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“The Pandemic Knows No Gender”?

A Gender Fiscal Budget Analysis:

The Government of Kosovo’s Response to the
COVID-19 Pandemic from a Gender Perspective



Gender Budget Watchdog Network
for a gender equal region



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Authors: Nicole Farnsworth, Nerina Guri, Naile Selimaj Krasniqi, Ernera Dushica, Aurora Maxharraj, and Lauren Hanna.

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Acronyms

AWID	Association of Women in Development
CSO	Civil Society Organisation
D4D	Democracy for Development
EIGE	European Institute for Gender Equality
EU	European Union
GAP	EU Gender Action Plan
GBWN	Gender Budget Watchdog Network
GEO	Gender Equality Officer
GRPFM	PEFA Supplementary Framework for Assessing Gender Responsive Public Financial Management
ILO	International Labour Organisation
IMF	International Monetary Fund
KEA	Kosovo Employment Agency
KAS	Kosovo Agency of Statistics
KWN	Kosovo Women's Network
KIESA	Kosovo Investment and Enterprise Support Agency
LDK	Democratic League of Kosovo
MAFRD	Ministry of Agriculture, Forestry, and Rural Development
MCYS	Ministry of Culture, Youth, and Sports
MTI	Ministry of Trade and Industry
MEE	Ministry of Economy and Environment
MEST	Ministry of Education, Science, and Technology
MLSW	Ministry of Labour and Social Welfare
MTEF	Medium-Term Expenditure Framework
NIPH	National Institute of Public Health
OECD	Organisation for Economic Co-operation and Development
PEFA	Public Expenditure and Financial Accountability
PI	PEFA indicator
SMEs	Small and Medium Enterprises
TSA	Treasury Single Account
UN	United Nations
UN DESA	United Nations Department of Economic and Social Affairs
UNFPA	United Nations Population Fund
VAT	Value Added Tax
WB	Western Balkans
WCSO	Women's rights organisation

Executive Summary

The Kosovo Women's Network conducted this research, as a member of the Gender Budget Watchdog Network, to analyse the fiscal policy measures taken by the Government of Kosovo to address the COVID-19 pandemic from a gender perspective. The research covers the period of February through October 2020. Key findings include:

- The COVID-19 pandemic has affected both women and men. Women may be at higher risk of coming in contact with the virus, given their overrepresentation in health, education, and other essential sectors. However, according to official data, it seems that more men have had and/or died from COVID-19.
- Men and women have both faced severe economic difficulties. Findings from the employment office and qualitative data suggest that many have lost their jobs and/or faced more difficult working conditions. However, accurate employment data on the most affected sectors and people is not yet available, making it difficult to analyse gender disparities.
- Pre-existing social norms and power relations arguably have placed women in a particularly precarious economic position. Given traditional gender roles, care responsibilities have made women more at risk of job loss, especially single mothers and women caring for persons with different abilities. This is due to schools and social services for dependent adults closing. The pandemic highlighted the previously obscured unpaid care and reproductive work that is essential to the functioning of the economy.
- Restrictions on movement likely contributed to poorer access to healthcare for women who have less access to transportation and health services, particularly reproductive and sexual healthcare.
- Women and children have been at greater risk of domestic violence.
- Generally, Kosovo was ill-prepared for any emergency, given its political instability and limited existing budgetary allocations for this purpose. Although the initial government response to COVID-19 was rather timely, the distribution of funds was delayed due to the fall of the government, political crisis, accompanying delays in budget revisions, and failure of the Assembly of Kosovo to establish a quorum or agree on policy proposals.
- The Ministry of Finance had a contingency reserve and finance departments reallocated expenditures to meet needs, following official approval processes for reallocations. Justifications for these reallocations did not contain a gender perspective.
- Procurement sometimes occurred under allowable expedited processes. Most such documents are publicly available. Legally permissible affirmative measures towards gender equality were not reflected in procurement, as finance officers generally lacked knowledge about relevant provisions in the laws on Gender Equality and Procurement.
- Regular financial reporting continued, but not all reports are publicly available. These did not contain any gender perspective. Expenditures related to the COVID-19 pandemic will not be audited until 2021; historically, audits have not examined gender impact.
- Most government measures to address the COVID-19 pandemic do not consider the different needs of diverse women and men. Officials generally believed that the crisis affected everyone, and therefore no gender perspective was needed. For several measures, not considering gender differences could mean that measures reinforce existing gender inequalities and thus may even be “gender negative”.

- Nor was an intersectional approach sufficiently considered in the design of measures; the particular needs of women and men of different ages, ethnicities, geographic locations, and abilities were little considered in measures, if at all.
- The government organised very few public consultations to gather diverse women and men's input regarding measures; nor did they engage many civil society organisations for input.
- Generally, recovery plans allocate the vast majority of resources to businesses, rather than to social infrastructure like health, education, care systems, and social services, or the environment, failing to recognise that strengthening such social infrastructure is foundational to inclusive, sustainable long-term economic recovery.
- Despite obligations in the Law on Gender Equality, the government has not maintained gender-disaggregated data on target groups or beneficiaries of government measures, nor conducted ex ante Gender Impact Assessments. It is too early to assess the impact measures have had on diverse women and men, or on gender equality.
- A review of women's and men's needs, compared to the support provided by government measures, suggests that several needs remain unaddressed.

The report concludes with specific [recommendations](#) for the government, National Auditor's Office, municipalities, the Assembly of Kosovo, funders, and civil society.

Introduction

The COVID-19 pandemic has impacted every aspect of social and economic life. While the crisis impacted everyone, it has not done so equally; it has affected women and men differently. Worldwide, women are disproportionately affected and more at risk of contracting the virus. They have been at the frontlines of the COVID-19 pandemic, making up the majority of the healthcare and social workforce as nurses, hospice care workers, and retail workers. Indeed, this has led to the pandemic-driven recession being referred to as the “she-cession”.¹ As a result of closures and isolation measures, women have borne increased responsibilities related to unpaid care work such as caring for children, the elderly, and other domestic work.² Increased responsibilities have had negative impacts on women’s physical and mental well-being.³ In Kosovo, research suggests that unpaid work and housework contribute to physical, psychological, and emotional stress among women.⁴ Job loss and unemployment resulting from isolation measures can negatively impact women and their return to the labour market.⁵ During the lockdown, domestic violence has increased, and women have struggled to access assistance due to isolation at home with abusers.⁶

In accordance with the Kosovo Law on Gender Equality, gender budgeting is necessary for ensuring that gender equality is respected in the allocation of state funds.⁷ As per best practices in gender responsive budgeting, *ex ante* gender impact assessments should inform budgeting based on actual needs of diverse women and men.⁸ Moreover, the Government of Kosovo’s *Better Regulation Strategy 2.0 for Kosovo 2017-2021* explicitly calls for Gender Impact Assessments, as part of Regulatory Impact Assessments, to inform all government policies and programs.⁹ The government *Guidelines and Manual for Developing Concept Documents* includes conducting Gender Impact Assessments.¹⁰ The Agency for Gender Equality also has provided guidance for conducting Gender Impact Assessments.¹¹

Despite the existing research on COVID-19 and discussions on the differential impact that COVID-19 may have on women and men, minimal comprehensive research exists in Kosovo related to the state’s response to the pandemic from a gender perspective, particularly the allocation of state financing. While the existing literature contains general information on how the virus affected women, no analysis contains data on the economic, social, and health implications of the pandemic, disaggregated by gender. Nor has much gender-disaggregated data been published on beneficiaries of state measures to address the pandemic. Such gender-disaggregated data is important for informing future expenditures based on needs and prior usage, towards more efficient and effective use of limited state funding.

The Kosovo Women’s Network (KWN) has conducted this research, as a member of the regional Gender Budget Watchdog Network (GBWN),¹² to analyse from a gender perspective the fis-

¹ Atkinson Foundation, “[Informing Public Decisions](#)”, Armine Yalnizyan, 2020.

² United Nations Population Fund (UNFPA) and UN Women, [The COVID-19 Pandemic Outbreak: Emerging Issues for Women and Girls and Gender-Sensitive Recommendations](#).

³ International Growth Center, “[COVID-19 and the impact on women](#)”, 28 April 2020.

⁴ Democracy for Development (D4D), “[Potential gender implications of COVID-19 in Kosovo](#)”, 2020.

⁵ *Ibid.*

⁶ *Ibid.*

⁷ [Law Nr. 05/L-20 on Gender Equality](#), Article 5, par. 1.5.

⁸ For more information about a Kosovo-specific methodology for gender responsive budgeting and a simple guide, please see: KWN, [A Practical User’s Guide: Gender Responsive Budgeting at the Central Level](#), KWN: Pristina, 2017; and [A Practical User’s Guide: Gender Responsive Budgeting at the Local Level](#), KWN: Pristina, 2017.

⁹ Government of Kosovo, [Better Regulation Strategy 2.0 for Kosovo 2017-2021](#).

¹⁰ Office of the Prime Minister, Government, Republic of Kosovo, [Guidelines and Manual for Developing Concept Documents](#), Pristina: March 2018.

¹¹ Agency for Gender Equality, [Gender Equality Impact Assessment](#).

¹² The [Gender Budget Watchdog Network \(GBWN\)](#) is a regional network of civil society organisations from Western Balkan countries (Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, and Serbia) and the Republic of Moldova, which uses gender responsive budgeting tools,

cal policy measures undertaken by the government to address the COVID-19 pandemic in Kosovo. This report first examines the timeliness of the government's response to COVID-19. In relation to transparency and accountability, the report then discusses government accountability in budget reallocations to address COVID-19, followed by the extent to which the public financial management of the pandemic was gender sensitive, including in public consultations, civil society engagement, public procurement, and financial reporting. It then assesses the extent to which the government's fiscal measures considered a gender perspective, addressed women and men's needs, and reached diverse women and men during implementation, where discernible. This includes analysis of social, economic, education, health, and municipal measures, as well as an overall discussion drawing from feminist economics. While the research attempted to examine the initial impact of each measure from a gender perspective, it was too early to assess impact. The report concludes with recommendations, which seek to support the government in improving its response to the pandemic.

Methodology

The overall research question was: to what extent has the Government of Kosovo's response to the COVID-19 pandemic involved a gender perspective? The Centre for Research and Policy Making developed the methodology and research tools used for this research. KWN adapted these for use in Kosovo, while ensuring regional comparability. The research methodology was based on the Public Expenditure and Financial Accountability (PEFA) methodology for assessing public financial management performance and capturing changes in public finance management performance over time. The European Commission, International Monetary Fund (IMF), World Bank, and various governments first initiated the PEFA methodology in 2001. This research used these indicators to guide an assessment of the Government of Kosovo's response to COVID-19. The research examined four dimensions of the government's response, formulated in accordance with the PEFA framework:¹³ (i) timeliness; (ii) gender responsiveness; (iii) public finance management from a gender perspective, including transparency and accountability; and (iv) impact of expenditures from a gender perspective. The government's performance was assessed using the following selected PEFA indicators (PI): PI-18 "Legislative scrutiny of budgets", PI-18.4, "Rules for budget adjustment by the executive", PI-21 "Predictability of in-year resource allocation", and PI-21.4 "Significance of in-year budget adjustments".

Additionally, in 2020, PEFA launched its Supplementary Framework for Assessing Gender Responsive Public Financial Management (GRPFM). The framework has nine indicators relevant to different aspects of the budget cycle, including:

1. Gender impact analysis of budget policy proposals;
2. Gender responsive public investment management;
3. Gender responsive budget circular;
4. Gender responsive budget proposal documentation;
5. Sex-disaggregated performance information for service delivery;
6. Tracking budget expenditure for gender equality;
7. Gender responsive reporting;

monitors budgets from a gender perspective, and appraises gender budget initiatives in the Western Balkans and Moldova.

¹³ PEFA Secretariat, [Framework for assessing public financial management](#), Washington: 2019.

8. Evaluation of gender impacts of service delivery; and
9. Legislative scrutiny of gender impacts of the budget.¹⁴

This research discusses the Government of Kosovo's response to the pandemic in reference to these indicators. The research also sought to consider intersectionalities, namely the ways in which intersections of age, ability, sexual orientation, geographic location, and ethnicity with gender may affect vulnerabilities in times of crisis.

The research was conducted from July through October 2020. The methodology involved mixed research methods. First, a desk review examined all existing research on the pandemic from a gender perspective, including government decisions related to the crisis, budget documents, supporting documents, state budgets, reports by relevant actors, and data published by the Kosovo Agency for Statistics (KAS). Each governmental policy and measure in response to COVID-19 was analysed based on the research questions, using a five-point gender sensitivity scale, explained later in the report.¹⁵

Second, the team conducted interviews with directors of Budget and Finance in five key ministries responding to COVID-19;¹⁶ 22 municipal directors of Budget and Finance; eight gender equality officers (GEOs) from municipalities and ministries; the Agency for Gender Equality in the Office of the Prime Minister of Kosovo; and nine diverse civil society organisations (CSOs). The ministries included those of Finance; Health; Education, Science, and Technology (MEST); Economy and Environment (MEE); and Labour and Social Welfare (MLSW).¹⁷ The National Audit Office was contacted, but not interviewed as no relevant data would be ready until 2021. Respondents were selected using convenience sampling and variation sampling, based on their responsibilities and work directly related to the COVID-19 pandemic. Findings in reference to the budget departments in ministries and municipalities often refer to these bodies as "budget organisations", as per the terminology commonly used in Kosovo.¹⁸

Third, in August and September, a survey was administered electronically to assess civil society involvement in the crisis response, the transparency of policy and budget processes, and CSOs' views on the impact of governmental measures from a gender perspective.¹⁹ The survey was administered online and advertised using KWN's mailing lists and the CIVIKOS CSO network. In total, 75 organisations responded, an estimated 7.5% of the population of active CSOs in Kosovo.²⁰ As the survey used convenience sampling, the findings are illustrative but not statistically representative.

At least two researchers analysed all findings, towards enhanced validity. Generally, triangulation of methods, data sources, and researchers, as well as participant checks, sought to enhance the validity of findings.

Limitations included officials' unavailability or refusals to respond to interview requests; institution representatives themselves suffering from COVID-19; and institutions not maintaining gender-disaggregated data, often attributing this to the emergency situation and that there was "no time to think about gender". It was too early to respond to some research questions. For example, the audit for

¹⁴ PEFA Secretariat, *Supplementary Framework for Assessing Gender Responsive Public Financial Management*, Washington: January, 2020. See Annex 1.

¹⁵ For further information, see the chapter on *Fiscal Measures*.

¹⁶ A sample interview guide is available in [Annex 2](#) and a list of respondents in [Annex 3](#).

¹⁷ The Ministry of Trade and Industry also was contacted, but the Finance Officer was unavailable for an interview (correspondence, 17 August 2020).

¹⁸ The Law No. 03/L-048 on *Public Financial Management and Accountability*, Article 1, describes Budget Organisations as "any public authority or public undertaking that directly receives under an Appropriations Law an appropriation that is not a component of a larger aggregate appropriation provided to another public authority or public undertaking".

¹⁹ The survey instrument is available in [Annex 4](#).

²⁰ According to the Ministry of Local Government [10,214 CSOs were registered in Kosovo in 2019](#). However, the Kosovo Civil Society Foundation has estimated that only 1,000 CSOs are active. A list of national and international CSOs in 2020 is available [online](#). A sample size of 100 CSOs was targeted (10%), using convenience sampling (e.g., those who responded to the survey). The respondents are included in [Annex 5](#).

2020 will not be conducted until 2021. It was also too soon to examine the impact of measures. The unavailability of some public documents, or difficulties finding them online, also posed challenges. The change in government and reorganisation of ministries, which occurred during the research phase, also meant that government officials changed positions; this may have meant that some respondents lacked knowledge of what had occurred with the previous government in the planning or initial implementation of measures. The fact that several government policies also changed towards the end of 2020 also meant that the research rapidly expanded substantially in scope just before publishing. The timeframe for reviewing the most recently past measures and their potential impact on women and men was extremely limited, but not mentioning them at all would constitute a major oversight. Thus, the team acknowledges that there may have been important developments in the last months of 2020 that this report does not cover, particularly considering that interviews with institutions were conducted in August and September 2020.

Another general limitation is the fact that people in Kosovo sometimes communicate orally and do not always write the details of decisions taken. This research drew primarily from written documents and information provided in interviews. During the final external review phase, the team learned that certain government officials had taken some steps to address particular needs of women and men, but that these had been discussed internally and did not exist in writing. Therefore, the team acknowledges the fact that additional steps towards gender equality may have been taken, but the team did not have access to this information or was not provided with this information during interviews with representatives of key institutions. Even so, such internal decisions arguably should have been articulated by government institutions in official decisions and communicated clearly with the public. The possibility also exists that the government may have taken measures that they did not know would contribute to gender equality indirectly, and thus they may not have mentioned them in policy documents or interviews.

The Timeliness of Funding for the COVID-19 Response

This chapter describes the start and spread of the COVID-19 pandemic in Kosovo and provides an introductory overview of the government response. It analyses the timeliness and efficacy of the government's funding response to the pandemic. It is relevant for assessing PEFA dimension 18.3, timing of budget approval.

The Start and Spread of COVID-19 in Kosovo

The National Institute of Public Health (NIPH) in Kosovo started testing people before the first confirmed cases were reported. As of 8 February 2020, NIPH used its website and Facebook page to provide information on the protection measures needed, as well as regular updates on new cases, confirmed cases, and deaths.²¹ According to NIPH, there were 93 samples tested between 8 February and 12 March 2020; all tests came back negative. This information was not disaggregated by gender, age, or municipality. When the first two positive cases were confirmed on 13 March,²² NIPH provided data on the patients' gender, age, and municipality. According to the government, they were a 20-year-old Italian woman and a 77-year-old Kosovar man.²³

On 17 March, a press release stated that from 13 to 17 March, there were 16 positive cases in Kosovo, eight women and eight men. From the publicly available data, as of 24 March, there were 22 confirmed cases, 11 men and 11 women. The practice of publishing the gender, age, and municipality of positive cases and deaths ended on 24 March. Afterwards, NIPH only released data on the number of tests performed in the last 24 hours, the number of persons testing positive, and the number of deaths. From 25 March to 25 July, NIPH began providing this information by municipality again. As of 26 July, it published a tabular form with this information, divided by city or village as well.²⁴ Gender and age data still were not reported.

On 10 August, the Board for the Licensing of Private Health institutions, from more than 100 applications, licensed 29 laboratories for treating COVID-19.²⁵ Two weeks after licensing private laboratories (24 August), NIPH started including in their daily Facebook posts information on samples tested in private laboratories, as well.²⁶

Overall, from 13 March to 31 October, Kosovo had 20,179 confirmed positive cases of COVID-19, including 9,420 women (47%) and 10,749 men (53%).²⁷ As Graph 1 illustrates, the number of cases peaked in July, though a second wave of cases began in October. Of the positive cases, 228 women (33.5%) and 460 men (67.5%) died from the virus.²⁸ Thus, data suggest that generally, men

²¹ National Institute of Public Health, "[NIPH Facebook page](#)".

²² Bota Sot, "[A month from the first COVID-19 case in Kosovo. Measures that were taken and the daily increase of the number of infected people with the virus](#)", April 2020.

²³ Office of the Prime Minister of Kosovo, official website, "[Confirmed Two First Cases of the Corona Virus Covid-19 in Kosovo](#)" [Konfirmohen dy rastet e para të Corona Virusit Covid-19 në Kosovë], 13 March 2020.

²⁴ NIPH, "[NIPH Facebook page](#)".

²⁵ KALLXO, "[List of private laboratories licensed for COVID-19 testing](#)". Of these, 27 were licensed for general serological tests, and two were licensed for running the more sensitive and specific molecular testing (RT-PCR).

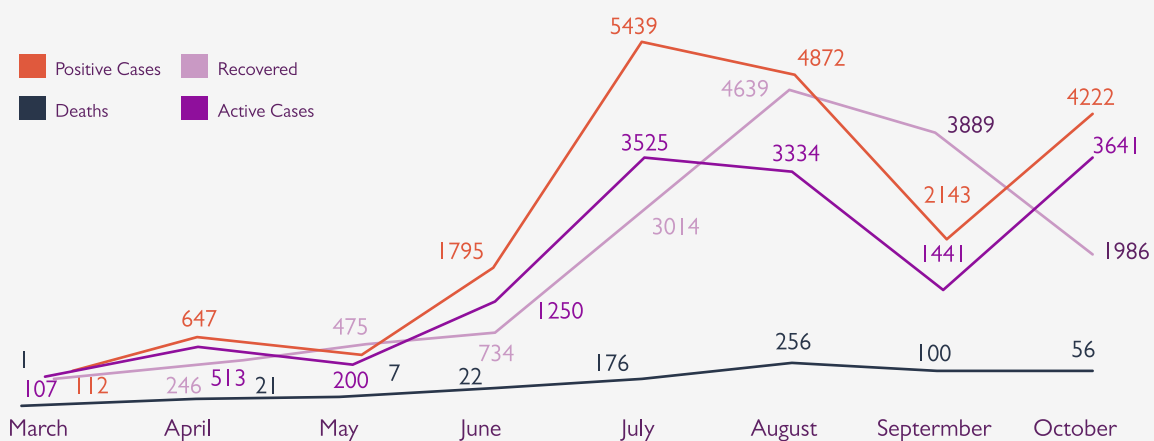
²⁶ NIPH, "[NIPH Facebook page](#)", posting of 24 August 2020. Private laboratories did not publicise this information, as it was automatically provided to NIPH upon registering patients.

²⁷ Email communication between KWN and NIPH.

²⁸ This information was not publicly available; KWN received this data following an official request in October.

were more likely than women to become infected and to pass away as a result of the virus. Initial research has attributed this to men’s greater tendency to have pre-existing health conditions that place them at risk and sex-based immunological differences, but also “gender behaviour”, whereby men tend to have higher levels of smoking, drinking, and “irresponsible attitudes” towards prevention measures, placing them more at risk.²⁹ Meanwhile, given broader trends in access to healthcare in Kosovo,³⁰ the possibility exists that men may have had better access to healthcare and thus reported more cases, while some cases experienced by women may have remained unreported due to lack of access. For example, considering the fact that public employees have been officially prioritised for testing, and that more men are employed in public institutions than women,³¹ more men may have had access to testing than women. This too could contribute to a higher reflection of cases among men, as women’s cases may have been less reported.³²

Graph 1. COVID-19 Trends in Kosovo from March to October



The Timeliness of the Government’s Response to COVID-19

Kosovo entered 2020 without a government and without an approved budget for the year. Following general elections held on 3 October 2019, it took three months for the two leading political parties, *Vetëvendosje* [Self-determination] and the Democratic League of Kosovo (LDK), to establish the government. On 3 February 2020, the Assembly of Kosovo approved the new government, led by Prime Minister Albin Kurti. He led a substantial reshuffling of the government and public administration, which are mentioned, where relevant, later in this report. At the time, COVID-19 was a growing global concern, though Kosovo had no confirmed cases.

On 11 March, the government decided to take preventive measures to protect people from COVID-19. The following day, the government approved a decision to establish a Special Commission for the Prevention of the Spread of Coronavirus (COVID-19) in Kosovo. The Commission would

²⁹ Bwire, George M., “Coronavirus: Why Men are More Vulnerable to Covid-19 Than Women?”, *Comprehensive Clinical Medicine*, 2020 Jun 4: 1–3, at: [Nature Public Health Emergency Collection](#).

³⁰ KWN, [Access to Healthcare in Kosovo](#), Pristina: KWN, 2016.

³¹ KWN, [Kosovo Gender Analysis](#), Pristina: KWN, 2018: “Women comprise 40% of all employees and 27% of decision-makers in central level institutions. [...] As of August 2017, women held 33% of all municipal public administration positions and only 20% of all leadership positions” (p. 11).

³² KWN interviews with CSOs, 2020.

monitor the implementation of the law and non-legal acts to protect people. It included three women (14%) among the 22 representatives of institutions.³³ The decision itself and the Commission's mandate did not contain any gender perspective, such as responsibilities to assess the potential impact of the spread of the virus or proposed government measures on women and men.

Two days after Kosovo marked its first two cases of COVID-19, the government declared a public health emergency on 15 March,³⁴ taking measures to prevent the spread of COVID-19. The initially affected municipalities of Klina and Viti prohibited entry and exit to their municipalities, after the first cases were confirmed there.³⁵ This practice soon was applied to other municipalities that were considered "hot-spots" of the rapidly spreading pandemic. By the end of March, the government had prohibited the movement of people and cars during certain hours, except in essential cases.³⁶

The first measures included the closure of schools, kindergartens, other education institutions, businesses, bars, and restaurants, as well as self-isolation and quarantine.³⁷ Other measures included the termination of interurban transport and international travel, by closing the airport. These measures intended to reduce the spread of COVID-19 to other parts of the country and the Western Balkan region via air and land travel,³⁸ as well as to try to keep hotspots quarantined for 14 days.³⁹ The Student Dormitory in Pristina was transformed into a quarantine space for people who had direct contact with infected persons or who were suspected of having the virus.⁴⁰ Immediately after these closures, no more than five people were allowed to congregate in the same place, unless they lived together. Institutions and companies reduced the number of employees in offices by only allowing essential staff on physical premises, encouraging non-essential employees to work from home. Meanwhile, from March, face masks, disinfection, and social distancing became mandated preventive measures when leaving the house. From 12 March, restaurants and bars were initially closed, but later allowed to provide takeout orders.

On 15 March, the Assembly approved the 2020 budget.⁴¹ The Budget Law was presented in the official gazette and publicised four days later.⁴² The delay in approving the budget, coupled with the fact that no specific budget line was allocated for immediate emergency response to the pandemic, impacted the timeliness of the government's response, particularly for municipalities first affected by the infection on 13 March.

On 21 March, the Prime Minister announced that families receiving social assistance would receive their social assistance transfers early, 10 days before the usual date of payment, and that this payment would equate to two months' payments, as a "gift to the beneficiaries".⁴³ On 24 March, the government executed early, double payments for social assistance recipients,⁴⁴ considering that they would be most affected by the crisis.⁴⁵ The budget for implementing these double payments was allocated from earlier existing allocations under the MLSW Social Assistance budget line. This measure was later included in the Emergency Fiscal Package.

³³ Decision No. 01/08, [Special Commission for The Prevention of the Spread of Coronavirus \(COVID-19\) in Kosovo](#).

³⁴ The Government of Kosovo, Decision nr. 01/11, 15 March 2020.

³⁵ The Government of Kosovo, [Decision nr. 01/09](#), 13 March 2020.

³⁶ The Government of Kosovo, [Decision nr. 01/15](#), 23 March 2020.

³⁷ [The Prime Minister's Office](#), 11 March 2020.

³⁸ The Government of Kosovo, [Decision nr. 01/07](#), 11 March 2020.

³⁹ The Government of Kosovo, [Decision nr. 01/13](#), 18 March 2020.

⁴⁰ *Ibid.*

⁴¹ Koha, "[Law on Budget 2020 Gets Approved](#)" [[Miratohet Ligji për Buxhetin 2020](#)], 15 March 2020.

⁴² Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for the year 2020.

⁴³ Facebook [Video message](#) of former Prime Minister Kurti on the "Health of Economy", 21 March 2020.

⁴⁴ Ministry of Finance and Transfers, Decision nr. 38/2020, 23 April 2020, provided by MLSW to KWN.

⁴⁵ Kallxo, "[Social cases benefited double payments but not retirees](#)", 24 March 2020; [Ekonomiaonline](#), "[The decision of the Government does not make it impossible to obtain funds for social cases](#)", 24 March 2020.

Amid all the uncertainties surrounding the negative novelties of COVID-19, Kosovo experienced another crisis on 25 March; the month-old government received a vote of no-confidence, following a motion initiated by their coalition partner, LDK.⁴⁶ LDK's main reasons for the no-confidence motion included disagreements between the two parties on the issue of removing the tax on Serbian products and Prime Minister Kurti's dismissal of the LDK Minister of Internal Affairs without prior consultation with LDK.⁴⁷ The Minister had been dismissed on 18 March following his televised interview statement related to the COVID-19 pandemic, which Prime Minister Kurti asserted spread panic among people.⁴⁸ The Prime Minister further explained that the Minister of Internal Affairs was dismissed because he took sides with President Hashim Thaci, who had requested that the government declare a state of emergency.⁴⁹ Thus, the Government of Kosovo fell, ostensibly due in part to disagreements over the government response to COVID-19.

The incumbent government still adopted an Emergency Fiscal Package on 30 March, to serve as a temporary infusion to mitigate the COVID-19 crisis.⁵⁰ This package included 15 measures, discussed later, amounting to €179,650,000, to be implemented according to an Operational Plan adopted by the government on 3 April.⁵¹ The Emergency Fiscal Package planned to support businesses and public sectors most affected by the crisis.

While the government had begun implementing some of the Emergency Fiscal Package measures, the Assembly elected a new government on 3 June, led by Prime Minister Avdullah Hoti.⁵² The Hoti-led government changed the structure of the ministries and civil service, including returning responsibilities to some ministries that had existed before the Kurti-led government. On 5 June, the new government approved the Government Program 2020-2023, which foresaw an economic recovery program.⁵³

One of the first objectives of the new government was to revise the budget.⁵⁴ Non-revision of the budget, according to the new government, had held hostage the execution of payments related to the Emergency Fiscal Package for workers, including rent assistance for businesses and other measures.⁵⁵ The proposed amendments to the budget had the first reading on 13 July, and the Assembly approved this draft law during an extraordinary session on 31 July. The new Law No. 07/L-014 on Amending and Supplementing Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for 2020 entered into force on 7 August.⁵⁶ According to the Ministry of Finance, the new budget was implemented immediately.⁵⁷

Meanwhile, starting from 6 July, restaurants, bars, and other gastronomy services had to close from 21:00 to 05:00 until further notice.⁵⁸ A new government decision on 25 September allowed the gastronomy sector to work during the day, respecting preventive measures that included two metres

⁴⁶ Media: [Television 21](#), [Deutsche Welle](#); [Gazeta Express](#); and [Insajderi](#), 25 March 2020.

⁴⁷ Kosovo media: [Radio Television Kosovo](#); [Kallxo](#); and [Klan Kosova](#), 19 March 2020.

⁴⁸ [Telegrafi](#), "The declaration for which Agim Veliu was dismissed", 18 March 2020.

He said: "The situation in Kosovo is serious, the number of affected is increasing hour by hour and of course Kosovo institutions must take all actions in order to prevent this pandemic. I personally believe that all measures should be taken, even the extreme ones, to protect ourselves from this danger".

⁴⁹ [Klan Kosova](#): "Kurti: Coalition with LDK was ruined before the dismissal".

⁵⁰ The Office of the Prime Minister of Kosovo, [Decision No. 01/19](#), March 2020.

⁵¹ Ministry of Finance, [Operational Plan on Emergency Fiscal Package](#), April 2020. These are analysed from a gender perspective later in this report.

⁵² [Evropa e Lire](#), "The Assembly votes the new Government", 3 June 2020.

⁵³ Government of Kosovo, [Government Program 2020-2023](#), 2020.

⁵⁴ [Ibid.](#)

⁵⁵ [Epoka e Re](#), "What does the review of the Draft Budget of Kosovo for 2020 provide?" [[Çfarë parasheh rishikimi i Projektligjit të Buxhetit të Kosovës për vitin 2020?](#)], July 2020.

⁵⁶ [Official Gazette of the Republic of Kosovo](#), 2020.

⁵⁷ Interview with the Ministry of Finance, September 2020.

