



# ANALYSIS OF GOOD PRACTICES AND RECOMMENDATIONS FOR GENDER-RESPONSIVE BUDGETING

STRENGTHENING INCLUSIVE AND EQUITABLE PUBLIC  
FINANCE IN CRISIS CONTEXTS

Project:  
“Balkan Resilient to Crises”

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# Contents

Executive Summary.....	4
Context of the Analysis.....	4
Key Findings.....	4
Identified Good Practices.....	4
Key Recommendations.....	5
Conclusions.....	5
2. Introduction.....	5
2.1 Purpose of the analysis.....	5
2.2 Context and Relevance.....	6
3. Methodology.....	7
3.1 Approach and Methods.....	7
Document Analysis.....	8
Qualitative Methods.....	8
Consultations with Relevant Stakeholders.....	8
3.2 Limitations of the Analysis.....	8
4. Legal and Institutional Framework for Gender-Responsive Budgeting.....	9
4.1 National legal framework.....	9
4.2 International standards and obligations.....	10
5. Analysis of the State of Gender-Responsive Budgeting.....	11
5.1 Level of integration of GRB in budgetary processes.....	11
Budget Planning.....	12
Budget Allocation.....	12
Budget Implementation.....	12
Monitoring and Evaluation.....	12
5.2 Key challenges and gaps.....	13
Gender-blind policies.....	13
Lack of sex-disaggregated and intersectional data.....	13
Limited institutional capacities.....	13
Transparency and accountability gaps.....	13
6. Identified Good Practices.....	14
6.1 Good practices at Institutional level.....	14
6.2 Good practices of the civil society sector.....	15
6.3 Regional and International examples.....	16

Regional examples (Western Balkans and Southeast Europe).....	16
International Examples .....	16
Crisis and disaster management frameworks.....	16
Replicability and Relevance .....	17
7. Gender-Responsive Budgeting in Crisis Situations.....	17
7.1 Impact of crises on women and vulnerable groups .....	18
7.2 Allocation of resources and gender effects.....	19
7.3 The link between gender-responsive budgeting and community resilience.....	20
8. Recommendations .....	21
8.1 Recommendations for Institutions.....	21
Strengthening the legal framework.....	21
Improving budgetary processes .....	21
Enhancing training and institutional capacities.....	21
Introducing gender-responsive service standards in crisis response.....	21
Establishing systematic feedback mechanisms from crisis-affected women .....	22
Integrating gender criteria into crisis-related public procurement.....	22
8.2 Recommendations for the civil society sector.....	22
Strengthening monitoring and advocacy.....	22
Building and institutionalizing partnerships .....	23
Raising public awareness and engagement .....	23
Generating longitudinal evidence on gendered crisis impacts .....	23
Facilitating inclusive participation of marginalized women .....	23
Co-Developing practical grb implementation tools with institutions.....	23
Communicating gender-responsive budget outcomes through impact storytelling.....	23
8.3 Recommendations for decision-makers and the legislative branch .....	24
Legal amendments and policy alignment .....	24
Strengthening parliamentary oversight.....	24
Introducing post-crisis gender accountability reporting.....	24
Strengthening cross-committee coordination on crisis and gender issues .....	24
Embedding GRB into national resilience and preparedness frameworks.....	25
Demonstrating political leadership on gender-responsive budgeting .....	25
9. Conclusions .....	25

# Executive Summary

This analysis presents a consolidated overview of good practices and key recommendations for Gender-Responsive Budgeting (GRB), based on the findings generated through research, document reviews, stakeholder meetings, and workshops conducted within the framework of the project *“Balkan Resilient to Crises”* in the Republic of North Macedonia. The analysis focuses in particular on the integration of gender perspectives in public finance management and budget allocation in the context of crisis prevention, preparedness, and response.

## Context of the Analysis

Gender-responsive budgeting is internationally recognized as an essential tool for promoting gender equality, social inclusion, and effective use of public resources. In crisis situations such as health emergencies, natural disasters, or socio-economic shocks the absence of a gender perspective in budgeting processes often leads to disproportionate negative impacts on women and vulnerable groups. Despite existing national commitments to gender equality and alignment with international frameworks (including CEDAW, the Istanbul Convention, and UN Security Council Resolution 1325), the practical application of GRB in North Macedonia remains limited and fragmented, particularly within crisis management systems.

## Key Findings

The analysis demonstrates that the integration of gender-responsive budgeting contributes to more coherent, inclusive, and effective public policies, while its absence reinforces existing inequalities and overlooks the specific needs of women and vulnerable groups. The findings highlight that the current legal and strategic framework in North Macedonia is largely gender-blind, lacking binding provisions for systematic gender analysis and gender-responsive budget allocation. Moreover, insufficient use of sex-disaggregated data, limited institutional capacities, and weak coordination between institutions further constrain effective implementation of GRB, especially during crises.

## Identified Good Practices

Despite systemic challenges, several good practices were identified through the analysis:

- Active engagement of civil society organizations in budget monitoring, policy analysis, and advocacy for fair and transparent allocation of public resources.
- Initiatives promoting intersectoral cooperation between public institutions, local authorities, and civil society actors.
- Use of international standards and frameworks (such as UNSCR 1325 and Agenda 2030) as reference points for integrating gender perspectives into policies and budget planning.
- Awareness-raising activities and capacity-building efforts that have contributed to improved understanding of gender aspects in crisis management and public finance.

These practices demonstrate existing potential for advancing GRB, although they are not yet institutionalized or consistently applied.

## Key Recommendations

Based on the analysis, the following priority recommendations are proposed:

- **Revision and alignment of the legal framework** to explicitly integrate gender-responsive budgeting into laws and policies related to crisis management, protection, and rescue.
- **Strengthening institutional capacities** through regular and specialized trainings for public administration, decision-makers, and legislators on GRB and gender-sensitive crisis response.
- **Systematic collection and use of sex-disaggregated and intersectional data** to inform planning, budgeting, and evaluation processes.
- **Enhanced role of civil society** in monitoring budgets, participating in policy dialogue, and raising public awareness about the importance of gender-responsive budgeting.
- **Improved transparency and accountability mechanisms** to ensure equitable and needs-based allocation of public funds.

## Conclusions

The analysis confirms that gender-responsive budgeting is not merely a technical budgeting approach, but a strategic mechanism for achieving social justice, accountability, and resilience in times of crisis. Without systematic integration of gender perspectives, public budgets risk perpetuating inequalities and undermining the effectiveness of crisis response measures.

There is a clear need for coordinated action by institutions, legislators, and civil society to move from ad hoc initiatives toward a structured and sustainable application of gender-responsive budgeting. Strengthening political commitment, revising the legal framework, and investing in institutional capacities are critical steps to ensure that public resources respond to the real and diverse needs of all citizens—particularly women and vulnerable groups—and contribute to more resilient and inclusive societies.

