment for the most vulnerable categories such as children without parental care, adults without family care, and the elderly, infirm and people with disabilities. accounts when planning.
- Ensure protection of human rights and quality of life of women and girls cared for in social protection institutions, especially persons with disabilities, children without parental care, the elderly and other persons, and when planning consider their specific needs and needs for additional hygienic and protective means. In this regard, consider the need to amend relevant procedures and regulations to allow for special conditions of the COVID-19 pandemic to be included.
- Ensure regular payment of personal income for a special category of civilian victims of war and ensure the availability of psychosocial support for these categories, which should be considered when planning.
- Ensure increased attention to the recognition and reporting of gender-based violence that can occur due to isolation in closed spaces such as quarantines, institutions and institutions of social protection, households, etc., which should be considered when planning.
- Ensure increased attention to the increased risk of human trafficking during a pandemic for women and girls who are refugees, IDPs, migrants and other marginalized groups, which should be considered when planning.
- Provide support through funding the work of staff aiding victims of violence in safe houses, financing for the work of operators working on SOS line.
- Consult with CSOs running safe houses in order to identify other possible specifics of work and needs related to the COVID-19 crisis.

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