⁵⁸ The Government of Kosovo, [Decision nr. 01/10](#), 5 July 2020.

distance between tables. Restaurants still were not permitted to work from 23:30 to 05:00.⁵⁹ From 13 July, all public and private institutions were obliged to provide hygienic protective equipment, such as disinfectant and masks to employees.⁶⁰ Face masks and social distance measures became mandatory for persons allowed to leave their homes and for all public institutions, including the police, while the non-implementation of these measures resulted in penalties.⁶¹

On 22 July, the new Hoti-led government approved the Draft Law on Economic Recovery – COVID-19, proceeding it to the Assembly.⁶² In August, Prime Minister Hoti announced that from September, the government would begin implementing a long-term economic plan, developing a five-year strategy worth up to €6 billion to recover from economic damages caused by COVID-19.⁶³ Soon after, on 13 August, the new government approved its Plan for the implementation of the Economic Recovery Program, foreseeing 15 measures, discussed later.⁶⁴ The Economic Recovery Program derived from the Program of the Government of Kosovo for years 2020-2023.⁶⁵ The €365 million multi-year plan (equivalent to 14% of the total amended budget for 2020) aimed to strengthen economic and social sectors during the recovery.⁶⁶ A day later, the Assembly discussed for the first time the draft Law on Economic Recovery.⁶⁷ The Law sought to supplement and amend several laws, towards economic recovery.⁶⁸ After failing six times to pass its first reading, due to a lack of quorum, the Assembly passed the first reading of this draft law on 12 October.⁶⁹ It was finally approved by the Assembly of Kosovo following its second reading on 4 December and entered into force on 7 December.⁷⁰

Another important law addressing COVID-19 also had a long journey before adoption. On 15 April, the Speaker of the Assembly proposed what eventually would become Law No. 09/L-006 on Preventing and Combating COVID-19 pandemics in the territory of the Republic of Kosovo. However, the Assembly did not adopt it until 14 August.⁷¹ Political parties from both the ruling parties and the opposition delayed adoption of the Law because they did not agree with certain aspects of it.⁷² The Law entered into force as of 25 August. This Law was proposed after the Office of the President of Kosovo requested on 24 March that the Constitutional Court review the incumbent government's decision restricting movement, claiming that the decisions violated constitutional rights. The incumbent government's decisions related to restrictions on movement derived from the Law on Infectious Disease and Law on Health.⁷³ The Court held that the abovementioned laws do not authorize the government to limit constitutional rights and freedoms (i.e., freedom of movement).⁷⁴ The Constitutional

⁵⁹ The Government of Kosovo, [Decision nr. 01/03](#), 25 September 2020.

⁶⁰ REL, "[The Government of Kosovo: Masks are obligatory, negative tests from citizens of neighbour countries](#)", 13 July 2020.

⁶¹ Government of Kosovo, [Decision No. 11/09](#), 1 July 2020.

⁶² The Office of the Prime Minister of Kosovo, [Decision No. 01/15 Draft Law on Economic Recovery- Covid-19](#), July 2020.

⁶³ Ekonomia Online, "[Hoti: The long-term economic recovery plan starts in September](#)" [Hoti: Në shtator fillon plani afatgjatë i rimëkëmbjes ekonomike], 20 August 2020.

⁶⁴ Office of the Prime Minister, [Plan for the implementation of Economic Recovery Program](#); Government of Kosovo, "[Announcement on the approval of the Plan for the implementation of the economic recovery](#)", August 2020.

⁶⁵ Office of the Prime Minister, [Government Program 2020-2023](#).

⁶⁶ Koha Ditore, "[A 365 million plan for the economic recovery approved](#)", August 2020.

⁶⁷ Assembly of Kosovo, [Transcript of the session held on August 14 2020](#).

⁶⁸ Assembly of Kosovo, [Draft Law on Economic Recovery](#)

⁶⁹ Kallxo, "[After six attempts, the Draft Law on 'Economic Recovery' is voted in principle](#)" [Pas gjashtë tentimeve, votohet në parim Projektligji për "rimëkëmbjen ekonomike"], 12 October 2020.

⁷⁰ Official Gazette. The Law is valid until 31 December 2021, though clauses on pensions and Value Added Tax, discussed in a later chapter, will remain in force until 31 December 2028.

⁷¹ [Assembly of Kosovo](#), [Kuvendi miratoi Projektligjin për parandalimin dhe luftimin e Pandemisë COVID-19 në territorin e Republikës së Kosovës], 14 August 2020. [Official Gazette, Law No. 09/L-006 on Prevention and Combating of COVID in the Republic of Kosovo, Article 2, August 2020](#).

⁷² Koha Ditore, "[Although it was approved at the first reading, the position and opposition have their objections on the law against the pandemic](#)", 8 August 2020.

⁷³ Official Gazette, [Law No. 04/L-15](#) and [Law No. 04/L-125 on Health](#).

⁷⁴ As provided for in Articles 35, 36, and 43 of the Constitution at the level of the entire Republic of Kosovo and for all citizens of the Republic of Kosovo without exception.

Timeline of COVID-19 Spread and Government Response

27 February	Ministry of Health establishes Committee for Assessment and Coordination of Emergency Situation with COVID-19
12 March	Draft Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo proposed
12 March	Special Commission for the Prevention of the Spread of Coronavirus (COVID-19) in Kosovo established. First measures for preventing COVID-19 taken: closure of schools, restaurants, interurban transport, and international flights
13 March	First two positive cases of COVID-19 appear in Kosovo
14 March	Draft Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo approved in first reading
15 March	Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo approved in second reading Government declares Public Health Emergency
19 March	Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo approved
24 March	Government makes “double” payments for social assistance recipients
25 March	Assembly approves motion of no confidence in the government
30 March	Emergency fiscal package approved
3 April	Operational Plan on Emergency Fiscal Package approved
15 April	Draft Law on Preventing and Combating COVID-19 proposed
5 May	Medium-Term Expenditure Framework 2021-2023 approved
3 June	New government elected by the Assembly
22 July	Draft Law on Economic Recovery – COVID-19 approved by the government
7 August	Law No. 07/L-014 on Amending and Supplementing Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for the year 2020 approved
13 August	Plan for the implementation of the Program for Economic Recovery approved (15 measures)
14 August	Law No. 09/L-006 on Preventing and Combating COVID-19 pandemics in the territory of the Republic of Kosovo approved
18 September	Revision of the Medium-Term Expenditure Framework 2021-2023 approved
5 October	€10 million distributed to 38 municipalities for their economic recovery
12 October	First Reading of the Draft Law on Economic Recovery - COVID-19 passes after six failed attempts due to lack of quorum
30 October	Government approves the Draft-Law on budgetary appropriations 2021
12 November	Second reading of the Draft Law on Economic Recovery - COVID-19 fails to pass in parliament due to lack of quorum
4 December	Law No. 07/L-016 on Economic Recovery – COVID-19 approved

Court clarified that the government cannot restrict any fundamental right or freedom through decisions unless the Assembly passes a law specifically restricting the relevant right. On 6 April, the Court set the date of 13 April for this judgement to enter into force, thereby repealing the Decision of the government.⁷⁵ Therefore, a new law to prevent and combat the pandemic was needed. The Law on Prevention and Combating COVID-19 defines the responsibilities and roles of state institutions, public, private, and public-private health institutions in taking measures to prevent, control, treat, monitor, provide funding, and share responsibilities during the COVID-19 pandemic. It also defines measures and sanctions for violations of rules, decisions, and instructions issued by competent authorities.

The Medium-Term Expenditure Framework (MTEF) 2021-2023 was signed on 20 April 2020 and later revised to reflect macro-economic changes predicted to occur as a consequence of the pandemic.⁷⁶ The MTEF has the purpose of providing an analysis of macro-economic changes, as well as establishing a basis for budget planning for future years. The decision to revise the MTEF was signed on 18 September.⁷⁷ The Ministry of Finance used the MTEF to justify revisions to the budget.

Directors of budget and finance in various ministries and municipalities stated that the planned revisions and modifications of budgets took place between the end of March and the beginning of June.⁷⁸ Three stated that they implemented new, modified budgets starting in April, whereas three started implementing changes in August. Thus, the timing as to when government bodies started implementing changes in their budget to address COVID-19 seems to have differed, with the earliest changes occurring in April.

Apart from measures taken by the government, four of the interviewed municipalities approved emergency economic stimulus packages by mid-May 2020 (Pristina, Drenas, Ferizaj, and Hani i Elezit).⁷⁹ Two municipalities (Podujevo, Lipjan) approved partial economic measures, such as exempting businesses from municipal taxes.⁸⁰

Generally, little information exists as to when funds related to Emergency Fiscal Package measures reached beneficiaries, though respondents reported delays in the receipt of funds.⁸¹ Delays in budget revisions and approvals, coupled with confusion among ministries and municipalities regarding for which reserve funding they could apply, further contributed to delays.⁸²

Delays in payments contributed to confusion among would-be beneficiaries. Among the reasons for delays was that verification took time, given the large number of applications for assistance.⁸³ Institutions had to spend additional time reviewing applications to ensure that individual beneficiaries did not misuse measures, such as by applying twice for various measures when not permitted. In some instances, beneficiaries made mistakes when completing applications, which caused delays in their access to support measures.⁸⁴

Meanwhile, relevant institutions like social welfare centres were operating with limited staff capacities amid isolation measures; this contributed to further delays due to their lack of human resources to process requests.⁸⁵ Prolonged procedures and delays in the disbursement of funds made it difficult

⁷⁵ Constitutional Court, [Constitutional Review of Decision No. 01/15 of the Government of the Republic of Kosovo](#), of 23 March 2020.

⁷⁶ Ministry of Finance, [MTEF 2021-2023](#), September 2020.

⁷⁷ The Office of the Prime Minister of Kosovo, [Decision No. 01/27](#), April 2020.

⁷⁸ KWN interviews.

⁷⁹ KWN interviews. Additional municipalities may have also made changes, but not all municipalities responded to requests for interviews, despite several attempts.

⁸⁰ The GAP Institute, ["The Impact of the COVID-19 on Local Government"](#), May 2020.

⁸¹ KWN interviews.

⁸² These are discussed later in the report.

⁸³ KWN interviews.

⁸⁴ KWN interviews.

⁸⁵ KWN interviews.

for companies affected by COVID-19 to benefit from the Emergency Fiscal Package measures.⁸⁶ The responsible institutions attributed delays to applicants wrongly uploading data in the system when applying.⁸⁷ Therefore, delays occurred in their re-application and verification.⁸⁸ Budget issues also contributed directly to delays.⁸⁹ Budget amendments and appropriations were needed to enable the legal execution of remaining payments for foreseen beneficiaries of the Emergency Fiscal Package. Thus, until its approval in August,⁹⁰ municipalities faced challenges in having sufficient financing to implement Emergency Fiscal Package measures.

When asked whether they had a budget allocated for addressing COVID-19, 20 of the 21 finance officers interviewed in various municipalities and ministries said that they had allocated funds by modifying their existing budgets, including re-programming and re-allocating money from existing budget categories, as discussed in the next chapter.

Conclusion

Generally, Kosovo was ill-prepared for any emergency, given its broader political instability and the extremely limited pre-existing budgetary allocations for this purpose. The very initial government response to COVID-19 was rather timely.⁹¹ The government undertook several measures even before the first cases were reported, and the Operational Plan on Emergency Fiscal Package was approved a couple weeks after the first cases. However, the implementation of this Plan and distribution of funds to beneficiaries was delayed. The fall of the government, ensuing political crisis, related delays in budget revisions and approvals, and failure of the Assembly of Kosovo to establish a quorum or agree on proposals all contributed to a delayed response. Limited action was taken from April to August when budget amendments finally were approved, enabling the budget changes necessary for implementing foreseen measures. The midterm to long-term response to COVID-19 was not approved until December.

⁸⁶ Bota Sot, "[Businesses are being threatened by delays in implementing the Fiscal Emergency Package](#)", [*Bizneset po rrezikohen nga vonesat në zbatimin e Pakos Emergjente Fiskale*], 16 June 2020.

⁸⁷ KWN interviews.

⁸⁸ Epoka e Re, "[Bislimi explains the delays of some payments from the Fiscal Emergency Package](#)", [*Bislimi sqaron vonesat e disa pagesave nga Pakoja Emergjente Fiskale*], 5 May 2020.

⁸⁹ Insajderi, "[Budget review-here is what the citizens will benefit](#)", 15 July 2020.

⁹⁰ Gazeta Ekonomia, "[Kosovo budget review passes on its first reading](#)".

⁹¹ Though how this response intended to impact women and men, including those within marginalized groups, was not considered when planning and drafting this response, as discussed in a later [chapter](#).

Government Accountability in Budget Reallocations to Address COVID-19

This chapter analyses aspects of government accountability when making budget reallocations to address COVID-19, based on PEFA dimension 2.3. This dimension relates to expenditures from contingency reserves in times of crisis.⁹² After examining the use of contingency reserves, the chapter discusses the process of reallocations, approvals of reallocations, and justifications provided, including from a gender perspective, as encouraged by GRPFM. Finally, it provides an overview of the different sources of funding allocated to address the COVID-19 pandemic in Kosovo.

Use of Contingency

Reviewing the use of contingency reserves and the process through which governments secure approval for using contingency budgets, discussed in this sub-section, is relevant to PEFA PI-18.4, “Rules for budget adjustment by the executive”. Also, PI-18, “Legislative scrutiny of budgets”, generally considers the extent to which the legislature scrutinizes, debates, and approves the annual budget, including the extent to which the legislature’s procedures for scrutiny are well established and adhered to, as discussed in the next sub-section. GRPFM–9 on legislative scrutiny of gender impacts of the budget is used to assess the extent to which the legislature scrutinizes the annual budget from a gender perspective.

Every year, Kosovo budgets for nationwide crisis management. This fund is managed by the Ministry of Trade and Industry (MTI). In emergency situations, it is activated by the Emergency Management Agency which functions under the Ministry of Internal Affairs. In the initial Law on Budget Appropriations for 2020, this fund amounted to €1.2 million; later, it was amended to €4.2 million.⁹³

Further, the Government of Kosovo plans a contingency fund under the Ministry of Finance every year; its purpose is to meet urgent or unforeseen government expenditures. This fund amounted to €36.7 million in the initial Law on Budget Appropriation for 2020, approved in March. In the August-approved law, which amended and supplemented the budget, this fund amounted to €53 million. It is under the Capital Expenditures budget line of the Ministry of Finance.⁹⁴

However, the Ministry of Finance clarified in written communication later that the contingency fund before the budget was amended amounted to €29.95 million in total, consisting of:

- €177,945 for MLSW, €6,230,000 for the Ministry of Health;
- €500,000 for the municipalities of Presheva, Bujanovc, and Medvegje, based on Government Decision No. 09/26;
- €10,900,000 for implementing the Emergency Fiscal Package with Decision 01/19 Amended and Supplemented with Decision No. 06/25 dated 17 April 2020;

⁹² PEFA, [Framework for assessing public financial management](#), 2016.

⁹³ Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for Year 2020, March 2020; and [Law No. 07/L-014](#) on Amending and Supplementing the Law No. 07/L-001 on Budget Appropriations of the Republic of Kosovo for Year 2020, August 2020.

⁹⁴ [Law No. 07/L-014](#) Law on Amending and Supplementing the Law No. 07/L-001 on Budget Appropriations for the budget of Republic of Kosovo for year 2020. This budget line comes from debt financing through the Investment Clause, which allows the Government to finance capital projects of public interest over 2% deficit of Gross Domestic Product, if such projects are financed by international financial institutions and development agencies. It was unclear in the amended budget document for what purpose these funds were planned to be spent.

- €151,299.95 for Treasury on Kosovo Lottery obligations with Government Decision No. 04/37; and
- €12,000,000 for MTI for implementing the Emergency Fiscal Package with Decision No. 04/39 Amended and Supplemented with Decisions No. 06/25 dated 17 April 2020.⁹⁵

The contingency fund of the Ministry of Finance after the revision of the budget, amounted to €13,000,000 with Government Decision No/10/34, destined for economy recovery.⁹⁶

Generally, amid unforeseen events, finance officers can apply to the Ministry of Finance for release of the contingency budget and the Minister “authorized expenditures from the contingency appropriation with the prior written approval of the Government,” as per Article 29 of the Law No. 03/L-048 on Public Financial Management and Accountability.⁹⁷

This year, on 28 February, the government took a decision to allocate a budget of €400,000 from the Ministry of Finance’s contingency to the Ministry of Health for prevention of the COVID-19 pandemic, under its “Unplanned Expenses” budget line in the category of reserve expenses.⁹⁸ During interviews, only MEST reported applying for these funds, towards the end of March, in order to support online learning programs.⁹⁹ Based on information from KWN’s interviews, initially municipalities do not seem to have applied for the Ministry of Finance’s contingency funds.

The original 2020 Kosovo budget contains the word “contingency” 23 times, in reference to the government contingency managed by the Ministry of Finance, as well as contingency expenses for “unspecified projects 2017-2019,” following the unsatisfactory performance of public enterprises. Perhaps given the general lack of “contingency” budget lines for other budget organisations in the Kosovo budget, interviews with finance officers seemed to suggest that some did not understand what a “contingency” was. Rather, they tended to refer to their “reserves” or “surplus”. Municipal officials did not apply for the release of the Ministry of Finance’s contingency fund because they selected instead to use remaining funds from other budget lines; this enabled a more immediate response that did not require awaiting approval from the government cabinet and the Ministry of Finance for the release of contingency funds.

In the initial Law on Budget for 2020, the Ministry of Finance, Ministry of Health, Ministry of Culture, Youth, and Sports (MCYS), Ministry of Justice, and Ministry of Internal Affairs had general contingency or emergency budget lines. Six municipalities (15%) had a budget line for the “Management of Natural Disasters”;¹⁰⁰ and three (8%) had an “emergency fund”.¹⁰¹ These funds were usually under the budget line “Public Services, Civil Protection, Emergency”. Generally, municipal officials tended to say that they cannot include such emergency or contingency budget lines in their budgets due to the limited funds that they receive as municipalities. Among the municipalities that had such budget lines, some finance officials said they used some of these funds to address the pandemic;¹⁰² others did not. How and whether such budget lines were used depended on the needs of the given municipality. Interestingly, several of these budget lines actually decreased in the amended 2020 budget (see Table 1).

⁹⁵ Correspondence with the Ministry of Finance, 16 December 2020.

⁹⁶ Ibid.

⁹⁷ Ibid; Official Gazette of the Republic of Kosova, [Law No. 03/L-048 on Public Financial Management and Accountability](#), Article 29 on Contingent Expenditures, 2008, p. 21. Article 30 regulates how reallocations can be made.

⁹⁸ Government of Kosovo, Decision No. [07/04](#), 28 February 2020.

⁹⁹ KWN interview. KWN requested information from the Ministry of Finance as to whether other budget organisations applied, but has not yet received a response.

¹⁰⁰ Municipalities: Shtime, Mitrovica, Zvecan, Kamenica, Vushtrri, and Kacanik.

¹⁰¹ Municipalities: Hani i Elezit, Klina, and Suhareka.

¹⁰² For example, according to the Treasury Single Account, the Municipality of Zvecan used €315 from this fund, and Ferizaj €44,626 from “public services civil protection emergency” for addressing COVID-19.

Table 1. Initial and Amended “Emergency” Budget Lines Available to Address COVID-19

Budget Organisation	Budget Line Name	Original Budget 2020	Amended Budget 2020
Ministry of Finance	Capital Expenditures (Contingency)	€36.7 million	€53 million
Ministry of Internal Affairs	Emergency Management Agency	€1.2 million	€4.2 million
Municipality of Hani i Elezit	Public Services, Civil Protection, Emergency (Emergency Fund)	€10,000	€10,000
Municipality of Suhareka	Emergency Fund	€55,000	€55,000
Municipality of Klina	Public Services, Civil Protection, Emergency (Emergency Fund)	€20,000	€0
Municipality of Shtime	Public Services, Civil Protection, Emergency (Management of Natural Disasters)	€21,674	€21,674
Municipality of Mitrovica	Public Services, Civil Protection, Emergency (Management of Natural Disasters)	€155,162	€153,886
Municipality of Zvecan	Public Services, Civil Protection, Emergency (Management of Natural Disasters)	€10,613	€10,928
Municipality of Kamenica	Public Services, Civil Protection, Emergency (Management of Natural Disasters)	€73,000	€73,000
Municipality of Vushtrri	Public Services, Civil Protection, Emergency (Management of Natural Disasters)	€90,250	€87,170
Municipality of Kacanik	Public Services, Civil Protection, Emergency (Management of Natural Disasters)	€10,000	€0

In order to finance budget increases, some finance officers reallocated budget surpluses from other budget lines to address the pandemic,¹⁰³ as allowed by both the original and amended budget laws.¹⁰⁴ Municipal finance officers used remaining funds, as budget transfers only needed to be approved by their municipal assembly.¹⁰⁵ On 3 April, the Ministry of Finance assigned the 00099 budget code “Payments for COVID-19” for tracking budgets and expenditures related to the COVID-19 pandemic within the Treasury Single Account (TSA) system. This enabled municipalities to report expenditures reallocated from the wages and salaries economic category, among others, without requesting any further approval from the Ministry. Municipalities still required approvals from their municipal assemblies.

Reallocated funds derived primarily from budget surpluses in the economic category of wages and salaries. Previously, in 2019, proposed amendments to the Law No. 06/L-11 on Wages in Public Sector had foreseen an increase in wages for public sector employees.¹⁰⁶ Thus, the initial 2020 budget had included funds to pay for this increase in wages. However, the Constitutional Court ruled that this Law was un-constitutional as it violated the independence of the judiciary because it did not allow self-regulatory competence in the implementation of functional, organisational, and budgetary inde-

¹⁰³ KWN interviews.

¹⁰⁴ [Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for Year 2020](#), March 2020, Article 6; and [Law No. 07/L-014 on Amending and Supplementing the Law No. No. 07/L-001 on Budget Appropriations of the Republic of Kosovo for Year 2020](#), August 2020, Article 5. Article 5 states: “Municipal budget reserves, by Minister’s decision might be carried over to the category of wages and allowances, depending on the entry into force of the Law No. 06/L-111 on Salaries in Public Sector. In case when this is not necessary, such budget reserve, by Minister’s approval might be carried over to all expenditure categories with exception of wage and allowances category, according to the requirement and decision of the Municipality Assembly”.

¹⁰⁵ *Ibid.*, pp. 6 and 2. Law on Public Financial Management and Accountabilities, Article 30. Law on Budget Appropriations for 2020, Article 15.

¹⁰⁶ [Law No. 06/L-11 on Wages in Public Sector](#). Notably, as per the Law, this was to be based on equal opportunity, merit, integrity, and non-discrimination on the basis of gender and ethnicity.

pendence of the judiciary.¹⁰⁷ Given the Constitutional Court ruling, the already budgeted funds could not be used for an increase in public sector wages, so some municipalities used these already-budgeted funds to address the pandemic. Officials expressed happiness that, luckily, they had these unspent funds.¹⁰⁸ Without these funds, municipalities said they would not have had funds to address the COVID-19 pandemic.

Interestingly, the amended budget for 2020 does not contain any specific budget lines for addressing COVID-19, and the TSA 00099 code merely tracks budgets and expenditures.¹⁰⁹ Using this code, expenditures related to addressing COVID-19 can be monitored through the treasury system. As of 30 September, expenditures under this budget code amounted €143 million, totalling 5.5% of the total amended Budget for 2020.¹¹⁰

Approval and Justification of Reallocations

Generally, the PEFA indicator PI-21, “Predictability of in-year resource allocation”, considers the extent to which a country’s central ministry of finance is able to forecast cash commitments and requirements and to provide reliable information on the availability of funds to budgetary units for service delivery.¹¹¹ PEFA PI-21.4, “Significance of in-year budget adjustments”, refers to the extent to which the budget can be modified after it has been approved. Legal limitations on budget adjustments after parliamentary or municipal assembly approval, respectively, provide checks and balances on the executive by ensuring that the executive’s use of the state budget remains true to expenditures approved by the parliament or assembly.

In Kosovo, budget organisations may reallocate up to 5% of their budget without prior approval from the Ministry of Finance, “provided, however, that no such transfer may be made into the wages and salaries appropriation without the approval of the Minister and, if applicable, the Government or Assembly”.¹¹² For amounts exceeding 5%, approval from the Ministry of Finance is needed. For amounts exceeding 15%, the Minister of Finance would need to request written approval from the government, and for amounts exceeding 25%, approval must be requested from the Assembly of the Republic of Kosovo.¹¹³ Only the Ministry of Health, which reallocated 12%,¹¹⁴ seems to have needed approval from the Ministry of Finance.

In order to address the pandemic, finance officers modified municipal budgets by less than 5%.¹¹⁵ The municipal finance officers interviewed said that they sent proposed budget modifications to their municipal assemblies. They did not need to send proposed revisions to the Ministry of Finance or the Assembly of Kosovo, as the proposed reallocations comprised less than 5% of their budgets.¹¹⁶ Therefore, GRPFM dimension 9.I on gender responsive legislative scrutiny of budgets did not apply

¹⁰⁷ Shefkiu, A., [The wage law is suspended, there are no increased wages for three months](#), KALLXO, 12 December 2019.

¹⁰⁸ KWN interviews.

¹⁰⁹ For a comparison of the original and amended budget for 2020, see Annex 6.

¹¹⁰ Treasury Single Account, [9-month report](#), 2020.

¹¹¹ PEFA, [Framework for assessing public financial management](#).

¹¹² [Law No. 03/L-048 on Public Financial Management and Accountability](#), Article 30, p. 22.

¹¹³ *Ibid.*, Article 30, par. 1: “a budget organisation can transfer up to five percent (5%) of one appropriation of that budget organisation to another appropriation of that budget organisation during any fiscal year, without the approval of the Minister; If the head of the budget organisation requests the Minister to authorize the transfer of an amount greater than fifteen percent (15%) but less than twenty-five percent (25%) of the negatively affected appropriation, the Minister may authorize such a transfer only after first obtaining the written approval of the Government”. This law applies to both municipalities and ministries.

¹¹⁴ KWN interview with Ministry of Health.

¹¹⁵ KWN interviews with finance officers.

¹¹⁶ *Ibid.*

as the legislature did not need to review these particular reallocations. While relevant, examining the extent to which municipal assemblies reviewed these changes from a gender perspective was beyond this research.

Gender Impact Analysis and Gender Responsive Documentation of Justifications for Reallocations

As per GRPFM 1, gender impact analysis should inform budget policy proposals, including justifications put forth for proposed budget reallocations. Additionally, as per GRPFM 4, documentation of budget proposals, seemingly including justifications for revised budget proposals, should be gender responsive.¹¹⁷ As mentioned, in accordance with the Kosovo Law on Gender Equality,¹¹⁸ best practices in gender responsive budgeting, and government requirements for Regulatory Impact Assessments inclusive of Gender Impact Assessments,¹¹⁹ all policies, programs, and budgets should be informed by *ex-ante* gender analysis. It follows that this would include justifications for budget reallocations related to COVID-19.

Due to the urgency of the situation, the finance officers interviewed said that they did not perform thorough Regulatory Impact Assessments or Gender Impact Assessments. Moreover, interview responses suggested that finance officers seemed not to understand what a Regulatory Impact Assessment is, let alone the need to conduct *ex-ante* Gender Impact Assessments.¹²⁰ Thus, perhaps unsurprisingly, the selection of justifications for budget reallocations and revisions reviewed by KWN did not contain gender impact analyses, attention to gender inequalities that the reallocated funds sought to address, or any discernible disaggregation of data by gender regarding the foreseen beneficiaries of these funds.

Moreover, representatives of budget organisations confirmed that they did not include a gender perspective in their justifications. A recurring response during interviews was that “the situation was the same for both genders”, and thus no gender perspective was needed within justifications.¹²¹ As mentioned in the methodology, the fact that issues may be discussed orally but not articulated in writing may mean that some officials not interviewed by KWN may have considered a gender perspective when making reallocations, but not included such considerations in the written documents.

Sources of Funding to Address the COVID-19 Pandemic

The sources of funding, or revenues, to support address of the COVID-19 pandemic relate to PEFA GRPFM dimension 1.2: gender impact analysis of revenue policy proposals. It was beyond the scope of this research to fully examine how all of Kosovo’s state revenues may affect women and men differently, though this warrants further research. Rather, this section provides merely a brief overview of the sources of funding and what may be considered in the future from a gender perspective.

¹¹⁷ Gender Impact Assessment is part of PEFA’s [Supplementary Framework for Assessing Gender Responsive Public Financial Management](#).

¹¹⁸ [Law Nr. 05/L-20 on Gender Equality](#), Article 5, par. 1.5.

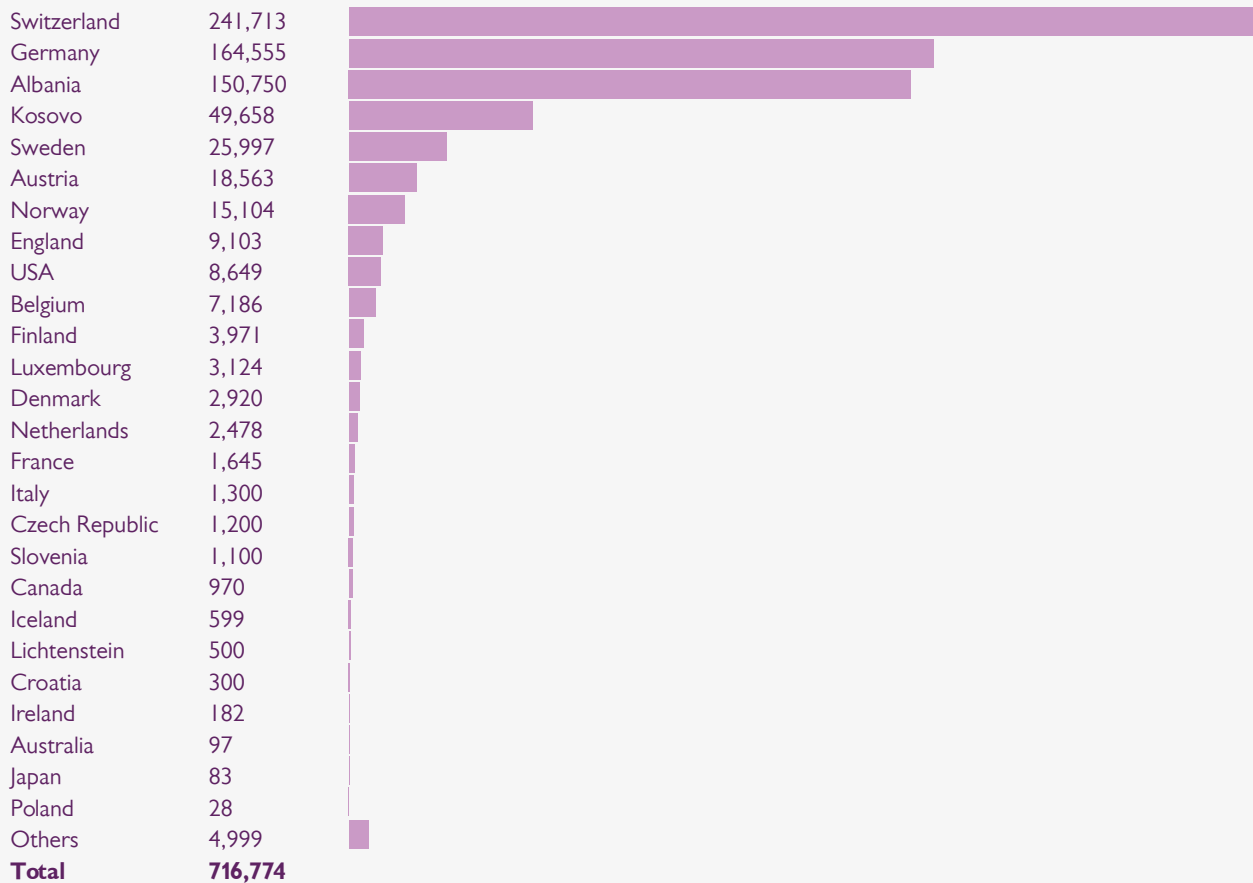
¹¹⁹ Government of Kosovo, [Better Regulation Strategy 2.0 for Kosovo 2017-2021](#).