# 2. Introduction

## 2.1 Purpose of the analysis

The purpose of this analysis is to examine the extent to which **gender-responsive budgeting (GRB)** is understood, applied, and institutionalized within public policy and budgetary processes, with a particular focus on crisis management and resource allocation. The analysis aims to assess how public budgets respond to the different needs, roles, and vulnerabilities of women, men, and diverse social groups, and to identify gaps that may lead to unequal outcomes during both normal and crisis conditions.

Gender-responsive budgeting is not a separate or parallel budgeting system; rather, it is a strategic approach that integrates a gender perspective into all stages of the budget cycle - planning, allocation, implementation, monitoring, and evaluation. The analysis seeks to clarify the extent to which this

approach is embedded in existing legal, strategic, and financial frameworks, and whether public resources are allocated in a way that contributes to gender equality, social inclusion, and effective crisis response.

A key objective of the analysis is to identify and document good practices in the application of gender-responsive budgeting, particularly those emerging from institutional initiatives, local-level practices, and civil society engagement. At the same time, the analysis aims to highlight structural, legal, and institutional barriers that hinder the systematic application of GRB, including gender-blind legislation, insufficient use of sex-disaggregated data, limited institutional capacities, and weak coordination among key stakeholders.

The analysis also seeks to **strengthen evidence-based decision-making** by providing policymakers, public institutions, and civil society actors with clear, actionable insights into how budgetary decisions can either reduce or reinforce gender inequalities. This is especially important in the context of crisis management, where time-sensitive decisions and emergency funding mechanisms often overlook gender dimensions, leading to unintended negative consequences for women and vulnerable groups.

Ultimately, the purpose of this analysis is to serve as a **practical and strategic resource** for institutions, legislators, and civil society organizations. By presenting consolidated findings and concrete recommendations, the analysis aims to support the development of more inclusive, transparent, and accountable budgetary processes. It also seeks to encourage the integration of gender-responsive budgeting as a standard practice in public finance management, contributing to more resilient institutions, equitable distribution of public resources, and sustainable social development.

## 2.2 Context and Relevance

Gender-responsive budgeting (GRB) has increasingly been recognized at both national and regional levels as a critical policy tool for advancing gender equality, social inclusion, and effective public financial management. In the Western Balkans, including the Republic of North Macedonia, GRB has been formally acknowledged in strategic documents and policy discussions; however, its practical application remains uneven and largely dependent on individual initiatives, donor-supported projects, or short-term interventions. This creates a gap between policy commitments and real budgetary outcomes, particularly in sectors that directly affect the safety, well-being, and economic security of citizens.

At the national level, North Macedonia has established a legal and strategic framework that promotes gender equality and equal opportunities for women and men. Nevertheless, gender considerations are often treated as cross-cutting or symbolic principles rather than as operational requirements within budgetary planning and execution. Public budgets are predominantly designed using a gender-neutral approach, which assumes that policies and expenditures affect all citizens equally. In reality, women and men experience public services, economic shocks, and crises differently due to structural inequalities, unequal access to resources, and differing social roles. Without the systematic application of GRB, these differences remain invisible in budget decisions, reinforcing existing disparities.

The relevance of GRB becomes particularly evident in the context of **crisis management and public policies**. Crises whether health-related, environmental, economic, or security-driven, tend to exacerbate gender inequalities and disproportionately affect women, especially those from vulnerable and

marginalized groups. During such situations, emergency funding, rapid policy responses, and reallocation of public resources often occur without adequate gender analysis. As a result, critical issues such as unpaid care work, gender-based violence, access to healthcare, social protection, and economic recovery for women-led households may be underfunded or overlooked. Integrating GRB into crisis management frameworks ensures that public resources are allocated based on differentiated needs, contributing to more effective, equitable, and resilient responses.

From a policy perspective, GRB enhances the quality of public decision-making by linking budget allocations to measurable social outcomes. It supports the development of evidence-based policies that are responsive to the real conditions faced by women and men, rather than relying on assumptions of neutrality. In this way, GRB strengthens accountability, transparency, and efficiency in public spending, while also improving public trust in institutions.

The application of GRB is closely connected to **national strategies and international obligations** undertaken by North Macedonia. At the national level, commitments stem from the Law on Equal Opportunities for Women and Men, national gender equality strategies, and sectoral policies related to crisis management, social protection, and public administration reform. At the international level, GRB aligns with obligations under the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Istanbul Convention, the 2030 Agenda for Sustainable Development, and United Nations Security Council Resolution 1325 on Women, Peace and Security. These frameworks explicitly call for the integration of gender perspectives into policies, budgets, and institutional mechanisms, particularly in areas related to security, crises, and recovery.

In the regional context, GRB is increasingly promoted as a shared standard across the Western Balkans, supported by regional initiatives, donor programs, and cross-border cooperation. Strengthening GRB at the national level therefore also contributes to regional coherence, policy harmonization, and alignment with European Union standards in public finance management and gender equality.

In this context, the present analysis is both timely and highly relevant. It responds to the need for a clearer understanding of how gender-responsive budgeting can be systematically integrated into public policies and crisis management frameworks, ensuring that public resources are allocated in a way that promotes equality, resilience, and sustainable development.

## 3. Methodology

### 3.1 Approach and Methods

The analysis was conducted using a **mixed-methods, qualitative and desk-based approach**, designed to provide a comprehensive understanding of the status, challenges, and opportunities for implementing gender-responsive budgeting (GRB), particularly in the context of public policies and crisis management. The methodology combined systematic document analysis with participatory qualitative methods and structured consultations with relevant stakeholders, ensuring both evidence-based assessment and contextual relevance.

## Document Analysis

A core component of the methodology was an in-depth review of relevant **legal, strategic, and budgetary documents** at national and local levels. This included laws and by-laws related to gender equality, public finance management, crisis management, protection and rescue, as well as national strategies, action plans, and budget frameworks. Budget documents and financial reports were examined to assess the extent to which gender perspectives are reflected in budget planning, allocation, and reporting. Particular attention was given to identifying whether gender equality objectives are linked to concrete budget lines, indicators, and funding mechanisms, or whether they remain at a declarative level. This document analysis provided the structural and institutional context for understanding how GRB is currently addressed in policy and practice.

## Qualitative Methods

To complement the desk research and capture practical experiences, perceptions, and challenges, the analysis included conclusions from workshops and networking meetings. These methods enabled the collection of in-depth insights from participants directly involved in policy implementation, budget planning, crisis response, and gender equality advocacy. Workshops facilitated interactive discussions and collective reflection on existing practices, gaps, and potential solutions related to GRB. Discussions and networking meetings allowed for a deeper exploration of institutional constraints, informal practices, and real-life implications of budgetary decisions, particularly in crisis situations. This qualitative component was essential for understanding how policies and budgets translate into practice and affect different groups of women and men.

## Consultations with Relevant Stakeholders

The methodology also included **targeted consultations with key stakeholders**, such as representatives of public institutions, local self-government units, civil society organizations, and experts working in the fields of gender equality, public finance, and crisis management. These consultations served to validate preliminary findings, ensure the accuracy of interpretations, and incorporate multiple perspectives into the analysis. Engaging a diverse range of stakeholders helped identify common challenges, good practices, and entry points for strengthening the application of GRB. It also reinforced ownership of the findings and recommendations, increasing their relevance and potential for practical uptake.

