



REPORT ON THE SDG 5.C.1 INDICATOR

“PROPORTION OF COUNTRIES WITH SYSTEMS
TRACK AND MAKE PUBLIC ALLOCATIONS FOR
GENDER EQUALITY AND WOMEN’S
EMPOWERMENT”

BOSNIA AND HERZEGOVINA

DELIVERING ON SDG INDICATOR 5.C.1 IN BOSNIA AND HERZEGOVINA: *COUNTRY REPORT*

Authors:

***Belma Gijo,
Mersiha Jaskić***
Centre for Civil Society Promotion

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INTRODUCTION

The Agenda for Sustainable Development, which was adopted in 2015 by all United Nations member states, consists of 17 Sustainable Development Goals (SDGs). While working towards an equal, prosperous, and peaceful future, SDGs also encompass an aspect of gender equality. Goal number 5 – achieve gender equality and empower all women and girls¹ – has the gender budgeting dimension under its indicator 5.c.1 – “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment.”² This indicator measures three important components of a gender responsive public finance system: (i) intent of a government to address gender equality by identifying whether policies, programs and resources/budgets are in place; (ii) existence of mechanisms to track resource allocations towards these policy goals; (iii) existence of mechanisms to make resource allocations publicly available to increase accountability to women.

According to Janet Stotsky, gender budgeting “is an approach to budgeting that uses fiscal policy and administration to promote gender equality, and girls’ and women’s development.”³ The Council of Europe’s developed the following definition of gender budgeting „Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality. GRB is recommended by the Council of Europe which has also developed a number of resources for the countries to apply the concept.”⁴ This concept is rooted in the Beijing Declaration and Platform of Action adopted in 1995.

METHODOLOGY

In the framework of the Gender Budget Watchdog Network project, financed by the Austrian Development Agency and Swedish International Development Cooperation Agency (Sida), the partners have conducted an assessment of the status of gender responsiveness of public finance systems in seven countries in 2020: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Serbia and the Republic of Moldova. The project partners include: the Centre for Research and Policy Making (Macedonia), Kosovo Women’s Network (Kosovo), Gender Knowledge Hub (Serbia), Gender Alliance for Development Centre (Albania), Women’s Action (Montenegro), Centre for Civil Society Promotion (Bosnia and Herzegovina) and Keystone (Moldova). The methodology encompassed gathering primary data through in-depth interviews, using an open-ended questionnaire as a research tool, and secondary data through desk research, policy and legal analysis. The gathered data was analyzed and presented in country reports in each of the countries of the project. This report captures the regional comparative perspective of the countries

¹ 'Goal 5 | Department Of Economic And Social Affairs' (*Sdgs.un.org*, 2020) <<https://sdgs.un.org/goals/goal5>> accessed 20 October 2020.

² 'Sustainable Development Goal Indicator 5C1' (*Gender-financing.unwomen.org*, 2020) <<https://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1>> accessed 20 October 2020.

³ IMF – Gender Budgeting: Fiscal Context and Current Outcomes, 2016, J. Stotsky

⁴ In example, Sheila Quinn (2009) Gender budgeting: practical implementation Handbook, available online: <https://rm.coe.int/1680599885>

and presents how far they are in delivering the SDG indicator 5.c.1. Proportion of countries with systems to track and make public allocations for gender equality.

The Inter-Agency Expert Group on SDGs reclassified the indicator as Tier II in 2015 and developed a methodological note for collecting data by UN Women, together with UNDP and the OECD, piloted in 15 countries of which two countries from the region were included: Macedonia and Albania. The indicator measures progress towards Target 5c of the SDGs to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels”. According to the methodology, the system should be led by the Ministry of Finance in collaboration with the sectoral ministries and National Women’s Machineries and overseen by an appropriate body such as Parliament or Public Auditors.

