



GOVERNMENT OF THE REPUBLIC OF MACEDONIA

MINISTRY OF LABOUR AND SOCIAL POLICY

Strategy for introducing Gender Responsive Budgeting in the Republic of Macedonia

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TABLE OF CONTENTS

List of abbreviations

Summary

1. Introduction

1.1. Gender responsive budgeting as a tool for incorporation of the gender perspective into mainstream society (gender mainstreaming)

1.2. General terms and terminology

1.3. Methodology and approach used in the preparation of the Strategy on Gender Responsive Budgeting

1.4. General Objective of the Strategy

2. Context

2.1. General overview of the situation - necessity of linking the budgeting process and the gender equality

2.2. Legal, institutional framework and process of budgeting and strategic planning

2.2.1. Gender Equality

2.2.2. Institutional framework and responsibilities of the responsible entities in terms of the gender responsive budgeting

2.2.3. Process of budgeting and strategic planning

3. Strategy on Gender Responsive Budgeting

4. Mechanisms for implementation, monitoring and assessment

A.1 Literature

A.2. Working group and involved experts

List of abbreviations

GRM - Government of the Republic of Macedonia

SAO - State Audit Office

LSGU - Local Self-Government Units

EU - European Union

LEO - Law on Equal Opportunities for Women and Men

CEDAW - Convention on the Elimination of All Forms of Discrimination against Women

MLSP - Ministry of Labour and Social Policy

MF - Ministry of Finance

NSGE - National Strategy on Gender Equality

SAB - State Administration Body

UN - United Nations

RM – Republic of Macedonia

GRB - Gender Responsive Budgeting

DEO - Department for Equal Opportunities

SGRB - Strategy on Gender Responsive Budgeting

Summary

Republic of Macedonia is a democratic and social state where everyone is equal before the law, wherein one of the fundamental values is the respect of the democratic principles and the human rights of all its citizens.

In the Republic of Macedonia there is a comprehensive legal framework on gender equality, which includes the gender responsive budgeting. In Article 5 of the Law on Equal Opportunities for Women and Men it is stated that one of the basic measures for establishing equal opportunities for women and men are the measures that introduce systematic inclusion of the equal opportunities for women and men in the process of creating, implementing and monitoring the policies and budgets in the specific social areas, including the performance of the functions and the competencies of the entities within the public and private sector. However, the researches and the analyses¹ indicate that the policies are still mostly gender-neutral and do not

¹ An example of good practice in the Republic of Macedonia is the research: Gender-Budgeting analysis of the social protection and active employment policies in the Republic of Macedonia, Ministry of Labour and Social Policy of the

take into account the specific needs of women and men.

Gender Responsive Budgeting (GRB) is a relatively new tool for incorporation of the gender perspective in the mainstreams (gender mainstreaming). GRB enables the creation and implementation of the policies to take into account the different status of women and men and the various obstacles they face, while providing conditions for creating more effective programs and spending the public funds more purposefully.

Republic of Macedonia started to promote the concept of gender responsive budgeting in 2008. During this period several pilot activities were implemented aimed at its application and raising the awareness among the relevant stakeholders on the importance and benefits from the application of this concept. In accordance with Article 11 of the Law on Equal Opportunities for Women and Men: "The state administration bodies are obliged to incorporate the principle of equal opportunities for women and men within their strategic plans and budgets; to monitor the effect and impact of their programs on women and men and to report within their annual reports". In order to include the gender component in the processes for planning and budgeting of the programs and the projects of the Government of the RM it is necessary to have a defined framework with included strategic areas, objectives and activities for systematic introduction of gender responsive budgeting and meeting the aforementioned obligation under the Law.

The Strategy on Gender Responsive Budgeting (SROB) is a national document which aims to promote gender equality and the establishment of equal opportunities for women and men by adjusting the existing processes for planning and budgeting of the policies and programs of the budget beneficiaries, taking into account the different implications for women and men. The need for adoption of the Strategy derives from the fact that very often it is necessary to work differently with women and men, to recognize the differences and concurrently implement measures to overcome the inequality and the obstacles they face. The introduction of the gender perspective into budgetary policies at national and local level shall lead to proper and gender responsive allocation of funds, as well as to better transparency and accountability of the state budget in terms of gender equality.

The SGRB is focused on three strategic areas: 1) introducing a gender perspective in the programs and budgets of the budget beneficiaries at central and local level, 2) improving the legal framework for the inclusion of gender responsive budgeting, and 3) strengthening the institutional mechanisms and capacity building that are required for incorporation of the gender perspective in the creation of policies and programs and related budgets.

The framework of the Strategy defines the strategic areas through appropriate strategic goals, from which the activities, the timing and the responsible institutions for its implementation are then derived. The achievement of the specified results, both qualitatively and quantitatively, is expressed with appropriate success indicators for measuring the extent of its implementation. Strategy, i.e. its activities shall be implemented through annual operating plans.

Following the recommendations of the European Commission, UN and other international organizations, with the implementation of the activities provided for within the Strategy, the Republic of Macedonia joins the family of more than 60 countries worldwide that apply gender responsive budgeting on the road to providing equal opportunities for women and women and promoting gender equality.

1. Introduction

The Strategy on Gender Responsive Budgeting is a result of the efforts of the Government of the RM to improve the effectiveness of the policies and activities for promotion of gender equality. The equality between men and women is part of the corpus of human rights and refers to equal treatment in terms of the rights stipulated in the legislation and the policies, but also in terms of providing equal opportunities and

Republic of Macedonia, which provides an insight in the given policies from gender perspective, incorporating the budgeting analyses. The analysis is available at: <http://mtsp.gov.mk/WBStorage/Files/Rodova%20Analiza%20Makedonski%2023%2002%202010.pdf>, in Macedonian, Albanian and English.

benefits.

The introduction of the concept of gender responsive budgeting in the Republic of Macedonia is stipulated in the Law on Equal Opportunities for Women and Men and the National Action Plan for Gender Equality (2007-2012), a strategic document of the Government of the RM, which contains the activities for the implementation of gender equality. These strategic documents of the Government of the RM arise from the Beijing Platform and Action Plan, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Millennium Development Goals, the adjustment of the legislation in the process of accession of the Republic of Macedonia to the European Union and other international obligations relating to the strengthening of the institutional capacities and mechanisms for incorporation of the gender perspective in the public policies, strategies and action plans (gender mainstreaming) and incorporation of the gender budgeting methods at national and local level.