By combining document review, qualitative research, and stakeholder consultations, the methodology ensured a holistic and participatory analysis. This approach allowed for triangulation of data, enhanced the credibility of findings, and supported the development of realistic, context-specific recommendations for improving gender-responsive budgeting in public policies and crisis management frameworks.

## 3.2 Limitations of the Analysis

While the analysis provides a comprehensive overview of gender-responsive budgeting practices and challenges, it is important to acknowledge several methodological and contextual limitations that may have influenced the scope and depth of the findings.

From a methodological perspective, the analysis relied primarily on qualitative methods and desk research, which allowed for in-depth understanding of processes, perceptions, and institutional practices

but did not include a full quantitative assessment of budget allocations over multiple fiscal years. The availability and accessibility of sex-disaggregated and intersectional data were limited, which constrained the ability to conduct more detailed statistical analysis of budget impacts on different groups of women and men.

From a contextual standpoint, the analysis was conducted within a specific institutional and time-bound framework, focusing on selected sectors and crisis-related policies. As a result, the findings may not fully capture all variations in practices across institutions or local government units. Furthermore, stakeholder consultations and workshops reflected the perspectives of participants available at the time, which, while diverse, may not represent all relevant actors involved in budgeting and crisis management processes.

Finally, ongoing institutional reforms and evolving policy environments mean that some findings reflect a snapshot in time rather than long-term trends. Despite these limitations, the triangulation of multiple sources and methods strengthens the overall validity of the analysis and provides a solid evidence base for the conclusions and recommendations presented.

## 4. Legal and Institutional Framework for Gender-Responsive Budgeting

### 4.1 National legal framework

The national legal framework in the Republic of North Macedonia provides a formal basis for promoting gender equality and equal opportunities for women and men; however, the analysis shows that this framework remains only partially aligned with the principles and practical requirements of gender-responsive budgeting (GRB). While gender equality is recognized as a constitutional and legal value, its translation into concrete budgetary obligations and mechanisms is limited and largely non-binding.

Several key laws and by-laws are relevant to the implementation of GRB. The Law on Equal Opportunities for Women and Men establishes the general principle of equality and obliges public institutions to promote equal opportunities in the development and implementation of policies. It mandates gender mainstreaming as a horizontal approach and foresees the appointment of coordinators for equal opportunities within institutions. However, the law does not explicitly require gender analysis of budgets nor does it prescribe specific procedures or tools for integrating gender considerations into budget planning, execution, and monitoring.

The Law on Budget and related public finance regulations govern the preparation, adoption, and execution of the state and municipal budgets. While these instruments regulate fiscal discipline, transparency, and accountability, they largely adopt a gender-neutral approach, focusing on economic and administrative efficiency rather than social and gender outcomes. As a result, budget programs and expenditures are rarely linked to gender equality objectives, and gender-sensitive indicators are not systematically used to assess budget impacts.

In the context of crisis management, the Law on Crisis Management and the Law on Protection and Rescue play a central role in regulating institutional responsibilities, coordination mechanisms, and emergency funding. The analysis indicates that these laws lack explicit references to gender equality, gender-responsive budgeting, or the differentiated needs of women, men, and vulnerable groups in crisis situations. Consequently, emergency measures and financial allocations are often designed without prior gender analysis, increasing the risk of unequal access to resources and services during crises.

A further limitation identified is the weak alignment between sectoral legislation and the Law on Equal Opportunities for Women and Men. Although the latter establishes a general obligation for gender mainstreaming, sector-specific laws and by-laws rarely operationalize this obligation through concrete budgetary requirements. This creates an implementation gap, where gender equality remains a policy goal rather than a measurable budgetary commitment.

Overall, the analysis demonstrates that the current national legal framework is insufficiently gender-sensitive in financial and budgetary terms. The absence of explicit legal provisions requiring gender-responsive budgeting, combined with the lack of standardized methodologies and reporting obligations, limits the ability of institutions to systematically integrate gender perspectives into public spending. To ensure compliance with the Law on Equal Opportunities for Women and Men and to move from formal commitments to effective implementation, there is a clear need for legal amendments and harmonization that embed gender-responsive budgeting as a binding element of public finance management, particularly in sectors related to crisis prevention, response, and recovery.

## 4.2 International standards and obligations

The implementation of gender-responsive budgeting (GRB) in the Republic of North Macedonia is closely linked to the country's international commitments and obligations in the fields of gender equality, human rights, security, and sustainable development. These international frameworks provide both normative guidance and practical direction for integrating gender perspectives into public policies, budgetary processes, and crisis management systems. Despite formal ratification of these instruments, the analysis indicates that their budgetary implications have not yet been fully translated into national financial and institutional practices.

United Nations Security Council Resolution 1325 on Women, Peace and Security represents a cornerstone international framework relevant to gender-responsive budgeting, particularly in contexts of security and crisis management. The resolution calls for the increased participation of women in decision-making processes, protection of women and girls in conflict and crisis situations, and the integration of gender perspectives into all peace and security efforts. Importantly, Resolution 1325 implies a clear obligation to allocate adequate financial resources to support these objectives. In practice, however, national action plans and crisis-related budgets often lack dedicated funding lines and measurable indicators, limiting the effective implementation of the resolution's commitments.

The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) further establishes binding obligations for states to eliminate discrimination against women in all areas of public life, including economic and social policies. CEDAW requires states to adopt appropriate legislative, administrative, and budgetary measures to ensure substantive equality. From a budgeting perspective, this entails assessing how public expenditures affect women and men differently and ensuring that resources are allocated in ways that address structural inequalities. The analysis highlights that, while

CEDAW principles are acknowledged in policy documents, their translation into gender-responsive budget planning and monitoring remains limited.

The Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (Istanbul Convention) introduces additional financial obligations related to prevention, protection, prosecution, and integrated policies to combat gender-based violence. Effective implementation of the Convention requires sustainable and predictable funding for support services, shelters, prevention programs, and institutional coordination mechanisms. The analysis shows that insufficient or fragmented funding undermines the effectiveness of these measures, underscoring the need for gender-responsive budgeting as a tool to ensure adequate and sustained resource allocation.

At a broader strategic level, the **2030 Agenda for Sustainable Development** and its **Sustainable Development Goals (SDGs)** provide a comprehensive framework linking gender equality (SDG 5) with poverty reduction, health, education, reduced inequalities, and strong institutions. Gender-responsive budgeting is widely recognized as a key means of implementing the SDGs, as it aligns public financial resources with policy goals and measurable outcomes. Integrating GRB into national budgets enhances coherence across sectors and supports progress toward multiple SDGs simultaneously.

In addition to these frameworks, other relevant international instruments, such as the **Sendai Framework for Disaster Risk Reduction** and European Union gender equality and public finance standards emphasize the importance of inclusive, risk-informed, and gender-sensitive approaches to policy and budget planning. These frameworks reinforce the principle that effective crisis management and sustainable development require financial decisions grounded in an understanding of differentiated risks and needs.