¹²⁰ KWN interviews.

¹²¹ KWN interviews.

Funding to address the COVID-19 pandemic has come from the Kosovo budget, foreign funders, and domestic donors, including in the form of grants and loans. The Treasury of Kosovo established an official banking sub-account dedicated for receiving grants and donations earmarked for addressing COVID-19, which is held at the Central Bank of Kosovo as part of the TSA system. As of September 2020, donations to this account amounted to €716,774 (see Graph 2).¹²² Most came from outside Kosovo (93%), but some also were made from within the country (7%).

Graph 2. Source of Donations to Kosovo Dedicated Sub-account for COVID-19 by Country



When asked about their sources of funding for addressing COVID-19, most finance officers interviewed said that funding as of August 2020 had come primarily from their regular, approved Kosovo budget. Five interview respondents reported receiving foreign aid, and 15 had received help from private domestic donors. At the municipal level, domestic aid often took the form of in-kind contributions, such as sanitary products like disinfectants, gloves, and masks. For example, some grocery stores provided food and hygiene packages. Rarely did municipalities report receiving monetary aid from foreign or domestic donors.

On 30 March 2020, the European Union (EU) announced support to Kosovo, as part of a funding package for the Western Balkans (WB). They sought to address pressing medical equipment and

¹²² TSA.

protection needs related to the COVID-19 pandemic and to support the social and economic recovery of the WB, including support to the private sector, increasing social protection with specific attention to vulnerable groups, and strengthening the resilience of the public health sector. Some of these funds are planned to derive from the Instrument for Pre-Accession III. No specific reference was made to gender in the EU's initial announcement.

On 9 April, the Regional Coalition for Gender Mainstreaming the EU Accession Process wrote an official letter to the EU, requesting that gender analysis inform planning and implementation of EU support in response to the pandemic. The letter asked that the EU encourage respective WB governments to ensure that economic recovery programs include a gender perspective, particularly related to addressing the informal economy, women's unequal responsibilities for unpaid care work and access to resources for business recovery and development. In the EU's reply on 5 June, the EU commissioners reiterated that promoting gender equality is a core value of the EU, and the Commission will continue to promote gender equality and women's and girls' empowerment during the pandemic.

The EU Gender Action Plan (GAP) II requires the EU to conduct gender analysis and to consult with national gender equality mechanisms, civil society, and specifically women's rights organisations (WCOSs) to inform the design of all EU programming. This holds true for EU-funded programs to support efforts that address COVID-19. KWN, as a network of WCOSs, was engaged by the EU Office in Kosovo in discussions regarding the EU's planned funding to address COVID-19. The EU Office in Kosovo has aimed to ensure that all EU-funded actions relating to addressing COVID-19 have had at least one objective towards gender equality and/or women's empowerment. Moreover, two actions attended specifically to furthering gender equality with a strong focus on the needs of women and girls.

Also, in April, the International Monetary Fund (IMF) approved a loan of \$56.5 million (€51.6 million) in emergency support to address the COVID-19 pandemic, under its Rapid Financial Instrument.

The Law No. 07/L-014 on Amending and Supplementing Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for the year 2020 stated that Kosovo would receive €50 million from the World Bank and €100 million from the EU in the form of loans to address the crisis and its effects. Indeed, on 29 June 2020, the Ministry of Finance signed a Loan Agreement with the World Bank in the amount of €46 million. The funds will be used for the "Emergency Project COVID-19 for Kosovo" to prevent, detect, and respond to the threat posed by COVID-19. More specifically, it will support the procurement of medical equipment, strengthening of the public health system by increasing the testing capacity, and expanding the capacity of the Clinic of Infectious Diseases. Within this loan, social assistance schemes and households will be supported in line with the Emergency Fiscal Package and the Economic Recovery Program. A month later, on 30 July, another loan agreement was signed between the Ministry of Finance and the EU in the amount of €100 million for the Economic Recovery Plan and implementation of emergency measures.

In addition, Kosovo signed two more loan agreements with the Council of Europe Development Bank (CEB). The first was signed on 14 August in the amount of €35 million and will be used to improve the treatment and capacity of the health system and to strengthen the sustainability and quality of health services. As stated by the Ministry of Finance, "In particular this agreement will finance medical equipment for the Ministry of Health and the Hospital and University Clinic Service of Kosovo, as well as retroactively finance budget lines for measures 6 and 7 of the Emergency Fiscal Package related to the health sector." The second CEB loan was signed on 17 August, in the amount of €30 million

to help Publicly Owned Enterprises, given that most have experienced revenue reductions of up to 50% as a result of the pandemic. According to the Ministry of Finance, “The first instalment of up to €14 million will be provided to the government on loan to vital infrastructure providers for immediate emergency support. Meanwhile, the second instalment of up to €16 million will be used for further funding and support to improve the collection of vital infrastructure service providers.” Altogether, this amounts to €262.2 million in loans.

No information was available regarding whether gender analyses have been performed to inform these loans or to assess how the long-term impact of paying back loans may affect women and men in Kosovo. Generally, Kosovo lacks research on the potentially gendered implications of using various forms of revenue, including related to the pandemic.

Conclusion

The Ministry of Finance had a contingency reserve, which initially enabled Kosovo to address COVID-19. The amended law on budget foresaw a contingency reserve that exceeded the initial one. Reallocations between budget lines also were necessary. Generally, official approval processes, including the required justifications, seem to have been followed. Written justifications, however, did not contain a gender perspective. Kosovo has drawn from additional, external sources of funding to address the pandemic, including grants and loans from the EU, CEB, EBRD, IMF, and the World Bank. Kosovo lacks gender impact analyses of revenue policies, including related to addressing COVID-19.

Engendering Public Finance Management of THE COVID-19 Response

This chapter analyses the extent to which the government response to COVID-19 was transparent, accountable, and aligned with best practices in public finance management. Each section includes discussion of the extent to which these processes involved a gender perspective. GRPFM indicators are used to assess this, including GRPFM 6 on tracking budget expenditures for gender equality and GRPFM 7 on gender responsive reporting. This research examined the government's use of public consultations to inform its response to COVID-19 and the engagement of CSOs in these consultations. Moreover, in the spirit of transparency and accountability, this chapter analyses whether procurement processes were transparent and if the government published budgets and financial reports.

Public Consultations, from a Gender Perspective

In accordance with Kosovo law, the government must hold public consultations when making or amending decisions about the municipal or national budgets. Regulation No. 05/2016 on Minimum Standards for Public Consultation Process states that public consultations should be held in a transparent manner “ensuring equal opportunities for non-discriminatory participation of interested parties and the public in the process of public consultations”. More specifically, in relation to budget, as per the Law on Public Financial Management and Accountabilities, “upon receipt of the proposed budget, the Municipal Assembly shall hold public hearings in accordance with the applicable municipal normative acts”. Then, the municipality should revise and amend as “it deems necessary or advisable” the proposed municipal budget before it submits it to the Ministry of Finance. Budget circulars also instruct organising budget hearings between the Ministry of Finance and budget organisations. The Administrative Instruction on Municipal Transparency also obliges organising public meetings at least twice a year, as well as the organisation of budget meetings.

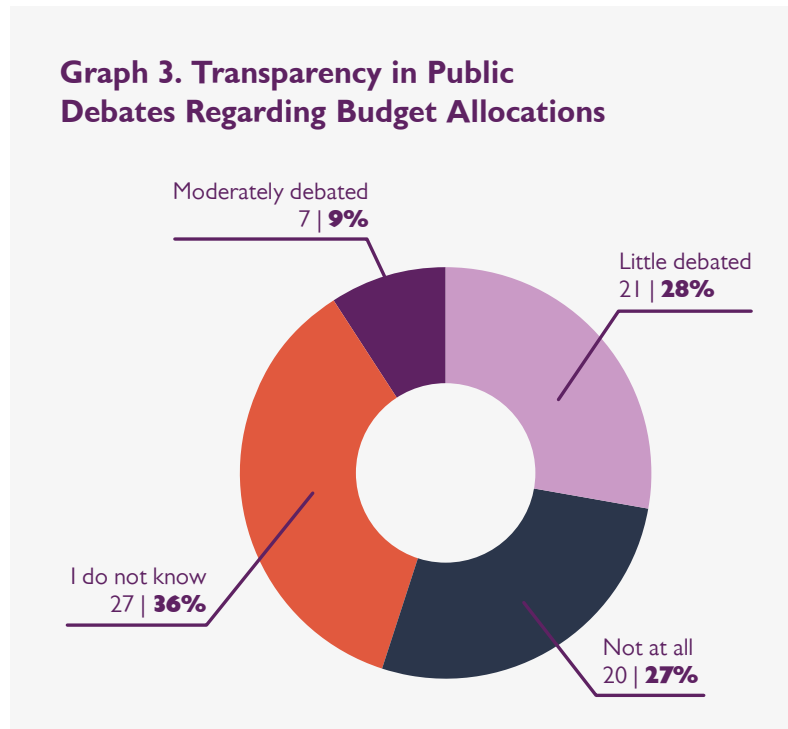
As per best practices in gender responsive budgeting, it is important to ensure that both women and men participate in public consultations on budget laws and policies, in order to address women's and men's potentially different interests and priorities. Women's attendance in public consultations can be increased by encouraging municipalities to organise the meetings in places, on dates, and at times when women can attend, as well as by coordinating with local WCSOs to ensure women know about such consultations. Organising these in different locations, inside and outside cities, and providing or facilitating transportation might ensure participation of diverse women and men. The government also should consult with relevant CSOs, including WCSOs, when designing government programs, such as the COVID-19 response. Then, the government should use information gleaned from consultations with diverse women and men to inform and amend planned interventions.

When asked whether public debates were organised to inform the design of measures to address the pandemic and budget allocations, government officials at local and central levels tended to state that they did not organise public debates. Budget officers from only three municipalities reported consulting village representatives. However, the extent to which diverse women and men attended, or gender equality issues were discussed, was unclear. Officials did say that they considered the input received when executing measures and distributing assistance packages. Aside from these exceptional

cases, generally the municipal officials interviewed did not consider public debates relevant in times of crisis. Some officials stated that municipal assembly discussions about measures had the same effect as public debates and thus were sufficient. Such statements illustrate blatant disregard for their aforementioned responsibilities to organise public discussions. Some officials observed that public discussions could not be organised given social distancing policies. Organising public debates online was not considered. The general lack of public discussions related to measures meant that the inclusion of a gender perspective in measures, based on these discussions, was rather unlikely.

As of September, when asked generally if the budget allocations for the government response to COVID-19, to date, were debated publicly, 28% of the 75 CSOs surveyed by KWN said that they were debated a little, 9% said that they were debated moderately, and 27% said that the budget allocations were not discussed at all (Graph 3). Moreover, the category “I do not know” also would suggest that public debates were not of appropriate quality or well-advertised; otherwise respondents would have known about them.

Graph 3. Transparency in Public Debates Regarding Budget Allocations



Among the surveyed CSOs, 44% said that women who may be affected by the measures were not consulted at all. Of the 26% that said consultations with women took place, 37% said that the consultations happened before the measures were adopted and 63% said that consultations occurred afterwards. When asked about the results of those consultations, 11 (58%) said that nothing changed as a result of the consultations, and seven (37%) said that measures were adapted to address the suggestions made. Only one (5%) said that a planned measure was cancelled following consultations (Graph 4).

Graph 4. Public Consultations with Women Potentially Affected by Measures

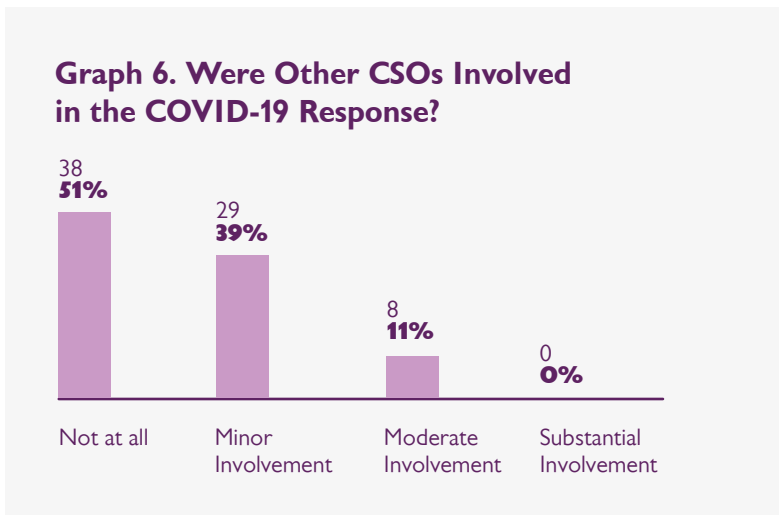
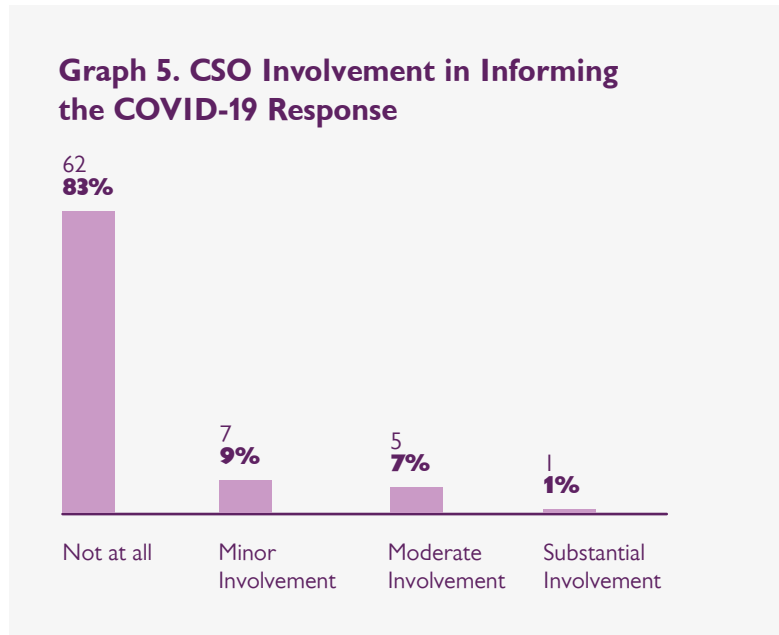


When asked about the results of those consultations, 58% said that nothing changed as a result of the consultation

When asked about their involvement in providing input to inform the government’s response to COVID-19, 83% of CSO survey respondents stated that they were not given any opportunity to be involved, 9% said they were given the opportunity for minor involvement, 7% said that they were moderately involved, and only one organisation said they were substantially involved (Graph 5).

CSO survey respondents’ answers were similar when asked about the involvement of other CSOs in the planning and drafting of the government’s response. However, more CSOs tended to believe that other organisations had slightly more opportunities to provide input than they did themselves.

Meanwhile, some CSOs took the initiative to send recommendations to the government. On 22 March, before the government decided on the Emergency Fiscal Package, 12 CSOs presented the govern-



“Even though we were not consulted, we didn’t wait. We did our job and sent our recommendations.”

— CSO representative, Pristina

ment with their recommendations for measures to combat the economic consequences of the pandemic. CSOs asked the government to urgently draft and implement an economic emergency plan, utilising state resources and mobilising other resources. They asked the government to minimise consequences for employees of the private sector and social cases. The CSOs recommended providing opportunities for access to credit and reviewing budgets and programs to free funds for economic support measures, prioritising the private sector. They suggested establishing a Solidarity Fund, managed and administered by the Government of Kosovo, where interested parties inside and outside Kosovo could provide financial assistance in good faith; it could prioritise addressing the emergency needs of the most vulnerable cases. CSOs also reminded the government of their requests to enter an urgent dialogue with the

banking sector in Kosovo to suspend loan payments to all borrowers for at least three months, without applying interest for this period. CSOs offered their support in the design and implementation of measures taken by the government. The letter did not contain any gender perspective, perhaps due in part to the fact that none of the signatory organisations was a WCSO.

Soon after the Emergency Fiscal Package was approved, KWN called upon the government to better consider a gender perspective in its response to COVID-19. In particular, KWN asked the government to urgently conduct a comprehensive gender analysis to inform and guide further government measures, including an *ex-ante* gender impact assessment, in accordance with the Law on Gender Equality. KWN also requested that the government include more women in drafting programs and policies related to COVID-19 and in proposing short-term and long-term measures, especially related to social, economic, and health issues, including protection from gender-based violence. To the Ministry of Finance, KWN recommended to review the mid-term budget using best principles of gender responsive budgeting and to draw from the findings of gender impact assessments in considering the different needs of diverse women and men.

Generally, as of September, CSO representatives said that the government did not take civil society recommendations into consideration when designing measures. Some expressed dissatisfaction with how the government engaged, or rather failed to engage, with CSOs. While some of the aforementioned government measures did address concerns raised in the CSOs' joint letter, it is unclear if they derived from CSO recommendations. KWN's concerns have not yet been addressed by the government.

The Transparency and Gender Sensitivity of Public Procurement

The PEFA procurement indicator (P-24) does not capture the existence of emergency procedures for procurement. Nevertheless, dimension 24.1 "Procurement monitoring" assesses the existence of a monitoring and reporting system. A robust system may be able to support monitoring and reporting on emergency procurement operations. PEFA dimension 24.2 on "Procurement methods" involves identifying the threshold under which there is no need to use a competitive procurement method. Finally, PEFA dimension 24.3 on "Public access to procurement information" reviews the extent to which public access exists to complete and reliable procurement information, important for transparency amid emergency procedures. GRPFM indicators 6 on tracking budget expenditures for gender equality and 7 on gender responsive reporting are used to assess the extent to which a country has a monitoring and reporting system for gender equality.

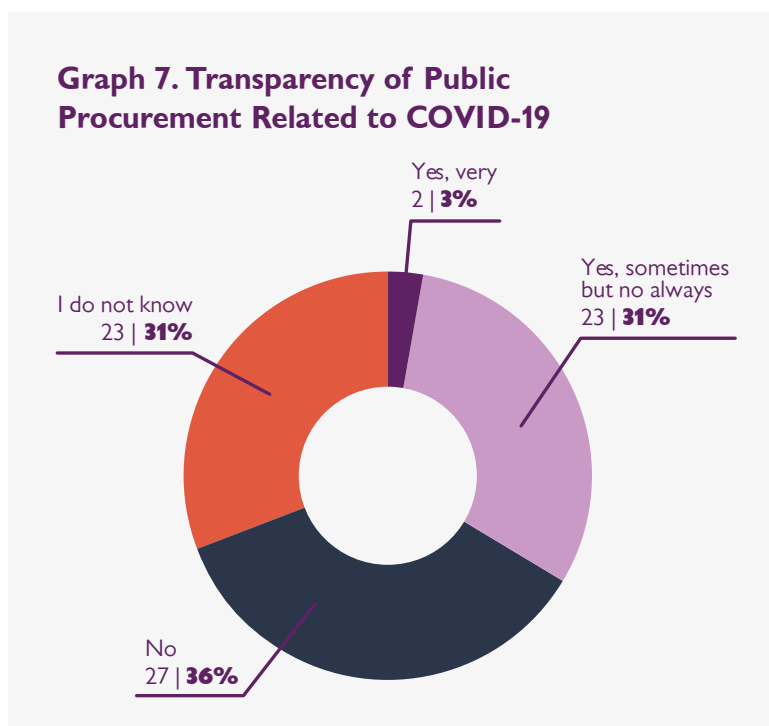
Overall, the Government of Kosovo transparently published its measures and budget related to COVID-19. In normal circumstances, the Law on Procurement in Kosovo defines general rules for each budget organisation to apply procurement activities via open procedures. According to procurement legislation, "negotiated procedures without prior publication of a contract notice can be used for reasons of extreme emergencies, caused by objectively verifiable events which could not have been reasonably foreseen by the relevant contracting authority". Also, the Law allows for shorter deadlines for price quotation procedures and procurement activities, as well as special rules for shorter deadlines "if there are circumstances that require the implementation of a procurement activity in an emergency".

Given that the COVID-19 pandemic required emergency measures, some officials stated that they used the aforementioned foreseen expedited procedures to address the crisis, including hastened

procurement procedures for initially procured items. The expedited procurement process included shorter timeframes (e.g., up to seven days or less), among other accelerated procedures.

The officials interviewed tended to state that they followed official procurement procedures in procuring goods and services to address the COVID-19 pandemic. This included publication of documents and information relevant to the procurement process on their websites and on the e-procurement weblink. This, they said, included information regarding what was procured, how, and for how much. Interested persons can access relevant documents on the webpages of institutions under the e-procurement link. The database contains the contracting authority, reference code or number, document and contract type, name, and material procured. The “Classification Procurement Vocabulary” contains the procurement procedure type and estimated contract value. Among other information, these documents contain the time limit for receipt of tenders or applications, notice date, dispatch date, Act, and electronic tender or contract submission.

Interestingly, although most procurement processes reviewed by KWN seemed transparent, 36% of the CSOs surveyed said that procurement processes lacked transparency, whereas 31% said procurement was sometimes transparent (Graph 7). Only two respondents (3%) said that the procurement process was very transparent. Meanwhile, 31% did not know whether procurement was transparent or not. Despite the scepticism voiced by CSOs, most contracts seem to be public under the e-procurement link.



The publicly available procurement-related information reviewed by KWN did not contain any gender perspective. Budget organisations tended not to have included any affirmative measures towards gender equality in procurement, as foreseen as a potential temporary measure towards gender equality in the Law on Gender Equality. A recurring response among finance officers was that affirmative measures cannot be applied in procurement, as the Law on Procurement does not foresee affirmative measures based on gender. This suggests a general lack of knowledge among finance officers regarding the provisions of the Law on Gender Equality and the Law on Procurement. Kosovo’s existing procurement legislation does state that “contracting authorities may decide, inter alia, specific contract conditions which allow social objectives to be considered”. Among these is the “Obligation to implement, during the execution of the contract, measures that are designed to promote gender equality or diversity on other grounds”. Hence, as per this Law, for example, ministries and municipalities, as contracting authorities, can use affirmative actions to encourage women-owned businesses and/or companies with more women employees to apply. Budget organisations can ensure that both women and men benefit from jobs created by government-funded projects.

Transparency in Financial Reports

The budget for COVID-19 was executed through the Treasury Single Account (TSA). The TSA is a system that consists of all (sub) accounts of the Treasury at the Central Banking Authority of Kosovo and/or commercial banks. Expenditures related to addressing COVID-19 were placed under the aforementioned 00099 code. Notably, TSA does not have any budget codes pertaining specifically to gender equality, so funding for gender equality-related actions could not be tracked, if they existed.

The transparency of the execution of COVID-19 budgets related to gender equality can be assessed by using the GRPFM indicator 7 on gender responsive reporting. The publishing of financial reports is important for transparency and for enabling people to review the use of public finances. When asked about financial reports, representatives of budget organisations said that they prepared regular financial reports, including monthly, quarterly, semesterly, and annual reports, as well as other reports if needed. Respondents said that there were no delays in writing these reports, and the pandemic did not affect their regular work. Generally, most of these reports are available on each institution's website. If not already publicly available, officials said that reports can be shared. Nevertheless and in contrast, despite legal obligations to make finance reports public, some respondents seemed to consider this line of questioning inappropriate, suggesting that financial reports are only for their internal use and need not be shared. Some respondents agreed to send financial reports not available online, but these were not provided to KWN. Otherwise, most institutions published their financial reports online, albeit not always on time. Financial reports are rather detailed, providing data on revenues, expenses compared to the same period last year, payments, subsidies, and grants. Reports detail the sectors in which actions were taken, but no gender perspective is included.

Generally, audits of state finances are conducted annually, the following year. Therefore, it was too early to review audit reports pertaining to the COVID-19 response and the extent to which these contained a gender perspective. Audits had not yet been conducted, internally or externally. Nor had audit offices begun planning the content of audits, so the inclusion of gender indicators related to performance evaluation could not yet be assessed. When asked about the gender perspective reflected in prior audits, finance officers observed that some women auditors have examined their finances; some suggested that women's presence in the audit process was a sign of gender equality in audit. This signals insufficient understanding among finance officers regarding the ways in which a gender perspective may be reflected in the audit process more broadly. While GRPFM dimension 9.2 refers to gender responsive legislative scrutiny of audit reports, it was too early to assess legislative review of the audit of COVID-19-related financing.

Conclusion

Research findings suggests that few people or CSOs participated in consultations to inform the measures to address COVID-19. Therefore, the views of diverse women and men and a gender perspective could not be reflected in the measures, based on such consultations. While procurement processes generally seem to have been transparent and publicly accessible, some CSOs felt that they were not transparent. Sometimes procurement processes were accelerated, though this can be allowable in emergency situations, based on Kosovo procurement law. However, legally allowable affirmative measures towards gender equality seem not to have been reflected in procurement procedures,

given finance officers' general lack of knowledge regarding relevant provisions of the Law on Gender Equality and the Law on Procurement. While financial reports generally should be available online, not all budget organisations publish these or make them available upon request. Audit reports related to COVID-19 were not yet available, though review of prior such reports suggests little attention to gender equality within audit reports.

Fiscal Measures' Aims and Contributions towards Gender Equality

This chapter analyses the extent to which the government's measures and budget adopted in response to COVID-19 have sought to further gender equality. Progress is assessed in relation to the following GRPFM indicators: (1) gender impact analysis of budget policy proposals; (3) gender responsive budget circular; (4) gender responsive budget proposal documentation; (5) sex-disaggregated performance information for service delivery; (6) tracking budget expenditure for gender equality; and (8) evaluation of gender impacts of service delivery.

First, the chapter discusses the extent to which budget documents considered a gender perspective. Second, it provides an overview of the government's fiscal measures, budgeted and spent, to address COVID-19. Third, the sections that follow discuss social, economic, education, health, and municipal measures to address COVID-19, respectively, from a gender perspective. Each of these sections contains gender analysis, examining how the pandemic and affiliated government measures have affected diverse women and men. Each section discusses the extent to which a gender perspective was included in the written formulation of government measures. Finally, each section discusses the beneficiaries of measures, where discernible, from a gender perspective. Fourth, a brief section reviews measures' overall attention to gender equality, including officials' perceptions regarding measures' initial impact on gender equality. In the last section of this chapter, the authors consider the overall government response to COVID-19, drawing from feminist and heterodox economics.

Regarding the relevant legal framework, as mentioned, in accordance with the Kosovo Law on Gender Equality, best practices in gender responsive budgeting, and the government's call for Regulatory Impact Assessments inclusive of Gender Impact Assessments, all policies, programs, and budgets should be informed by ex-ante gender analysis. It follows that measures to address COVID-19 should adhere to these requirements. Gender analysis is relevant for informing social, health, education, economic, and other government policies and programs to ensure that the potentially differing needs and interests of diverse women and men are addressed. As this pandemic did not occur in a vacuum,

gender analysis considers the pre-existing situations, opportunities, access to resources, and inequalities among women and men to better understand the pandemic's potentially different impacts on women and men. Identifying the main issues women and face in relation to the pandemic can help inform the most appropriate, effective, and efficient government response. *Ex-ante* gender analysis also can support the identification of outcomes, baselines, targets, and beneficiaries of state expenditures, including towards inclusivity and gender equality.

Based on a rapid gender analysis in relation to each measure, the authors assess the extent to which government measures in response to COVID-19 aimed to further gender equality. Each measure is analysed and rated regarding its potential to contribute to gender equality, using a five-point scale. Measures assessed as "gender negative" will likely perpetuate gender inequalities by reinforcing existing unequal norms, roles,

I don't know why you insist that there could be inequalities. There are no inequalities. Everything was the same for everybody; there is no 'gender' in here.

— Official

and relations among women and men; they often privilege men over women. Measures labelled as “gender not considered” ignore existing gender norms, roles, and relations, failing to consider the different needs and interests of women and men. Such measures often are constructed based on the principle of being “fair” by treating everyone “the same”. However, this can, even unintentionally, contribute to reproducing or reinforcing existing gender inequalities and structural gender-based discrimination. “Gender sensitive” measures consider gender norms, roles, and relations in a given sector, but they do not seek to address these inequalities. “Gender positive” measures consider gender norms, roles, and relations and how these affect women and men’s access to and control over resources. Such actions consider women’s and men’s specific needs and intentionally target women or men to achieve aims or meet these needs. The ideal approach, “gender transformative”, aims to transform harmful gender norms, roles, and relations, and how these affect women’s and men’s access to and control over resources, towards furthering gender equality. Such actions include strategies that foster progressive changes in power relations among women and men, towards equality. This chapter analyses each policy, program, and measure adopted or revised to address the COVID-19 pandemic, assessing the extent to which the measure sought to further gender equality, as per this scale.¹²³

The research focused primarily on budget documents, Emergency Fiscal Measures, and other measures existing as of August because government respondents had dealt only with these measures at the time of this research. The second package of measures, the Economic Recovery Program, was not discussed during interviews, as it was approved in mid-August. Therefore, findings may be limited relating to later measures, as they were not discussed with institutions. Notably, each section discusses the content of the government measures, how they were phrased in writing, and the extent to which a gender perspective was included in the publicly accessible written formulation of the measures. It does not examine the potential intent of decision-makers, where not expressed in writing and made publicly available.

Regarding beneficiaries of measures, the Law on Gender Equality requires all government bodies to collect, record, register, process, and submit gender-disaggregated statistical data to KAS.¹²⁴ However, few government bodies had gender-disaggregated data regarding the beneficiaries of measures available at the time of this research. Thus, it was difficult to determine how many women and men benefited from expenditures on these measures. Some government bodies had beneficiaries by name, but stated that this data was confidential and could not be shared externally. With some measures just beginning implementation at the time of the research, it was really too early to assess impact.

Budget Documents and Amendments

Considering the aforementioned PEFA GRPFM indicators, this section examines the extent to which budget documents and amendments to these documents attended to gender equality. The amended MTEF 2021-2023, which established the basis for the Kosovo budget, had the following objectives in the Government Program for 2020-2023: 1) defeating the pandemic; and 2) post-pandemic economic recovery. The revised MTEF priorities include reference to “human rights, gender equality and communities.”¹²⁵ The MTEF states that a government priority is to “establish equal and non-discriminating opportunities, respecting human rights, strengthening the mechanisms for gender equality,

¹²³ For a summary of all, please see Annex 7.

¹²⁴ Law on Gender Equality, Article 5, Paragraph 1.1.8.

¹²⁵ Ministry of Finance, [Medium-Term Expenditure Framework 2021-2023](#), p. 13.

protection from domestic violence, free legal aid, and compensation of war crimes victims, integration of marginalized groups, and freedom of expression.”¹²⁶ The document does not explain how ministries will collaborate to achieve this. In the “social protection” chapter, the MTEF mentions that a key objective remains “increasing social welfare through expanding and raising quality, providing social and family services, with a specific focus on groups in need and gender equality”.¹²⁷ Thus, the MTEF mentions the term “gender” only four times. However, no explanation exists on how this will be achieved.

The only gender-disaggregated data mentioned within this MTEF is related to the primary health-care grant (2021-2023) for municipalities, amounting to €62.6 million for 2021, which includes gender-disaggregated demographics for beneficiaries, as well as demographics related to age and ability. It estimates that 50.4% of beneficiaries will be men and 49.6% will be women.¹²⁸

Overall, the MTEF may be assessed as a document in which “gender is not considered”; aside from these brief references, it does not consider or clearly establish steps to address the specific needs of diverse women and men. Nor does it provide gender-disaggregated data and a gender perspective in other sections related to employment, labour force participation rate, loans, deposits, central and local institutions expenditures and staff, health, education, environment, rule of law and public security, defence, housing and community issues, economics issues, recreation, culture and religion, and social protection figures. Thus, the MTEF does not address sufficiently the GRPFM dimensions on 1.1. Gender impact analysis to inform budget policy proposals; 4.1 gender responsive budget proposal documentation; or 5.1. sex-disaggregated performance plans for service delivery.