1.1. Gender responsive budgeting as a tool for incorporation of the gender perspective into mainstream society (gender mainstreaming)

Gender budgeting, as a relatively new tool, is a part of the strategies of the Council of Europe and the UN for incorporation of the gender perspective into the mainstream policies and practices aimed at achieving gender equality (gender mainstreaming).²

Strategies for gender equality is adopted to overcome inequalities between men and women who are due to various socio-defined roles that impact differently on their obligations, opportunities and responsibilities in family and society. Therefore, from the previous global experience it became evident that for overcoming the inequalities between men and women, the gender-neutral approach in the policies and programs or only partial access with a focus on women have proven unsuccessful in the medium or longer term.

The primary interest of the strategies for incorporation of the gender perspective into mainstream society (gender mainstreaming) are the gender roles that are related to the different responsibilities and relationships between men and women that are socially defined and appropriate for them. They greatly determine the different needs, interests and priorities of men and women in the economic, political and social sphere of the society. Therefore, this model allows recognizing that certain needs and priorities of men and women are different and should be treated differently, so that men and women can derive the same benefit.

For these reasons, the belief that the special programs for support of women are enough to overcome the inequalities that exist in the society is increasingly abandoned and a strategy for incorporating the gender perspective into mainstream society (gender mainstreaming) is introduced. Thus, the needs and experiences of men and women become an integral part of the design, implementation, monitoring and evaluation of budgets, policies and programs in all areas, so that women and men have equal benefit from them.

The budget is the most important instrument of the Government of the RM and in that sense it is the most powerful tool in the transformation of society that can respond to the needs of the different groups. It is especially important to underline that the Budget is not a single economic tool, but it summarizes the government policies and reflects the priorities of governments. The budgets in this sense are not gender neutral. They affect men and women in different ways, reflecting the distribution of power in the society, the social and economic disparities and the different social roles that men and women have.

Therefore, the budgetary policies can have significant differences in terms of the impact on men and women and different groups of men and women.

Good practices means understanding the impact of the policies and the manners in which they can be better formulated, in order to achieve results and to meet the needs of men and women, boys and girls, and the various groups of men, women and children.

² More information available at:

Contrary to the traditional approach that involves interventions in the state policies through allocation of funds for special programs that are aimed at improving the situation of women, trainings for women or possibly support for specific organizations or institutions, the access to gender responsive budgeting proposed in this strategy entails that the budget beneficiaries, within their competences, shall incorporate the gender perspective in the creation of policies, strategic plans and budgets and monitoring the effects thereof, i.e. shall take into account the differences in the socio-economic and political status of women and men. Regardless whether it comes to agriculture, health, education or social policy, the policies often overlook the effects on men and women under the guise of *égalité* or equal allocation for all. However, it is quite likely that the government programs in different sectors have different positive or negative effects on women and men, on their purchasing power and standard of living.

The main benefits of the strategies for gender responsive budgeting which are implemented in the Member States of the European Union are aimed at the fulfilment of a broader macro-economic context, arising from the principles and goals of the Lisbon Declaration, which is the development of the human capital as a long-term strategy aimed at building competitive societies founded on knowledge.

The EU member states recognize the necessity and the benefits from the implementation of the policies and strategies for gender equality, which contribute to the following:

- Improved accountability of governments and their representatives in terms of gender equality;
- Improved efficiency of policies and programs, while ensuring that those who need assistance have benefited from public spending;
- Improved management principles which include allocation of the resources and services to the population in a fair, equitable, efficient and responsible manner;
- Improved accountability and transparency of governments, by monitoring the allocation of funds and how they are spent.

The GRB on the other hand, allows in the creation and implementation of policies to take into consideration the different situation of women and men and various obstacles that prevent them to fully participate in all spheres of social life and under equal conditions. It allows the policies to be targeted to the specific beneficiaries and their needs, thus creating more effective programs and spending the public funds more purposefully.

Furthermore, the GRB contributes to the achievement of a balanced development of the society, by ensuring the participation and meeting the needs of both men and women so that they can make a greater contribution.

The application of gender responsive budgeting raises the awareness of the various stakeholders about the gender issues and the gender impact on the budget and the policies. It leads to increased government accountability, because through the budgetary policy it expresses its commitment to gender equality. The budgets and the policies are adapted to the actual needs of women and men, which leads to the promotion of the gender equality in the society. The gender responsive budgeting also brings to light the otherwise insufficiently recognized contribution of women, i.e. it points to the value of unpaid female labour and the activities they perform (care for the family, nursing and care of sick and disabled family members, the so-called economy of nursing and care) that should be seen as an essential factor in the creation and implementation of the policies.

1.2. General terms and terminology

1. “Equal opportunities for women and men” shall mean the promotion of the principle of introducing equal participation of women and men in all areas of the public and the private sector, the equal status, equal treatment in the exercise of all rights and in the development of their individual potentials through which they contribute to the social development, as well as, equal contributions from the results that have been produced from such development.

2. “Equal treatment” shall mean the absence of any direct and indirect discrimination based on gender,

in accordance with the LEO or other law.

3. Discrimination based on sex shall mean any distinction, exclusion or restriction based on sex which has the effect or purpose to endanger or nullify the recognition, enjoyment or exercise of human rights and fundamental freedoms on the basis of equality of women and men on political, economic, social, cultural, civil or any other field, regardless of their race, colour, gender, membership of a marginalized group, ethnicity, language, nationality, social origin, religion or religious belief, education, political affiliation, personal or social status, mental or physical disability, age, marital or family status, property status, medical condition or any other grounds;³

4. Beijing Declaration and Platform for Action

The Declaration (known as the Beijing Declaration) and Platform for Action was adopted at the Fourth World Conference on Women, organized by the UN in Beijing, PRC in September 1995. By adopting the Beijing Declaration and Platform for Action, the international community is committed to improving the status of women and their advancement in the public and private life. The UN Member States, including Macedonia, undertook a commitment to implement the Platform for Action, which covers areas of special interest to women. The areas are related to women and poverty, education and training of women, women and health, violence against women, women in armed conflicts, women and the economy, women and power and participation in decision making processes, institutional mechanisms for the advancement of women, women and the human rights, women and the media, women and the environment and care for girl child.