The comparison in this report was made based on data gathered for the 2019 fiscal year in the target countries assessing the following 5 aspects: (i) institutional framework for GRB; (ii) gender equality in budget planning; (iii) gender equality in budget adoption; (iv) gender equality in budget execution; and (v) gender equality in budget control. The data was gathered independently by civil society organizations in the Gender Budget Watchdog Network. The assessment fully follows the SDG Indicator 5.c.1 Methodological note for the IAEG-SDG⁵. This report has the objective to inform policy makers on their progress towards achieving SDG Indicator 5.c.1 and to provide policy advice for future policy development in this field that is based on evidence from the region. Considering that all countries are on an EU accession track and that the EU has changed the methodology for negotiations of accession, including democratic institutions and governance issues in the negotiation framework, the assessment may serve as a source of information of progress of countries from the Western Balkan (WB) region to EU accession as well as inform the EU - WB accession dialogue. Notably, the EU Gender Action Plan, relevant to the EU’s external financing in the WB, includes an indicator on the “Number of countries carrying out gender-responsive budgeting at local and national level with EU support”.

In this report, SDG indicator 5.c.1 measures three criteria: (1) Existence of policies / programs and corresponding allocations for gender equality and women’s empowerment; (2) systems to track allocations for gender equality; and (3) mechanisms to make allocations for gender equality publicly available. Each criterion is assessed by a set of binary questions. If the country has in place the document, budget and procedures that the question is measuring, it is scored with 1 point, and if the country does not have the document, budget and procedures it is scored with 0. At the end of each summary of target countries, scoring per question is presented.

The scoring according to the methodology for the indicator is structured as a ‘scale’ measure by classifying The scoring according to the methodology for the indicator is structured as a ‘scale’ measure by classifying countries into one of three categories: ‘fully meets requirements’, ‘approaches requirements’, and ‘does not meet requirements.’ The use of a scaled scoring was recommended at the Expert Group Meeting (March 2017) to incentivize countries to improve tracking systems and to show progress over time⁶. Hence, the scaled scoring allows for civil society to monitor the intent of governments to address gender equality: Are policies, programs and

⁵ For more information please refer to: <https://sdg.data.gov/5-c-1/> and <https://unstats.un.org/sdgs/files/metadata-compilation/Metadata-Goal-5.pdf>

⁶ SDG Indicator 5.c.1 Methodological note for the IAEG-SDG

budgets in place, as well as systems to track spending and be accountable for gender equality objectives realization and women's empowerment advancement.

The Bosnian-Herzegovinian report was drafted by the Centre for Civil Society Promotion and focused on desktop research.

Chapter 1: intent of government to address gender equality by identifying whether policies, programs and resources/budgets are in place

1.1. Well-identified gender equality goals are in place

The first dimension of the 5c1 indicator measures the intent of governments to address gender equality. It assesses whether there are government programs or policies designed to address well-identified gender equality goals. The specific legislation for gender equality in Bosnia and Herzegovina is the Law on Gender Equality in Bosnia and Herzegovina⁷ (LGE), whereas the main policy document is the Gender Action Plan of BiH 2018-2022, where GRB is one of the key measures cross-cutting all programmes of the plan⁸. According to the general provisions of LGE, the law regulates, promotes, and protects gender equality in both public and private spheres of the Bosnian-Herzegovinian society to prevent gender discrimination⁹.

1.2. Adequate resources for gender equality policy

Bosnia and Herzegovina has a legal framework related to budget system which encompasses gender equality principles. These include the Strategic Plan for Introducing Gender Responsive Budgeting in FBiH 2013-2015 and the Decision of the Government of FBiH no. 547/2016, ("Official Gazette of F BiH", no. 19/16), Decision of the Ministry of Finance and Treasury of BiH on Application of the Gender Equality Law of Bosnia and Herzegovina (December 6th 2013). Additionally, all the Ministry of Finance budgetary instructions give guidelines for GRB approach in preparation of institutional budgets. GRB initiatives in Bosnia and Herzegovina are carried out at national, entity, and local (municipal) levels. At the national and entity level, there have been efforts to introduce gender equality considerations into the budget planning process and documents. In this context, gender mechanisms¹⁰ have been cooperating with ministries of finance¹¹ at state and entity levels of government. GRB in the government of Republika Srpska was introduced in 2012 which led to the inclusion of gender into Budget Instructions, followed by gender analysis of the budget and preparation of the GRB guide for budget users. By signing the Agreement on Joint Financing between the Council of Ministers of BiH and the group of donors, November 23rd 2009, the Financial Mechanism for the Implementation of the Gender Action Plan of BiH (FIGAP Program) was established. It is important to note that the FIGAP is funded by donor funding. This consequently