The original Budget Law for 2020 mentions “gender affairs/issues” in 17 budget lines, including for the Agency for Gender Equality and 16 budget lines for gender equality officers’ expenditures.¹²⁹ This document also includes labour market indicators by gender. The social protection objective of MTEF on “increase[ing] social welfare by improving and enhancing quality, providing social and family services, with particular focus on vulnerable groups and gender equality” is also mentioned in this Budget Law. The amended Budget Law mentions “gender affairs/issues” in the same 17 budget lines.¹³⁰

Given that Kosovo uses line-item budgets with five established expenditure categories (called “economic categories”), rather than programme budgeting, the Budget Law itself, taken alone, does not fulfil any of the aforementioned GRPFM indicators either. Insufficient information exists within the budget document to easily assess the extent to which planned expenditures could contribute to gender equality. Thus, the Ministry of Finance has made some efforts to address this through budget circulars, which encourage budget organisations to submit an annex to their budgets, inclusive of data relevant to gender responsive budgeting, towards fulfilling their obligations set forth in the Law on Gender Equality.¹³¹ Budget circulars for the 2019, 2020, and 2021 budget planning cycle state that:

Kosovo institutions are responsible for “inclusion of gender budgeting in all areas, as a necessary tool to ensure that the principle of gender equality is respected in the collection, distribution and allocation of resources” (Arti-

¹²⁶ Ibid.

¹²⁷ Ibid, p. 65.

¹²⁸ Ibid, p. 74.

¹²⁹ Law No. 07/L-001 on the Budget Appropriations of the Republic of Kosovo for Year 2020, March 2020.

¹³⁰ Law No. 07/L-014 on Amending and Supplementing the Law No. No. 07/L-001 on Budget Appropriations of the Republic of Kosovo for Year 2020, August 2020.

¹³¹ Ministry of Finance, [Budget Circular 2020/01](#), 2019; [Budget Circular 2020/02](#) for Municipalities, 2019; [Budget Circular 2021/01](#), 2020; [Budget Circular 2021/02](#), 10 August 2020; [Budget Circular 2021/02](#), for central budget organisations, 16 September 2020; and [Budget Circular 2021/03](#), 14 September 2020. Only the Budget Circular 2020/02 for the central level did not include a request for budget organisations to submit a gender responsive budgeting annex ([Budget Circular 2020/02](#) for central level, 2019).

cle 5.1.5). Therefore, budget organisations should make visible the effects of public spending on gender equality in the [2020; 2021] annual budget. This will also contribute to increasing the effectiveness and transparency of public finance management. Municipalities should consider these guidelines in issuing the municipal internal circular as a basic document for municipal budget planning [for the period 2020-2022; 2021-2023]. If there is uncertainty in this regard, budget organisations may consult relevant analysts within the Budget Department at the Ministry of Finance.¹³²

Budget circulars include an annex with a form for providing this information. Moreover, the Budget Circular 2021/01, approved by the previous government, also encourages engagement of GEOs in the budget process: “when the budget is to be proposed, the budget organisation must correctly address the remarks and proposals of the official responsible for gender equality of the budget organisation.”¹³³ This guidance within budget circulars is in line with the GRPFM indicator 3 on gender responsive budget circular.

As of July 2020, 34 (89%) of 38 municipalities included the requested gender responsive budgeting annex in their Medium-term Budget Framework (3) or draft budget (31). Further textual analysis would be required to assess the extent to which each considered how planned expenditures may contribute to gender equality. Further analysis also could assess the extent to which the Medium-Term Budget Framework of each municipality for 2020-2022 and 2021-2023 included objectives and indicators towards gender equality.

Amid budget revisions to address COVID-19, two budget circulars aimed to support budget organisations in preparing the revised MTEF, including informing their revised budgets for 2020 based on the new MTEF.¹³⁴ Both budget circulars requested gender responsive budgeting annexes. Therefore, these annexes should have contained gender analysis to inform the changes to their budgets to address the COVID-19 pandemic, as well as identified the projected number and percentage of women and men who would be targeted and benefit. As of November, KWN had not yet received information as to whether budget organisations submitted their revised gender responsive budgeting annexes together with their proposed budget revisions.

For the 2021 budget planning cycle, out of 51 budget organisations at the central level, 14% submitted their gender responsive budgeting annexes with their MTEF and 73% with their draft budget; at the municipal level, 37% of 38 budget organisations submitted their annexes with their Medium-term Budget Framework and 74% with their draft budgets. Thus, although budget circulars have been gender responsive as per GRPFM indicator 3, not all budget organisations consistently submit the information requested.

An Overview of Fiscal Measures, Budgeted and Spent, to Address COVID-19

This section summarises the government’s planned budget and expenditures related to addressing COVID-19. This relates to GRPFM dimension 1.1. on gender impact analysis of expenditure policy

¹³² Ibid.

¹³³ [Budget Circular 2021/01](#), 2020, p. 6.

¹³⁴ Ministry of Finance, [Budget Circular 2021/02](#), 16 September 2020; and [Budget Circular 2021/03](#) for municipalities, 14 September 2020.

proposals, by examining from a macro-perspective how planned expenditures have the potential to affect women and men differently. Table 2 summarises the various measures and amounts budgeted for each under the first, Emergency Fiscal Package and the second Plan for the Implementation of the Economic Recovery.

Table 2

Measure	Budget
The Emergency Fiscal Package (Total)	€179,650,000
1. Double payment for all social scheme beneficiaries for March-May	€7,650,000
2. Extra payment (€30 per month) to all social and pension scheme beneficiaries receiving monthly payments lower than €100 for April-June	€13,000,000
3. Financial support for companies in financial difficulties for: monthly wages in the amount of €170 per employee for April and May; subsidised leases up to 50% of the value of the lease for SMEs for April and May; and pension contributions for April and May	€41,000,000 €12,000,000 €8,000,000
4. Public enterprises with financial difficulties due to COVID-19 can take interest free loans to ensure temporary liquidity, with a return until 31 December 2020	€20,000,000
5. Financial support for municipalities	€10,000,000
6. Salary bonus in the amount of €300 for employees working in essential sectors for two months	€15,000,000
7. Extra payment in the amount of €100 for employees of grocery stores, bakeries, and pharmacies in April and May	€3,000,000
8. Payment of monthly assistance amounting to €130 for citizens who lost their jobs due to the public health emergency for April, May, and June	€4,000,000
9. Supporting initiatives towards improving the lives of non-majority communities	€2,000,000
10. Ensuring financial liquidity for micro-enterprises and the self-employed up to €10,000 for two years	€15,000,000
11. Grants and subsidies for the Ministry of Agriculture, Forestry, and Rural Development to increase agricultural production	€5,000,000
12. Grants and subsidies for the Ministry of Culture, Youth, and Sports for sports and cultural activities	€5,000,000
13. Support for exporters in Kosovo after the emergency situation	€10,000,000
14. Support for companies that register employees with an employment contract of at least one year during the emergency in the amount of €130 for two months after registration	€6,000,000
15. Monthly assistance (€130) for citizens with severe social conditions, declared as unemployed by the competent institution, who are not beneficiaries of any monthly revenue from the budget of Kosovo for April, May, and June	€3,000,000
The Plan for the Implementation of the Economic Recovery (Total)	€365,000,000
1. Facilitating access to loans for private enterprises, to finance investment projects and business continuity (subtotal 1)	€100,000,000
1A. Increasing coverage of new loans through the Kosovo Credit Guarantee Fund	€60,000,000
1B. Covering the cost of the Kosovo Credit Guarantee Fund fee	€5,000,000
1C. Government coverage of the cost of rescheduling bank loans	€30,000,000
1D. Subsidising interest rates for certain sectors	€5,000,000
2. Easing the tax burden on businesses to improve their short-term liquidity (subtotal 2)	€15,000,000
2A. Postponing payment of taxes based on business needs	
2B. Covering the 5% pension contribution that businesses pay for employees	€5,000,000
2C. Providing tax breaks for firms in certain sectors	
2D. Providing exemptions for businesses' prepayments of tax liabilities	
2E. Exempting businesses from tax penalties for delays in paying taxes due to the pandemic, based on clear and transparent criteria	
2F. Providing the opportunity to reschedule previous tax debts, including deductions for immediate debt repayment	
2G. Subsidising 50% of rental expenses for businesses	€10,000,000

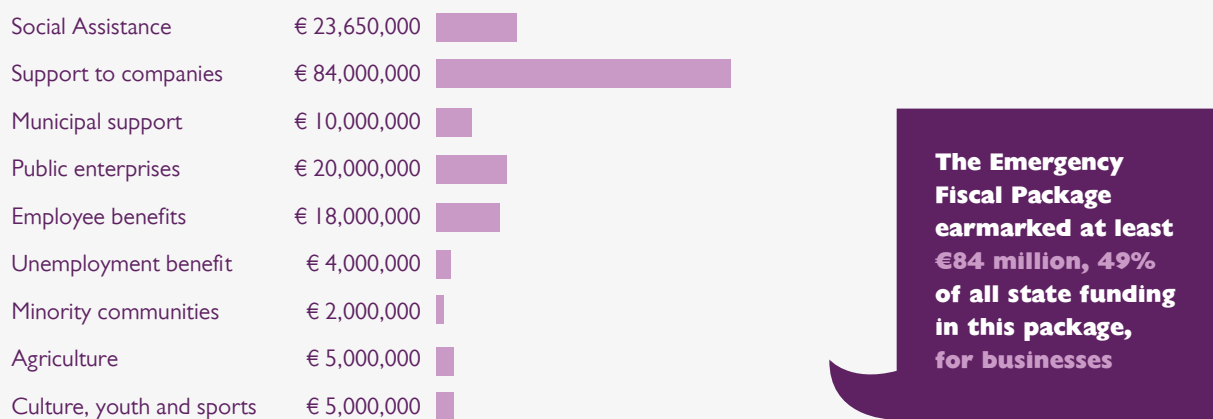
Measure	Budget
3. Increasing employment, particularly of specific groups of workers with lower probability of getting employment (subtotal 3)	€67,300,000
3A. Subsidising salaries for employees in businesses affected by the pandemic for March and April (€170 per month)	€47,300,000
3B. Subsidising salaries for new employees hired by businesses, based on a plan that identifies the sectors and categories of employees most in need	€5,000,000
3C. Providing professional support for businesses to operate in times of pandemic, such as work from home, online work, digital transformation, etc.	€3,000,000
3D. Supporting manufacturing and service businesses with equipment and machinery for process automation	€10,000,000
3E. Supporting businesses to increase productivity	€2,000,000
4. Increasing domestic agricultural production to increase employment in rural areas, reduce imports of agricultural products, overcome challenges due to the lack of sales caused by COVID-19 and increase food security (subtotal 4)	€26,000,000
4A. Doubling the budget for the Direct Payments Program for 2020	€24,000,000
4B. Subsidising interest rates on agricultural loans	€2,000,000
5. Stimulating demand to stimulate production and employment (subtotal 5)	€15,000,000
5A. Allowing withdrawal of 10% of funds saved in the Pension Trust for contributors, based on needs, for a period of 4 months	
5B. Supporting the extension of the grace period for the purchase of apartments and houses based on income criteria	€15,000,000
6. Supporting the operation and capital investments of publicly-owned enterprises to cope with the reduction in revenues and necessary capital (subtotal 6)	€17,000,000
6A. Covering the minimum operating costs of publicly-owned enterprises	€14,000,000
6B. Reviewing capital investments plan of publicly-owned enterprises and evaluating investments needed to ensure their sustainability	
6C. Supporting investments in publicly-owned enterprises through subsidies, lending and issuance of sovereign guarantees for loans from financial institutions	€3,000,000
7. Providing financial support for youth employment, CSOs, other informal groups, stimulation of cultural, artistic and sports activities and their revitalization	€5,000,000
8. Supporting programs related to regional development through the Ministry of Regional Development	€2,000,000
9. Supporting non-majority communities in Kosovo initiatives aimed at improving their lives and their economic revival	€2,000,000
10. Providing financial support for initiatives aimed at improving the position of women in society and the economy	€2,000,000
11. Supporting the education sector to enable the start and smooth running of teaching and learning during the 2020/2021 school year	€10,000,000
12. Supporting municipalities to manage the COVID-19 pandemic	€10,000,000
13. Providing financial support for compatriots [Diaspora] by covering the cost of insurance policy premiums	€3,000,000
14. Financing (reimbursing budget lines) for implementing measures under the Decision No. 01/19 of the Government of the Republic of Kosovo	€71,700,000
15. Ensuring contingency for emergencies to better cope with the COVID-19 pandemic	€19,000,000

A holistic view of the total planned state expenditures related to COVID-19 illustrates a strong governmental focus on the economy. The Emergency Fiscal Package earmarked at least €84 million, 49% of all state funding in this package, for businesses (Graph 8). It should be observed that some of this did focus on small and medium sized enterprises (SMEs), which could potentially support local economies, as discussed later. It will be important to monitor the usage of these funds to identify which businesses benefit and how this contributes to long-term wellbeing among women and men in the communities affected. An additional €20 million was allocated to support public enterprises (12%)

and €5 million for the agricultural sector (3%). Funds also were allocated for minority communities and municipalities, which may have also supported local businesses. Additional monitoring will be required to know how such expenditures were used. People benefitted directly from social assistance benefits (14%) and unemployment benefits (2%). Notably, this package did not include any funding for the health sector or the education sector.

The second set of measures, the Economic Recovery Program, similarly planned for the vast majority of state funding to go to businesses €182.3 million (50%), including for loans, reducing their

Graph 8. Initial Fiscal Emergency Package Measures by Beneficiary Type



tax contributions, and providing subsidies to companies towards creating jobs (Graph 9). An additional €17 million (5%) was proposed for publicly-owned enterprises.

Comparatively less was planned for education (€10 million, 3%). Other funds were planned for reimbursing prior COVID-19-related expenditures (20%), for municipalities (3%), minority communi-

Graph 9. Economic Recovery Program Measures



ties (<1%), and regional development (<1%), all of which would require monitoring to better understand what and whom specifically they support. While funding has been earmarked for encouraging consumer demand (by extending the grace period for purchasing housing), as well as for women, the arts, and civil society, it is substantially less in comparison. No funds seem to have been allocated for strengthening the health sector.

An examination of funds budgeted (and similarly spent) to address COVID-19 by budget organisation similarly shows that most funds went through the MEE (51%), amounting to more than €76.5 million, according to TSA; these funds related to economic development and subsidies for businesses, as detailed later in this chapter. As Graph 10 illustrates, the next largest proportion of funds related to COVID-19 were budgeted for MLSW (23%), amounting to €34.5 million for delivering social assistance and pension schemes. Less funds were budgeted for municipalities (8%), €11.8 million, though they are responsible for some services. The Ministry of Health (7%, €10 million) and Hospital and University Clinic Service of Kosovo (5%, €7.5 million) received comparatively fewer state funds, followed by the Ministry of Internal Affairs (5%, €6.6 million).

According to TSA's nine-month report for January through September 2020, expenditures amounted to €143 million for payments and transactions related to the budget code 00099 for ad-

Graph 10. Budget for COVID-19 by Budget Organisation from January to September

Budget Organisation	Budget	Spent	% of Total Budget
Ministry of Economy and Environment	€ 76,497,014	€ 75,127,322	51%
Ministry of Labour and Social Welfare	€ 34,522,156	€ 34,450,626	23%
Ministry of Health	€ 10,048,383	€ 7,904,814	7%
Hospital and University Clinic Service of Kosovo	€ 7,497,541	€ 7,498,801	5%
Ministry of Internal Affairs	€ 6,647,170	€ 6,553,762	4%
Municipalities	€ 11,819,843	€ 9,713,949	8%
Other	€ 1,744,799	€ 1,455,575	1%

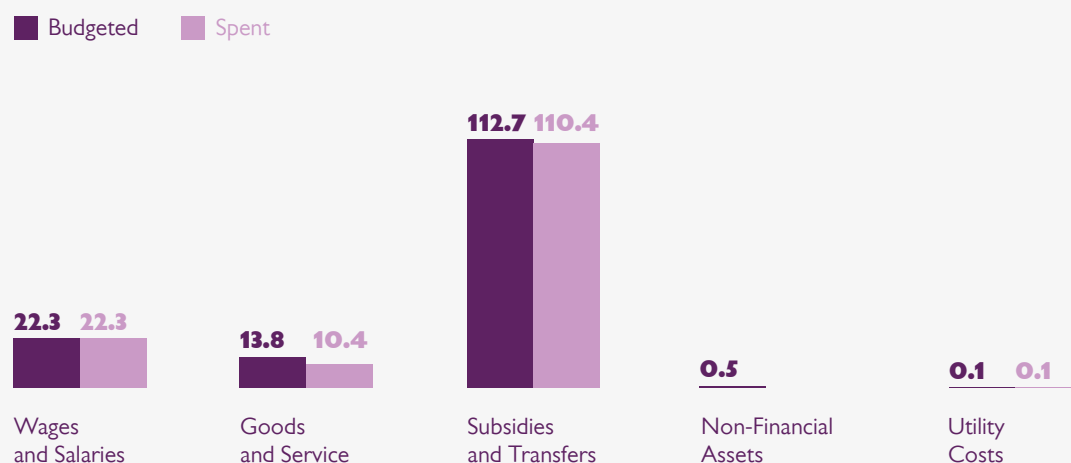
dressings COVID-19. Other expenditures may have occurred, but these could not be tracked easily. A review of the TSA report illustrates that most funds spent during this period went towards economy and business development (52%), followed by social assistance and pensions (24%) (Graph 11). The health sector received 15% of funds and general administration and governance 6%. All other expenditures by sector amounted to less than 1% of funds. This overall division of the budget and related expenditures for COVID-19 illustrates the government's strong emphasis on the economy and business development.

Graph 11. Budgeted and Spent Funds By Sector (in Thousands) from January to September 2020

Expense Type	Budgeted	Spent
General Administration	€ 10,238,048	€ 8,856,982
Agriculture	€ 50,525	€ 27,860
Inspections/Monitoring	€ 172,920	€ 172,620
Health	€ 24,003,712	€ 21,626,249
Education	€ 148,861	€ 112,225
Quarantine / Residential services	€ 674,119	€ 597,962
Labor/Employment	€ 22,050	€ 22,050
Economy / Business Development	€ 76,807,260	€ 75,128,582
Unclear	€ 112,770	€ 112,770
Social Assistance, Pensions	€ 34,134,196	€ 34,062,666
Security, Policing, Corrections	€ 1,248,055	€ 1,098,708
Legal Aid	€ 9,900	€ 3,326
Transport	€ 376,971	€ 264,370
Environment & Spatial Planning	€ 317,784	€ 169,753
Media	€ 4,000	€ 1,777
Art, Culture, Sports & Sciences	€ 59,015	€ 31,003
Firefighters	€ 361,305	€ 361,305
Social Services	€ 255,640	€ 253,140
General budget	€ 425,300	€ 335,833
Government Building Management	€ 64,965	€ 59,652

Transactions related to COVID-19 occurred in all budget economic categories (Graph 12). By far, most transactions as of September had occurred in the “Subsidies and Transfers” category. This is unsurprising given the substantial amount of funds planned for social assistance and business support transfers.

Graph 12. Funds to Address COVID-19 by Economic Category (in millions)



Although the TSA report is fairly detailed and reflects all expenditures, it does not contain information on beneficiaries. Nor does it reflect on the extent to which these expenditures responded to the different needs of women and men, or furthered gender equality. These issues are discussed in the sections that follow, relating to individual measures, where available.

Regarding implementation, according to the Kosovo Democratic Institute, as of 17 July, only Emergency Fiscal Package measures 1, 2, 6, and 15 were implemented almost entirely; measures 5, 9, 10, 11, 12, and 13 were not implemented at all; Measure 3 was implemented by 42%, Measure 4 by 50%, Measure 7 by 42%, Measure 8 by 3%, and Measure 14 by 31% (see Graph 13). Aside from the limited information presented in the chapters that follow, no other updated information was available regarding the implementation of the Emergency Fiscal Package at the time of this research.

Graph 13. Implementation of Measures as of 17 July



While the sections that follow in this chapter focus on individual, existing measures, it should be observed that the allocation of funds *across* different measures may have impacts on gender equality. For example, the fact that more funds were spent on businesses than education can have implications for women, who are underrepresented among business owners and overrepresented among care-takers who assist children with education during home schooling. As detailed later in this report, the pandemic and affiliated isolation measures have shifted responsibilities from the public sector into the private household and increased the amount time spent on unpaid care work and education within households, all while contributing to losses in jobs and income. In many ways, the burden of dealing

with the crisis has been moved from the state into the household, where women in particular carry the greatest extra burden of unpaid work, given traditional gender norms. Hence, this crisis contributes to women facing “a triple jeopardy”, as the *main users* of public services, such as schools and care centres, which closed; as the *main providers* of public services in the health, social protection, and education sectors, which made them the most affected by the pandemic; and as persons filling the gaps left by limited public services by increasing their unpaid, reproductive work in the household. By prioritising funding for businesses over investments in social infrastructure, particularly care services, the government will likely reinforce pre-existing inequalities, as discussed in the sections that follow.

Social Measures

This section examines the extent to which social measures taken by the government considered potential impacts on women and men, as well as how they impacted women and men. A detailed table of these measures can be found in Annex 7.

The government’s preventative social isolation measures that began on 11 March 2020, although necessary to prevent the spread of the virus, had a negative impact on many Kosovars, but particularly on parents and employed women. Given traditional socialised gender norms, women disproportionately had the social responsibility to remain home to care for their children when childcare and educational institutions closed. The government did not consider the disproportionate impact that closure and isolation measures would have on women, including the increased risk they faced of job loss because of childcare responsibilities. Therefore, the social isolation measures that involved closing educational institutions, without alternative options for childcare, are assessed as gender negative; they reinforced and even worsened gender inequalities.

Another preventative measure, as mentioned, came into force on 24 March when the government restricted movement, suspending all inter-city public transport. Only about 10% of cars in Kosovo are owned by women, and 30% of drivers are women. As women are less likely to own or have access to private vehicles for transport, this measure likely had a greater negative impact on women than it did on men. Women living far from their workplace, particularly traveling from rural to urban areas, struggled to get to work. The discontinuation of public transport can be assessed as a gender negative intervention, as it likely enhanced gender inequalities in access to work and healthcare.

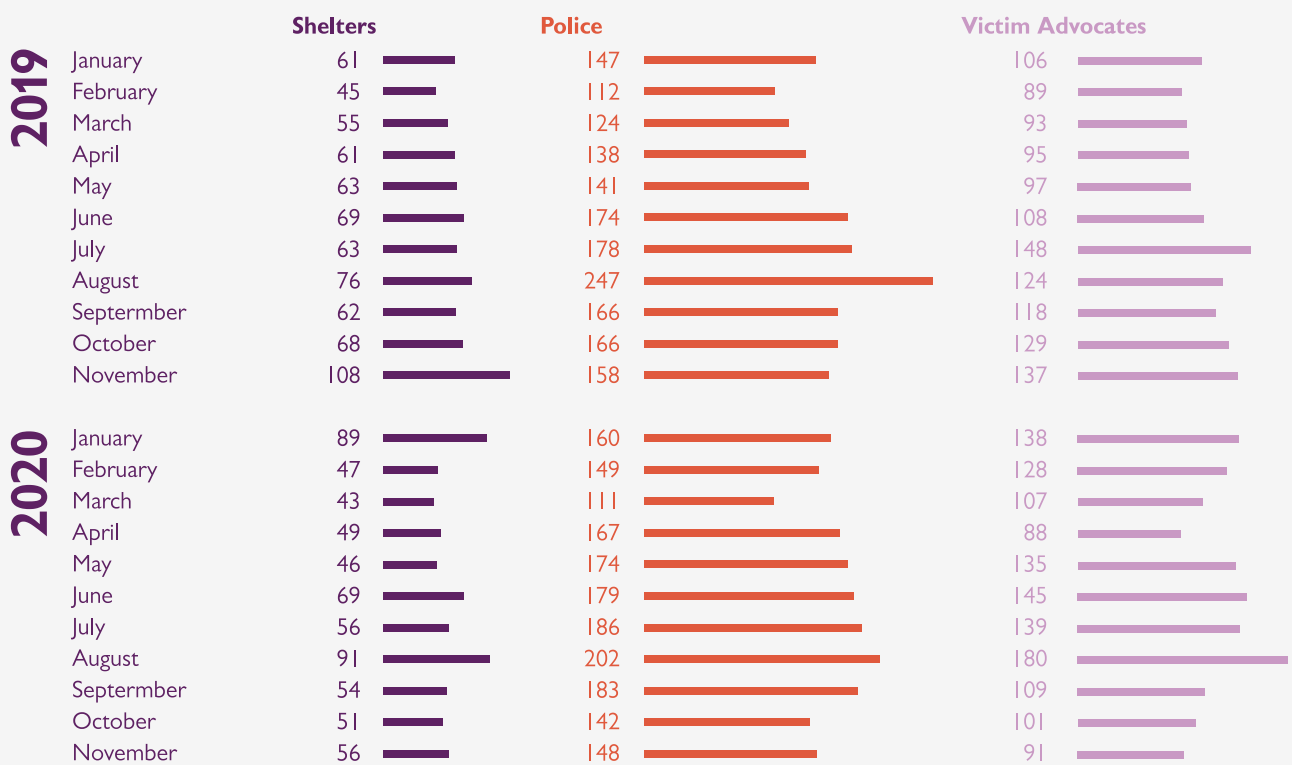
Measures also included movement restrictions from 10:00 to 16:00 and 20:00 to 06:00. In April, the measures changed and allowed each person only 90 minutes outside during the day. Individuals were assigned times based on their individual identification numbers. Women tend to be more at risk of violence at night than are men, which meant that women randomly assigned evening time slots could face greater risks than men when going out to purchase goods. Additionally, single-mothers, women heads of households, or women responsible for children with different abilities or elderly persons could struggle to leave their homes in the evening or without persons dependent on them. This could prevent women in particular from securing food, medicine, and other essential products. Therefore, the assignment of times without consideration of gender norms or family care responsibilities could be considered a gender negative measure.

In May, measures were relaxed and people could leave their homes twice a day for 90 minutes, totalling three hours per day. Gradually, restrictions on movement were removed and curfews were applied. This happened intermittently on a case-by-case basis when the numbers of new cases

increased in specific regions or towns. Before 18 May, and periodically thereafter, many public and private institutions worked with limited staff, while others worked from home. In these measures, gender was not considered. Indeed, given care responsibilities, women likely faced added challenges in coordinating their work at home, in the office and care work.

Isolation measures also have contributed to depression and stress, including among men, who are less accustomed to staying home. Financial problems, poverty risk, and increased childcare responsibilities that threatened masculine identity and men’s traditional position of power, contributed to frustration among some men and increased likelihood of domestic violence. Job loss related to the pandemic, threats to masculine identity, prolonged isolation, and women’s limited ability to escape abusive relationships has contributed to an increase in domestic violence cases worldwide. Meanwhile, unequal power relations among women and men, resulting from patriarchal gender norms and relations, are the main factors contributing to male violence against women. Persons facing domestic violence, primarily women and children, were trapped at home with their abusers. In April 2020, there was a 21% rise in cases reported to the Kosovo Police, compared to March 2019 (see Graph 14).

Graph 14. Reported Cases of Domestic Violence from January to November in 2019 and 2020



Notably, amid isolation measures, women suffering domestic violence were permitted to leave their homes at any point, if they were escaping a violent situation. Moreover, the Agency for Gender Equality established an emergency shelter on 29 April so that women awaiting test results or who had tested positive for COVID-19 would have a place to stay until they could go to a regular shelter, so that they would not place shelter personnel or other persons sheltered at risk. This temporary shelter was

established with the support of UN Women and UNFPA, which provided essential hygiene packages, clothes, personal protection equipment, and other items needed by residents. The shelter supported 40 people, providing them with security, food, sanitary hygiene, and other assistance. The Agency for Gender Equality cooperated closely with the ministries of Health, Justice, Internal Affairs and Labour and Social Welfare to provide comprehensive services to residents. Social workers had access to the shelter to provide services when persons arrived from another location outside Pristina. The government's establishment of this temporary shelter can be assessed as a gender positive intervention, as it prevented further violence, as well as decreased the risk of women shelter workers and violence survivors contracting COVID-19.

Economic Measures and Their Address of Gender Inequalities

This section assesses the extent to which economic measures to address repercussions affiliated with the COVID-19 pandemic considered existing gender differences and inequalities, as well as any initial impact these measures may have had on women and men. It begins with a brief gender analysis to set the context by identifying the differing positions of women and men in the economy before and during the pandemic. This gender analysis sets the stage for a discussion of the government's economic measures, which follows.

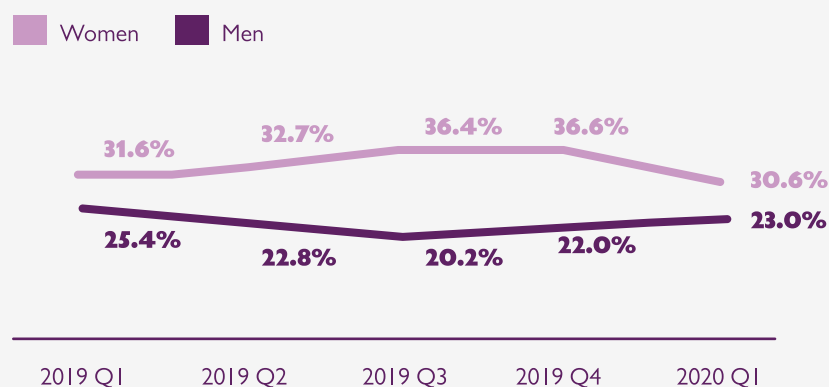
A Rapid Gender Analysis of Gender Inequalities in the Economy, Before and During the Pandemic

Before the crisis, the unemployment rate in 2019 was 25.7%, according to KAS. Unemployment was higher among women (34.4%), than among men (22.6%). In the first quarter of 2020, the level of unemployment was 25% (30.6% among women and 23% among men) (see Graph 15). The highest unemployment rate is among young women 15 to 24 years old (60.3%). KAS does not provide publicly available data regarding employment and unemployment rates by both gender and ethnicity, ability, or geographical location. Women also are overrepresented among the long-term unemployed, that is persons unemployed for more than a year (65.4% men and 74.4% women in 2019; 67.7% of men and 65.8% of women in 2020). Graph 15 suggests that unemployment actually decreased among women in early 2020, while increasing slightly among men. However, as of early December 2020, KAS did not yet have data available for the second quarter of 2020, which is when the initial impact of COVID-19 on unemployment rates would become visible. Nor was data available regarding which sectors have been most affected, which could have gender implications, give occupational stereotypes and women's, and men's overrepresentation in particular sectors.

Women have tended to be employed in education, trade, and healthcare (53.0%), while men have been employed mainly in trade, construction, and manufacturing (46.3%). All of these sectors were likely to be affected by COVID-19, as schools, construction sites, retail stores, and manufacturing plants were either closed or faced intense social distancing protocols. Like elsewhere in the world, women in Kosovo are overrepresented in occupations with a particularly high risk of contracting COVID-19, working in health centres, education institutions, pharmacies, and supermarkets. Kosovo's

public health system also is characterised by an overrepresentation of women. In 2019, of 13,518 employees in public health institutions, 8,245 were women (61%) and 5,270 were men (39%). This suggests that women were more exposed to the risk of infection as the first points of contact with infected persons seeking care. With the increase in cases, healthcare workers also had uninterrupted shifts. Women working in essential sectors, particularly those with higher risks of infection, expressed concern about ensuring that their families remained safe, particularly if they had to leave their children home alone due to school closures.