5. Gender equality

Gender equality means fairness in dealing with men and women according to their personal needs, fairness especially regarding the rights, benefits, obligations and opportunities. Gender equality is concerned with promoting personal, social, cultural, political and economic equality for all.

6. Gender equity

Gender equity means that the different behaviours, aspirations and needs of women and men are equally respected, considered, valued and supported. This means that their rights, responsibilities and opportunities will not depend on whether they were born as a man or a woman. It is based on the principles of human rights and social justice. It is clear that gender equity and empowering women is essential for addressing the main concern of poverty and insecurity and achieving a sustainable development with the man as the centre.

7. Gender perspective

Gender perspective is an observation of the gender differences in any given policy area / activity. General acceptance of the gender perspective in the process of assessing the implications of any planned action for women and men, including legislation, policies or programs in any area and at all levels. It is a strategy for making the concerns and experiences of women as well as of men an integral part of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres, so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality.⁴

8. Incorporation of gender equality in the mainstream policies and practices (Gender mainstreaming) means the integration of the gender perspective into every stage of policy processes - design, adoption, implementation, monitoring and evaluation - with a view to promoting equality between women and men. It means assessing how policies impact on the life and position of both women and men - and taking responsibility to address them by creating space for everyone, from family level to the wider community level, so as to contribute to the process of building a common and comprehensive vision for achieving sustainable development, while turning those policies in reality. To achieve this, high level political will, commitment and understanding across all structures and spheres of society is required.

³ The definitions of the terms under 1,2 and 3 are taken from the LEO

⁴ Definition from The Economic and Social Council of United Nations, (1997)

9. Gender responsive budgeting

The gender responsive budgeting is a reflection of the political will and the steps taken in achieving gender equality by applying the practices of incorporation of the gender perspectives in the budgeting processes. It does not imply only separate budgets for women, but assessment of the budgets in terms of gender equality and incorporation of the gender perspectives at all levels in the processes of budgeting⁵.

10. Gender-neutral policies

Policies that are created under the assumption that the objectives and instruments of a given policy are widely applicable, not taking into account the different (possible) effects that such policy can have on women and men.

11. Budget

The budget is an act for planning the annual revenues and other receipts and appropriations and includes the central budget and the budgets of the funds.

12. Strategic planning

Strategic planning is a process for determining the priorities and objectives that are considered most important, defining the programs, projects and activities for achieving the defined priorities and determining the necessary resources for implementation of the priorities through the budget process.

1.3. Methodology and approach used in the preparation of the Strategy on Gender Responsive Budgeting

The preparation of the Strategy on Gender Responsive Budgeting is part of the project which the Ministry of Labour and Social Policy implemented with technical and financial support of UN WOMEN - the body of the United Nations for gender equality and empowerment of women, project office in Skopje.

For the purposes of the preparation of the draft text of the Strategy on Gender Responsive Budgeting, a working group was established with representatives appointed by: the Ministry of Labour and Social Policy (with representatives from the Budget Section, Strategic Planning Department, Labour Department, the Department for Equal Opportunities and the Employment Service Agency of the Republic of Macedonia); the Ministry of Agriculture, Forestry and Water Management (with representatives from the Department for Rural Development and the Strategic Planning Department); the Ministry of Finance, the General Secretariat of the Government of the Republic of Macedonia; the representative of the City of Skopje; one independent expert-member the working group from the previous project, as well as representatives of UN WOMEN.

In the phase of the preparation, two training sessions and three meetings of the representatives of the working group were organized where, with the support of an international expert whose experience has been used by several EU member-states and countries from the region, and a local expert, the strategic areas, objectives and activities were defined for implementation of the gender responsive budgeting in the Republic of Macedonia. Furthermore, at the Assembly of the RM, an international Seminar on Gender Responsive Budgeting was held with the Committee on Equal Opportunities and the Women Parliamentarian's Club.

In the preparation of the draft text of the Strategy on Gender Responsive Budgeting, a huge contribution was made by the members of the Assembly of the Republic of Macedonia, through the held session of the Committee on Equal Opportunities for Women and Men, at which they gave unanimous support to the SGRB, as well as the representatives of the state institutions, the NGOs and the international organizations who participated in the three regional public discussions held in Bitola, Strumica and Skopje, including the

⁵ The definition of the terms 4-9 is taken from the NAPGE

additional consultation meetings. All the constructive proposals and suggestions were integrated in the Strategy on Gender Responsive Budgeting.

1.4. General Objective of the Strategy

The objective of the Strategy on Gender Responsive Budgeting is the creation of gender-responsive policies aimed at reducing the inequality and promoting equal opportunities, in accordance with the different needs of men and women, through a coordinated and transparent process of gender responsive budgeting.

2. Context

2.1. General overview of the situation - necessity of linking the budgeting process and the gender equality

The equality of all citizens in terms of freedoms and rights, regardless of their gender, race, skin colour, ethnic or social origin, political or religious beliefs, property and social position, is a fundamental value guaranteed by the Constitution of the Republic of Macedonia. In addition to the Constitution, the gender equality is also stipulated in and regulated by other legal acts and international agreements that constitute an integral part of our legal system.

The Law on Equal Opportunities regulates the establishment of equal opportunities and equal treatment of women and men in political, economic, social, educational, cultural, health, civil and any other area of the social life. The Law emphasizes that the establishment of equal opportunities is a concern of the entire society, i.e. all the entities in the public and the private sector, wherein it enables removal of the obstacles and creation of conditions for achievement of full equality between women and men. By defining the competencies of the responsible entities, the Law provides the legal basis for the introduction of the gender responsive budgeting.

The efforts of many decades to find the most effective ways through which the political commitments for gender equality contained in both the national legislation and the numerous international documents will be implemented in practice, showed that these efforts can be successfully implemented only if the principle of gender equality is consistently integrated into all public policies and if the whole society takes responsibility for achieving gender equality. One of the methods for achieving this goal is the gender-responsive budgeting, which despite its still being a novelty in our country is becoming a widespread practice, both globally and in us.