In conclusion, international standards and obligations provide a strong normative foundation for the application of gender-responsive budgeting in North Macedonia. However, the analysis confirms that a significant implementation gap remains between international commitments and national budgetary practice. Bridging this gap requires systematic alignment of national laws, policies, and budgets with international frameworks, as well as clear financial commitments, institutional accountability, and monitoring mechanisms to ensure that gender equality objectives are effectively funded and achieved.

## 5. Analysis of the State of Gender-Responsive Budgeting

### 5.1 Level of integration of GRB in budgetary processes

The analysis of the current state of gender-responsive budgeting (GRB) in the Republic of North Macedonia indicates that the integration of gender perspectives across the budget cycle: planning, allocation, implementation, and monitoring, remains limited, uneven, and largely non-systematic. While gender equality is formally recognized as a policy objective, its translation into concrete budgetary processes and financial decision-making is weak and inconsistent.

## Budget Planning

At the planning stage, gender considerations are only sporadically incorporated into policy and program design. Strategic documents often include references to gender equality as a cross-cutting principle; however, these references are rarely supported by gender analysis, clearly defined objectives, or evidence based on sex-disaggregated data. Budget proposals are typically developed using a gender-neutral approach that assumes equal impact on all beneficiaries, without assessing how proposed measures may affect women and men differently. As a result, planning processes fail to adequately identify and prioritize the specific needs of women and vulnerable groups, particularly in sectors related to crisis management, social protection, and public safety.

## Budget Allocation

The analysis shows that gender-responsive budgeting is least visible at the allocation stage. Public budgets generally lack dedicated budget lines, earmarked funds, or program classifications linked to gender equality objectives. Financial resources are allocated primarily based on institutional mandates and historical spending patterns rather than on assessed gender-differentiated needs. In crisis situations, emergency funding and reallocations are often made under time pressure, further reducing opportunities for gender analysis. This increases the risk that critical areas such as prevention of gender-based violence, unpaid care responsibilities, and targeted support for women-led households remain underfunded or overlooked.

## Budget Implementation

During implementation, the absence of gender-specific guidelines and operational tools limits the ability of institutions to apply GRB principles in practice. Even when programs aim to support vulnerable groups, implementation mechanisms rarely include clear criteria for gender-responsive service delivery or beneficiary targeting. Coordination between institutions responsible for gender equality and those managing budgets is often weak, reducing accountability for gender-related outcomes. Consequently, the potential of public spending to contribute to substantive gender equality is not fully realized.

## Monitoring and Evaluation

Monitoring and evaluation represent a critical gap in the integration of GRB. The analysis reveals that performance indicators and reporting mechanisms are predominantly financial or output-based, with minimal attention to gender-specific outcomes and impacts. The lack of sex-disaggregated data and gender-sensitive indicators makes it difficult to assess whether public expenditures reduce or reinforce gender inequalities. Without systematic monitoring, lessons learned from implementation are rarely captured or used to inform future planning and budgeting cycles.

Overall, the analysis confirms that gender-responsive budgeting in North Macedonia remains at an early and fragmented stage of development. GRB is more often treated as a policy aspiration rather than as an operational requirement within public finance management. Strengthening the integration of GRB across all stages of the budget cycle is essential to ensure that public resources are allocated and used in ways that promote equality, inclusiveness, and effective responses to both ongoing challenges and crisis situations.

## 5.2 Key challenges and gaps

The analysis identifies several interconnected challenges and structural gaps that significantly limit the effective application of gender-responsive budgeting (GRB) in the Republic of North Macedonia. These challenges are systemic in nature and affect all stages of the budget cycle, particularly in sectors related to crisis management and public service delivery.

### Gender-blind policies

One of the most prominent challenges is the prevalence of **gender-blind policies**, which assume that public policies and budgetary measures affect all individuals equally. This approach fails to recognize the different roles, responsibilities, risks, and constraints experienced by women and men. In practice, many policy and budget documents include general references to gender equality but do not translate these commitments into concrete objectives, measures, or financial allocations. As a result, the specific needs of women such as unpaid care responsibilities, exposure to gender-based violence, or barriers to economic participation, remain insufficiently addressed, particularly during crisis situations when vulnerabilities intensify.

### Lack of sex-disaggregated and intersectional data

The absence of reliable, consistent, and accessible **sex-disaggregated data** represents a major obstacle to evidence-based gender-responsive budgeting. Institutions often lack data broken down by sex, age, disability, ethnicity, or socio-economic status, making it difficult to assess how public spending affects different groups. Without such data, budget planning and evaluation rely on assumptions rather than evidence, limiting the ability to design targeted interventions or measure outcomes. This data gap is especially critical in crisis contexts, where rapid decisions are required but differentiated impacts are not adequately assessed.

### Limited institutional capacities

Another key gap relates to **institutional capacities**. Many public institutions lack sufficient knowledge, skills, and tools to apply GRB principles in practice. Gender equality units and coordinators often operate with limited authority, resources, and influence over budgetary decisions. At the same time, financial and planning departments may lack training in gender analysis and GRB methodologies. Weak inter-institutional coordination further reduces the effectiveness of efforts to integrate gender perspectives across policies and budgets. These capacity constraints are particularly evident at the local level, where resources and technical expertise are more limited.

### Transparency and accountability gaps

The analysis also highlights shortcomings in **transparency and accountability** related to budget processes. Budget documents and reports are often complex, insufficiently detailed, or not easily accessible to the public, limiting opportunities for external scrutiny and informed participation. Moreover, reporting mechanisms rarely include gender-sensitive indicators or qualitative assessments of social impact. This reduces accountability for achieving gender equality outcomes and weakens the role of civil society and oversight bodies in monitoring public spending. Without transparent and accountable budget processes, it is difficult to ensure that commitments to gender equality are translated into tangible results.

In combination, these challenges demonstrate that the limited implementation of gender-responsive budgeting is not due to a lack of formal commitments, but rather to structural, institutional, and procedural gaps. Addressing these challenges requires coordinated action to move from declarative policy goals toward measurable, enforceable, and transparent budgetary practices that actively contribute to reducing gender inequalities.

## 6. Identified Good Practices

### 6.1 Good practices at Institutional level

Despite the structural challenges identified in the application of gender-responsive budgeting (GRB), the analysis highlights several good practices at the institutional level that demonstrate emerging progress and provide a foundation for further development. These practices have been identified across ministries, local self-government units, and bodies responsible for crisis management, and reflect increasing awareness of the importance of integrating gender perspectives into public policies and resource allocation.

At the central government level, certain ministries have taken initial steps to recognize gender equality as a cross-cutting policy objective, particularly through the inclusion of gender-related goals in strategic and programmatic documents. The appointment of gender equality or equal opportunities coordinators within ministries represents a positive institutional mechanism for promoting gender mainstreaming. In some cases, these coordinators have contributed to improved internal dialogue on gender issues and have supported the inclusion of gender considerations in policy planning processes, even if not yet systematically linked to budgetary allocations.