Graph 15. Unemployment among Men and Women in 2019 and Q1 2020

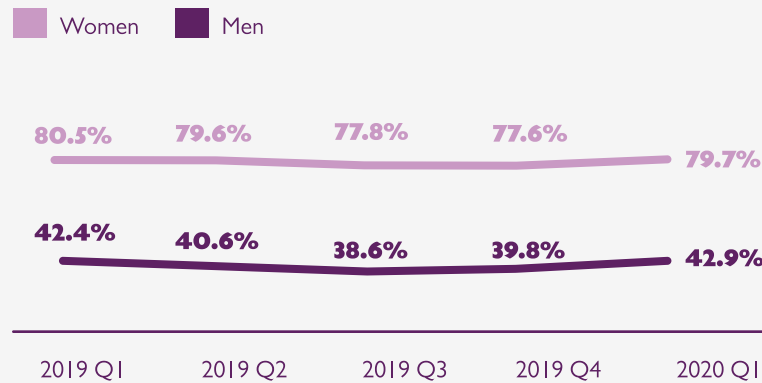


Qualitative evidence from interviews suggests that the government’s restrictive measures, starting from March, led to job loss, with those at the margins suffering more. Some employers reportedly used the pandemic as a reason for discontinuing some women’s contracts. For example, although women’s right to maternity leave paid by the employer is protected by law, at least one known case existed of an employer discontinuing a woman’s contract when she went on maternity leave, attributing it to COVID-19-related lay-offs. Several women-owned businesses like beauty salons and tailors reportedly closed during the quarantine.

According to the Kosovo Employment Agency (KEA), the number of job seekers increased significantly since March, with approximately 37,000 people registering as unemployed in the first four months of 2020; this was five times more people than in December 2019. This is an enormous increase when compared to the last four months of 2019, when the number of jobseekers totalled 6,882. According to KEA, Kosovo saw 73,407 more jobseekers from January to June 2020, compared to the same period in 2019 (Graph 16). A tremendous increase can be observed in April and May 2020, particularly compared to 2019. This substantial increase may be attributable in part to the government measure adopted on 30 March, which stipulated that a citizen must be registered as unemployed to claim benefits. Indeed, while consistently higher than in 2019, the number of job seekers clearly spiked in April 2020 after the new measure was adopted. Meanwhile, as quarantine-related closures also began in March, it is difficult to ascertain how many new job seekers registered because they had lost their jobs during the pandemic and how many had been jobless previously, but decided to register to qualify for the new state benefit. Overall, during the period of January to October 2020, 200,577 job seekers registered with KEA (45% women and 54% men). Thus, as of October 2020, Kosovo had 129,787 more

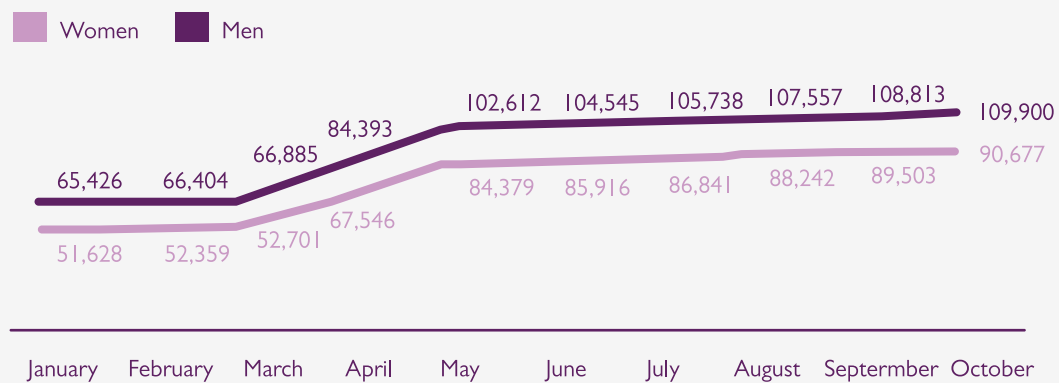
job seekers than the 70,790 registered jobseekers as of the end of 2019 (then, 46% women and 54% men). Of the jobseekers, as of October 2020, following Active Labour Market Measures, 5,430 were employed (52% women and 48% men). In comparison, in 2019, from 4,611 persons becoming employed, there were 2,198 (or 47.7%) women and 2,413 (or 52.3%) men who benefited from the active labour market measures.

Graph 16. Number of Job Seekers in January to June 2019 and 2020



KEA maintains data on jobseekers by age, gender, ethnicity, level of education, and municipality/region. The available data on jobseekers by KAS, which differs slightly from KEA data, only refers to gender, level of education, and municipality. According to KEA, consistently more men registered as jobseekers than women (Graph 17). A comparison of jobseekers with unemployed persons illustrates that although a higher percentage of women than men are unemployed, more men than women are seeking jobs. In Kosovo, this aligns with general trends in inactivity, according to which fewer women are officially active in the labour market, or seeking work, than are men.

Graph 17. Number of Job Seekers by Gender, January to October 2020





Women's low labour force participation rate (26.1%) compared to men's (73.9%), has been attributed to socially ascribed gender roles, whereby women tend to stay home and care for children, the elderly, and persons with different abilities, while men tend to work outside the home. The absence of available, affordable childcare means that women cannot work because they must remain home to care for children. Women's minimal property ownership undermines their access to capital for opening or expanding businesses. Due to occupational gender stereotypes, employers may not hire women for positions that they believe are "for men". The design of economic measures would need to consider and address these underlying gender inequalities in order to avoid reinforcing them.

Globally, women tend to be overrepresented in the informal economy. This can contribute to underrepresentation of employed persons in official statistics and thus lower labour force participation rates. Gender-disaggregated data on the informal economy in Kosovo is of poor quality. Outdated estimates based on labour force data from 2012 suggest that the rate of informality may be higher among men (47%) than women (36%). Nevertheless, informality clearly affects both women and men in Kosovo. Qualitative evidence has suggested that women employed in the private sector often work informally, without contracts or social protection. Further evidence exists of violations of women's labour rights in Kosovo, related to their presence in the informal economy, including work without contracts, long hours, poor working conditions, and other rights violations. Women often work extra hours without pay, and receive fewer chances to access professional development opportunities than men.

Women also may work in more flexible and precarious jobs, due to unpaid care work responsibilities, among other factors. As per KAS, more women (6.9%) worked part-time than men (6.0%) in 2019. More women listed caring for children or adults with different abilities (0.6%) than men (0.0%) as a reason for having a part-time job. Further, 10.9% of women listed other personal or family reasons as to why they work part-time, compared to only 3.6% of men reporting this. The reason why most men worked part-time was because they could not find full-time work (79.7%), compared to 56.7% of women reporting this. Part-time work can have negative implications, such as higher chances of being in precarious work, lower stability, limited social protection, poor access to loans, and higher risk of poverty. Poor working conditions may dissuade women from wanting to work at all, if they have such a choice.

Amid isolation measures, women's traditional social role as caretakers also has meant that they have had to stay home to care for children amid childcare and school closures, which has placed women at greater risk of job loss and therefore poverty, particularly single mothers, during the lockdown.

Initially, as a result of lockdowns and the closure of public transport, women with different abilities could not go to work. After the relaxation of measures, women caring for children with different abilities said that they could not risk infection, which could exacerbate pre-existing conditions.¹³⁵ Job loss and economic hardships have worsened their access to costly medications, on which they depend.

We saw cases of families that turned from a family with a modest stable economic status to a family in need of a social assistance, and that is tough for both husband and wife.

— Official

¹³⁵ KWN interview with an organisation that represents the interests of people with special needs.



Mothers of children with disabilities have always sacrificed themselves, working any kind of job. They just needed to be able to provide [financially for the] medications their children needed. In this time of crisis, they had to make another sacrifice by giving up their work, even when measures were relaxed and they could work. They are afraid of getting infected and putting their children's lives at risk.

— CSO representative working with special needs groups

Women's high inactivity and unemployment rates, due largely to unpaid care responsibilities, mean that they tend to have lower pension amounts later in life. In Kosovo, since fewer women have paid into the pension system through official employment, more women tend to receive the basic pension, whereas more men receive higher, "contributory" pensions.¹³⁶ Considering that women also tend to have less access to resources, such as deriving from property and inheritance, lower pensions also can contribute to the feminization of poverty among older women later in life.

Economic Measures

In order to help businesses and people affected financially by the COVID-19 pandemic, on 30 March 2020 the Government of Kosovo approved the Emergency Fiscal Package, which included 15 measures to inject the economy with €179 million.¹³⁷ Then, on 4 April, the Ministry of Finance and Transfers approved the Operational Plan on Emergency Fiscal Package, which contained the procedures and criteria for these measures.¹³⁸ The Emergency Fiscal Package had several purposes: to provide additional financial assistance to the poorest members of society during the pandemic; to assist businesses in covering operating expenses so that they could provide a minimum wage for all workers during the emergency; to ensure that businesses have the opportunity to continue operating during and after COVID-19; to provide additional liquidity for businesses to stimulate growth of economic activities; to protect employees in essential sectors who are most exposed to the risk of infection; and to stimulate employment and formalisation of the private sector.¹³⁹

Generally, the Decision for the Emergency Fiscal Package and the Operational Plan do not contain a gender perspective. Neither mention women, men, or gender equality. Nor do they explicitly and clearly integrate attention to the needs of single parent households, single person households, women with different abilities, and women in caretaking roles, among others. Overall, therefore, gender is not considered in these documents, though each measure is discussed further in this section.

¹³⁶ Riinvest, *Women Empowerment. Factors Influencing Women's Economic Decisions in Kosovo*, 2018, p. 28; and KWN, *Budgeting for Social Welfare: A Gender+ Analysis to Inform Gender Responsive Budgeting in the Ministry of Labour and Social Welfare in Kosovo for 2016-2018*, 2015.

¹³⁷ For a summary of measures and an assessment of their attention to gender equality, see Annex 7.

¹³⁸ The Government of Kosovo, *Operational Plan on Emergency Fiscal Package*, 3 April 2020.

¹³⁹ Ibid.

Emergency Fiscal Social Assistance Measures

The three measures related to social assistance in the Emergency Fiscal Package included:

1. Measure 1 – Double payment of the social scheme value for all beneficiaries of social schemes for March, April, and May, a measure worth up to €7,650,000;
2. Measure 2 – Extra payment in the amount of €30 per month to all beneficiaries of social and pension schemes receiving monthly payments lower than €100 for April, May, and June, provided that they are beneficiaries of only one scheme; as well as return to beneficiary lists for beneficiaries who, due to non-reporting or non-assessment in January-March 2020, did not have their rights renewed. This measure was worth up to €13,000,000; and
3. Measure 15 – Payment of monthly assistance for April, May, and June in the amount of €130 for citizens with severe social conditions. Qualifying beneficiaries had to meet the pre-existing criteria in the Law on the Social Assistance Scheme, to protect and care for families:¹⁴⁰ they had to be registered as unemployed and not beneficiaries of any monthly revenue from the budget of Kosovo. The initially planned budget amounted to up to €3,000,000.

When the Emergency Fiscal Package was approved, under the Kurti-led government, the first three measures were the responsibility of the Ministry of Finance and Transfers, under the Division of Social Assistance. However, with the government change, under the Hoti-led government, the pre-existing Ministry of Labour and Social Welfare (MLSW) resumed its prior responsibilities related to social assistance in June 2020. MLSW did not have gender-disaggregated data regarding the target groups or foreseen beneficiaries of these measures, though this could have been estimated based on pre-existing programs and data management systems.¹⁴¹

A review of pre-existing trends in social assistance beneficiaries would likely suggest that men would be inclined to benefit from these measures more than women.¹⁴² Generally social assistance is provided through families, rather than individuals. As Measure 15 states, “A family representative is declared as beneficiary of the scheme”. The pre-existing criteria for qualifying for these benefits were used, and beneficiaries included persons fulfilling those criteria. As KWN has observed previously, in Kosovo men tend to “represent” the family in social assistance schemes.¹⁴³ Yet, although men tend to collect this social assistance on behalf of their families, more women depend on this funding.¹⁴⁴ Insufficient information exists regarding how social assistance is distributed within households and whether it benefits all family members equally.¹⁴⁵ The government lacks information as to whether women and girls have equal access to these state funds. Given existing gender roles and power relations within Kosovo families, including tendencies for men to take decisions regarding family resources,¹⁴⁶ it cannot be assumed that women and men necessarily benefit equally from state social assistance.

In order to qualify for benefits from Measure 15, people had to register as unemployed with the Employment Agency and Employment Centres in their municipalities. Although not a clearly stated in-

¹⁴⁰ Official Gazette of the Republic of Kosovo, [Law No. 2003/15 on the Social Assistance Scheme in Kosovo](#), Section I.

¹⁴¹ For example, some of this data was compiled previously in a collaboration between MLSW and KWN, resulting in [Budgeting for Social Welfare](#), 2015.

¹⁴² *Ibid.*

¹⁴³ KWN, [Budgeting for Social Welfare](#), 2015, pp. 27, 30.

¹⁴⁴ *Ibid.*, pp. 4, 30.

¹⁴⁵ *Ibid.*

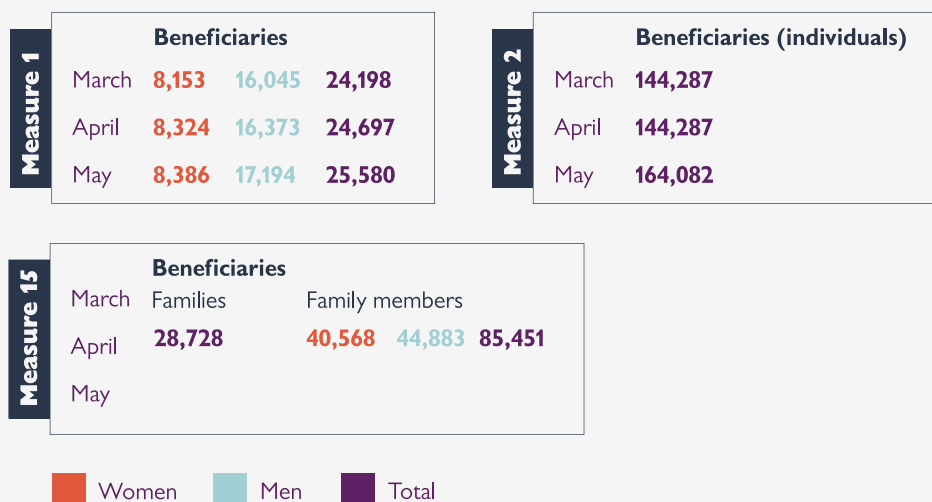
¹⁴⁶ See KWN, [No More Excuses](#), pp. 29-30.

tention of the measure, the measure reportedly incentivised more women to register as unemployed so that they could access this benefit.¹⁴⁷ Both women and men registered as jobseekers increased substantially in April and May, though, as mentioned, it is difficult to assess whether they were unemployed previously or lost their job as a result of COVID-19.¹⁴⁸ Women were not targeted explicitly by this measure, and no affirmative action existed towards gender equality as part of the measure. The possibility exists that women and men could face different challenges in registering as unemployed, though further study would be needed to assess these issues.

Thus, the aforementioned social assistance measures did not consider gender in their design, as they did not consider or refer explicitly to the differing positions or needs of women and men in accessing social assistance.¹⁴⁹ Given prior trends showing that men are more likely to benefit from social assistance than are women, without attending to these inequalities explicitly in the measure, this measure could even reinforce pre-existing gender inequalities hidden within households, and thus be gender negative. However, as observed by KWN previously, further research is needed regarding how social assistance is distributed within the family to determine actual impacts.¹⁵⁰

Regarding actual beneficiaries, as mentioned, MLSW faced some issues in the process of verifying applicants' eligibility to benefit from its measures, which contributed to some delays in providing benefits to beneficiaries. Initially, in October, MLSW provided a report summarising the total beneficiaries of the three measures, but it did not contain gender-disaggregated data.

Graph 19. MLSW Measure Beneficiaries



In December, related to Measure 1, MLSW provided updated information regarding beneficiaries of double payments under the Social Assistance Scheme (Graph 18). In March, this included 8,153 women (34%) and 16,045 men (66%). In April, 8,324 women (34%) and 16,373 men (66%) received this assistance, while in May 8,386 women (33%) and 17,194 men (67%) benefitted. In total, these benefits amounted to €15,610,978.

¹⁴⁷ Interview with MLSW, 18 September 2020.

¹⁴⁸ KAS, Quarterly Bulletin, October 2020 (pp. 31 and 32). See further discussion in the prior section

¹⁴⁹ KWN interviews confirmed this.

¹⁵⁰ KWN, [Budgeting for Social Welfare](#), 2015, p. 29.

Related to Measure 15, 28,728 families had benefited by the end of November, out of which 40,568 applicants on behalf of their families were women, and 44,883 were men (53%). No data was available on the number of women and men beneficiaries within these families. According to MLSW, although the original Emergency Fiscal Package planned for a budget of €3 million, approximately €10.6 million had been distributed as of the end of November; an additional 4,000 families were expected to qualify after filing official complaints, and to benefit, reaching €11.5 million in total expenditures in 2020.

In reference to Measure 2, MLSW will have gender-disaggregated data regarding beneficiaries of pension schemes after the Ministry compiles reports on the implementation of each measure.

Emergency Fiscal Credit Guarantee Measure

The Ministry of Finance and MTI, which established the Kosovo Credit Guarantee Fund, were responsible for implementing Measure 10 of the Emergency Fiscal Package. This included support to ensure financial liquidity for micro-enterprises and the self-employed sector. Together, the Government of Kosovo (30%) and the Kosovo Credit Guarantee Fund (50%) would guarantee 80% of the credited amount applied for in commercial banks.

In its phrasing, the measure does not consider gender because it does not explicitly address the different needs of women and men in accessing capital or existing gender inequalities. For example, women struggle to secure bank loans for developing their own businesses. Given women's lack of property ownership for collateral, and other social norms that hinder women's engagement in business, women may not have access to these loans at all or benefit from these government funds. Women traditionally face added challenges in accessing bank credit because they own less capital, and face gender-based discrimination in accessing capital. This measure could have helped women-owned businesses by including explicit gender analysis and affirmative measures that would support women-owned businesses. The measure could have better attended to furthering gender equality if affirmative measures provided for guarantees up to 100% of the credited amount for women-owned businesses, particularly considering that women statistically are more likely than men to pay back loans. Such an affirmative measure could compensate for gender-based discrimination that women face in accessing credit.

Emergency Fiscal Measures to Support Private and Public Enterprises and Employees

The MEE was responsible for the following five measures:

- Measure 3 – Financial support for companies that are in financial difficulties as a result of decreased activities due to the emergency public health situation, as follows:
 - (a) Covering monthly wage expenses of employees in the amount of €170 per employee for April and May, amounting to up to €41,000,000;
 - (b) Subsidised leases up to 50% of the value of the lease for small and medium enterprises, for April and May, amounting to up to €12,000,000;

- Measure 4 – Public enterprises with financial difficulties due to the public health emergency situation could borrow funds from Kosovo banks, free of interest, to ensure their temporary liquidity, with a return until 31 December 2020, amounting to up to €20,000,000.
- Measure 7 – Extra payment in the amount of €100 for employees of grocery stores, bakeries, and pharmacies in April and May, amounting to up to €3,000,000.
- Measure 8 – Payment of monthly assistance amounting to €130 for citizens who lost their jobs due to the public health emergency for April, May, and June, amounting to up to €4,000,000.
- Measure 14 – Financial support for commercial companies that registered employees with an employment contract of at least one year during the period of the public health emergency in the amount of €130 euros for the next two months after registration, amounting to up to €6,000,000.

In the written formulation of these measures, the Ministry did not consider the ways in which these measures may impact women and men differently, or how the measures potentially could contribute to furthering gender equality. For example, they did mention affirmative measures for companies owned by women or added benefits for commercial companies registering more women employees. The measure does not explicitly consider the potentially different needs in different sectors. Nor how, even if sustainable jobs are created, in which sectors such jobs would be established, which, from a gender perspective, is highly relevant given occupational differences among women and men.

The Ministry did not include the gender of applicants on application forms, and thus gender-disaggregated data on beneficiaries was not collected. Nor did the Ministry consider the different levels of access to information about such measures that women and men may have, potentially hindering their access to these benefits. Rather, Ministry officials referenced the Law on Public Procurement, stating that they have to strictly follow it and that it does not allow them to apply affirmative criteria towards gender equality. Moreover, officials said that the mission and objectives of the Ministry have nothing to do with a gender perspective or household economies. As mentioned in the prior chapter, comments made by the Ministry suggest a lack of knowledge of the Law for Gender Equality and the fact that the Law on Public Procurement allows for affirmative measures. As a result, gender was not considered in the design of these measures. Given that women are under-represented among business-owners, without addressing this explicitly, the measure could reinforce pre-existing gender inequalities and even be gender negative.

Regarding Measure 7, it is difficult to assess impact on women and men because MEE had long lists containing the names of all beneficiaries, but these were not gender-disaggregated; they said doing so would take too much time and effort. This suggests shortcomings in their data management system, which should have a box to include the beneficiary's gender. Qualitatively, reports exist that under Measure 7 for employers to pay added benefits to workers, several men and women workers have not received the state assistance from their employers. However, they have not wanted to report this for fear of losing their jobs. Unregistered workers in the informal economy could not benefit from the government's fiscal emergency packages for businesses, as subsidies apply only to legal entities, respectively legally registered workers. This could involve different gender-related dimensions that could hinder access to this benefit.

Regarding beneficiaries, according to municipalities, as of June, among the 14,934 workers who benefited from Measure 14, 4,340 of the applicants were women (29%), and 10,594 were men (71%).

Emergency Fiscal Measures for Agriculture

The Ministry of Agriculture, Forestry, and Rural Development (MAFRD) was responsible for Measure 11 for subsidies and grants for agriculture. This measure states that MAFRD will identify for support the “most urgent sub-sectors of agricultural production [affected by] the pandemic crisis”. While different sub-sectors may affect women and men farmers differently, as they tend to be distributed across different sub-sectors of agricultural production, the measure did not analyse this. Nor was information available on MAFRD’s website regarding which subsectors were selected. This measure similarly fails to consider women’s particularly vulnerable position in the agricultural sector, comprising only 5% of licensed farmers, as well as their underrepresentation among agricultural subsidy beneficiaries to date (2%).

The measure did not foresee any affirmative measures towards gender equality. Thus, gender was not considered, which could even contribute to gender negative repercussions by reinforcing existing inequalities.

Emergency Fiscal Measures for Culture and Sports

The Ministry of Culture, Youth, and Sports (MCYS) was responsible for Measure 12, which states that the budget will be increased for grants and subsidies in this sector to revive cultural and sports activities affected by the pandemic. MCYS should identify and support “the most important sporting and cultural activities affected by the pandemic crisis.” This measure did not consider women’s underrepresentation in these sectors. For example, women comprise only 25% of all members of sports clubs, and thus will benefit less from this measure than will men. Generally, the measure did not consider gender and could even be gender negative, by deepening pre-existing inequalities.

An Intersectional Approach to Emergency Fiscal Measures?

At least in their written formulation, none of the measures in the first Emergency Fiscal Package contained intersectional gender analysis or an intersectional approach that considered multiple vulnerabilities that women and men may face based on their gender coupled with their age, ability, sexual orientation, and geographic location, among other factors. Measure 9 does include support to organisations’ initiatives for improving the situation of Roma, Ashkali, and Egyptians. However, it does not specify how it will support diverse women and men. Nor does it speak of the particular intersecting vulnerabilities or discrimination that, for example, Roma women may face compared to Roma men. None of the measures explicitly address the needs of people with different abilities, including women with different abilities who may face added vulnerabilities. However, it should be observed that people with different abilities and families with children with different abilities did receive €30 per month in April, May, and June, totalling €90, from Measure 2 in the Emergency Fiscal Package. This Measure provided an extra payment to all beneficiaries of social and pension schemes who generally receive monthly payments under €100, provided that they were beneficiaries of only one scheme.

Economic Recovery Measures, including Related to Loans

On 13 August, the new Government of Kosovo adopted its Plan for the Implementation of the Economic Recovery, amounting to €365 million. The planned funds would be allocated exclusively for implementing measures set out in its Economic Recovery Program. The government could begin implementing some measures following the approval of the Economic Recovery Program. However, other measures could not be implemented until the Assembly adopted the Law on Economic Recovery – COVID-19 because the implementation of some measures was subject to the amendment of eight Kosovo laws. The Law on Economic Recovery – COVID-19 was adopted on 7 December 2020. The analysis herein focuses on the Plan for the Implementation of the Economic Recovery and does not analyse the Law, unless explicitly noted; although the Law involved some changes, it was adopted days before finalising this report.

In addition to the measures in the sub-sections that follow, the Plan for the Implementation of the Economic Recovery includes the following measures, sub-measures, and amounts relating to loans:

- I. Measure I – Facilitating access to loans for private enterprises, to finance investment projects and business continuity, in the amount of €100,000,000, with the following activities:
 - Measure IA – Increasing the coverage of new loans through the Kosovo Credit Guarantee Fund, in the amount of €60,000,000;
 - Measure IB – Covering the cost of the Kosovo Credit Guarantee Fund fee, in the amount of €5,000,000;
 - Measure IC – Rescheduling the existing bank loans, where the cost of rescheduling is borne by the government, in the amount of €30,000,000; and
 - Measure ID – Subsidising interest rates for certain sectors based on a strategic plan prepared by relevant stakeholders, in the amount of €5,000,000.

This measure seeks to facilitate access to finance for the private sector. It involves new sub-measures not included in the prior Emergency Fiscal Package. Nevertheless, given women's aforementioned lack of access to capital, collateral, and loans, women likely will not have equal access to this measure. The measure does not consider gender, and may even be gender negative considering pre-existing inequalities.

Economic Recovery Measures Related to Taxes

The next measure aims to reduce the “tax burden” on businesses during the pandemic:

- I. Measure 2 – Easing the tax burden on businesses, to improve their short-term liquidity, in the amount of €15,000,000, including sub-measures:
 - Measure 2A – Postponing payment of taxes based on business needs;
 - Measure 2B – Covering 5% of the pension contribution that the business pays to employees, in the amount of €5,000,000;
 - Measure 2C – Providing tax breaks for firms for certain sectors based on a strategic plan prepared by relevant stakeholders;

- Measure 2D – Providing exemptions for prepayments of tax liabilities by businesses;
- Measure 2E – Exempting businesses from tax penalties for delays in payment of taxes due to the pandemic, based on clear and transparent criteria;
- Measure 2F – Providing the opportunity to reschedule previous tax debts, including deductions for immediate debt repayment; and
- Measure 2G – Subsidising 50% of rental expenses for businesses, in the amount of €10,000,000.

Some of these sub-measures are similar to those in the prior Emergency Fiscal Package. The prior package also foresaw a rent subsidy up to 50% of the rent value for SMEs for April and May, amounting to €12,000,000, rather than €10,000,000 in Measure 2G. Seemingly, the new measure is for all businesses, and not only SMEs, but it is not specified in the Measure. If it is for all businesses, this could disadvantage women who tend to be overrepresented among micro-enterprise and SME owners. Such small businesses tend to have fewer resources and thus face greater challenges in competing against larger businesses for such benefits.

Tax breaks for businesses also are included in both packages. Different, in the new Economic Recovery Program, Measure 2B foresees subsidies for pension contributions paid by businesses as employers, whereas the prior package provided for the payment of pension contributions for both the employer and the employee. Arguably, from a gender perspective, direct support to the employee could have better outcomes by benefitting individuals. By transferring subsidies directly to employees, the underlying division of power in the workplace is better addressed. The possibility of mismanagement of these transfers is avoided if they go directly in the name of the employee for alleviation of hardships. From a gender perspective, women employees could be given direct extra subsidies to pay for childcare to avoid leaving the workforce.

The final adopted Law on Economic Recovery, different from the Draft Law, included additional new clauses to support the private sector. The Law exempts from Value Added Tax (VAT) all raw materials produced by businesses registered and active in Kosovo, regardless of whether the materials are exported abroad or not. Additionally, Article 9 of this Law has amended the Law on Tax Administration and Procedures; now it provides a new clause that states that taxpayers with unpaid tax obligations since 1 January 2020 are released from interest if they pay all basic tax obligations by 31 December 2020, based on an agreement with the Tax Administration of Kosovo for the payment of obligations.

None of these sub-measures consider gender differences in their written formulation. Gender analysis would suggest that men would be more likely to benefit from these measures than would women, as men own more businesses than women do. Thus, relatively, more state expenditures likely would go to men-led businesses, unless the implementation of these measures later includes affirmative measures to support women-led businesses. If measures do not explicitly address these inequalities, this could reinforce existing gender differences and inequalities among women and men in business, which would make the measures gender negative.

Measure 2C, in particular, may have gendered implications, depending on which firms receive tax breaks and the sectors affected, given gender differences in the sectors in which women and men tend to work. It should be observed that the language used in the Measure, referring to the “tax burden”, is not neutral, but rather ideological; it suggests that taxes are only a burden. This language obscures and even undermines the intended purpose of taxes as an important source of state revenue. Taxes enable

the government to provide many crucial services to people. The fact that most sub-measures delay tax payments, except 2C, and do not remove taxes, is positive in the broader context of ensuring future revenues to support state services.

Generally, as mentioned, reducing taxes for businesses will benefit men more than women, as men tend to be business owners. Given the gendered aspects of tax systems, in order to benefit women through tax reductions, the government would have to consider deductions or exemptions in indirect taxes like VAT. Constructed gender roles and relations, power dynamics, as well as bargaining power within the household influence the types of expenditures women make compared to men. As Grown has found, “women, compared to men, tend to spend a higher proportion of income under their control on goods such as food, education and health care that enhance the well-being and capabilities of children.”

Thus, tax breaks for people with lower levels of income, such as related to VAT, rather than businesses (especially larger businesses), would help more people directly and contribute to equality, particularly gender equality. In the long-term, tax exemptions for big businesses can have gender negative effects by reducing state revenues for social programming; thus, from an equality and gender equality perspective, long-term tax exemptions for businesses, particularly large businesses, should be avoided.

Economic Recovery Measures to Support Employment via Businesses

The next measure seeks to support employment by supporting businesses to increase employment:

- I. Measure 3 – Increasing employment, in particular the employment of specific groups of workers with lower probability of getting employment, in the amount of €67,300,000; and the sub-measures:
 - Measure 3A – Subsidising the salary for employees in businesses affected by the pandemic for March and April (€170), in the amount of €47,300,000;
 - Measure 3B – Subsidising the salary for new employees hired by businesses based on a plan that identifies the sectors and categories of employees most in need, in the amount of €5,000,000;
 - Measure 3C – Providing professional support for businesses to operate in times of pandemic, such as work from home, online work, digital transformation, etc., in the amount €3,000,000;
 - Measure 3D – Supporting manufacturing and service businesses with equipment and machinery for process automation, in the amount of €10,000,000; and
 - Measure 3E – Supporting businesses to increase their productivity, in the amount of €2,000,000.
 - Measures 3, 3B, 3C, 3D, and 3E are new measures. Meanwhile, measure 3A is similar to Measure 3a in the prior package in the amount of €41,000,000.

Again, as men own substantially more businesses than do women, and are employed at higher rates than women, men likely will benefit more from these measures. In their written formulation, the sub-measures do not address explicitly women’s significant underrepresentation in the labour market or the impact of isolation measures on women’s ability to work, given their increased unpaid care workload. This could contribute to a lower probability of women returning to work or looking for

work, which would not be addressed by this Measure. The selection of sectors, mentioned in Measure 3B, also may have different implications for women and men, given occupational segregation. Thus, the Measure does not consider gender, and may even be gender negative, by reinforcing existing gender inequalities in employment.