When it comes to incorporating the gender perspective into the mainstreams (gender mainstreaming), and expressed through the budget process, we should begin with the government programs and strategic priorities because it is the first step towards the definition of the activities funded through the Budget of the RM. The government programs in different sectors differently affect men and women, their purchasing power and standard of living.

The full inclusion of the gender issues in the social trends will only be achieved if the programs, the strategic priorities and the objectives are related to the gender issues, i.e. if the gender component is incorporated into them ⁶. The priorities express the general results to be achieved in the medium and long term. The

⁶ For example, we can take the Government program - *Measures to increase the employment and the living standard*, and analogously, the government priority – *Increase of the economic growth and the competitiveness on a permanent basis, a higher rate of employment, growth of the living standard and quality of life* and the strategic goal - *Implementation of active employment policies that influence the knowledge and the qualifications of the labour supply*. If we would insert the gender perspective, and don't change their meaning and purpose, their wording would be as follows: *Measures to increase the employment and the living standard of men and women*, i.e. *Increase of the*

introduction and expression of the gender component as part of the general result would further be elaborated in the strategic goals through concrete, specific, realistic and feasible results with specified time frame.

In addition to the government programs, priorities and objectives as strategic priorities of the Government of the RM, the strategic plans and the budget circular are also identified as entry points for the introduction of a gender perspective, i.e. gender-responsive budgeting.

In the process of strategic planning, the budget beneficiaries need to identify the projects or activities within their competence that are related to the inclusion of the gender issues in the social trends. Once these activities are identified, they should be created in the form of integrated activities through programs, projects or activities, in the strategic plans and the Plan of development programs and the Budget Circular, and for them, inter alia, gender-sensitive indicators should be defined through which the results from the implemented activities would be measured. Such identification of the activities will allow closer monitoring of the effects thereof.

The differences between men and women remain unrecognized in the overall process of strategic planning and budgeting due to the assumption that the objectives and the instruments of the economic policy are broadly applicable and thus gender neutral. Therefore, in the process of gender responsive budgeting, an active role is taken by the Ministry of Labour and Social Policy, through the Department for Equal Opportunities, as a ministry competent for the issue of gender equality. A central role for the full implementation of the Strategy on GRB is also played by the Ministry of Finance, more specifically the Budgets and Funds Department, which are directly responsible for the preparation of the Fiscal Strategy and the Budget of the RM. With a mutual cooperation between the Department for Equal Opportunities within the Ministry of Labour and Social Policy and the Budgets and Funds Department within the Ministry of Finance, specific changes will be made in the Budget Circular. Undisputable is also the role of the General Secretariat of the Government of the RM, whose role is crucial in the determination and promotion of the approach of determining what activities or projects are gender sensitive and the manner of formulation and monitoring of the gender-sensitive indicators in the process of strategic planning. This is especially important given the fact that one of the basic preconditions for the implementation of the gender budgeting is the existence of gender-disaggregated statistical data and indicators. They can improve the processes of programming and planning of expenses and revenues. This will help, after the Budget implementation, to measure the effects that these policies have had on the different users.

Taking into consideration that the Budget is an operational part of the public policies, the gender-responsive budgeting, including the aspect of gender analysis of the Budget, will actually examine the extent to which the public policies are gender responsive and the extent to which the principal commitments for gender equality are actually followed by adequate allocation of budget funds. In this manner, we will examine the impact of the distribution of incomes and expenditures on the social status of women and men and we will indicate the potential areas that could be the cause of inequality and where there is a necessity to redistribute the resources in order to achieve greater gender equality. Simply put, the gender-responsive budgeting will neither require special funds for women, nor a separation of equal funds for men and women, but it will serve as a tool for equal redistribution of the funds in accordance with the specific needs of men and women.

2.2. Legal, institutional framework and process of budgeting and strategic planning

2.2.1. Gender Equality

economic growth and the competitiveness on a permanent basis, a higher rate of employment of men and women, growth of the living standard and quality of life of men and women, boys and girls and Implementation of active employment policies for men and women, that influence the knowledge and qualifications of the labour supply. Thus defined programs, strategic priorities and objectives of the Government of the RM will also contribute to the definition of specific activities (projects) per budget users, which activities (projects) will be gender sensitive.

The legal position and status of women in the Republic of Macedonia are regulated by the Constitution as the highest legal act of the state, as well as in a number of laws which incorporate the gender perspective. In addition to the domestic legislation, these issues are also regulated by the international agreements which the Republic of Macedonia has signed and ratified, and which in accordance with Article 118 of the Constitution of the Republic of Macedonia constitute an integral part of our legal order.

The Constitution of the Republic of Macedonia, in its basic provisions, stipulates the basic freedoms and rights of the individual and the citizen recognized in the international law and set down in the Constitution, as the most relevant constitutional and legal values, i.e. as fundamental values of the constitutional order of the Republic of Macedonia. Furthermore, the basic freedoms and rights of the individual and the citizen take a central position in the normative part of the Constitution. Here, we should especially emphasize Article 9 of the Constitution of the RM in accordance with which all citizens are equal in their freedoms and rights, regardless of sex, race, colour of skin, national and social origin, political and religious beliefs, property and social status. This Article also defines that all citizens are equal before the Constitution and the laws.

By 2006, in the Republic of Macedonia there was no general law which regulated the issue of equal opportunities for women and men. In May 2006, the Assembly of the Republic of Macedonia passed the first Law on Equal Opportunities for Women and Men, which promotes the principle of establishing equal opportunities for women and men in the political, economic, social and educational area, as well as in the other areas of the social life. By passing the Law on Equal Opportunities for Women and Men, the Republic of Macedonia has fulfilled the obligation for adoption of adequate legislative and other measures including sanctions prohibiting all discrimination against women, in accordance with the requirements of the international community.

In 2012, the Assembly of the RM passed the second Law on Equal Opportunities for Women and Men, which Law promoted the legal framework aimed at creating equal opportunities for women and men. This law is of particular importance for the introduction of gender-responsive budgeting as a process that needs to be incorporated into the daily operations of the responsible entities. Namely, in the process of defining the responsibilities of the responsible entities at national and local level, the inclusion of the gender perspective in the planning and budgeting processes is also defined.