Local self-government units have demonstrated good practices through closer engagement with communities and civil society organizations, enabling a more direct understanding of the differentiated needs of women and men at the local level. In some municipalities, participatory approaches to policy development and service provision have been used to identify priority needs related to social protection, care services, and crisis response. While financial resources remain limited, these practices show the potential of local-level governance to integrate gender-sensitive perspectives into planning and implementation.

Within crisis management bodies, such as institutions responsible for protection, rescue, and emergency coordination, good practices have emerged primarily through project-based initiatives and cooperation with international partners. These initiatives have included gender-sensitive trainings, development of guidelines, and awareness-raising activities focused on the gendered impacts of crises. Although such practices are not yet embedded in regular procedures or budgets, they contribute to institutional learning and demonstrate the feasibility of integrating gender perspectives into crisis-related decision-making.

Across institutions, another positive practice is the growing recognition of the need for inter-institutional coordination when addressing gender equality and crisis management. Cooperation between ministries, crisis management bodies, and local authorities often facilitated through working groups or joint

activities, has enabled the exchange of information and experiences. This collaborative approach, while still limited in scope, represents an important step toward more coherent and inclusive policy responses.

Overall, these institutional good practices illustrate that there is both awareness and capacity within public institutions to advance gender-responsive budgeting. However, the analysis also indicates that these practices remain fragmented, largely dependent on individual initiatives or external support, and insufficiently institutionalized. Strengthening and scaling these good practices requires formal integration into legal frameworks, budgetary procedures, and accountability mechanisms to ensure sustainability and consistent impact.

## 6.2 Good practices of the civil society sector

The analysis clearly demonstrates that the civil society sector plays a crucial and proactive role in advancing gender-responsive budgeting (GRB), particularly in contexts where institutional practices remain underdeveloped or insufficiently formalized. Civil society organizations (CSOs) have emerged as key drivers of accountability, awareness, and innovation in promoting gender-sensitive approaches to public finance and crisis management.

One of the most significant good practices identified is the monitoring of public budgets by civil society organizations. Through budget analysis, tracking of public expenditures, and assessment of policy impacts, CSOs have contributed to uncovering gaps between declared gender equality commitments and actual budget allocations. By analyzing national and local budgets from a gender perspective, civil society has provided evidence-based insights into how public resources affect women and vulnerable groups differently. This monitoring role has been particularly important during crisis situations, when emergency funding and reallocation of resources often occur rapidly and with limited oversight.

Another important good practice is the active engagement of civil society in public campaigns and advocacy efforts aimed at raising awareness of gender-responsive budgeting among policymakers, institutions, and the wider public. Through campaigns, public discussions, policy briefs, and media engagement, CSOs have successfully brought attention to the gendered impacts of public spending and the risks of gender-blind budget decisions. These advocacy efforts have contributed to increased visibility of gender equality issues, promoted public debate on fair and inclusive budgeting, and supported pressure for institutional change.

Civil society organizations have also demonstrated strong capacity in building partnerships with public institutions, which represents a critical good practice for advancing GRB in a sustainable manner. Through formal and informal cooperation with ministries, local governments, crisis management bodies, and parliamentary committees, CSOs have supported capacity-building activities, joint analyses, and consultative processes. These partnerships have enabled knowledge exchange, improved mutual understanding, and facilitated the introduction of gender perspectives into policy and budget discussions. In several cases, civil society expertise has complemented institutional capacities, particularly in areas such as gender analysis, participatory approaches, and community-level engagement.

Overall, the good practices of the civil society sector illustrate its essential role as a monitoring mechanism, advocate for gender equality, and strategic partner to institutions. While civil society engagement alone cannot substitute for systemic institutional reform, the analysis confirms that sustained cooperation between CSOs and public authorities is vital for embedding gender-responsive

budgeting into public finance systems. Strengthening these practices through formalized partnerships, access to data, and inclusive decision-making processes will further enhance their impact and contribution to equitable and accountable budgeting.

## 6.3 Regional and International examples

In addition to national-level experiences, the analysis highlights several regional and international examples of gender-responsive budgeting (GRB) that offer valuable lessons and replicable models for the Republic of North Macedonia. These examples demonstrate how GRB can be institutionalized through legal frameworks, budgetary tools, and participatory approaches, even in contexts with limited resources or complex governance structures.

### Regional examples (Western Balkans and Southeast Europe)

In several Western Balkan countries, pilot initiatives supported by international donors have introduced GRB at both national and local levels. For example, in **Serbia**, gender-responsive budgeting has been formally integrated into the public finance system through amendments to budget regulations, requiring institutions to define gender equality objectives and indicators within program budgets. This approach has increased accountability and enabled systematic monitoring of budget impacts on women and men. The Serbian model demonstrates the importance of binding legal provisions combined with technical guidance and institutional support.

In **Bosnia and Herzegovina**, civil society organizations, in cooperation with local governments, have implemented GRB pilots at the municipal level, focusing on social services, employment measures, and crisis response. These initiatives used participatory budgeting tools and gender analysis to identify priority needs of women and vulnerable groups, leading to more targeted local interventions. This practice illustrates how GRB can be applied incrementally at the local level and scaled up through institutional learning.

### International Examples

At the international level, several countries have established well-recognized GRB frameworks that can serve as models for replication. **Austria**, for instance, has embedded gender equality as a constitutional principle within its performance-based budgeting system. All ministries are required to define gender equality objectives and report on outcomes, ensuring that budgets are directly linked to measurable gender results. This approach highlights the effectiveness of integrating GRB into performance management and accountability systems.

Another relevant example is **Canada**, where Gender-Based Analysis Plus (GBA+) is systematically applied to policies, programs, and budget decisions. Budget proposals must demonstrate how they address gender and diversity impacts, supported by data and impact assessments. This practice underscores the value of mandatory gender analysis as a prerequisite for budget approval.

### Crisis and disaster management frameworks

In the context of crisis and disaster management, the **Sendai framework for disaster risk reduction** provides internationally recognized guidance for integrating gender perspectives into risk assessment, preparedness, and funding mechanisms. Countries that have aligned disaster risk financing with gender-

sensitive risk assessments have demonstrated improved resilience and more inclusive recovery outcomes. These practices are particularly relevant for strengthening gender-responsive budgeting in crisis-related policies.

### Replicability and Relevance

The common elements across these examples include clear legal mandates, standardized methodologies, capacity-building, availability of gender-disaggregated data, and strong monitoring mechanisms. Importantly, these models show that GRB does not require entirely new budget systems, but rather the integration of gender perspectives into existing financial and policy frameworks.

For North Macedonia, these regional and international practices offer **practical and adaptable models** that can be replicated through phased implementation, starting with pilot initiatives, legal amendments, and strengthened cooperation between institutions and civil society. Replicating these examples would contribute to more transparent, inclusive, and effective public budgeting aligned with both national priorities and international commitments.