Following the approval of the Economic Recovery Plan, MEE executed its first payment in October, in the amount of €37,710,730 for 15,745 businesses that fulfilled the criteria.

As of 7 December, when the new Law on Economic Development entered into force, new measures will support private sector businesses registered before 29 February 2020 to cover their operations in the amount of €200 million and to pay €300 monthly salary for the period of October to December 2020 for employees dismissed or suspended for at least three months between 29 February and 30 December 2020 as a result of the COVID-19 pandemic.

Economic Recovery Measures Related to Agriculture

The next measure foresees support for the agriculture sector:

- I. Measure 4 – Increasing domestic agricultural production to increase employment in rural areas, to reduce imports of agricultural products, to overcome challenges due to the of lack of sales caused by COVID-19 and to increase food security in the amount of €26,000,000; and sub-measures:
 - Measure 4A – Doubling the budget for the Direct Payments Program for 2020, in the amount of €24,000,000; and
 - Measure 4B – Subsidising the interest rates on agricultural loans, in the amount of €2,000,000.

These are new measures, though the prior package contained assistance for agricultural production via grants and subsidies, amounting to €5,000,000. The new measure does not consider gender because it is designed for all beneficiaries that meet the requested criteria. The criteria related to the Direct Payments Program do not explicitly mention women or put in place any affirmative measures towards gender equality. The sectors selected for subsidies through the Direct Payments Program may have gender implications as women and men are not equally represented in all agricultural sectors. As mentioned, significantly more agricultural businesses are owned by men than by women, and men own more property than women, meaning men have better access to agricultural loans. Within the eligibility criteria for receiving loan subsidies, which businesses qualify and whether small or larger loans will receive subsidies also may have gender implications, given that fewer women have larger agricultural businesses with substantial loans. From a gender perspective, gender analysis to inform this measure also could have considered the differing positions of women and men relating to informal and small farming, including production for local markets. The measure does not consider gender, or these contextual issues, and therefore may even reinforce pre-existing gender inequalities (gender negative).

Economic Recovery Measures to Stimulate Demand

As stated in the Draft Law on Economic Recovery – COVID-19, the next measure aims to stimulate demand:

- I. Measure 5 – Stimulating the aggregate demand, which stimulates production and employment with multiplier effects in the economy, in the amount of €15,000,000; and sub-measures:
 - Measure 5A – Allowing the withdrawal of the amount of 10% of the funds saved in the Pension Trust for the contributors, based on their needs, an opportunity which can be used for a period of four months; and
 - Measure 5B – Supporting the extension of the grace period for the purchase of apartments and houses based on income criteria in the amount of €15,000,000.

These are new measures not included in the prior Emergency Fiscal Package. Measure 5B does not consider gender, as it does not attend to women’s unequal access to property or capital for purchasing property. In this sense, it could even be gender negative by reinforcing these existing gender inequalities, unless it contains clear provisions on the joint registration of property, in line with the current administrative instruction.

Related to Measure 5A, slightly different from the Draft Law on Economic Recovery – COVID-19, the final adopted Law on Economic Recovery states that anyone with contributory savings can withdraw savings, but only participants with contributory savings up to €9,999 will receive a reimbursement from the government for the withdrawal of up to 10% of their pension savings. Applications for using these savings should be submitted by 6 April 2021. These reimbursements would start from early 2023. While the Law on Economic Recovery is valid until 31 December 2021, this clause shall remain in force until 31 December 2028.

Measure 5A would apply only to persons who have worked and contributed to their pensions. Thus, this measure does not consider the differing situations of women and men. In 2018, an estimated 83% of contributory pension recipients were men, and men were to receive 72% of the total amount of contributory pensions. In 2019, 34.5% of the active contributors to the Kosovo Pension Savings Trust were women and 65.6% were men. Women made an average monthly payment of €40.59 and men paid €46.47 per month, reflecting the general differences in pay among women and men in Kosovo. Considering traditional gender norms, historically fewer women have worked, and therefore fewer women have paid into the pension program. In 2020, as of November, 192,131 retirees received pensions, including 142,587 basic pension recipients (65% women, 35% men) and 49,544 contributory pension recipients (84% men, 16% women). Thus, fewer women than men would benefit directly from this measure.

More concerning, chipping away at pension savings can place people at risk of poverty later in life, as they will have fewer pension savings to support them in old age. Given that women generally have less access to resources than men, this may place them at even greater risk of poverty. Women already are at greater risk of poverty in old age than are men. The government has not considered these gender differences in planning this measure, and thus the measure may exacerbate existing inequalities, making this a gender negative measure.

Economic Recovery Measures to Support Public Enterprises

The next measure aims to support public enterprises, such as those dealing with water and waste:

- I. Measure 6 – Supporting the operation and capital investments in publicly-owned enterprises, particularly strategic investments, to cope with reduced revenues and necessary capital investments, in the amount of €17,000,000; and sub-measures:
 - Measure 6A – Covering the minimum operating costs of publicly-owned enterprises, in the amount of €14,000,000;
 - Measure 6B – Reviewing the dynamic plan of capital investments of publicly-owned enterprises and evaluating the investments needed to ensure the sustainability of publicly-owned enterprises; and
 - Measure 6C – Supporting investments of publicly-owned enterprises through subsidies from the budget, lending from the budget, and issuance of sovereign guarantees for loans granted to the publicly-owned enterprises by financial institutions, in the amount of €3,000,000.

These are new measures. They do not consider gender.

Economic Recovery Measure for Women

One measure in the Economic Recovery Program seeks to address specifically the needs of women as an affirmative measure:

Measure 10 – Providing financial support for projects and initiatives aimed at improving the position of women in society and the economy, in the amount of €2,000,000.

As of 25 November, the Agency for Gender Equality, responsible for this new measure, had allocated €1,000,000 for private kindergartens and those managed with public-private partnerships. The funds sought to support 115 existing day-care centres and kindergartens affected by the pandemic, based on their needs presented at the time of application. Applicants could apply for support in 16 fields, including payment of electricity bills and public utilities (water and waste); purchase of hygienic, food, and didactic materials; renovation of buildings; heating; books, toys, playgrounds, and game corners; security material; and for professional development of their staff. This measure was gender positive. In order to better address the issues that women face, additional funding and measures also could have been considered related to opening more childcare centres, which would create jobs and increase employment. Similar support for women will continue in 2021 as part of this measure.

It should be observed that the UN Committee on the Elimination of Discrimination against Women has issued guidance imploring states to strengthen women's machineries, such as the Agency for Gender Equality and gender equality officers, during the crisis and recovery. No measures explicitly aimed to strengthen their role in conducting gender impact assessments in sectors and municipalities to inform future recovery efforts, based on the needs of diverse women and men. Given the dearth of adequate gender impact assessments to inform government programs, and these gender equality mechanisms' general lack of resources, measures could have considered such investments in improving

their capacities and strengthening their ability to engage in budget planning related to COVID-19.
Other Economic Recovery Measures

The Economic Recovery Package contained several other measures, including:

- Measure 7 – Providing financial support for youth employment, support to CSOs, other informal groups, stimulation of cultural, artistic and sports activities and their revitalization in the amount of €5,000,000.
- Measure 8 – Supporting existing and new programs related to regional development through the Ministry of Regional Development in the amount of €2,000,000.
- Measure 9 – Supporting non-majority communities' projects and initiatives aimed at improving their lives and their economic revival in the amount of €2,000,000.
- Measure 13 – Providing financial support for compatriots [Diaspora members] by covering the cost of vehicle insurance policy premiums in the amount €3,000,000. [New measure].
- Measure 14 – Financing (reimbursing the budget lines) for the implementation of the measures under Government Decision No. 01/19, in the amount of €71,700,000. [It will cover the implementation of measures in the Emergency Fiscal Package, though it is not precisely stated which].
- Measure 15 – Ensuring contingency for emergencies – The contingency is maintained for emergencies to better cope with the COVID-19 pandemic in the amount of €19,000,000. [New measure].

Regarding Measure 7, the prior package also foresaw an increase in MCYS grants and subsidies, amounting up to €5,000,000. Importantly, the Measure seeks to address the needs of youth, CSOs, artists, sports players, and others potentially affected by COVID-19. In its written formulation, however, the Measure does not consider explicitly the very different employment rates of young women (46.2%) and men (13.9%). Nor does it consider the aforementioned fact that women historically have been underrepresented among the recipients of state subsidies related to culture, art, and sports. The measure does not consider or address these gender differences, which means that without appropriate affirmative measures in its implementation, it could even contribute to reinforcing existing inequalities, which would be gender negative.

Measure 8 is a new measure that did not exist in the prior package. It seeks to finance regional socio-economic development, seemingly among regions within Kosovo, via the subventions and transfers economic category. In its formulation, it did not consider any gender analysis, and it was difficult to determine who might benefit from these funds, based on the information available publicly.

Related to Measure 9, which is the same as in the prior package, women and men within minority ethnic groups in Kosovo can be in very different positions and have different access to decision-making processes and resources within their communities. Measure 9 does not consider these gender differences in its written formulation. Thus, if gender differences are not addressed in implementation, via affirmative measures, this Measure may even uphold pre-existing gender inequalities, and thus be categorised as gender negative.

Moreover, measures 7 and 9, seemingly both for CSOs, do not consider the different positions of diverse civil society groups, and potential intersectional inequalities and challenges faced depending on the sector in which they work (e.g., domestic violence, agriculture), geographic location (rural/

urban), ethnicity, and/or age, and how these may intersect with gender to create added challenges during this period.

Women's rights organisations (WCOSs), among other CSOs, have been at the frontlines of efforts to address the COVID-19 pandemic. Yet, even before the pandemic, WCOSs in Kosovo faced several challenges. Of 72 WCOSs interviewed in Kosovo in 2019, 50% did not meet their budget in 2018, and 86% had lacked resources at some point. An astonishing 16% had never received funding before and worked completely on a voluntary basis. Although WCOSs already faced significant financial challenges before the pandemic began, WCOSs have taken on additional responsibilities and workload amid the crisis. KWN's rapid assessment of 110 WCOSs' needs in April revealed that the pandemic has had several consequences for WCOSs. Some faced challenges because they could not afford supplies for preventing the spread of COVID-19, such as hygienic supplies. They expressed a need for funds for purchasing hygienic supplies and food packages for their target groups. Moreover, they needed equipment like tablets, smart phones, and/or computers so that they could transition to working from home, continue providing services, and engage in meetings and networking events moved online. Some needed support in how to use devices and online platforms. WCOSs also faced financial difficulties in paying rent, wages, and office expenses, particularly as public events were cancelled and their budgets cut. They struggled to fundraise with their added workload and had difficulties planning new work amid the pandemic and isolation measures. For many WCOSs that work with marginalised groups, including people with different abilities and rural women, meeting in person is essential to their work. Difficulties organising contributed to emotional stress and activist burnout. For activists engaged during the 1990s, the isolation measures also contributed to memories of isolation from the conflict and affiliated trauma, which affected their mental health.

Shelters in particular were hit hard by the pandemic. Already underfinanced, shelters witnessed an influx in reported cases. Meanwhile, older shelter workers, among the groups most at risk, feared coming to work given the risk of contracting the disease. As shelters found themselves short-staffed, younger workers took on extra shifts, often working multiple shifts in a row to address the level of need. Initially, shelters also had to purchase their own sanitization and Personal Protective Equipment, though they lacked resources for this. Organisations and institutions soon stepped in to supply them with emergency resources and financial aid. Later, on 29 April 2020, the Agency for Gender Equality, together with other actors, opened a temporary quarantine shelter for women and children. Police then could test women and their families before they entered shelters towards ensuring the safety of shelter staff and other survivors.

Amid emotional and health issues, WCOSs have persevered, continuing to organise activities online. They have played a vital role in addressing issues left unaddressed by the state, such as fundraising for and delivering protective equipment and care packages for persons impoverished by the pandemic's effects. Thus, the measures supporting civil society, including minority ethnic groups, do not clearly consider potential gender differences in their formulation. If not addressed in implementation, the measures have the potential to uphold potential inequalities in access to resources, among diverse CSOs.

Additional Measures

The possibility exists that ministries and municipalities undertook additional measures to support the economy beyond the measures stated explicitly within the Emergency Fiscal Measures or the Economic Recovery Measures. While these may not have related explicitly to addressing the COVID-19 pandemic, these measures may have supported emergency and recovery efforts. As this research focused on the aforementioned measures designed explicitly to address COVID-19, KWN did not examine other potential synergistic efforts.

As just one example, MTI (transformed back to its prior name and function by the Hoti-led government), through the Kosovo Investment and Enterprise Support Agency (KIESA), announced a public call for subsidising SMEs to strengthen businesses that have at least 50% co-ownership by women entrepreneurs.

KIESA published the call on 12 September 2020, based on the MTI Administrative Instruction no. 01/2018 on the allocation of funds from the economic category of subsidies and transfers. Three categories were eligible to apply:

- Micro-enterprises (employing 1 to 9 employees) up to €10,000;
- Small enterprises (employees 10 to 49 employees) up to €20,000; and
- Medium enterprises (employees 50 to 249 employees) up to €30,000.

On 2 December 2020, MTI signed co-financing agreements with 32 micro, small, and medium enterprises led by women entrepreneurs. The Minister of Trade and Industry emphasised that women entrepreneurs have continuously proven that they know how to manage not only their families, but also their businesses in collaboration with public institutions. As a result of this support, 140 women will be employed in these 32 women-owned enterprises. The 2021 budget envisages an increase in the budget for subsidies for women entrepreneurs. Although this measure was not explicitly in response to the COVID-19 pandemic, it is an example of an affirmative, gender positive measure, towards supporting women-led businesses that can help address difficulties caused by the pandemic.

Conclusions: Emergency and Economic Recovery Measures from a Gender Perspective

In sum, a review of these economic measures from a gender perspective suggests that most measures did not consider the different needs of women and men, nor actions for furthering gender equality. Interviews with finance officers and GEOs in key ministries generally suggested that officials did not consider a gender perspective during the process of designing any of the measures. Some officials observed that they did not participate in planning the measures, but only in their execution, so they could not have influenced the measures' design towards integrating a gender perspective. At the municipal level, finance officers were involved only in assessing which funds to reallocate to address the pandemic, following requests presented by Emergency Headquarters to mayors and municipal assemblies. The GEOs interviewed said that they were not engaged in any of the planning or decision-making processes related to budgets for addressing COVID-19, which also could have undermined the extent to which a gender perspective was reflected in these measures. During interviews, respondents tended to state that the measures did not favour any gender. Target groups, they said, included people who

applied to benefit from the measures or that were identified to be in need. Programs, as such, were open to all qualifying beneficiaries. Officials emphasised that no gender was “favoured” in planning and implementing these measures and that both genders were treated the same. While interviews focused on the Emergency Fiscal Package, the findings seemingly would hold true regarding Economic Recovery Program, given that it was being drafted during the research phase, at the time of the interviews.

Taken together, their statements imply that officials considered these measures “gender neutral”, when in fact they did not consider gender at all. As a result, measures may even be gender negative by reinforcing pre-existing gender inequalities. In conclusion, the economic measures did not include sufficient gender impact analysis of expenditure policy proposals, gender responsive budget proposal documentation, or sex-disaggregated performance plans for service delivery, as per PEFA GRPFM dimensions 1.1, 4.1, and 5.1, respectively.

Education Measures

This section examines the extent to which government measures related to education considered differences among diverse girls and boys. The Ministry of Education, Science, and Technology (MEST) was not directly responsible for any of the government measures in the first Emergency Fiscal Package. However, it took other measures related to the education system. As mentioned, from 11 March to 26 June 2020, schools were closed as a preventive measure. As the number of cases increased, MEST decided to use online learning. Starting on 24 March, schoolchildren in grades 1-5 started learning through video lectures broadcast on two Public Service Broadcasters’ channels. These video-lectures were prepared by MEST. Initially they included only two subjects: mathematics and language. A week later, video-lectures were made available for grades 6-9, as well. Other platforms were used for high school and professional school students.

Online learning did not start at the same time for Serbian-speaking students. According to the Minister, this was because Serb municipalities did not cooperate; MEST asked municipal directorates of education in these municipalities to identify teachers to prepare the video-materials, but they did not respond. Differently, Bosnian and Turkish-speaking areas identified teachers, and distance learning began on 30 March in Turkish and Bosnian languages. However, Serb municipalities did not support engagement of Serb teachers that would prepare the learning materials according to Kosovo curricula. On 1 September, Serb majority municipalities started online learning, following recommendations by the Ministry of Education of Serbia, using Serbia’s curricula. Thus, for more than five months Serbian-speaking children did not have education.

On 2 April, the government approved a support package for online learning, which included additional payments of teachers’ monthly salaries for teachers directly involved in preparing learning video-material for grades 1-9; staff of “Qamil Batalli” school in Pristina and “Emin Duraku” in Prizren; the support staff of civil servants in the Departments of Education in Pristina and Prizren municipalities. The payment varied between €150 and €300; the money was to derive from MEST’s budget. For May and June, the government allocated funds from the Ministry of Finance’s aforementioned contingency budget line to support MEST in providing online learning.

According to MEST representatives, they did not receive any additional budget allocations for addressing COVID-19 when the Kosovo budget was amended in August. Rather, their budget was decreased. MEST established a working group to prepare a Master Plan for Learning in Pandemic Con-

ditions for the 2020/2021 academic year.

In August, MEST requested a budget of €9,926,959 for the 2020/2021 academic year. Soon after, the Government of Kosovo allocated the requested budget for education amid COVID-19. The funds were transferred to the economic category for goods and services from the government's budget for the Economic Recovery Program, according to the Plan for Economic Recovery. Notably, as per decentralisation, MEST only funds university level education and curricula development, while municipalities finance pre-university education. Therefore, of this total budget, for the school year in 2020, MEST received €1,864,647, and municipalities received €2,960,000. To enable learning in pandemic conditions in 2021, MEST received €1,401,512 and municipalities €3,700,800. The amount of funds distributed to each municipality was calculated based on the number of schoolchildren per municipality. Indeed this corresponds with Measure 11 of the Economic Recovery Program, "Supporting the education sector to enable the start and smooth running of teaching and learning processes during the 2020/2021 school year", budgeted in the amount of €10,000,000. In its formulation, this measure did not consider gender.

During interviews, MEST representatives confirmed that the educational measures taken did not consider a gender perspective. They planned the response "to meet the needs of people in general". They did not consider the potentially differing needs of girls and boys, women and men. MEST seems to have assumed that educational measures were "gender neutral", stating that they were "fair", treating everyone the same. As a result, MEST perhaps unconsciously disregarded structural gender inequalities. First, the decision to keep children home from school as a preventative measure before the virus even began spreading did not consider the adverse impact this could have on women, their ability to work, and their incomes, given traditional gender norms. This decision greatly increased the demand for unpaid work within households, performed primarily by women. Women had to spend time caring for and supporting children, particularly younger children, in how to use technology so that children could learn. This required additional time for women, which qualitative evidence suggests impacted their ability to work and, in some cases, contributed to job loss among women. Therefore, this measure arguably has been gender negative.

Second, while online learning programs were broadcast consecutively for each grade (first to ninth grade), this did not consider the household conditions of diverse girls and boys and their access to this televised education. Nor did the new online programming consider how such content could be used to transform gender inequalities. Reportedly, several teachers used Viber and later Zoom to communicate with children. In some families, multiple children had Zoom classes at the same time, but the family only had one smart phone or device available. Before teachers initiated this education, MEST had not analysed families' household conditions to ensure that technology would be available. Poor families potentially did not have any devices available. Moreover, this approach assumes internet access; not all families have consistent internet and Kosovo has faced several internet outages during this period, hampering children's access to online learning.

In June 2020, the Minister of Education reported to the Assembly's Committee on Education, Science, Technology, Innovation, Culture and Sports that online learning reached 89.4% of schoolchildren, while around 32,000 schoolchildren did not participate in online learning because they did not have technology and did not have a TV signal for the broadcasted distance learning. MEST officers said that the lack of equipment and access to internet is a challenge; they have asked and encouraged donations from individuals, donors, and municipalities to overcome this challenge.

MEST later clarified that in March 2020, there were 312,497 children registered in grades 1-12

(48.6% girls, 51.4% boys). During the pandemic, 304,023 children participated in the online learning system (97.2%), meaning that only 8,474 children did not participate. MEST does not have gender disaggregated data for children unable to follow online learning. In the Municipality of Pristina alone, of the 28,785 schoolchildren, 1,073 reportedly have not had access to education. The Municipality of Pristina has requested assistance to help children in 500 families that they have identified as not having access to technological equipment. Precise figures regarding how many children continue to lack access to online education, including by gender, locations, age, ethnicity, and ability, are unavailable.

The long-term impacts of not attending education may be detrimental to children's educational attainment and wellbeing later in life. Girls in particular may be at risk given pre-existing social norms, according to which families historically have tended to favour boys' access to education in situations when the family could not afford education for all children. Therefore, overall, the educational measures for the provision of online schooling did not consider gender and were potentially even gender negative.

For 2021, for the implementation of the Master Plan for Learning in Pandemic Conditions under Measure 11 of the Economic Recovery Plan, MEST has budgeted €500,000 of the expenses in the Online Learning in Pandemic to purchase technology. This falls under the sub-program of capital investments for the pre-university education.

Regarding beneficiaries, MEST did not have available gender-disaggregated data regarding attendance of online learning by diverse girls and boys, such as by ethnicity, age, ability, or geographic area. MEST stated that although no action to assess the impact of their measures has been taken, they believe that no problems were identified. Thus, they did not foresee that they would integrate a gender perspective in future measures or policies for education amid the COVID-19 crisis. This is worrying, considering the aforementioned potential challenges that diverse girls and boys may face in accessing education. Only by evaluating impact can it be deduced whether diverse girls and boys have had equal access. Moreover, the extra responsibilities for women affiliated with at-home education must be considered; as long as children are at home, women will struggle to work.

In conclusion, the educational measures did not include sufficient gender impact analysis of expenditure policy proposals, gender responsive budget proposal documentation, sex-disaggregated performance plans for service delivery, or sex-disaggregated data on services provided, as per PEFA GRPFM dimensions 1.1, 4.1, 5.1, or 5.2, respectively.

Health Measures

This section considers the extent to which health measures attended to the potentially different needs of women and men. First, it discusses challenges to accessing healthcare that existed before the COVID-19 pandemic. Then, it discusses government measures taken related to health from a gender perspective, followed by any known impact of those measures.

A Rapid Gender Analysis of Access to Healthcare

Generally, women tend to lack access to healthcare compared to men, particularly women in rural areas and from certain minority ethnic groups like Roma, Ashkali, and Egyptians. This lack of ac-

cess to healthcare may have been compounded during the pandemic, particularly given restrictions on movement and the lack of available public transport, on which women tend to rely more than men. Women reported having difficulties reaching services outside their regions, including healthcare. Reportedly, some women and girls have not had access to the care they need. According to the Kosovo Gender Studies Centre, during the pandemic, the “lack of gender perspective”, absence of “special measures to ensure the functioning of gynaecological wards, lack of information and work with reduced staff, resulted in a decrease in the number of girls and women seeking gynaecological services”.

Fear of contracting COVID-19 also may have prevented people from seeking medical attention for other ailments, which, if left untreated, could contribute to further illness and even death. For example, people with different abilities depend on someone else to help them in their basic, daily functions, which was not always possible amid isolation measures. Moreover, considering many had underlying and autoimmune conditions, few women with different abilities or mothers with children with limited abilities left their homes for fear of the virus.

Additionally, human resource strains on the health sector may have drawn workers away from providing general healthcare. According to the World Health Organisation, the pandemic has led to an increase in the need for mental health services, as isolation, fear, and loss of income are triggering mental conditions or even exacerbating new ones in both men and women. As a post-conflict country, underlying trauma has resurfaced amid isolation measures and fear. Given people’s general reluctance to seek mental healthcare, and its limited availability, particularly amid isolation measures, the extent of mental health challenges likely remains unknown.

Health Measures from a Gender Perspective

This section examines government measures related to healthcare from a gender perspective. The Ministry of Health has been at the forefront in addressing the pandemic. The government based its decisions on preventive measures on recommendations and guidelines from this Ministry, among others. Even before cases were confirmed in Kosovo, the Ministry of Health began providing information on the situation and guidelines on preventive and protective measures. On 27 February 2020, the Minister of Health established the Committee for Assessment and Coordination of the Emergency Situation with COVID-19. The Committee had the role to assess, coordinate, and maintain constant communication with the responsible government institutions to assess the epidemiological situation with COVID-19 and the medical needs of the population in this situation.

Considering healthcare workers’ direct exposure to greater risks of infection, Measure 6 in the Emergency Fiscal Package foresaw additional payments of €300 per month for the salaries of doctors and nurses in April and May. These payments continued to be executed in July and August. Based on a government decision in October, they will be applied through the end of 2020. In its written formulation, this measure did not consider a gender perspective explicitly or consider the potentially different needs of women or men. Given women’s aforementioned overrepresentation in the health sector, comprising 61% of employees, this measure likely would benefit more women than men. Notably, however, this measure did not necessarily address other issues like the added physical and psychological burdens for healthcare workers providing services during the pandemic, potentially leading to additional physical and psychological healthcare needs and affiliated costs; or healthcare institutions’ needs for additional funds to hire more staff to lessen the workload.

During the quarantine, considering the aforementioned mental health issues and the need to provide people with free consulting services, the Agency for Gender Equality cooperated closely with the Ministry of Health to provide such services. The Ministry of Health collaborated with the University of Pristina Department of Psychology to establish free of charge tele-counselling services in Albanian and Serbian languages for people who had concerns and anxiety as an effect of isolation in quarantine. While this measure did not explicitly refer to gender, it could be considered gender positive by providing access to counselling services that hold the potential to contribute to preventing gender-based violence that may arise in part from mental health issues.

The Ministry of Health allocated 55% of the health sector budget, approximately €40 million, to respond to the pandemic. This has included funding for: ensuring tests, protective equipment for staff, disinfection, and the additional payment of salaries as per Measure 6 in the Emergency Fiscal Package. This money was disbursed through two programs: pharmaceuticals and administration. According to officials, the Ministry did not consider gender responsive budgeting during the planning or execution of this budget. Ministry respondents stated: “in health, you cannot make this distinction; you offer the service, healthcare, to those who ask for it, those who need it”; “the Ministry is there for patients only”; and “there are no issues with inequality in the sector”. These statements further evidence that the Ministry has not considered gender, as they have not considered the potentially different needs of women and men related to accessing healthcare, or the ways in which women and men healthcare workers may have been adversely affected by the pandemic and affiliated additional workload.

Regarding beneficiaries of health-related measures, as mentioned, only for the period of 13 to 24 March 2020 did NIPH make public gender-disaggregated data about the tests performed, confirmed positive cases, and deaths. While such data exists for later periods as well, it has not been published. This suggests that NIPH data management systems are inadequate, as they should enable generation of such simple reports automatically, requiring only a few minutes of human resource time. Without such data, it is difficult to ascertain if more men or women have been affected by the virus, their access to healthcare and testing, and other issues. Nor was information on the number of persons treated publicly available, or the potentially differential access of women and men to services. Data on overall usage of the healthcare system this year, such as compared to prior years, is not yet available. Therefore, women and men’s usage of non-COVID-19-related healthcare services and the potentially broader impacts on their health cannot yet be assessed. This makes assessing the impact of healthcare services, and thus expenditures, in response to COVID-19 difficult.

In conclusion, the health measures did not include sufficient gender impact analysis of expenditure policy proposals, gender responsive budget proposal documentation, sex-disaggregated performance plans for service delivery, or sex-disaggregated data on services provided, as per PEFA GRPFM dimensions 1.1, 4.1, 5.1, or 5.2, respectively.

Municipal Measures

This section examines the extent to which municipal measures considered in their design the potentially differing needs of women and men. As soon as Kosovo started dealing with the pandemic, municipalities tended to take steps to address it as well. Although the Emergency Fiscal Package fore-

saw financial support to municipalities affected by the pandemic, amounting to €10 million, at the time of interviews, in August 2020, this support had not been provided yet. Implementation of this measure started only in October. However, the actual implementation of this support to municipalities did not relate to Measure 5 of the initial Emergency Fiscal Package of 30 March. Rather, support related to Measure 12 of the newer Plan for the Implementation of the Economic Recovery Program, approved by the new government, on 13 August.

On 14 September, the government decided to implement Measure 12, providing municipalities with financial support amounting to €10 million for COVID-19 related projects. Accordingly, the Ministry of Local Governance and Ministry of Finance were obliged to implement this measure by establishing an evaluation committee that would assess the eligibility of municipalities to receive these funds, based on the adopted criteria. That committee distributed funds to 38 municipalities, based on the following criteria:

- II. Small municipalities with less than 50,000 inhabitants were eligible for a maximum fund of €300,000. In total €3 million were distributed.
- III. Municipalities that were in quarantine or had restrictions as they were the sources of infection were entitled to a maximum of €200,000. Based on the decisions of the government for quarantines and restrictions, the Evaluation Committee decided to support municipalities that were in quarantine with €64,080 and municipalities with restrictions on movement with €55,000.
- IV. Based on population size, municipalities were supposed to be supported with a maximum individual amount of €200,000. In total, the 38 municipalities received €3,996,435. The amount remaining, €1,003,565, was distributed to the first two categories.

Municipalities received these funds only as of 5 October. Lacking this support during the initial emergency phase, municipalities had to act on their own and use their already assigned budgets to respond to needs, as described in the first chapter.

Most municipal finance officers interviewed knew that gender responsive budgeting was a legal obligation, based on Kosovo's Law on Gender Equality. However, in practice, municipal officials said that in emergency situations, they could not consult the public and consider the different needs of women. Regardless of whether they had consultations, they emphasised that everyone, without distinction, has the same needs. The target beneficiaries were people in need, respectively those living in poor condition or with social assistance, and businesses, they said. Additionally, the laws applicable for expenses have specific criteria that must be applied, and these are not gender mainstreamed, they said. Thus, interview responses suggest that municipalities' planning and execution of municipal budgets in response to COVID-19 tended not to consider gender. Generally, their aforementioned statements point to the fact that officials do not have an appropriate understanding of gender responsive budgeting or how to implement it. Differently, two of the municipalities interviewed supported single mothers explicitly, which can be considered a gender sensitive measure.

One respondent said that affirmative measures can only be used for the subventions economic category. However, according to the Law on Gender Equality, special measures such as quotas and support programs to ensure equal participation of both genders, should be used in all fields where gender inequalities are present. These include also "steps to improve the position of women or men in [all] field[s] [...] and allocation and/or reallocation of resources". In this sense, the economic cate-

gory used is irrelevant. Further, to access subsidies, women must be informed about the opportunities available so they can seek municipal support, another official observed. Lack of access to information, care responsibilities at home, or an inability to physically reach the relevant office with a request for subvention support may have meant that women may not use these opportunities.

At the time of interviews in August, only one of the municipalities interviewed possessed gender-disaggregated data for one of its municipal measures: to support families with food and hygiene packages; of 2,600 beneficiaries that received €50 each, 66 were women (2.5%) and 2,534 were men (97.5%). This illustrates a clear difference in women and men's access to this benefit. This may be due in part to the fact that assistance was distributed via heads of households, which, as mentioned, tend to be men. Indeed, the official explained that the number of women benefiting may be higher, as sometimes they collect assistance under the registration of male family members, even when, in some cases, these family members have passed away. As discussed, how such funds are divided within the household remains unknown, and it cannot be assumed that women and men family members benefit equally.