⁷ Law on gender equality in Bosnia and Herzegovina Official Gazette of B&H, No. 16/03; 102/09, available online: <https://advokat-prnjavorac.com/legislation/Law-on-gender-equality-in-Bosnia-and-Herzegovina.pdf>

⁸ Gender Action Plan 2018-2022 available online <https://arsbih.gov.ba/project/gender-action-plan-of-bosnia-and-herzegovina-2018-2022/>

⁹ Law on gender equality in Bosnia and Herzegovina Official Gazette of B&H, No. 16/03; 102/09, available online: <https://advokat-prnjavorac.com/legislation/Law-on-gender-equality-in-Bosnia-and-Herzegovina.pdf>

¹⁰ Agency for Gender Equality Bosnia and Herzegovina, Gender centre of the Government of RS and FBosnia and Herzegovina Gender Centre

¹¹ Ministry of Finance and Treasury Bosnia and Herzegovina, Ministry of Finance RS and Ministry of Finance FBosnia and Herzegovina

raises issues on the sustainability of funding for gender equality through the budget. Due to the fact that FIGAP is implemented through the budget, it is assessed in this Report. The Budget for FIGAP II program in 2019 amounted at 749.222,50 BAM, out of which 299.690,50 BAM was allocated for AGE BiH, while the entity-level Gender Centres received 224.766,00 BAM each. Considering that there was a delay at the early stages of the 2019 FIGAP II program implementation, considerable funds were transferred to 2020. In 2019, the total spending was 458.479 BAM (234.416 EUR) for FIGAP¹², out of this amount, 80000 BAM (40000 EUR) was allocated for the grants for NGOs.¹³ Total budget expenditure is 635.572.626 BAM (324.963.123,58 EUR). Consequently, the total planned expenditures for gender equality for Bosnia and Herzegovina (planned in FIGAP II) amount to 0.12% of total budget expenditures for 2019.

1.3. Procedures for execution of budget allocations for gender equality are in place

In Bosnia and Herzegovina, the Ministry of Finance coordinates the budget, at the same time it provides instructions for preparing annual reports on budget execution by budget users. However, the gender-disaggregated data is lacking, thus the process of analyzing whether resources are executed according to the budget. The Agency for Gender Equality of Bosnia and Herzegovina produces annual reports on the realization of Gender Action Plan, but the financial report for FIGAP (which provides budgetary support for implementation) is not published. The Austrian Development Agency and the Swedish Development Agency, which finance FIGAP, deliver mid-term evaluation reports that are published on their web sites. However, these reports cannot be found on the web sites of the institutions in Bosnia and Herzegovina.

Table 1: Criterion 1 Summary of Results

Country	Are there programs or policies of the government, that are designed to address well-identified gender equality goals?	Do these programs or policies have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?	Are there procedures in place to ensure that these resources are executed according to the budget?
Bosnia and Herzegovina	1	1	1

12 Budget execution 2019

https://mft.gov.ba/bos/images/stories/budzet/izvršenje/2020/januar/Izvestaj_o_izvršenju_Budzeta_institucija_BiH_i_medj.obaveza_BiH_za_I-IX_2019_bosanski.pdf

¹³ <https://arsbih.gov.ba/javni-poziv-za-podnosenje-prijedloga-projekata-za-dodjelu-sredstava-nevladinim-organizacijama-i-drugim-organizacijama-civilnog-drustva-vaninstitucionalnim-partnerima-figap-ii-programa-koji-ce-se-fi/>

Chapter 2: Public Financial Management system that promotes gender-related or gender-responsive goals

2.1. Gender responsive goals promoted by the PFM system

The National level government in Bosnia and Herzegovina is led by the Council of Ministers, represented by a Chairperson. When the Budget is adopted by the Government / Council of Ministers (and at the state level, then by Presidency of BiH), the Draft Law on Annual Budget is sent to the Parliament for adoption. Immediately after the Government / Council of Ministers adopts the Draft Law on Annual Supporting Budget the documentation is submitted to Parliament. On the session of the Parliamentary Assembly members discuss the budget document and vote for its adoption. After this, the budget is forwarded for confirmation and approval by House of the Representatives. While presenting the 2019 Budget, the Minister of Finance did not give a clear statement on the gender related goals of the document. None of the parliamentary discussions included the impact of the planned budget on gender equality goals. Taking into consideration that Bosnia and Herzegovina consists of two entities and a district: Federation of BiH and RS, the former made up of ten cantons, and Brčko District (DB), it is important to emphasize that all of these three units also have separate budget adoption and execution processes. The review of the budget adoption process in all the administrative units did not show elements of promotion of gender equality in the referenced year.