It is necessary to highlight the efforts of the Government of the RM for promotion of the status of women. The National Action Plan for Gender Equality (NAPGE) as a strategic document of the Government of the RM, recognizes the gender budgeting as a tool for improvement of the status of women and ensuring continuous development in the realization of gender equality.

2.2.2. Institutional framework and responsibilities of the responsible entities in terms of the gender responsive budgeting

The institutional framework, i.e. the responsible entities and their role in relation to the gender-responsive budgeting, are defined in the Law on Equal Opportunities for Women and Men.

Ministry of Labour and Social Policy

The governmental mechanism for gender equality is established in the Ministry of Labour and Social Policy. In 1997, the Unit for Promotion of Gender Equality in the Labour Department was established in the Ministry of Labour and Social Policy with a decision of the Government of the RM. In March 2007, the status of the Unit was promoted with the Act of Systematization and Organization of the Ministry of Labour and Social Policy and a Department for Equal Opportunities was established. The department consists of two units – Unit for Gender Equality and Unit for Prevention and Protection against any kind of Discrimination.

In accordance with to the Law on Equal Opportunities for Women and Men, the role of the Ministry of Labour and Social Policy, through the work of the Department, is:

To take care of the promotion of the equal opportunities for women and men in all spheres of social life, to embody the principle of **equal opportunities in the main streams of the reorganization, promotion, development and assessment** of the political processes at all levels and in all stages at national and local level, to provide its opinion on the proposals for adoption of basic and special measures for establishment of equal opportunities for women and men and to monitor their implementation, as well as to cooperate with the Committee on Equal Opportunities for Women and Men in the Assembly of the Republic of Macedonia in the preparation of laws, strategic documents and reports, to submit to the Government of the RM or to the competent ministries proposals for adoption or modification and amendment of the laws and other regulations relevant to the establishment of equal opportunities, as well as other liabilities (domestic and international) arising from the Law on Equal Opportunities for Women and Men.

Assembly of the Republic of Macedonia – Committee on Equal Opportunities for Women and Men

The Assembly of the Republic of Macedonia, within its competences, takes care of the elimination of all forms of discrimination based on gender and the improvement of the social status of women; it integrates the principle of equal opportunities for women and men in the legislative initiatives, policies and programs; it organizes public debates and discussions on issues in the sphere of equal opportunities for women and men; it analyzes and gives opinions about the impact of the legislation on the status of women and men; it asks for reports and documentation from the competent institutions in terms of their scope of work and prepares and publishes reports about its work.

The Committee on Equal Opportunities for Women and Men in the Assembly of the RM, as a permanent working body of the Assembly of the RM, among other responsibilities, shall also assess the Budget of the Republic of Macedonia and other draft laws and other regulations with respect to the inclusion of the gender concept therein;

Government of the Republic of Macedonia

The Government of the Republic of Macedonia takes care of the promotion and the establishment of equal opportunities and achievement of the objectives of the Law on Equal Opportunities for Women and Men, through the application of the basic and the special measures stipulated in this Law.

For that purpose, the Government of the RM appoints a coordinator and a deputy coordinator for equal opportunities and monitors the implementation of the principle of equal opportunities for women and men in **the strategic plans of the competent ministries and the budgets**, who cooperate with the Ministry of Labour and Social Policy.

State Administration Bodies

The state administration bodies are obliged, within their powers, to improve and promote the equal opportunities by taking basic and special measures. For that purpose, the SAB determine an official - coordinator and deputy coordinator, who will coordinate the activities under the authority of the state body, for establishing equal opportunities.

The state administration bodies are obliged, within **their strategic plans and budgets**, to incorporate the principle of equal opportunities for women and men; to **monitor the effects and the impact** of their programs on women and men and to report about that within their annual reports.

Local Self-Government Units

The local self-government units are obliged (the central government may recommend or indicate the needs of the local self-government units, and not oblige them) to respect the principle of equal opportunities and to promote and enhance the equal opportunities for women and men by taking basic and special measures. The

local self-government units are obliged to establish a Committee of Equal Opportunities for Women and Men, as a permanent body, with a decision of the council of the local self-government and to designate a Coordinator for equal opportunities for women and men from the ranks of the civil servants in the local self-government unit.

Within their competencies, the local self-government units are obliged, in their **strategic plans and budgets**, to incorporate the principle of equal opportunities for women and men, as well as to **monitor the effects and the impact** of their programs on women and men and to report about that within their annual reports.

Disclosure of Statistical Data

In accordance with Article 18 of the Law on Equal Opportunities for Women and Men, the Assembly and the Government of the RM, the state administration bodies, the judicial and other state bodies, the bodies of the local self-government, the legal persons that by the law are entrusted with performing activities of public interest, the associations, foundations, public enterprises, educational institutions, institutions in the sphere of social protection, health institutions, political parties, public media, trade associations and other entities that by law are obliged to collect, record and process statistical data, are obliged to present this data according to gender and to submit it to the State Statistical Office.

2.2.3. Process of budgeting and strategic planning

When it comes to the process of budgeting in the Republic of Macedonia, it is a complex process consisted of several inter-related and dependant processes that in no case can be viewed as separate activities. The preparation and the adoption of the Budget of the Republic of Macedonia for the current year is not an activity that starts and ends in the given calendar, i.e. fiscal year, but on the contrary, it is a process that lasts several calendar years, although the revenues and their spending, i.e. expenditures are strictly related to the given fiscal year. The fiscal year in the Republic of Macedonia corresponds with the calendar year, i.e. it lasts from 1 January until 31 December.

The process of budgeting for the current year (n) starts in the previous year (n-1) with the adoption of the strategic priorities of the Government, and ends in the year (n+1), i.e. after the adoption of the Final Audit Report by the State Audit Office (SAO) upon the conducted audit of the basic Budget of the Republic of Macedonia, an activity which is obligatory in the plan of work of the SAO. The SAO prepares the audit report upon the end of the fiscal year, and before the adoption of the Final Account of the Budget of the Republic of Macedonia by the Assembly of the Republic of Macedonia, i.e. until 30 June in the current year, at the latest, for the previous fiscal year.