## 7. Gender-Responsive Budgeting in Crisis Situations

Gender-responsive budgeting (GRB) becomes particularly critical in crisis situations, as crises tend to expose and intensify existing social and gender inequalities. Health emergencies, natural disasters, economic shocks, and security-related crises do not affect all population groups equally. Women, especially those from vulnerable and marginalized groups, often experience disproportionate impacts due to structural inequalities, care responsibilities, limited access to resources, and increased exposure to risks such as gender-based violence and economic insecurity. In this context, the absence of a gender perspective in budgetary decisions can significantly undermine the effectiveness and fairness of crisis response measures.

During crises, governments are often required to reallocate public resources rapidly, introduce emergency funding mechanisms, and adopt short-term policy responses. These processes frequently prioritize speed and administrative efficiency over inclusive planning and analysis. As a result, emergency budgets and crisis-related expenditures are commonly designed without systematic gender analysis, leading to gender-blind responses. This can result in underfunding of critical services such as social protection, care infrastructure, psychosocial support, and prevention and response to gender-based violence, areas that are essential for mitigating the differentiated impacts of crises on women and vulnerable groups.

Gender-responsive budgeting provides a framework for ensuring that **crisis-related public spending is needs-based, equitable, and effective**. By incorporating gender analysis into crisis preparedness, response, and recovery budgets, institutions can identify priority needs, allocate resources more strategically, and avoid unintended negative consequences. GRB supports the integration of sex-disaggregated data and intersectional perspectives into risk assessments and funding decisions, enabling more targeted interventions and improved outcomes for affected populations.

The analysis further shows that GRB is not only relevant during the response phase of a crisis but also throughout the entire **crisis management cycle**, including prevention, preparedness, recovery, and resilience-building. Gender-sensitive investment in early warning systems, community preparedness, social services, and economic recovery programs contributes to stronger institutional and societal resilience. In the absence of such investments, crises risk deepening long-term inequalities and undermining sustainable development efforts.

Moreover, the application of GRB in crisis contexts enhances accountability and transparency in the use of public funds. By linking emergency expenditures to gender equality objectives and measurable outcomes, institutions can better assess the effectiveness of crisis measures and ensure that resources reach those most in need. This is particularly important in times of crisis, when public trust in institutions is tested and demands for accountability are heightened.

In conclusion, gender-responsive budgeting in crisis situations is not an optional or secondary consideration, but a strategic necessity for effective crisis management and inclusive recovery. Integrating GRB into crisis-related budgeting processes enables governments to respond more equitably, protect vulnerable groups, and build more resilient societies capable of withstanding future shocks.

## 7.1 Impact of crises on women and vulnerable groups

Crises have a disproportionate and differentiated impact on women and vulnerable groups, reinforcing existing inequalities and creating new forms of exclusion. Economic, health, environmental, and security-related crises do not affect all individuals in the same way; instead, they interact with pre-existing social, economic, and gender-based disparities. Understanding these differentiated impacts is essential for designing effective and equitable crisis response policies and budgets.

Women are often among the most affected during crises due to their structural roles in society, particularly their disproportionate responsibility for unpaid care work, including childcare, eldercare, and household management. During crises, the closure of schools, health services, and care facilities significantly increases this burden, limiting women's ability to participate in paid employment and economic recovery. Without gender-responsive budgeting, these impacts remain unaddressed, and resources are rarely allocated to support care services or compensate unpaid labor.

Economic crises and emergencies also tend to affect women's employment more severely, especially in sectors characterized by informal, precarious, or low-paid work. Women-led households, single mothers, and women entrepreneurs face heightened risks of income loss, debt, and poverty. Similarly, vulnerable groups such as persons with disabilities, ethnic minorities, elderly individuals, and rural populations often experience compounded disadvantages due to limited access to services, information, and social protection mechanisms. In the absence of targeted financial measures, these groups may be excluded from emergency support and recovery programs.

Health and humanitarian crises further increase **exposure to gender-based violence**, including domestic violence, sexual exploitation, and trafficking. Evidence from past crises shows that stress, economic insecurity, and restricted mobility contribute to higher rates of violence against women and girls. However, funding for prevention, protection, and survivor support services is frequently insufficient or deprioritized in emergency budgets, reflecting a lack of gender analysis in crisis planning and resource allocation.

Additionally, vulnerable groups often face barriers to participation in decision-making processes during crises. Women and marginalized communities are underrepresented in crisis management structures and policy formulation, resulting in responses that do not adequately reflect their needs or experiences. This exclusion limits the effectiveness of crisis interventions and reduces trust in public institutions.

The analysis confirms that without a gender-responsive approach, crisis-related public spending risks exacerbating inequalities and leaving the most affected groups behind. Integrating gender-responsive budgeting allows institutions to recognize differentiated impacts, prioritize inclusive measures, and allocate resources in a way that protects women and vulnerable groups while supporting equitable recovery and long-term resilience.

## 7.2 Allocation of resources and gender effects

The allocation of public resources during crises has a direct and measurable impact on gender equality outcomes. Budgetary decisions determine which needs are prioritized, which groups receive support, and which risks remain unaddressed. In the absence of gender-responsive budgeting (GRB), resource allocation processes tend to favor generalized or sector-based responses that overlook the differentiated impacts of crises on women, men, and vulnerable groups.

During crisis situations, financial resources are often redirected toward emergency response, security, or infrastructure, while social services and gender-sensitive interventions receive limited attention or funding. This can result in reduced support for care services, social protection, and programs addressing gender-based violence areas that are critical for mitigating the disproportionate effects of crises on women and marginalized populations. When budgets are allocated without prior gender analysis, they risk reinforcing traditional gender roles and deepening existing inequalities.

The analysis shows that gender-blind allocation of resources frequently leads to unequal access to emergency assistance and recovery programs. For example, eligibility criteria for financial support or employment measures may unintentionally exclude women, particularly those working in informal sectors or unpaid care roles. Similarly, recovery investments that focus solely on male-dominated industries can limit women's participation in economic recovery and long-term resilience.

Gender-responsive budgeting provides a framework for assessing the gender effects of budget allocations before, during, and after crises. By incorporating gender analysis and sex-disaggregated data into allocation decisions, institutions can better understand who benefits from public spending and who is left behind. This enables the design of targeted measures that address the specific needs of women, youth, and vulnerable groups, such as support for care services, women-led businesses, and inclusive employment programs.

Moreover, gender-sensitive allocation of resources contributes to more effective crisis responses by ensuring that public funds are used where they have the greatest social impact. Investments that address gender inequalities such as funding for social protection, health services, and prevention of gender-based violence, not only support affected groups but also strengthen overall social cohesion and resilience.

In conclusion, the way resources are allocated during crises has profound gender effects. Integrating GRB into allocation processes helps prevent the unintended reinforcement of inequalities, promotes fairness and inclusiveness, and enhances the effectiveness of crisis response and recovery efforts.