2.2: Budget circulars as tools for introduction of gender in public finances

The budget circular in Bosnia and Herzegovina was issued by the Ministry of Finance on January 6th 2020. This included the Instruction for compiling annual reports on budget execution of budget users. There is no instruction for gender-responsive budget allocation.

2.3: Ex ante gender impact assessment of key programs and policies

In Bosnia and Herzegovina, the government introduced Gender Impact Assessment as a part of the Regulatory Impact Assessments (RIA) which are enshrined in the law but are in use only on the level of the Federation of Bosnia and Herzegovina. The Gender Impact Assessments of policies and legislative processes in 2019 were not carried out, despite being required by the law. Furthermore, the regulations require Gender Impact Assessments for draft legislative proposals, but not for strategic documents and policy measures that are not directly linked to the legal enactment, which suggests that the assessments are not even provisioned to be pursued systematically.

2.4: Use of sex-disaggregated statistics and data to inform budget-related policy decisions

Article 18 of the Law on Gender Equality in Bosnia and Herzegovina states that “all statistical data and information collected, recorded, and processed in state bodies at all levels, public services and institutions, public and private corporations and other entities, must be presented by gender”. The Agency for Statistics of Bosnia and Herzegovina bi-annually publishes the bulletin “*Women and Men in BiH*”, which includes data from a variety of statistical and other areas categorized by gender. The data briefly present the status of women and men in BiH society. The last publication of the status of women and men is from February 2020 aiming to give a specific contribution to the achievement of equality between the sexes. The country has not yet produced the Gender Equality index as per EIGE methodology. The data is not systematically used to inform policy and budget development.

2.5: Gender responsive performance indicators

With the 2016 adoption of the PFM Reform Strategy in the Institutions of Bosnia and Herzegovina and its Action Plan, program budgeting has been introduced. In addition, adoption of the Decision on

the procedure of medium-term planning, monitoring, and reporting in the Institutions of BiH¹⁴ introduced strategic planning in the Institutions of BiH, representing a further step in establishing program budgeting. However, in 2019, most budget users provided their program structure budgets largely based on their organizational structure, thus making it impossible to connect the strategic and operational goals with the appropriation of budget funds. The Budget Management System allows the input of performance indicators. However, the fact that the system dates to 2004 and has not been updated since means that the gender perspective in performance related budgeting is not functional.

2.6: Ex post gender impact assessment

Among the four main government levels in Bosnia and Herzegovina, the charts of account are generally detailed but are not harmonized. Lower levels of the general government sector report their budget execution data to the Entities' and DB Ministries/Departments of Finance, but no consolidated budget data is presented to Parliament. The only consolidated execution data on the general government sector in BiH is prepared and published by the Central Bank of BiH. The 2019 execution report does not include information on gender performance indicators. The review of the Fiscal Balance Global Framework published on the web sites of the Ministries of Finance (Ministry of Finance and Treasury of Bosnia and Herzegovina, Ministry of Finance of Republika Srpska, and the Ministry of Finance of Federation of Bosnia and Herzegovina) also shows that a gender perspective is not incorporated in reporting. As the country does not have a policy framework for ex-post (gender) impact assessment the main policies are not subject to it. The Parliament cannot hold an oversight hearing on gender in the budget and public finance management as the execution report is not presented in a consolidated format. In 2019, the Parliament did not hold supervisory hearings that were relevant to gender or to the distribution of public finances for gender equality.

2.7: Gender audit

All four main government levels in Bosnia and Herzegovina have their own Supreme Audit Institution (SAI), each with its own laws and regulations in this domain. However, the BiH Constitution does not include a clear declaration of the SAI role. The same applies to the constitution of the entities and the role of their respective SAIs. Legislation includes the Law on Auditing Institutions of Bosnia and Herzegovina, Law on the Auditing Institutions of FBiH, Law on Audit of Public Sector of RS, and Law on Audit of Public Administration and Institutions of DB. In 2019 these audit institutions have conducted 221 financial and one performance audit of public funds¹⁵, but the review could not determine the exact number of these relevant to gender. The audit does not seem to examine gender responsiveness.