The Law on Budgets regulates the procedure for preparation, adoption and implementation of the Budget of the Republic of Macedonia and the budgets of the local self-government units and the City of Skopje. The Law on Budgets also defines the timeframe for the adoption of the documents based on which the Budget of the Republic of Macedonia is prepared. The same timeframe is elaborated in the Methodology for strategic planning and preparation of the Annual Programme for Work of the Government of the Republic of Macedonia, which defines the phases and the procedure in the strategic planning process, as well as their connection to the budgeting process.

Basis for the preparation of the budgets shall be the following: The strategic priorities of the Government of the Republic of Macedonia, the Fiscal Strategy, the draft strategic plans of the budget beneficiaries and the budget policy and the priorities of the municipalities.

The strategic priorities of the Government of the Republic of Macedonia are the trigger that defines the contents of the Budget of the Republic of Macedonia for the current fiscal year, and starting as of 2009, with

the introduction of the development part of the Budget, they provide the guidelines for the next two years as well .

With the Resolution on defining the strategic priorities of the Government, until 15 April at the latest in the current year, the Government of the Republic of Macedonia adopts the strategic priorities and goals for the next year. The Resolution on defining the strategic priorities of the Government of the Republic of Macedonia is published in the Official Gazette of the Republic of Macedonia and the strategic priorities are obligatorily observed as such based on their form and content by the budget beneficiaries. The budget beneficiaries of the central government and the funds obligatorily include the strategic priorities as a sum of goals and initiatives in their budgets via the government programmes and sub-programmes.

After adopting the Resolution on defining the strategic priorities of the Government of the Republic of Macedonia, the Ministry of Finance prepares a medium-term fiscal strategy for a period of three years which provides guidelines and goals of the fiscal policy and at the same time, it evaluates the amount of the revenues and expenditures for the given period. The fiscal strategy defines the fiscal forecasts for the next three years; the limit of the total costs is defined based on the budget balance and the planned deficit, as well as the revenue forecasts.

The fiscal strategy, as a basic strategic document, represents a basis for preparation of the Budget for the adequate year. The Ministry of Finance, based on the Fiscal Strategy, proposes to the Government of the Republic of Macedonia the maximum approved funds (budget limits) for the next three years per budget beneficiaries of the central government and for the funds. The budget limits are submitted to the budget beneficiaries with the Budget Circular.

The draft fiscal strategy with the defined maximum amounts of approved funds per budget beneficiary is prepared in the period April-May, and the Government adopts it until 31 May at the latest.

Based on the middle term Fiscal Strategy and the defined maximum amounts of approved funds, the Ministry of Finance submits to the budget beneficiaries of the central government and the funds, guidelines in form of a Budget Circular until 15 June at the latest, for the purpose of submitting requests for preparation of the draft budget (budget requests). Regarding the local self-government units, the Ministry of Finance submits the Budget Circular to the Mayor of the Municipality until 30 September at the latest.

The strategic plans represent multipurpose documents (the Strategic Plan in an integrating development act of the Ministry) that express the priorities and targets and tasks of the budget beneficiary for a period of three years. They are prepared in accordance with the strategic priorities of the Government of the Republic of Macedonia, and from the aspect of the integral system of planning and budgeting, the Draft Strategic Plan is an accompanying document of the budget requests.

The strategic plans are prepared during the current year in the period May-August, and pertain to the next three years. The plans contain the achieved results per programmes and projects of the budget beneficiary for the current and previous year. Analogue to this, the plans give the expected results per programmes and projects of the budget beneficiary for the current (mostly for the period November-December), as well as those that pertain to the next period of three years.

One copy of the Draft Strategic Plan is submitted to the Ministry of Finance as an attachment to the budget request, and one copy is submitted to the General Secretariat until 1 September at the latest.

The General Secretariat analyzes the draft strategic plans from the aspect of the contents and form, and in cooperation with the Secretariat for European Affairs analyzes whether the proposed activities by the budget beneficiaries contribute to the achievement of the strategic priorities of the Government of the Republic of Macedonia. If necessary, for the horizontal programmes the General Secretariat organizes inter-ministerial cooperation. The Ministry of Finance analyzes the draft strategic plans from the aspect of justification of the

envisaged funds for implementation of the programmes, sub-programmes and projects and possibilities for their provision.

The draft budget calculations represent demand for funds by the budget beneficiaries for the purpose of financing the programmes and projects contained in their strategic plans.

The draft budget requests provide a detailed review of the manners in which the budget beneficiaries will allocate the resources per programmes and projects, contained in the strategic plans. The budget beneficiaries are obliged to submit the draft budget requests to the Ministry of Finance until 1 September at the latest, otherwise the Ministry of Finance shall prepare a draft budget on their behalf.

The deadlines and the procedure for preparation and adoption of the Budget of the Republic of Macedonia are prescribed by the Law on Budgets. The preparation of the Draft Budget of the Republic of Macedonia is under the competence of the Ministry of Finance, while the Mayor of the Municipality is responsible for the preparation of the budget of the local self-government.

After the performed harmonization with the budget beneficiaries, the Ministry of Finance submits the Draft Budget to the Government of the Republic of Macedonia for adoption until 1 November at the latest. The Draft Budget shows the amount requested by the budget beneficiaries and the amount proposed by the Ministry of Finance.

The Government of the Republic of Macedonia reviews the Draft Budget and based on the defined strategic priorities and the Fiscal Strategy, sets out the amounts per budget beneficiary. The Government of the Republic of Macedonia submits the Draft Budget to the Assembly of the Republic of Macedonia until 15 November at the latest.

The Minister of Finance presents the Draft Budget of the Republic of Macedonia before the Assembly. The Assembly of the Republic of Macedonia cannot review the Draft Budget before the expiry of 20 days as of the day of its submission to the Assembly of the Republic of Macedonia. The Draft Budget is obligatorily reviewed by the Finance and Budget Committee of the Assembly and the Legislative Committee, however there is an established practice for all other committees to review the Draft Budget for their respective field.