## 7.3 The link between gender-responsive budgeting and community resilience

Gender-responsive budgeting (GRB) plays a critical role in strengthening community resilience, particularly in the context of recurrent and complex crises. Community resilience refers to the capacity of individuals, households, and institutions to anticipate, withstand, adapt to, and recover from shocks while maintaining social cohesion and sustainable development. The analysis confirms that budgets which incorporate gender perspectives contribute significantly to building this resilience by addressing structural inequalities and supporting inclusive recovery processes.

When public budgets are designed and implemented through a gender-responsive lens, they are more likely to invest in essential social and economic infrastructure that supports long-term resilience. This includes care services, healthcare, education, social protection, and community-based support systems sectors that are often underfunded in gender-blind budgeting approaches. Strengthening these services reduces the vulnerability of women and marginalized groups and enhances the overall capacity of communities to respond to future crises.

GRB also promotes resilience by ensuring that resources are allocated based on differentiated needs and risks. Women, youth, elderly persons, persons with disabilities, and marginalized communities experience crises differently and require tailored support. By recognizing and addressing these differences, gender-responsive budgets prevent the deepening of inequalities and reduce the likelihood of long-term social and economic exclusion. This inclusive approach fosters stronger social cohesion and trust in public institutions, both of which are essential components of resilient communities.

Furthermore, gender-responsive budgeting supports participatory and inclusive decision-making, which is fundamental to resilience-building. When women and vulnerable groups are meaningfully involved in budgetary and policy processes, public responses are better informed by local knowledge and lived experiences. This enhances the relevance and effectiveness of interventions and empowers communities to take an active role in crisis preparedness and recovery.

The analysis also highlights that GRB contributes to resilience by enabling preventive and forward-looking investments. Rather than focusing solely on emergency response, gender-responsive budgets support early warning systems, risk reduction measures, and long-term capacity-building initiatives. These investments reduce the social and economic costs of future crises and strengthen the adaptive capacity of communities over time.

In conclusion, the link between gender-responsive budgeting and community resilience is both direct and strategic. By embedding gender perspectives into public finance decisions, institutions can support inclusive growth, reduce vulnerabilities, and build resilient communities capable of responding effectively to current and future crises.

## 8. Recommendations

### 8.1 Recommendations for Institutions

The findings of the analysis indicate a clear need for systematic institutional reforms to ensure the effective integration of gender-responsive budgeting (GRB) into public finance management and crisis-related policies. Public institutions at national and local levels play a central role in translating legal commitments into practical budgetary actions. The following recommendations focus on strengthening the legal framework, improving budgetary processes, and enhancing institutional capacities.

#### Strengthening the legal framework

Institutions should initiate and support revisions of existing laws and by-laws to explicitly integrate gender-responsive budgeting as a mandatory component of public finance management. Sector-specific legislation, particularly in areas related to crisis management, protection and rescue, social protection, and public administration, should be aligned with the Law on Equal Opportunities for Women and Men. Legal provisions should clearly define institutional responsibilities for conducting gender analysis, linking policy objectives to budget allocations, and reporting on gender-related outcomes. Embedding GRB in the legal framework will move gender equality from a declarative principle to an enforceable obligation.

#### Improving budgetary processes

Institutions should integrate gender perspectives across all stages of the budget cycle—planning, allocation, implementation, and monitoring. This includes the introduction of standardized GRB tools and methodologies, such as gender impact assessments, gender-sensitive budget classifications, and performance indicators. Budget proposals should be supported by sex-disaggregated data and evidence-based analysis of differentiated needs. In crisis situations, emergency funding mechanisms should include simplified gender assessment procedures to ensure that rapid responses remain inclusive and equitable. Strengthening coordination between policy, gender equality, and finance departments is essential to ensure coherent and effective implementation.

#### Enhancing training and institutional capacities

A critical prerequisite for effective GRB implementation is the development of institutional capacities. Regular and specialized trainings should be provided to civil servants, budget officers, planners, and decision-makers on gender analysis, GRB methodologies, and gender-sensitive crisis management. Training programs should be institutionalized rather than project-based and tailored to different levels of governance, including local authorities. In addition, institutions should strengthen the role and resources of gender equality coordinators and units, ensuring they have sufficient authority and access to budgetary processes. Investing in capacity-building will enable institutions to apply GRB consistently and sustainably.

#### Introducing gender-responsive service standards in crisis response

Public institutions should introduce gender-responsive service standards for crisis response and recovery measures. These standards should define minimum gender-sensitive requirements for emergency shelters, evacuation procedures, information dissemination, and post-crisis support services, including privacy, safety, accessibility, and care responsibilities. By formalizing service-level standards rather than

policies or budgets alone, institutions can ensure that gender responsiveness is reflected directly in how services are delivered on the ground.

### **Establishing systematic feedback mechanisms from crisis-affected women**

Public institutions should establish permanent feedback mechanisms to capture the experiences of crisis-affected populations, with a specific focus on women. Structured post-crisis consultations, anonymous reporting channels, and short user-feedback tools integrated into response operations would allow institutions to identify service gaps and adjust interventions in real time, strengthening responsiveness and accountability.

### **Integrating gender criteria into crisis-related public procurement**

Institutions should integrate gender-sensitive criteria into public procurement processes related to crisis management. Procurement of facilities, equipment, digital tools, and emergency supplies should account for accessibility, safety, usability, and differentiated needs. Embedding gender considerations into procurement ensures that financial resources result in inclusive and functional solutions, not only compliant expenditures.

### **Applying gender-sensitive crisis simulations and scenario planning**

Institutions should institutionalize crisis simulations and emergency drills that explicitly assess gender-differentiated impacts. Scenario planning should examine issues such as care responsibilities, access to information, exposure to violence, and economic vulnerability. This practice enables institutions to operationalize gender responsiveness and test institutional readiness beyond planning documents.

## **8.2 Recommendations for the civil society sector**

The analysis confirms that the civil society sector has a pivotal role in advancing gender-responsive budgeting (GRB), particularly in ensuring accountability, transparency, and inclusive decision-making. Civil society organizations (CSOs) are well positioned to bridge gaps between public institutions and citizens, amplify the voices of women and vulnerable groups, and promote the effective implementation of GRB through monitoring, advocacy, and partnership-building.

### **Strengthening monitoring and advocacy**

Civil society organizations should continue and expand their role in monitoring public budgets and policies from a gender perspective. This includes systematic analysis of national and local budgets, tracking of expenditures, and assessment of the gender impact of public spending, particularly in crisis-related interventions. Evidence-based monitoring should be complemented by strategic advocacy efforts aimed at influencing policymakers and decision-makers. By presenting clear data, policy briefs, and recommendations, CSOs can support informed public debate and contribute to more equitable budgetary decisions. Strengthening advocacy capacities will also enable civil society to hold institutions accountable for their commitments to gender equality.

## **Building and institutionalizing partnerships**

Developing strong and sustainable partnerships with public institutions is essential for embedding GRB into policy and budgetary processes. Civil society organizations should seek formal cooperation mechanisms with ministries, local governments, crisis management bodies, and parliamentary committees to provide technical expertise, participate in consultations, and co-develop solutions. Partnerships should also be fostered among civil society actors to promote coordination, knowledge-sharing, and joint advocacy. Such collaborative approaches enhance the credibility and impact of civil society engagement while supporting institutional learning and reform.