Generally, municipalities tended not to maintain data on women and men beneficiaries of municipal government measures to address COVID-19. The data available are not gender-disaggregated. When asked about the lack of gender-disaggregated data, officials' responses differed. Some were surprised at the idea that information should be disaggregated, because in their opinion, "in a pandemic situation, you cannot make gender distinctions", and "all people needed to be protected, without distinction". Beyond their lack of knowledge regarding the Law on Gender Equality's obligation to maintain gender-disaggregated data, this suggests general lack of understanding of the meaning, uses, and purpose of collecting gender-disaggregated in order to inform policies and programs. Moreover, this suggests insufficient knowledge regarding gender mainstreaming and how to apply it in practice in relation to planning, implementing, monitoring, and evaluating policies, services, and budgets.

In conclusion, municipal measures did not include sufficient gender impact analysis of expenditure policy proposals, gender responsive budget proposal documentation, sex-disaggregated performance plans for service delivery, or sex-disaggregated data on services provided (with one exception), as per PEFA GRPFM dimensions 1.1, 4.1, 5.1, or 5.2, respectively.

Measures' Overall Attention to Gender Equality

This section summarises, overall, the extent to which government officials considered the different needs of women and men in the government measures to address COVID-19. When government officials were asked whether their institution had conducted a Gender Impact Assessment to inform the measures, as per PEFA GRPFM 1.1 on gender impact analysis of expenditure policy proposals, 28 of the 34 respondents said that no such assessment was done. Only one respondent said that their institution had carried out a Gender Impact Assessment. Five others did not know whether any such assessment was done, which means they could not have drawn from it to inform measures.

That "COVID-19 affected everyone regardless of gender" was a recurring response among interviewees. In the relevant institutions interviewed, officials tended not to consider gender equality a priority or think that differences among women and men should be considered in planning the government response to COVID-19. Generally, officials did not understand the meaning of gender responsive budgeting, how to carry it out, or how to provide for gender responsive service delivery.



Women didn't get any advantage when spending that [government] money.

No inequalities, except that men benefit automatically because they are considered the heads of families.

— Finance officers

Gender equality mechanisms exist in all institutions and they could have supported mainstreaming gender in emergency and recovery programs and policies. However, officials in decision-making positions tended not to engage GEOs much in planning and executing the government's COVID-19 response. Moreover, interviews suggested that GEOs tended to lack knowledge and information about budget processes and therefore faced difficulties ensuring that these processes included a gender perspective.

Although it was too early to assess impact through this research, as per PEFA GRPFM dimension 8.1, evaluation of gender impacts of service delivery is important. According to the Organisation for Economic Co-operation and Development (OECD), an ex-post Gender Impact Assessment can support the government and its institutions to better understand the extent to which the budget has achieved its intended outcomes, like inclusivity and gender equality. Moreover, such information can support the government in evaluating and planning further measures for its mid-term to long-term response to COVID-19. Evaluation of expenditures

is a crucial step in gender responsive budgeting. Therefore, conducting ex-post Gender Impact Assessments and evaluations that consider how these measures may have impacted women and men differently will be important in the future.

Meanwhile, KWN did ask CSO online survey respondents their general perceptions as to whether government measures to address COVID-19 had contributed to gender equality to date. While not statistically representative, their responses are qualitatively interesting in terms of their initial impressions. Most CSO survey respondents thought that the government response to COVID-19 has not contributed to gender equality (55%) or that it contributed somewhat (29%). None of the respondents said that the government's response had contributed "a lot" to gender equality.

For a further qualitative assessment of impact, the main issues that women seem to have faced during the pandemic have included poor access to healthcare, unemployment, financial instability, rights violations in the informal economy, and added care responsibilities with affiliated job loss. While the previously discussed measures may have alleviated some of the hardships faced by women, they have not addressed issues related to accessing healthcare, the informal economy, labour rights violations, care responsibilities, or long-term impacts of job loss and unemployment. Given existing gender inequalities, agriculture subsidies have not addressed the added difficulties that women farmers have faced, such as selling their products. Except three small measures led by the Agency for Gender Equality for support to childcare centres, temporary shelter for persons suffering violence in Pristina, and tele-counselling, no other government measures have explicitly addressed the needs of women or WCSOs at the forefront of emergency efforts.

The main issues that men have faced have included lay-offs and unemployment that resulted in financial instability, as well as stress. Given the aforementioned gender norms, the fact that men tend to be heads of households (receiving social assistance), employed at higher rates than women, and owning more businesses than women, it may be inferred that government measures likely addressed several of men's needs. Mental health issues have been somewhat addressed by the Ministry of Health helpline that provides counselling. Further impact analyses are needed to determine the impact of

measures on men.

Overall, from an intersectional perspective, the added difficulties faced by people with different abilities, particularly women who face added challenges given gender inequalities, were insufficiently addressed by government measures. Persons with different abilities needed more support than they received, including to access healthcare, financial support, and for medication. Social distancing hindered their movement, particularly as many persons with different abilities need someone to accompany them. For example, blind persons reported facing added challenges accessing assistance due to the discontinuation of public transport. The decision to assign particular times for movement, based on Identification Cards, made it difficult for people with different abilities to move; the decision did not mention that they could be accompanied by a companion with a different identification number. Nor did government outreach to inform the public about measures consider their unique needs. For example, the government did not provide brochures with information about COVID-19 and measures to address it in Braille. When online learning started, no programs seem to have addressed the needs of schoolchildren with different abilities. Moreover, their parents, particularly mothers, faced added care challenges, such as having to support their children's education. While relevant to both girls and boys, given that girls with special needs historically have faced added challenges in accessing education, this may have meant additional challenges for them. Given their generally more vulnerable position in society, rural women, minority ethnic women, widows, single mothers, and same sex couples all could face discrimination in accessing measures, though insufficient information was available to assess this.

Conclusion

The fact that few institutions collect and maintain gender-disaggregated data made it difficult to analyse how the pandemic may have affected women and men differently. Data on gender and ethnicity, age, ability, and/or location was even scarcer. Clearly, the pandemic has affected both women and men, but they have experienced hardships differently. The risk of contracting the virus seems to be higher for women, given that they are overrepresented in occupations with the highest risk of contracting COVID-19. However, according to official data, more men than women have contracted and/or died from COVID-19. Both men and women have faced economic difficulties resulting from lay-offs and unemployment. However, existing social norms and power relations arguably have placed women in a particularly precarious economic position. Given traditional gender roles, care responsibilities have meant women are more at risk of job loss and poverty, particularly single mothers and women caring for persons with different abilities. Restrictions on movement also likely have contributed to poorer access to healthcare, particularly for women who have had less access to transportation and health services. Concerningly, women and children also have been at greater risk of domestic violence during the pandemic due to a number of compounding factors derived from the imposed and necessary isolation to prevent the spread of the virus. WCSOs have been at the forefront of addressing crucial issues arising from COVID-19 and in defending women's rights, but they lack sufficient, sustainable resourcing.

The Law on Gender Equality obliges all institutions to conduct gender analyses, undertake gender responsive budgeting, maintain gender-disaggregated data and promote gender equality, including through affirmative measures. Findings suggest that this has not been implemented in the government response to COVID-19. Officials tended to lack knowledge and understanding about these legal

provisions, gender mainstreaming, gender responsive budgeting, and their importance in establishing measures to address the COVID-19 pandemic. Generally, officials tended to feel that government measures sought to help all people and businesses equally. Therefore, they said that they did not see any reason for assessing the impact that measures would have or have had on women and men. GEOs exist in all institutions, but they have not been included much in planning and executing the COVID-19 response. While finance officials lacked capacities for gender responsive planning and budgeting, GEOs tended to lack knowledge about budget processes. As a result, both faced difficulties ensuring that measures contained a gender perspective.

Since none of the budget documents or government measures relevant to addressing the pandemic were informed by gender analysis, except one, they did not contain a gender perspective. They did not consider the different gender norms, roles, relations, opportunities, access to resource, and needs of diverse women and men. Nor did government measures consider intersectional needs, such as for women and men of diverse ethnicities, abilities, ages, geographic locations, and/or other potential added vulnerabilities.

Thus, and partially as a result of insufficient gender analysis, the government response to COVID-19 will likely reinforce pre-existing gender inequalities in the society rather than transform them. The fact that recovery plans allocate the vast majority of resources to businesses, without sufficiently funding social infrastructure that will benefit diverse people, means that measures will continue to support existing structural inequalities within the society. Although the pandemic has illustrated clearly the necessity of functioning education, care, and social services, particularly for violence survivors, recovery plans do not invest enough resources into strengthening these social foundations, crucial for any economic recovery.

Overall, this research sought to assess whether government measures contributed to gender equality. Institutions have not implemented their legal obligation to collect and report gender-disaggregated data related to beneficiaries. As a result, very limited data is available regarding the gender, age, ethnicity, sexual orientation, geographic location, and ability of persons assisted by government measures. The lack of data, coupled with the fact that it is still quite early, makes it difficult to assess the impact of measures on diverse women, men, and on gender equality.

In summary, related to the PEFA GRPFM dimensions, Kosovo had a gender responsive budget circular (3.1.), but gender impact analysis of expenditure policy proposals (1.1.), gender responsive budget proposal documentation (4.1.), sex-disaggregated performance plans (5.1.) and achievements (5.2.) for service delivery, and tracking on budget expenditure for gender equality (6.1.) were lacking. It was too early to evaluate gender impacts of service delivery (8.1.).



The free market doesn't exist. Every market has some rules and boundaries that restrict freedom of choice. A market looks free only because we so unconditionally accept its underlying restrictions that we fail to see them. How 'free' a market is cannot be objectively defined. It is a political definition. The usual claim by free-market economists that they are trying to defend the market from politically motivated interference by the government is false. Government is always involved and those free-marketeers are as politically motivated as anyone. Overcoming the myth that there is such a thing as an objectively defined 'free market' is the first step towards understanding capitalism.

— H. Chang, *23 Things They Don't Tell You About Capitalism*, 2011

A Feminist Economist Perspective on Measures to Address COVID-19

This chapter discusses the current economic model and other potential economic models that could be used to inform gender equitable solutions for recovering from the COVID-19 pandemic. First, neoclassical concepts of the “free market”, “invisible hand”, and *homo economicus* are reviewed and deconstructed from a feminist and heterodox economics perspective. This section discusses the myths of the *laissez faire* approach and “trickle down” economics, and how these approaches underpin the inability of the current economic system to cope with health, economic, social, and environmental crises, including the present crisis related to COVID-19. Then, the next section draws from feminist economics and ideas to propose additional and alternative ideas for Kosovo's economic recovery.

A Review of Neoclassical Economic Theory and Proposed Alternatives

According to neoclassical economic theory, pursued individual interest leads and serves the overall optimal distribution of resources via what Adam Smith described as the “invisible hand” in markets. A “free market” is the place where goods and services are exchanged between consumers, who follow their self-interest, and competitive firms, who try to maximise their profits, without the interference of government regulation.¹⁵¹ Feminist and other heterodox economists have critiqued

¹⁵¹ Smith, A., *The Wealth of Nations*, New York: Modern Library, 2000.

the assumptions and values of neoclassical theory,¹⁵² particularly the assumption of the rational economic man (*homo economicus*).¹⁵³ Feminist economists hold that such assumptions fail to account for people who are dependent on others to function in society.¹⁵⁴ The possibility of a model of a self-sufficient economic man who makes decisions to maximise his interests, responding only to market prices, could only exist if one ignores the unpaid work that supports daily reproduction. Given socially ascribed gender norms and relations, traditionally women have performed these unpaid reproductive care roles that have been invisible within the traditional neoclassical economic system, yet vital to its very functioning. According to OXFAM, the monetary value of unpaid care work done by women amounts to at least \$13.8 trillion every year, globally.¹⁵⁵

Meanwhile, the *laissez faire* approach (from French, “let alone” policy), a key part of the free market economy, suggests that less government regulation of businesses will benefit the society as a whole. Yet, evidence has shown that businesses and large companies left to themselves, without government regulation, do not necessarily ensure wellbeing for their workers, society, and the environment; evidence suggests that those with the most profit and capital do not necessarily let it “trickle down” to benefit others, as per the assumption of neoclassical “trickle down” economics.¹⁵⁶ Growing evidence illustrates that the current economic system’s focuses on “free” market activities and the maximization of profits has neglected power asymmetries, and widened, rather than lessened, inequalities.¹⁵⁷ Worldwide, the pandemic has led the private sector, including businesses operating in the informal economy, to reduce their workforce and close companies while some corporations make huge profits and pay little taxes.¹⁵⁸ As a result, according to the International Labour Organisation (ILO), the first month of the crisis alone contributed to an estimated decrease in income among informal workers of up to 60% globally.¹⁵⁹

The COVID-19 pandemic has laid bare the failures of the current economic system, which has upheld the aforementioned theoretical tenets. The pandemic has made visible all of the previously obscured unpaid and low paid care and reproductive work that is essential to the functioning of life, the society, and the economy.¹⁶⁰ The COVID-19 pandemic exposed the fact that economic benefits do not “trickle down” to benefit everyone. It has exposed the myth of the “invisible hand” and shown the long-term results of the *laissez-faire* doctrine, which clearly fails to benefit the interests of the vast majority of people, but rather meets the interests of powerful corporations and the wealthy. Indeed, the present economic system does not work in regular times, as it leads to concentrations of power, wealth, and income in the hands of a few. Thus, unsurprisingly, this system does not work in a crisis either, as was shown by the fact that governments have had to intervene, once again, to support an economic recovery from the crisis. The “invisible hand” has been useless in “fixing” the market and pulling countries out of economic recessions.

Indeed, crises do not happen in a vacuum. Rather, as feminist and heterodox economists have

¹⁵² Heterodox economics refers to economic theory that differs from orthodox economic thought or neoclassical economics.

¹⁵³ Barker, D., “Economists, social reformers and prophets: a feminist critique of economic efficiency”, *Feminist Economics*, 1(3): 26-39, 1995; Nelson, J., “Feminism and economics”, *Journal of Economic Perspectives*, 9(2): 131-148, 1995; Barker, D., “Neoclassical economics”, in Peterson, J. and Lewis, M. (eds) *The Elgar Companion to Feminist Economics*, Cheltenham: Edward Elgar: 570-577, 1999.

¹⁵⁴ *Ibid.*

¹⁵⁵ OXFAM, [Time to Care: Unpaid and Underpaid Care Work and the Global Inequality Crisis](#), 2020.

¹⁵⁶ AWID, [From a Feminist Bailout to a Global Feminist Economic Recovery](#).

¹⁵⁷ *Ibid.* AFRICANFEMINISM, [African Feminist Post-COVID-19 Economic Recovery Statement](#), 2020. YWCA Canada, [“A Feminist Economic Recovery Plan for Canada: Making the Economy Work for Everyone”](#), 2020. Women’s Budget Group, [“Creating a caring economy: A call to action”](#), 2020.

¹⁵⁸ ILO, [COVID-19 crisis and the informal economy](#), 2020.

¹⁵⁹ ILO, “As job losses escalate, nearly half of global workforce at risk of losing livelihoods”.

¹⁶⁰ AWID, [From a Feminist Bailout to a Global Feminist Economic Recovery](#).

argued, crises are inevitable in the current economic system.¹⁶¹ Conventional economic theories suggest that cutting taxes for the rich stimulates investment and job-openings that will benefit the society and economy in the long-term. However, little evidence substantiates such claims. Rather, cutting taxes leads to higher profits for the already wealthy and an increased concentration of wealth and income.¹⁶² Evidence has shown that cutting taxes for the rich does not necessarily translate into more employment, an increase in consumer spending, or more government revenues.¹⁶³

Overall, the COVID-19 crisis has illustrated that decades of weak investment in social infrastructure has meant that governments in the current economic system were unable to deliver even the most basic services. This worsened effects on the economy amid forced shut-downs, showing that the present dominant economic model clearly fails to deliver, particularly in times of crisis. This health and economic crisis has exposed the asymmetries of power between different social groups stratified by economic injustice and patriarchal structures over time, and it has exacerbated further the position of vulnerable groups.¹⁶⁴

Meanwhile, evidence shows that investments in gender equality, and equality in general, promote prosperous economic development, including more gender equitable economic growth, job creation, and well-being.¹⁶⁵ An empirical study of seven OECD countries comparing investment of 2% of Gross Domestic Product in construction versus care, shows that more jobs would be created if governments invested in care; consequently, women's employment rate would increase "by 3.3 to 8.2 percentage points (and by 1.4 to 4.0 percentage points for men)"; moreover, the gender gap in employment would decline.¹⁶⁶ Only half as many jobs would be created with the same level of investment in construction and this would increase the gender gap in employment.¹⁶⁷ Hence, financing for social infrastructure and refocusing fiscal policy to increase investments in sectors of care would be a self-sustaining way for economic recovery, since identifiable future assets would be created that would fund themselves and improve potential for gender equitable economic growth.¹⁶⁸ Further, investing in care is sustainable since the "care industry is a relatively green industry"; investment in jobs created in this sector is three times less polluting than jobs created by investment in the construction sector.¹⁶⁹ This gender equitable and sustainable economic growth would lead to the creation of fiscal space, increased tax revenues, lower deficits, and reduced public debts, a solid way to overcome recession.¹⁷⁰ As evidence shows, taxing the richest 1% for the next 10 years by an additional 0.5% of their wealth would create 117 million jobs in the sectors of health, education, and elderly care.¹⁷¹ In contrast, if the government introduces tax cuts for the wealthy and large corporations, this would mean decreases in state revenues and thus less public spending on crucial social infrastructure that enables the economy to function, such as public health systems and social protection. Thus, redistribution policies through progressive tax systems

¹⁶¹ Women's Budget Group, ["Creating a caring economy: A call to action"](#), 2020.

¹⁶² Piketty, T. [Capital in the 21st Century](#). Cambridge: Harvard University Press, 2014.

¹⁶³ Grown, C., ["Taxation and gender equality: A conceptual framework"](#), 2010.

¹⁶⁴ AWID, [From a Feminist Bailout to a Global Feminist Economic Recovery](#).

¹⁶⁵ De Henau, J., Himmelweit, S., Stimulating OECD economies post-Covid by investing in care, Open University IKD Working Paper, 2020; European Institute for Gender Equality (EIGE), [Economic Benefits of Gender Equality in the European Union. Overall economic impacts of gender equality, 2017a](#); EIGE, [Economic Benefits of Gender Equality in the European Union. Report on the empirical application of the model, 2017b](#); Elson, D. [Plan F: Feminist Plan for a Caring and Sustainable Economy](#), 2016; Bargawi, H., Cozzi, G., [Engendering Economic Recovery: Modeling Alternatives to Austerity in Europe](#), 2017.

¹⁶⁶ De Henau J, Himmelweit S, Łapniewska Z, Perrons D. [Investing in the care economy: a gender analysis of employment stimulus in seven OECD countries](#). Brussels: International Trade Union Confederation, 2016, p. 6.

¹⁶⁷ Ibid.

¹⁶⁸ Seguino, S. "Macroeconomic policy tools to finance gender equality", *Development Policy Review*, 37: 504– 525, 2019, <https://doi.org/10.1111/dpr.12396>.

¹⁶⁹ Women's Budget Group, [Creating a caring economy: A call to action](#), 2020

¹⁷⁰ Ibid.

¹⁷¹ OXFAM, [Time to Care: Unpaid and Underpaid Care Work and the Global Inequality Crisis](#), 2020.

could be an alternative form of government revenue for a more gender equitable and sustainable economic recovery, with consideration to local and small businesses.

What Might a Feminist Economist Response to COVID-19 in Kosovo Look Like?

This section considers what the response to COVID-19 might look like in Kosovo, drawing from feminist and heterodox economic theory and the discussion in the prior section. First, such a response may consider the current structural discrimination that weakens both the economy and people's wellbeing, particularly women's wellbeing. Several pre-existing structural issues are undermining governmental recovery efforts.

For example, structural discrimination deriving from Kosovo's Labour Law maternity leave provisions lead employers to discriminate against women in hiring because they do not want to have to pay maternity leave benefits.¹⁷² Adopting a new labour law in line with the EU Work-Life Balance directive could address this structural discrimination by providing *equal* rights and opportunities for both mothers and fathers to take paid leave to care for their children. Not only would this give more fathers equal social rights within their families, as per the Law on Gender Equality, but it would prevent employers from discriminating against women in hiring, as men would have the same, equal rights to leave. Such a structural change would enable women and men's more balanced participation in social, public, and economic life.¹⁷³ This is all the more relevant amid the pandemic and economic recovery, so that such structural inequalities do not undermine planned employment outcomes.

Another structural issue that warrants governmental address, towards economic development and wellbeing is the unavailability of affordable, accessible public care centres. As discussed in prior chapters, this structural issue is among the main issues undermining women's labour force participation in Kosovo. Investments in care centres provided by the Agency for Gender Equality are a positive example. Substantially more governmental efforts are needed. The aforementioned evidence worldwide, and specifically in Kosovo, illustrates that investing in care can create thousands of new jobs, while having added benefits by transforming presently unpaid, unrecognised labour into paid work; provide better protections for this work (e.g., workers' rights and pensions); enable more women to work given their traditional role as caregivers, as a key challenge to women entering the labour force in Kosovo; thereby, increase tax revenues from women's enhanced employment rates; improve children's educational outcomes through early education; and utilise early education to transform traditional gender roles towards a more equal society.¹⁷⁴ In Kosovo, establishing childcare in accordance with the EU Barcelona Objectives has been estimated to contribute to 9,989 new teaching jobs, €50.6 million in new earnings, and €2 million in income taxes paid annually.¹⁷⁵ The compounded positive impacts could be even greater, considering that women presently at home providing care would be able to enter the workforce. Investing in care for children with different abilities and the elderly could contribute to additional new jobs. As mentioned in the last section, research has shown that investing in care and social infrastructure can create many new jobs compared to investing in physical infrastructure and has strong gender equal economic growth effects; such investments are particularly important in times of

¹⁷² KWN, [Striking a Balance Policy: Options for Amending Kosovo's Law on Labour](#), Prishtina: KWN, 2016.

¹⁷³ Ibid.

¹⁷⁴ For Kosovo, see KWN, [Who Cares? Demand, Supply, and Options for Expanding Childcare Availability in Kosovo](#), Prishtina: KWN, 2016.

¹⁷⁵ Ibid.

crisis, as they can promote employment and sustainable economic recovery.¹⁷⁶

Unlike larger corporations that accumulate wealth within the present economic system, local and small businesses tend towards survival. Although small, local businesses may mean more equitable distribution of wealth among people, the current economic model places these more sustainable and localised economic solutions at risk.¹⁷⁷ In Kosovo, the government has taken some steps to support small and medium-sized enterprises. This can be important for supporting localised businesses. Recovery plans that recognise and invest in alternative solidarity, community, or presently informal economies can contribute to sustainable, localised economies with lasting benefits.¹⁷⁸ Given women's current underrepresentation among small business owners, affirmative measures are needed, in line with the Law on Gender Equality, in the procurement criteria and procedures in order to ensure women have access to these benefits. MTI's recent grants to women-owned businesses through KIESA is an example of good practice.

Another structural issue is the insufficient budget allocations for hiring enough labour inspectors, and the lack of training for labour inspections related to gender-based discrimination, which allows for poor working conditions and insufficient protections of workers' rights.¹⁷⁹ KWN's research has shown that "gender-based discrimination is widespread in recruitment, promotion, pay, contract length, maternity leave and sexual harassment at work", and this may deter women from entering the labour force.¹⁸⁰ Therefore, gender-based discrimination, coupled with labour rights violations may undermine efforts to increase employment. Meanwhile, improved inspections could deliver enhanced revenues through better enforcement of fines for businesses failing to meet labour rights standards.

A review of Kosovo's tax system from a gender perspective may produce further ideas for a more balanced and sustained recovery. The aforementioned evidence from elsewhere in the world suggests that tax relief for big businesses should be avoided. Rather big businesses and the wealthy should be taxed towards more equal distribution of resources, as these revenues could support improved social services, such as healthcare and education. Meanwhile, a progressive taxation system, rather than Kosovo's current flat corporate income tax, could support improved social services, by taxing the wealthiest and largest corporations.¹⁸¹ Relieving workers, particularly the poor, from income tax can encourage spending and enable more equal access to basic goods, particularly for women who tend to purchase such necessary goods for their families.

Several opportunities exist also in line with the polluters pay principle amid EU-related environmental protection reforms, where the government can generate substantial revenues from polluters, while simultaneously protecting the environment on which Kosovo will rely in the future for its inhabitants' wellbeing. Illegal dumping, water pollution, soil pollution, and air pollution could all be heavily fined, towards safeguarding Kosovo's limited natural resources. Appropriate enforcement of the polluters pay principle would create new jobs for additional environmental inspectors. Having more inspectors could generate substantial revenues, to be used for state programs. Affirmative measures in hiring inspectors also could contribute to furthering gender equality within this sector.

¹⁷⁶ De Henau, J., Himmelweit, S., [Stimulating OECD economies post-Covid by investing in care](#), Open University IKD Working Paper, 2020; EIGE, [Economic Benefits of Gender Equality in the European Union. Overall economic impacts of gender equality](#), 2017a; EIGE, [Economic Benefits of Gender Equality in the European Union. Report on the empirical application of the model](#), 2017b.

¹⁷⁷ Liodakis, G., [Political Economy, Capitalism and Sustainable Development](#), 2010.

¹⁷⁸ Ibid; and AWID, [From a Feminist Bailout to a Global Feminist Economic Recovery](#).

¹⁷⁹ KWN, [Gender-based Discrimination at Work in Kosovo](#), 2019.

¹⁸⁰ Ibid.

¹⁸¹ OXFAM, [Time to Care: Unpaid and Underpaid Care Work and the Global Inequality Crisis](#), 2020.

Conclusion

Evidence suggests that the current economic system is not delivering in terms of wellbeing for the general population. The current, outdated economic model does not capture the complexity of human behaviour, attend to reproductive and care needs, safeguard workers, or ensure functioning health systems necessary to support a functioning economic system. Evidence suggests that investing in a sustainable and gender equitable economic recovery, including investments in social infrastructure and protection, can create more new jobs and enhance wellbeing for more people, including both women and men. The Government of Kosovo can learn from this research, undertaking structural reforms to labour rights, inspections, care availability, environmental protection, and by supporting small, localised economies. Evidence in Kosovo and abroad suggests that such investments can contribute to new jobs, revenues, wellbeing, and equality. The next chapter contains specific recommendations in this regard.

Recommendations

The following recommendations draw from the research findings and analysis presented in prior chapters, PEFA GRPFM best practices, and broader research and evidence in support of a feminist economist approach to efforts to recover from the COVID-19 pandemic. Recommendations for the government, National Auditor's Office, municipalities, Assembly of Kosovo, funders, and civil society, respectively, seek to provide constructive suggestions for a sustainable recovery that will benefit diverse women and men, as well as further gender equality.

For the Government

- Ensure gender-disaggregated data of all beneficiaries is maintained with regard to all programs in accordance with the Law on Gender Equality,¹⁸² and that such data is used to inform planning for the foreseen beneficiaries of new programs. Update data management systems to include an indicator on gender, facilitating timely data management.
- Particularly for the Agency for Gender Equality and Ministry of Finance, finalize the concept for institutionalising gender responsive budgeting and ensure that gender responsive budgeting is applied by all government institutions in all phases of planning, implementing, and evaluating the budget.
- Ensure *ex ante* Gender Impact Assessments are carried out and used to inform the planning of all programs and expenditures, as per best practices in gender responsive budgeting and in accordance with the requirements of the Regulatory Impact Assessment. These analyses should inform clear objectives, indicators, and targets, as well as needed funds, towards gender equality, including supporting the identification of target groups and beneficiaries.
- Ensure measures address intersectional inequalities, such as the needs of women with different abilities, ethnicities, and in rural areas.
- Organise well-advertised public discussions, ensuring that diverse women and men participate, in order to discuss proposed measures, gather people's input, and include their proposals within measures, as relevant. Consider intersectionality in consultations and decision-making.
- Engage civil society, including WCSOs, more in the process of designing measures to address COVID-19 in the short, mid-, and long-term.
- Revise the recovery plan to prioritise investments in social infrastructure, including health-care, education, care services, social services particularly for persons experiencing violence, and environmental protection. Investing in these is essential for establishing the foundation for a thriving, equal, and sustainable economy.¹⁸³ Notably, the recommendations herein will contribute to the creation of many more jobs than conventional investments in physical infrastructure, and this can contribute to human wellbeing in the long-term, lead to economic growth, and eventually produce new state revenues for future social services from increased employment, income tax for larger businesses, and decreased tax evasion.
- In particular, invest in the care economy, which can create thousands of new jobs in Kosovo,

¹⁸² Article 5, paragraph 1.8.

¹⁸³ AWID, *From a Feminist Bailout to a Global Feminist Economic Recovery*.

enable more women to work due to enhanced care availability, improve children's educational outcomes, and contribute to economic growth and increased state revenues.

- Invest in gender equality as part of economic recovery measures, as international research has shown that increased gender equality has substantial economic benefits.
- Recognise and provide additional support to diverse economies, particularly community economies, solidarity economies, and currently informal, unrecognised economies.¹⁸⁴
- Allocate resources to address existing structural discrimination that violates rights, undermines the establishment of equitable economies, and contributes to injustice, including, at minimum:
 - Amend social assistance rules to provide benefits to individuals, rather than households, thereby ensuring that all people have access to benefits regardless of their gender, ethnicity, ability, location, sexual orientation, or any other characteristic that may impede their equal access to benefits within the current male head of household model;
 - Urgently amend the labour law to provide adequate state protections and financing for a more equitable distribution of childcare among parents following birth;
 - Allocate additional resources for recruiting more inspectors and institutionalising training on gender-based discrimination at work for labour inspectors;
 - Put in place safeguards against corruption among inspectors and ensure timely use of sanctions against businesses that are violating workers' rights, towards enhancing state revenues that could fund social services;
 - Require all workplaces to post information regarding workers' rights, including against sexual harassment at work, install improved complaint mechanisms, and ensure safeguards against victimisation for persons reporting discrimination and rights violations; and
 - Accelerate efforts to enforce women's equal rights to property ownership, towards ensuring their basic housing rights and protecting them from discrimination, violence and poverty.
- Allocate resources for inspections and additional risk assessments in procurement processes so that any state investments in businesses ensure that businesses are providing decent working conditions. Companies benefiting from state subsidies must be required to meet the highest standards in workers' rights protections, including ensuring contracts, pensions, fair wages, equal pay for equal work, a history of timely tax payments, comprehensive policies against discrimination and sexual harassment, functioning complaint mechanisms for labour rights violations, and well-posted, clear information for workers regarding their rights. These should be included in criteria for subsidies, checked and closely monitored by inspections, with fines for discovered failures to implement existing laws.
- Ensure the transparent and fair provision of funds. Establish safeguards to mitigate risks of misuse, such as use of open calls with clear selection criteria, independent evaluators, and functioning complaint mechanisms. Transparency is particularly important amid emergency situations like this pandemic, as expedited procedures may leave space for misuse of funds.
- Consider removing tax deductions to large businesses, in the broader context of ensuring revenues to support important state social programs.

¹⁸⁴ Ibid.