The MPs, via public discussions and the work in the assembly committees, have an open opportunity to give proposals, to propose amendments to the Draft Budget and the Law on implementation of the Budget of the Republic of Macedonia for the respective year. Every increase of the proposed approved funds must be accompanied by an adequate decrease of other proposed approved funds. The Assembly has the last word in the adoption of the expenditures and revenues, as well as the measures for collection of the budget revenues before they formally become part of the Budget of the Republic of Macedonia for the next year. The Assembly adopts the Budget of the Republic of Macedonia until the 31 December at the latest.

3. Strategy on Gender Responsive Budgeting

The Strategy on Gender Responsive Budgeting defines the three strategic areas according to their strategic goal, as well as the activities, the responsible institutions, indicators and timeframe within which they are expected to be realized.

General goal of the five year Strategy on Gender Responsive Budgeting

Creating gender responsive policies intended for decrease of the inequality and promoting equal opportunities, in accordance with the different needs of men and women, via a coordinated and transparent process of gender responsive budgeting.

3.1. Strategic areas, strategic goals, activities, responsible institutions, indicators and timeframe.

Activity	Responsible institutions	Indicators	Timeframe
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<p align="center">Strategic area 1 Introduction of gender perspective in the programmes and budgets of the line ministries, the LSGU and the City of Skopje</p>			
<p align="center">Strategic goal 1 Establishing a system for integrating the gender equality principle in the programmes and policies by implementing a gender budgeting analysis</p>			
<p>Preparation of unified methodology for gender budgeting analysis and promotion thereof</p>	<p>The MLSP (in consultation with the line ministries, the LSGU and the City of Skopje)</p>	<p>Prepared methodology for gender budgeting analysis with included criteria and defined steps for selection of programmes and implementation of the analyses - Harmonized and accepted methodology by the line ministries, the LSGU and the City of Skopje - Prepared material for promotion of the methodology - Number of held discussions for promotion</p>	<p>2012</p>
<p>Preparation of an instruction manual for the implementation of the methodology for gender budgeting analysis</p>	<p>The MLSP (in consultation with the line ministries, the LSGU and the City of Skopje)</p>	<p>- Prepared written instructions (manual) for the implementation of the methodology for gender budgeting analysis - Defined criteria for: 1) selection of programmes for gender budgeting analysis; and 2) responsible persons for the implementation of gender budgeting analysis. - Distributed manual that is used by the public officials responsible for gender budgeting analyses in the line ministries, the LSGU and the</p>	<p>2012</p>

		City of Skopje	
Implementation of the gender budgeting analysis, formulating recommendations and indicators for possible amendments in the programmes of the line ministries, the LSGU and the City of Skopje from the gender perspective	The MLSP line ministries the LSGU and the City of Skopje	- At least one programme per budget beneficiary is analyzed in the first year of the implementation - Formulated indicators divided per gender - Developed recommendations included in the development of the future programmes and policies - The proposed recommendations are incorporated in the policies and programmes	2013-2017
Preparation of annual report on the implemented gender budgeting analyses of the programmes in the line ministries, the LSGU and the City of Skopje and distribution thereof with the material for preparation of the Budget for the next year	The MLSP Line ministries the LSGU and the City of Skopje	- Prepared annual report on the implemented gender budgeting analyses of programmes in the line ministries, the LSGU and the City of Skopje - Published report on the website of the MLSP - Distribution of the report to the line ministries, the LSGU and the City of Skopje, Committee on Equal Opportunities within the Assembly of the Republic of Macedonia	2013-2017
Promotional activities for the implemented gender budgeting analyses of programmes in the line ministries, the LSGU and the City of Skopje	The MLSP The Committee on Equal Opportunities within the Assembly of the Republic of Macedonia	- Number of public discussions on the gender budgeting analysis in the period of discussion of the budget at national and local level	2014-2017
Monitoring the implementation of the recommendations of the gender budgeting analysis based on the defined indicators	The MLSP and National Coordinative Body	- Established monitoring and evaluation system - Number of budget beneficiaries that include the recommendations in their programmes	2014-2017

**Strategic area 2
Improving the legal framework for including GRB**

**Strategic goal 1
Integration of the gender perspective in the processes of strategic planning and budgeting**

Activity	Responsible institutions	Indicators	Timeframe
Preparation and submission of information	The MLSP	- submitted and adopted information	2012

to the Government of the Republic of Macedonia including a situation analysis with conclusions and recommendations			
Improvement of the legal grounds for implementation of GRB	The MLSP, MoF, Secretariat for Legislation, Ministry of Justice, the Committee on Equal Opportunities within the Assembly of the Republic of Macedonia	- Adopted Decree of the Government of the Republic of Macedonia for including GRB in the processes of budgeting and strategic planning	2013
Supplementing the budget circular with guidelines for measuring the effectiveness of the budgetary and governmental programmes to the needs of men and women	MoF, MLSP, SAB	- supplemented Guidelines for preparation of draft budget calculations - Number of budget beneficiaries implementing the budget circular guidelines	2013 per year
Supplementing the Instructions for preparation of strategic plan	GS, MLSP, organizational forms for strategic planning in the SAB	- integrated gender perspective in the Instructions for preparation of strategic plan - Number of SABs whose programmes in the strategic plan are gender sensitive	2013 per year

Strategic area 3

Strengthening the institutional mechanisms and capacity building of the stakeholders for integration of the gender issues in the budget policies and processes

Strategic goal 1

Coordinated approach of the institutions at national and local level to the issue of GRB

Activities	Responsible institutions	Indicators	Timeframe
Submitting information to the Government of the Republic of Macedonia on the status of GRB with a conclusion for establishing a national body	The MLSP	Information prepared and submitted to the Government of the Republic of Macedonia	Until March 2013 at the latest
Mapping and delegating representatives of institutions and civic organizations in the	MLSP, the state administration bodies, Committee on Equal	Prepared list of participants	December 2012

national body	Opportunities within the Assembly of the Republic of Macedonia and the civic sector		
Establishing a National Coordinative Body and monitoring of the implementation of the GRB Strategy	Government of the Republic of Macedonia	Established national body	Until March 2013 at the latest
Monitoring and analysis of the implementation of the Law on Equal Opportunities from the aspect of GRB	MLSP, the state administration bodies, Committee on Equal Opportunities within the Assembly of the Republic of Macedonia and the civic sector	Preparation of reports and information	Continuously/currently