## **Raising public awareness and engagement**

Civil society plays a crucial role in raising public awareness about the importance of gender-responsive budgeting and its impact on everyday life. Through public campaigns, community outreach, media engagement, and educational activities, CSOs can demystify budget processes and explain how public resources affect women and men differently. Increased public understanding of GRB strengthens citizen participation and demand for transparent, fair, and inclusive budgets. By empowering citizens with knowledge, civil society contributes to building a culture of accountability and supports long-term social change.

## **Generating longitudinal evidence on gendered crisis impacts**

Civil society organizations should invest in longitudinal, community-based research that documents the medium- and long-term gendered impacts of crises and public spending. Tracking outcomes related to economic security, health, safety, and participation allows CSOs to provide evidence that complements short-term budget monitoring and informs structural policy reform.

## **Facilitating inclusive participation of marginalized women**

Civil society should strengthen outreach mechanisms that enable meaningful participation of women from marginalized and underrepresented groups, including those in rural areas, informal settlements, minority communities, and digitally excluded populations. Acting as trusted intermediaries, CSOs can translate lived experiences into structured inputs for policy and budgetary decision-making.

## **Co-Developing practical GRB implementation tools with institutions**

Beyond advocacy, civil society organizations should collaborate with institutions to co-develop practical tools for GRB implementation, such as internal guidelines, checklists, service protocols, or pilot interventions. This hands-on collaboration supports institutional learning, increases ownership, and facilitates the scaling of gender-responsive practices.

## **Communicating gender-responsive budget outcomes through impact storytelling**

Civil society organizations should prioritize strategic communication that demonstrates how budgetary decisions affect women's lives in practice. Through case studies, documented experiences, and accessible narratives, CSOs can humanize public finance debates and strengthen public demand for accountability and inclusive policies.

## 8.3 Recommendations for decision-makers and the legislative branch

Decision-makers and the legislative branch have a **central and strategic role** in creating an enabling environment for the effective implementation of gender-responsive budgeting (GRB). Their leadership is essential for translating political commitments to gender equality into binding legal frameworks, budgetary obligations, and accountability mechanisms. The analysis highlights the need for both legislative reform and strengthened parliamentary oversight to ensure sustainable and systemic application of GRB.

### Legal amendments and policy alignment

The legislative branch should initiate and support amendments to existing laws and by-laws to explicitly incorporate gender-responsive budgeting principles. Key legislation related to public finance management, crisis management, protection and rescue, social protection, and public administration should be revised to require gender analysis and gender-sensitive allocation of resources. Legal amendments should ensure alignment with the Law on Equal Opportunities for Women and Men and reflect international obligations, including CEDAW, the Istanbul Convention, and UN Security Council Resolution 1325. By embedding GRB requirements into legislation, decision-makers can move from voluntary or project-based practices toward a mandatory, system-wide approach.

### Strengthening parliamentary oversight

Parliamentary oversight mechanisms should be strengthened to ensure that gender equality commitments are effectively implemented through public budgets. Parliamentary committees, particularly those responsible for finance, social policy, and gender equality, should systematically review budget proposals and financial reports from a gender perspective. This includes requesting gender impact assessments, reviewing sex-disaggregated data, and assessing whether allocated resources contribute to reducing gender inequalities. Regular hearings, reporting requirements, and cooperation with independent oversight bodies and civil society can enhance transparency and accountability.

In addition, members of parliament should receive targeted training and capacity-building on gender-responsive budgeting and the gendered impacts of public spending. Improved understanding of GRB among legislators will support informed debate, evidence-based decision-making, and more effective oversight of executive actions.

### Introducing post-crisis gender accountability reporting

Decision-makers should require post-crisis accountability reports that assess gender-differentiated outcomes of emergency measures. These reports should focus on reach, effectiveness, and unintended impacts on women, strengthening democratic accountability without duplicating standard financial reporting mechanisms.

### Strengthening cross-committee coordination on crisis and gender issues

The legislative branch should institutionalize joint hearings or coordinated sessions among finance, social policy, crisis management, and gender equality committees. Such cross-sectoral coordination helps

overcome policy silos and ensures that gender considerations are addressed holistically during crisis planning and response.

### Embedding GRB into national resilience and preparedness frameworks

Legislators should ensure that gender-responsive budgeting objectives are embedded within national resilience, preparedness, and recovery frameworks. Integrating GRB into risk assessments, contingency planning, and recovery strategies shifts the focus from reactive correction to anticipatory and inclusive governance.

### Demonstrating political leadership on gender-responsive budgeting

Decision-makers should actively promote GRB as a core governance and resilience instrument through public statements, parliamentary debates, and strategic policy documents. Visible political leadership helps legitimize GRB as a mainstream public finance approach and strengthens long-term institutional commitment.

## 6. Conclusions

The analysis confirms that **gender-responsive budgeting (GRB) remains insufficiently and inconsistently applied** within public finance management and crisis-related policies in the Republic of North Macedonia. Although gender equality is formally recognized through national legislation and international commitments, these principles are not yet systematically translated into budgetary planning, allocation, implementation, and monitoring. The findings demonstrate that the absence of GRB contributes to gender-blind policies, unequal allocation of resources, and limited effectiveness of crisis response measures, particularly for women and vulnerable groups.

At the same time, the analysis identifies important entry points and existing good practices at institutional, local, and civil society levels. These include growing awareness among institutions, active engagement of civil society in budget monitoring and advocacy, and initial efforts to integrate gender perspectives through project-based initiatives and partnerships. While these practices demonstrate potential, they remain fragmented and heavily dependent on individual or donor-driven efforts, rather than being embedded within the public finance system.

The analysis underscores the critical importance of the systemic application of gender-responsive budgeting. GRB is not merely a technical budgeting tool, but a strategic approach that enhances the quality, fairness, and effectiveness of public policies. Systematic integration of GRB across all stages of the budget cycle ensures that public resources respond to the differentiated needs of women and men, reduce inequalities, and support inclusive recovery and long-term resilience. In the context of crises, GRB is particularly essential for preventing the deepening of social disparities and for strengthening community resilience. The findings also highlight that the successful implementation of GRB requires the active and coordinated involvement of all key stakeholders. Public institutions must lead in integrating GRB into legal frameworks, budgetary processes, and institutional practices. The legislative branch plays a crucial role in creating binding legal obligations and exercising effective oversight. Civil society organizations serve as essential partners in monitoring, advocacy, and public awareness-raising, while also amplifying the voices of women and vulnerable groups. International partners and donors further contribute by supporting capacity-building, piloting innovative approaches, and promoting alignment with international standards.

In conclusion, advancing gender-responsive budgeting requires a shared commitment and collective action. Only through coordinated efforts, sustained political will, and investment in institutional capacities can GRB move from isolated initiatives to a structured and sustainable practice. Strengthening GRB will not only promote gender equality but also contribute to more transparent, accountable, and resilient public finance systems that better serve all citizens.

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