Table 2: Criterion 2 Summary of Results

Country	Does the government provide, in	Does the Ministry of Finance issue call	Are key programs and policies,	Are sex disaggregated statistics and	Is there a requirement to apply a gender	Are key programs and	Is the budget as a whole subject to independent
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¹⁴ Decision on the procedure of medium-term planning, monitoring and reporting in the Institutions of BiH "Official Gazette of BiH", No. 62/14

	the context of the budget, a clear statement of gender related goals often known as a gender budget statement?	circulars or directives that provide specific guidance on gender responsive budget allocations?	proposed for inclusion in the budget, subject to an ex ante gender impact assessment?	data used in a systematic manner across key programs and policies in a way which can inform budget-related policy decisions?	perspective in the context of setting budget related performance objectives?	policies subject to ex post gender impact assessment?	audit to assess the extent to which it promotes gender responsive policies?
Bosnia & Herzegovina	0	0	0	0	0	0	0

Chapter 3: existence of mechanisms to make resource allocations publicly available to increase accountability to women

3.1: Gender equality allocations published in an accessible manner

In Bosnia and Herzegovina, there is no publicly accessible, detailed, and fully consolidated data on budget plans for all levels of government. Documents are not presented in a citizen friendly way. Allocations for gender equality and women’s empowerment are not presented specifically to the public. Public Calls for funds for NGOs are public, but data related to which projects have received the funds is rarely accessible. The budget execution reveals that 449.532 BAM were distributed to NGOs in 2019, but it provides no information on which organizations were supported by the government and what amount they received.

3.2: Gender budget information made public in a timely manner

In 2019, country assessment reports demonstrated that in all countries the budget calendar was respected. However, gender-specific data was not made public, namely information on gender equality allocations, especially for execution of resources. Thus, gender budget information was not provided or published in a timely manner.

3.3: Gender budget information published in an easily understandable format

Only in Albania as part of the budget planning for 2019 was GRB included as a tool for explaining the foreseen different social impacts of the budget on the lives of men and women, within the “Citizens Budget”; in the rest of the countries, such information was lacking.

Table 3: Criterion 3 Summary of Results

Country	Is the information on gender equality allocations published in an accessible manner on the	If published, has the information on gender equality	If published, has the information on gender equality allocations been
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	Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?	allocations been made public in a timely manner?	made public in an easily understandable format?
Albania	1	1	1
Bosnia and Herzegovina	0	0	0

RECOMMENDATIONS

- Fully align the public finance management system with program budgeting where it is not done and continue with performance budgeting where the program budgeting is applied. Systematic change across the region can be expected only if the countries enforce program and then performance budgeting
- Build good information systems (financial management information system) as well as a chart of accounts and budget classification structure that captures gender-related appropriations and expenditure
- Publish fiscal reports that capture gender-disaggregated data on the outputs and outcomes of policies
- Build institutional capacities (including software) for gathering gender-disaggregated data on budget execution and publishing gender budget execution reports as to include information on gender-related expenditures or tax policies
- Include information on gender equality in the process of adoption of the budget or its presentation and in public debates. To this end, guidelines for media centres in Parliaments and the communication teams in ministries of finance need to be developed to support capacity building. Moreover, the role of the Parliament in the budget process can be strengthened by working with the Women's caucuses, lobby groups, or Parliamentary Networks (in different countries it is called and organized differently) to stir policy debates on the gender impact of proposed budget in working bodies of the Parliament.
- Before planning public finance allocations in budgets conduct gender impact assessments of policies and measures. As this is limited to procedures, capacities, and knowledge for gender analysis, to allow for systematic use of ex-ante impact assessments efforts need to be put to improve this situation.
- Bosnia and Herzegovina and Kosovo will need to be supported to develop Gender Equality Index as well.
- Gender performance indicators must be systematically used within the budget process to gather data and issue reports on achievement of gender outcomes, but not as GRB reports presented separately from the budget.
- Capacity building for producing specific audits that promotes gender equality is needed across the region.
- Information on gender equality allocations, especially for the execution of resources for achieving gender equality objectives must be made public.