Strategic goal 2

Sensibility and capacity building of the relevant institutions or entities participants in the incorporation of the gender-responsive budgeting during the creation of policies

Activities	Responsible institutions	Indicators	Timeframe
Building the institutional capacities for support and implementation of the gender budgeting analysis	The MLSP Line ministries, Committee on Equal Opportunities within the Assembly of the Republic of Macedonia the LSGU and the City of Skopje	Identified public servants for implementation of the GRB analyses - Estimated capacities of the state bodies responsible for the implementation of the GRB analyses - Established group for support of the institutions in the implementation of the gender budgeting analysis - Number of trained public servants - Number of MPs - Number of	2012-2013

		<p>implemented trainings</p> <ul style="list-style-type: none"> - Employee responsible for GRB in the Committee on Equal Opportunities - Developed modules for trainings of the public servants for implementation of the gender budgeting analyses 	
Identifying a team of trainers for capacity building of the involved participants for integration of the gender perspective in the process of strategic planning and budgeting	The MLSP	- Established team	2013
Capacity building of the involved participants for integration of the gender perspective in the process of strategic planning and budgeting	MLSP, SAB	<ul style="list-style-type: none"> - capacity assessment - Developed modules - Prepared training instructions - Number of trained public servants 	per year
Identifying a team of trainers for capacity building of the involved participants for integration of the gender perspective in the process of strategic planning and budgeting	The MLSP	- Established team	2013
Implementation of basic and specialised trainings for the employees in the state and public institutions, with a focus on GS and SP departments for incorporation of the GRB in the creation of the policies	MLSP, SAB	<ul style="list-style-type: none"> - Developed training module - Delivered trainings to GS and the SP departments -Strengthened capacities of the GS and SP departments - Number of public servants that attended the training 	2013-2017
Exchange of experiences and good practices	MLSP, SAB, LSGU, Committee on Equal Opportunities within the Assembly of the	<ul style="list-style-type: none"> - number of realized events at international level (conferences, debates, visits, panels), study visits - Organized at least 	2013-2017

	Republic of Macedonia	two events for exchange of good practices with reference to the GRB	
Organizing promotional activities (conferences, debates, public discussions and other events)	MLSP, SAB, LSGU, Committee on Equal Opportunities within the Assembly of the Republic of Macedonia	Number of organized events at national and local level	2013-2017

4. Mechanisms for implementation, monitoring and assessment

The Strategy on Gender Responsive Budgeting is of medium term character. In the period 2012-2017 the implementation of the Strategic goals and the envisaged activities is planned.

Therefore we need to take into consideration that "...at the end, the incorporation of the gender equality in the mainstream policies and practices (gender mainstreaming) is more a process than a target."⁷

At the given moment, the SGRB represents a segment of the total commitments of the GRM for incorporation of the gender perspective in the mainstreams (gender mainstreaming). Due to that reason, the Strategy has a one-time nature, having regard that it will be incorporated, i.e. included and it will represent an integral part of the National Strategy on Gender Equality, with its adoption until the end of 2012.

The implementation of SGRB will be detailed in the operational plans of the National Strategy on Gender Equality (NSGE) at annual level, excluding 2012, when a special Operational Plan will be adopted for it, supported by the current project.

The budget for the realization of the strategic goals and activities will be prepared at annual level within the NSGE in accordance and in coordination with the current process of strategic planning and with the budget planning of all entities responsible for the implementation of the Strategy.

The support from the bilateral and multilateral donors will be of a great importance for the implementation of the Strategic goals and planned activities.

The MLSP conducts supervision over the implementation of the provisions of the Strategy. Based on the provisions of the Law on Equal Opportunities for Women and Men, the Government shall establish an inter-ministerial consultative and advisory group for equal opportunities for women and men, comprises of officers/ head public servants, representatives of civic organizations, associations of employers, experts, representatives of the local-self government, trade unions and other entities. As a sub-group of this inter-ministerial group, a sub-group will be established for monitoring of the implementation of the Strategy on Gender Responsive Budgeting that will be responsible for its timely and full implementation.

⁷ Quoted from: „Mainstreaming Gender in Development – A Critical Review“, *Fenella Porter, Caroline Sweetman, Akademski Pecat, Skopje, 2009, page.26*

Annex 1: Literature

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Annex 2: Working group and involved experts

A working group was established for preparation of the draft text of the National Strategy on Gender Responsive Budgeting

Members and deputy members of the Working Group:

- Elena Grozdanova - Ministry of Labour and Social Policy
- Jovana Trencavska - Ministry of Labour and Social Policy
- Mirdita Saliu - Ministry of Labour and Social Policy
- Dusko Minovski - Ministry of Labour and Social Policy
- Snezana Kostovska - Ministry of Labour and Social Policy
- Mirjana Aleksievska - Ministry of Labour and Social Policy
- Biljana Markovska - Ministry of Labour and Social Policy
- Mladen Frckovski - Ministry of Labour and Social Policy
- Katerina Petrova - Ministry of Labour and Social Policy
- Maja Argirovska - Ministry of Finance
- Olivera Markovska - Ministry of Finance
- Zarko Erakovic - Ministry of Agriculture, Forestry and Water Economy
- Margarita Deleva - Ministry of Agriculture, Forestry and Water Economy
- Vasilka Tamburkovska - Ministry of Agriculture, Forestry and Water Economy
- Lidija Miteva - Ministry of Agriculture, Forestry and Water Economy
- Zoran Milkov - General Secretariat of the Government of the Republic of Macedonia
- Svetomir Rajcinovski - General Secretariat of the Government of the Republic of Macedonia
- Vesna Milcevska – Employment Service Agency of the Republic of Macedonia
- Dobrina Cabukovska – Employment Service Agency of the Republic of Macedonia
- Natasa Maneska – City of Skopje
- Dominika Stojanovska - UN WOMEN
- Ermira Lubani - UN WOMEN
- Jovana Bazerkovska - UN WOMEN
- Neda Maleska Sacmaroska – independent expert
- Vesna Jovanova - a consultant in the process of preparation and an independent expert

International experts

Elisabeth Klatzer - International expert