- Review the tax system from a gender perspective to identify, based on evidence, which revisions to the tax system could contribute to improved revenue for social services and decreased taxes for the most vulnerable. Consider installing a progressive income tax system for businesses.
- Towards long-term economic recovery and sustained investments in social infrastructure and people's wellbeing, increase budget allocations for recruiting and training tax inspectors, as well as put in place improved mechanisms to prevent corruption among inspectors. Bolstering capacities for tax inspections is vital for reducing tax evasion, particularly by large companies, towards enhancing revenues.
- Towards long-term economic recovery, review from a gender perspective Kosovo's macro-economic policies and development plans with the aforementioned issues in mind. Reconsider current substantial investments from the Kosovo budget in infrastructure mega-projects and military spending, re-balancing the budget to include investments in social infrastructure, which will benefit human wellbeing, gender equitable and sustainable economic growth, employment rates, and Kosovo's significant and worrisome environmental issues.
- All basic health services must be universally available and affordable, including sexual and reproductive health services.
- In addition to the healthcare Measure 6 for additional salary benefits for two months for healthcare workers, provide other needed support to the healthcare system, including coverage of additional costs that healthcare workers have related to the added physical and psychological burden; and allocate more funds to hire more staff to lessen the workload, thereby also creating jobs.
- Establish a permanent budget line for funding civil society, with core, multi-year, flexible funding earmarked for women's rights organisations with a proven track record, so they may continue to serve on the frontlines, mobilise assistance quickly in emergency situations, monitor appropriate service delivery, and defend the rights of those most in need.
- Specifically, establish a permanent budget line to allocate permanent financing for shelters, sufficient to meet the Istanbul Convention requirements, including provision of comprehensive rehabilitation and reintegration services.
- Related, ensure the allocation of sufficient state comprehensive recovery services, including funding for social housing, healthcare, vocational training, continued education and employment support. Empower and support municipal coordination mechanisms, towards an improved response to domestic violence case management. Urgently allocate additional funding to recruit more social service officers, better train them in case management with a victim-centred response, and fully equip them to perform their duties in accordance with the law.
- Invest in preventing gender-based violence, which will save the state thousands in funding required for security, social assistance, and other programs for persons suffering from violence.¹⁸⁵
- Allocate resources for evidence-based perpetrator rehabilitation programs, towards preventing future violence.
- Ensure information is provided to the general public, particularly diverse women, on how to access funds, financial support, and government programs.

¹⁸⁵ KWN, [At What Cost? Budgeting for the Implementation of the Legal Framework against Domestic Violence in Kosovo](#), 2012.

- Further the awareness and capacities of finance officers to understand how the Law on Gender Equality can be applied in procurement processes, based also on the Law on Procurement, particularly the use of affirmative measures towards gender equality. Consider including this in the procurement training curricula provided by the Kosovo Institute for Public Administration.
- Further the awareness and capacities of finance officers to understand how to apply gender responsive budgeting. Include this in the mandatory training curricula for civil servants provided by the Kosovo Institute for Public Administration, using the existing curricula and updating it based on any changes to the public finance management system relating to gender responsive budgeting.
- Improve understanding among finance officers and auditors regarding how to better reflect a gender perspective in the audit process.
- Following recommendations made by the United Nations Human Rights Office of the High Commissioner in its “Guidance Note on CEDAW and COVID-19”, strengthen the role of “women’s machinery” during the crisis and recovery, namely the Agency for Gender Equality and GEOs in ministries and municipalities. Specifically, strengthen their role in conducting gender impact assessments to inform government measures, their resourcing, and capacities for engaging directly budget planning.
- Conduct an ex-post gender impact assessment of all COVID-19-related measures to date. Assess impacts on beneficiaries and on gender equality, including an intersectional perspective, towards informing future measures. Involve independent gender experts and WCSOs, ensuring that results are discussed publicly and contribute to amending measures, where the need is identified.

For the National Auditor’s Office

- Ensure audits in 2020, including of COVID-19 expenses, involve attention to gender indicators related to performance evaluation, as well as contain a gender perspective.
- Given the substantial funds allocated to businesses as part of recovery measures, undertake a special inquest into how the money has been used and if it indeed has contributed to economic growth, new jobs, and human wellbeing, including gender equality. Ensure inclusion of gender-disaggregated data and intersectional data.

For Municipalities

- Ensure inclusion of the required annex with data related to gender responsive budgeting when submitting annual budget requests, in accordance with the Law on Gender Equality and budget circulars.
- Ensure there are public budget hearings organised, even in times of crisis. Consider the use of online platforms for this purpose, including social media.
- Consult with municipal GEOs and WCSOs to understand how to better reach diverse women and men with measures; engage them in budget processes; and better resource them.

- Ensure that women and men have access to information about the opportunities available, so that they can apply for assistance.
- Mandate and ensure improved training for all officials to expand their knowledge and understanding of gender equality and specifically how to carry out gender responsive budgeting.
- At the municipal level, conduct an *ex-post* gender impact assessment of measures to understand how they have reached diverse women and men, as well as contributed to gender equality. Discuss publicly results and use them to identify an improved approach.
- Continue monitoring of the situation from a gender perspective to gain knowledge about diverse women and men's changing needs so that they may be addressed through further support.

For the Assembly of Kosovo

- Support and monitor the implementation of the aforementioned recommendations made to the government.
- Prior to approving future laws in relation to addressing and recovering from COVID-19, among other laws, insist on a more thorough Gender Impact Assessment as part of the Regulatory Impact Assessment, considering how the proposed law may impact women and men differently and utilising this and other laws to address, rather than reinforce, existing gender inequalities.
- Ensure gender responsive legislative scrutiny of budgets and audits. Engage independent gender experts and WCSOs with expertise in gender responsive budgeting to support this work.
- Monitor expenditures related to COVID-19 from a gender perspective and hold the government to account in implementing the Law on Gender Equality, by utilising gender responsive budgeting in the planning, implementation, and evaluation of state resources.

For the EU and Other Funders

- As per the EU GAP II, the new GAP III, and Kosovo policies governing Regulatory Impact Assessments inclusive of Gender Impact Assessments, ensure that all programming to address COVID-19 in the short, medium, and long-term is informed by gender analysis, including based on consultations with national gender equality mechanisms and diverse WCSOs; continue to ensure financing for programs focused on furthering gender equality.
- In accordance with Kosovo law and EU GAP III priorities, require the use of gender responsive programming in relation to all sectors supported.
- Ensure diverse WCSOs' inclusion in the design, as well as implementation of programming, in close collaboration with government beneficiaries and contractors implementing programs, as per GAP II and GAP III.
- Allocate multi-year, flexible funding for the civil society facility to enable CSO monitoring of government expenditures to address COVID-19, advocacy for transparency and accountability, and assessments of the impact of these funds on the intended beneficiaries, inclusive of a gender perspective.

For Civil Society Organisations

- Organise awareness-raising campaigns to increase women's and men's knowledge on the importance of their participation in public debates and budget hearings; as well as on opportunities for assistance available to them.
- Monitor and evaluate the government response to COVID-19s to inform advocacy towards improving measures, including a gender perspective.
- Particularly for think tanks and CSOs not focusing on gender equality issues, collaborate more closely with WCSOs to incorporate a gender perspective in monitoring and other reports related to COVID-19, among others.

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Annexes

Annex 1. PEFA GRPFM Indicators and Dimensions

Indicator	Dimension
1. Gender impact analysis of budget policy proposals	1.1. Gender impact analysis of expenditure policy proposals
	1.2. Gender impact analysis of revenue policy proposals
2. Gender responsive public investment management	2.1. Gender responsive public investment management
3. Gender responsive budget circular	3.1. Gender responsive budget circular
4. Gender responsive budget proposal documentation	4.1. Gender responsive budget proposal documentation
5. Sex-disaggregated performance information for service delivery	5.1. Sex-disaggregated performance plans for service delivery
	5.2. Sex-disaggregated performance achieved for service delivery
6. Tracking budget expenditure for gender equality	6.1. Tracking budget expenditure for gender equality
7. Gender responsive reporting	7.1. Gender responsive reporting
8. Evaluation of gender impacts of service delivery	8.1. Evaluation of gender impacts of service delivery
9. Legislative scrutiny of gender impacts of the budget	9.1. Gender-responsive legislative scrutiny of budgets
	9.2. Gender responsive legislative scrutiny of audit reports

Annex 2. Sample Interview Guide

The Budget and Budget Processes

1.1.1. Do you have a contingency budget? [Probe: A contingency budget is a budget that can be free to be used for different purposes, based on needs]

Yes

No

Don't know

1.1.2. If yes, was it used to address the COVID-19 pandemic?

Yes

No

Don't know

1.1.3. If yes, please can you describe the process of how decisions were taken on how to use the contingency budget? [Probe: who proposed it? Who reviewed it? Who approved it?]

1.2.1. For what purpose have you planned to use the contingency to address the COVID-19 crisis?

1.3.1. Is the contingency budget effectively supported by the treasury system (provide evidence)?

Yes

No

Don't know

1.4.1. Generally, speaking does Kosovo have a disaster fund or crisis management fund?

Yes

No

1.5.1. Is it being used to address COVID-19?

Yes

No

1.6.1. To what extent was the initial, officially approved budget modified to address COVID-19? [If no budget changes made - 3.4.1.]

1.7.1. How significant was the budget adjustment in terms of the percentage of the budget line of the original budget? [Probe: by what percentage did the budget change from the prior budget?]

1.8.1. What procedure was used to make these changes? [Probe]: Was it sent to the parliament for approval?]

No approval needed [write why; e.g., less than amount allowable by law]

Not sent to parliament

Sent to parliament

[Researcher description of explanation:]

1.9.1. Did the budget modifications include a justification?

Yes

No

1.9.2. Were budget changes based on an impact assessment?

Yes

No

1.9.3./4.1.1. Was a gender impact assessment conducted in accordance with procedures required set by the Regulatory Impact Assessment?

Yes

No

1.9.4. To what extent was gender reflected in the justification?

Not at all

A little

A lot

1.9.5. Can you please share the written justifications with us?

Yes shared

Yes will share later via email (follow-up)

No

1.10.1. When was the revised budget to respond to the COVID-19 situation first proposed? [Note: if more than one policy, include dates for each, clearly labelled, for this and following questions]

1.11.1. When were the budget changes adopted?

1.12.1. When did the government start to implement (use) the budget for COVID-19? [If not yet, please state/estimate when the planned date is]

3.3.1. Were the measures and budget interventions debated by the public?

Yes

No

3.3.2. Were the findings/results of the debate addressed in the measure and budget design?

Yes

No

3.3.3 In these debates, how much was a gender perspective reflected? [Probe: how much were the

issues affecting women and men and needs to address them discussed?]

Not at all

A little

A lot

[Researcher please include notes with examples provided:]

3.4.1 Is the budget for COVID-19 executed through the Treasury Single Account (TSA)?

Yes

No

Procurement

Now we have some questions about the procurement process.

3.6.1. Please describe the procurement process, system, and database.

3.6.2. What data does it include?

3.6.3. What method is used for procurement?

3.6.4. What has been procured related to COVID-19? [Probe if unclear: which sectors?]

3.6.5. Under which threshold (amount) is there no need to use competitive methods?

3.6.6. Are there different procurement methods that are allowable in emergency situations? If yes, what is different?

Yes (describe)

No

3.6.7. Are there other, simplified procurement methods used to address emergencies like COVID-19?

If yes, please describe how these work.

Yes (describe)

No

3.6.8. Was procurement information made public? If yes, how?

Yes (describe)

No

3.7.1. To what extent have gender and other social criteria been applied in the procurement process, such as in scoring more points for women-led businesses?

3.8.1. Can procurement for the COVID-19 response be followed through a specific budget code?

Yes

No

3.8.2. If yes, are special codes applied for procurement that is relevant to furthering gender equality?

Yes

No

Audit

Now we have questions about controls, such as audit.

3.9.1. Have internal or external audits been conducted of the COVID-19 expenditures yet?

Yes [please describe: which, on what, when?]

No

3.9.2. To what extent have women contributed to internal controls like the audit process?

None

A little [Please describe]

A lot [Please describe]

3.9.3. To what extent have gender equality-related criteria been used in the controls?

None

A little [Please describe]

A lot [Please describe]

3.10. Can you produce financial reports during the year?

Yes

No

3.11.1. If yes, how many interim financial reports have been issued during the crisis?

3.11.2. When should these financial reports be produced?

3.11.3. When were these reports actually produced?

3.11.4. How detailed were these reports (may we see a copy)?

3.12.1. How much has the response to the COVID-19 crises cost to date for the Government of Kosovo budget?

3.12.2. How much of that spending has responded to the different needs of women and men? [Probe: try to get expenditures disaggregated by women/men beneficiaries]

Impact of COVID-19 Funding

Now we have some questions regarding the results and impact so far of the government funding for addressing the COVID-19 pandemic. *[Note to researchers: they may need to send additional information via email after the interview, but you can go through the questions with them and ask if they will be able to provide this data or if it does not exist because a) there were no expenditures planned; or b) they have not made expenditures yet; please note the reason that the data is unavailable].*

4.2.2. What was the total planned expenditures for 2020?

4.2.3. What was the total planned expenditures for 2020 related to COVID-19?

4.2.4. What was the total amount of actual expenditures on COVID-19-related measures used by 30.07.2020?

4.2.5. What is the total amount of expenditures planned for COVID-19-related measures, to be spent by 31.12.2020?

4.2.6. For what purpose have the COVID-19-related measures been allocated? [Probe: Please provide information regarding how much funding has been allocated for different areas of intervention related to COVID-19? (as of 30.07.2020)]

4.2.7. Please describe briefly through which programs expenditures related to COVID-19 measures have been disbursed to the target beneficiaries?

4.2.8. Does the justification for the measure include attention to issues related to gender equality or gender-related effects of the COVID-19 crisis?

4.2.9. From which budget line does funding for COVID-19-related measures come?

4.2.10. How much funding was transferred from other budget lines to fund COVID-19 measures?

4.2.11. What was the source of funding directed to COVID-19 measures?

- A. Regular budget incomes
- B. Foreign aid (EU or bilateral like from other governments)
- C. Private domestic donors
- D. Extra loans withdrawn after the outbreak of COVID 19
- E. Other please note _____

4.2.12. What was the composition of the target group by gender (those people the programme aimed to help)? [Researcher: if not disaggregated by gender note this]

Total =

Men =

Women =

4.2.14. What is/was the average planned expenditure per beneficiary by gender?

Total =

Men =

Women =

4.2.15. Are there any identifiable differences between the planned average expenditures for men and women beneficiaries?

No

Yes i) If yes, for what reasons?

ii) How do planned expenditures per beneficiary in this programme compare to expenditures in other similar regular programmes/measures not related to COVID-19?

4.2.13. What is the composition of the beneficiary group (the persons who actually benefitted, by gender)?

Total =

Men =

Women =

4.2.16. What was the actual expenditure in the target population, divided by gender?

Total =

Men =

Women =

[Follow-up] -i) For what reasons are there any differences with actual expenditures compared to planned expenditures?

ii) Are the compositions of the beneficiary and target groups for comparable Programmes different from this programme?

4.2.17. Have any steps been taken to assess the views of beneficiaries about this programme?

No

Yes i) What were the results?

ii) What differences exist between men and women's views?

4.2.18. Have any steps been taken to assess views about this programme of members of the target group who are not beneficiaries?

No

Yes i) What were the results?

ii) What differences exist between men and women's views?

4.2.21. What has been the impact of the programme/measures on men and women beneficiaries, respectively?

4.2.19. Are there any differences between the gender composition of the target groups and the actual beneficiaries?

No

Yes i) For what reasons?

ii) What barriers exist to accessing support, which disproportionately affect men or women? [Probe: for example, like childcare, gender stereotypes, access to information about the programme]

4.4.1. To what extent were measures equally suitable and adequate for both women and men?

4.5. To what extent have expenditures had results towards furthering gender equality?

4.2.22./4.6.1. Drawing on the data gathered, in your assessment, how has the programme/measures impacted gender inequalities?

Reduced inequality

Increased inequality

Remained the same

4.6.2. Please describe any inequalities resulting from these measures.

4.2.23. If the programme/measures have not helped to reduce gender inequality, are there ways it could be modified in order to reduce gender inequality?

4.2.20. If there are gender-related barriers to accessing COVID--19-related measures/programmes, how can these barriers be reduced?

i) Could the programme be modified to reduce them?

ii) How would you go about doing this?

iii) Would the reduction of access barriers require action by other government departments?

5. Do you have any other comments you would like to share with me?

Annex 3. List of Interview Respondents

The following persons from institutions and organisations were interviewed by KWN in order to inform this research. They are listed in alphabetical order by first name.

Name	Institution	Position	Municipality
Agim Bylykbashi	Municipality of Suhareka	Director of Finance	Suhareka
Agim Thaçi	Ministry of Economy and Environment	Director of Finance and General Services	Pristina
Agron Demi	GAP Institute	Policy Analyst	Pristina
Aziz Desku	Municipality of Klina	Director of Finance, Economy and Development	Klina
Afrim Limani	Municipality of Rahovec	Director of the Department of Budget and Finance	Rahovec
Arten Hamza	Municipality of Junik	Director of the Department of Budget and Finance	Junik
Avdyl Lokaj	Ministry of Health	Chief Financial Officer	Pristina
Amir Bushi	Municipality of Hani i Elezit	Gender Equality Officer	Hani i Elezit
Antigona Sestan	OPDMK	Director	Prizren
Bahri Selimi	Municipality of Kaçanik	Director of the Department of Finance, Economy and Development	Kaçanik
Bajramshahe Jetullahu	Blind Women's Committee of Kosovo	Director	Pristina
Durim Halilaj	Municipality of Gjakova	Director of the Department of Budget and Finance	Gjakova
Dragan Stankovic	Municipality of Partesh	Department of Finance	Partesh
Danijel Vuksanovic	Municipality of Shterpca	Department of Finances	Shterpca
Elvane Qarri	Kosovo Center for Multicultural Development and Integration	Director	Gjakova
Habibe Bytyçi	Municipality of Suhareka	Gender Equality Officer	Suhareka
Hasnije Bardhi	Ministry of Finance	Gender Equality Officer	Pristina
Isuf Latifi	Municipality of Podujeva	Director of the Department of Budget and Finance	Podujeva
Jeton Abazaj	Municipality of Peja	Director of the Department of Budget and Finance	Peja
Kastriot Gashi	Municipality of Skenderaj	Director of the Department of Budget and Finance	Skenderaj
Kimete Uka	Municipality of Shtime	Finance Officer	Shtime
Lindita Piraj	Municipality of Dragash	Gender Equality Officer	Dragash
Lutfi Gërguri	Municipality of Vushtrri	Director of the Department of Finance	Vushtrri
Lumnije Shllaku	Municipality of Gjakova	Gender Equality Officer	Gjakova
Leonora Qerreti	Municipality of Prizren	Director of the Department of Budget	Prizren
Luljeta Demolli	Kosovar Gender Studies Center	Executive Director	Pristina
Murtez Zekolli	Ministry of Education and Science	Director of Budget	Pristina
Mentor Morina	Ministry of Labour and Social Welfare	Department of Social and Family Policies	Pristina
Mira Joviç-Alagiç	Municipality of Zveçan	Department of Finance	Zveçan
Nazmije Kajtazi	Ministry of Health	Gender Equality Officer	Pristina

Name	Institution	Position	Municipality
Natasa Nastiç	Municipality of Leposaviç	Department of Budget and Finance	Leposaviç
Olivera Miloseviç	NGO WBO Mitrovica	Director	Mitrovica
Premtime Preniqi	Municipality of Pristina	Gender Equality Officer	Pristina
Resmije Rrahmani	Organisation for Persons with Muscular Dystrophy of Kosovo		Prizren
Salvador Elmazi	Ministry of Finance	Director the Department of Finance and General Services	Pristina
Sinbad Sonki	Municipality of Kamenica	Director of the Department of Finance	Kamenica
Saxhide Mustafa	RIINVEST	Deputy Executive Director	Pristina
Sebahate Qorkadiu	Municipality of Peja	Gender Equality Officer	Peja
Shukri Gashi	Municipality of Mitrovica	Director of the Department of Finance and Economic Development	Mitrovica
Shyqiri Bublaku	Municipality of Drenas	Director of the Department of Budget and Finance	Drenas
Shabi Rexhellari	Municipality of Hani i Elezit	Director of the Department of Budget and Finance	Hani i Elezit
Vera Bytyçi	Municipality of Malisheva	Gender Equality Officer	Malishevë
Valon Shabani	Municipality of Dragash	Director of the Department	Dragash
Valon Mazreku	Municipality of Malisheva	Director of the Department of Finance	Malisheva
Vlorian Molliqaj	Action for Mothers and Children (AMC)	Executive Director	Pristina

Annex 4. Survey

This survey seeks to assess civil society participation in the process of developing policy and budgetary measures to respond to COVID-19. It should take approximately 10 minutes. Thank you for participating!

1. Has the government given your organisation the opportunity to be involved in providing input to inform the government's response to COVID-19?

Not at all

Minor involvement

Moderate involvement

Substantial involvement

2. Has the government given other civil society organisations in Kosovo the opportunity to provide input for the government response to COVID-19?

Not at all

Minor involvement

Moderate involvement

Substantial involvement

I don't know

3. Have the government measures for responding to the COVID-19 crisis been consulted with women who may be affected by the measures?

Not at all [Skip to Q6]

Minor consultations were held

Moderate consultation took place

Substantial consultation took place

Substantial consultation took place and measures were adapted based on consultations

I don't know [Skip to Q6]

4. If consultations happened, when was this done?

Before the measure was adopted/announced

After the measure was adopted

5. What happened as a result of the consultation?

Nothing changed

The measure was adapted addressing the comments of CSOs or persons affected

The measure was cancelled

6. In your opinion, how has the involvement of your organisation and/or other civil society organisations impacted the government's response to COVID-19? CSO engagement contributed to: (Please mark all that apply)

A coordinated CSO and government response

Increased community engagement in government policy-making

Improved inclusivity of different people (e.g., different ethnicities, abilities, areas, etc.) in informing the government response

Gender analysis that informed the government response

Other (please write)

It had no impact

7. In your opinion, how has the lack of government involvement of your organisation and other civil society organisations impacted the government's response to COVID-19? Lack of CSO involvement has resulted in: (please mark all that apply)

Human rights violations

Negative impacts of COVID-19 response efforts

Measures not reaching groups most in need

Other (please write)

Not relevant (we have been involved)

8. Were budget allocations for the government response to COVID-19 debated publicly?

Not at all

Little debated

Moderately debated

Substantially debated

I don't know

9. In your opinion, has procurement in this emergency situation been transparent?

Yes, very

Yes, sometime but not always

No

I don't know

10. In your opinion, what were the biggest difficulties faced by women during the crisis?

11. In your opinion, what were the biggest difficulties faced by men during the crisis?

12. How well do you feel that the government's response to COVID-19 has addressed the main needs of women and men?

Not at all

Somewhat

A lot

I don't know

13. To what extent did the government's response to COVID-19 contribute to gender equality?

Not at all

Somewhat

A Lot

I don't know

14. Did the government's response to COVID-19 contribute to creating or reinforcing any gender inequalities?

Yes, many

Yes, a few

No

I don't know

14.1 If yes, what were these in your opinion?

15. Please share any other comments, examples or stories you have about the government response and budget allocations to addressing COVID-19, particularly the effect of such measures on diverse women and men.

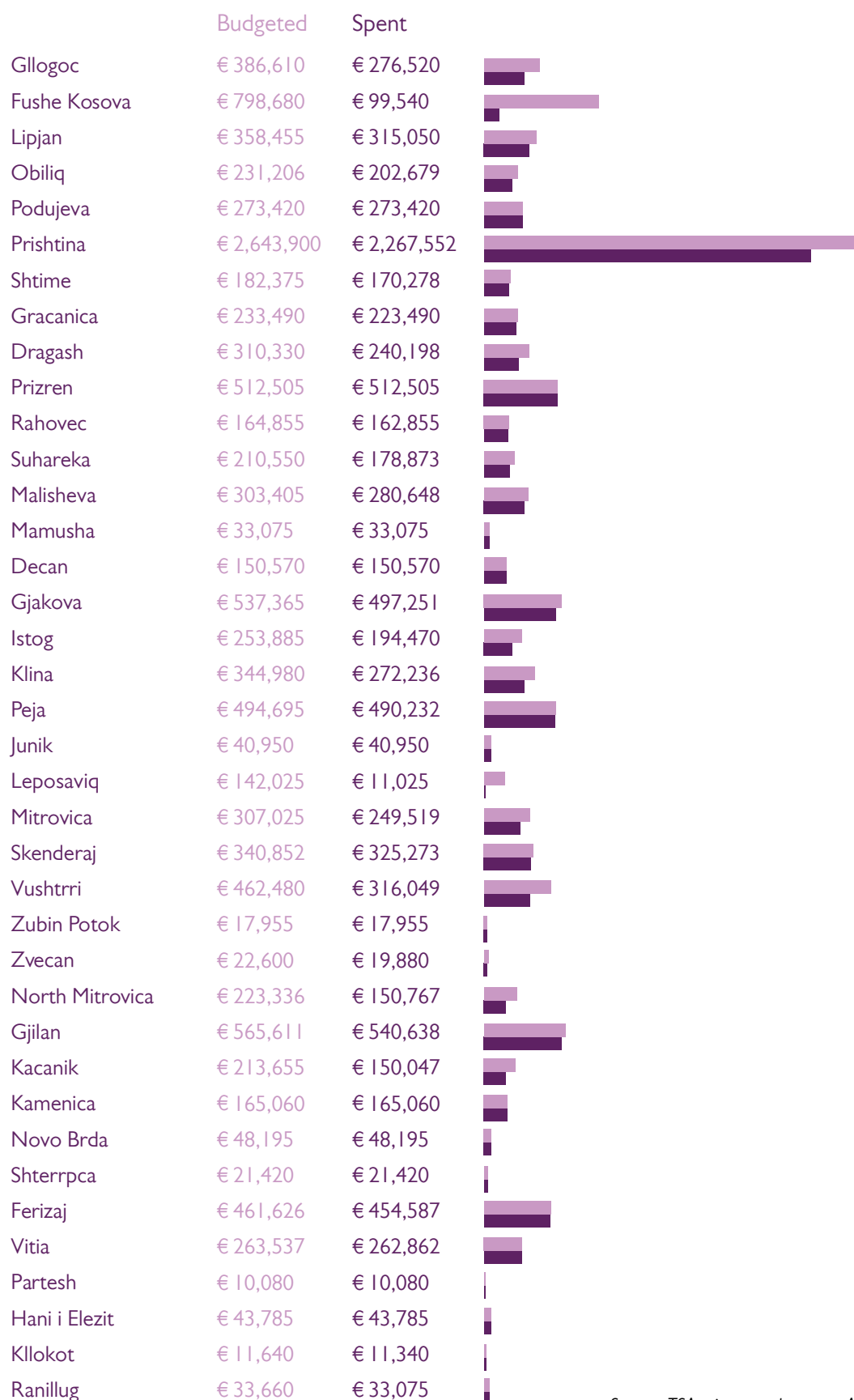
Annex 5. CSO Survey Respondents

Organisation	Municipality
EKW	Pristina
Kosovo Institute for Law and Order [Instituti Kosovar per Rend dhe Ligj]	Pristina
Initiative for Agricultural Development of Kosovo	Vushtrri
Mitrovica Women's Association for Human Rights	Mitrovica
Women's Association Aureola	Pristina and Obiliq
Center for the Protection of Women and Children [Qendra për Mbrojtjen e Grave dhe Fëmijëve]	Pristina
Center for Women in Rural Development [Qendra e Gruas ne Zhvillim Rural]	Novo Brdo
Kosovar Women's Initiative [Iniciativa e Femres Kosovare]	Gjakova
"ATO" Women's Center [Qendra e Gruas "ATO"]	Vushtrri
NGO Bliri [Ojq Bliri]	Drenas
Caritas Switzerland Kosovo	Pristina
Women's Initiative Association [Shoqata Iniciativa e Grave]	Dragash
NGO Vision 02 [OJQ,,Vision 02"]	Istog
ART WITHOUT LIMIT	Pristina
Riinvest Institute	Pristina
Kosovo Midwives Association [Shoqata e Mamive të Kosovës]	Pristina
Organisation for Persons with Muscular Dystrophy of Kosovo	Prizren
Renesansa	Prizren
SHGB Okarina e Runikut	Skenderaj
Kosovo Center for Gender Studies [Qendra Kosovare per Studime Gjinore]	Pristina
Drugeza	Skenderaj
Farmer woman [Gruaja fermere]	Rahovec
Hareja	Rahovec
GAGA	South Mitrovica
Kosovp Youth Council	Pristina
Medica Kosova	Gjakova
Euloc	Viti
NGO Lulishtja Dita	Pristina
NGO Eliona	Suhareka
Fati Jone	Pristina
Handikos Mitrovica	Mitrovica
Girls Coding Kosova	Pristina
Democratic Women's Forum	Peja
Humanus vita	Pristina
Hands of Kosovar Artisans [Duart e Artizanes Kosovare]	Gjilan
Women Miners [Grate e Minatorve]	Mitrovica
Women Association [Shoqata e Gruas Jeta]	Decan
Centre for the Promotion of Women's Rights [Qendra per promovimin e te drejtave te grave]	Drenas
NGO Arta	Pristina
Kosovo Centre for Multicultural Development and Integration [Qendra e Kosovës për Zhvillim dhe Integrim Multikulturor]	Gjakova
Woman Association Lulishtja	Pristina
Centre for the Promotion of a Healthy Family [Qendra per Promovimin e Familjes se Shendoshe]	Pristina
Free Women's Choir [Kori i Gave Lira]	Pristina
Norma Lawyers Association [Shoqata Juristeve Norma]	Pristina
In Time	Prizren

Organisation	Municipality
NGO Lulebora	Kosovo
Women Association [Shoqata e Gruas]	Gjakova
Alma	Peja
Women Association GORA [Shoqata e Grave GORA]	Pristina
Medica Gjakova	Gjakova
Network of Roma, Ashkali and Egyptian Women's Organisations in Kosovo [Rrjeti i organisatave te grave Roma, Ashkali dhe Egjiptase te Kosoves]	Kosovo
"Raba Voca" Centre for the Protection of Women and Children [Qendra për Mbrojtjen e Gruas dhe Fëmijës "Raba Voca"]	Mitrovica
Women's Alliance for Integration	Lipjan
Psychotherapists in Action [Psikoterapeutet ne Veprim]	Gjilan
Shqiponjat e Dardanes	Pristina
Women Farmers Association "Krusha e Vogel" [Shoqata e Grave Fermere "Krusha e Vogël"]	Prizren
Mundesia	Mitrovica
Kosovo Blind Women Committee [Komiteti i Grave te Verbera te Kosoves]	Pristina
Centre for the Protection of Women and Children "My Home" [Qendra per Mbrojtjen e Grave dhe Femijeve Shtepia Ime]	Ferizaj
NGO Rikotta	Pristina
Divine Woman [Gruaja Hyjnore]	Gjilan
United Women's Association	Pristina
NGO "Safe Home" [OJQ "Shtëpia e Sigurtë"]	Gjakova
Norma Lawyers Association	Pristina
Lipjan Youth Centre	Lipjan
United Women's Association	Pristina
Cecd-friends	Mitrovica
Vita Jeta	Pristina
Women's Inclusive Centre [Zenski Inkluzivni centar]	Novo Brdo
Addressing the First Woman of the North Mitrovica Region [Udruženje Poslovnih Žena severnog regiona Mitrovice (WBA)]	North Mitrovica
Women's Relief Association [Udruzenje zena za pruzanje pomoci]	Gracanica
Moravian pearl [Moravski biser]	Gjilan

Annex 6. COVID-19 Budgets and Expenditures

Graph 19. COVID-19 Budget and Expenditures By Municipality (in Thousands)



Source: TSA, nine-month report, Annex 9, October 2020.

Annex 7. Measures' Aims towards Gender Equality

The following table summarises the ranking of measures from a gender perspective, based on each measure's written formulation, using the previously explained five-point scale. It focuses on the formulation of the measure and not on its actual implementation or impact, which would need to be assessed at a later date.

Law, Policy, or Measure	Ranking	Brief Explanation
Medium-Term Expenditure Framework (amended)	Gender not considered	Despite brief mention, no assessment or clear attention to addressing gender differences.
Kosovo Budget	Gender not considered	Template does not enable inclusion of gender-disaggregated.
Budget Circulars	Gender positive	Include reference to gender responsive budgeting responsibilities and includes template.
Isolation measures	Gender negative	Reinforced or worsened gender inequalities, given women's role as caregivers and resulting job loss related to caring for children in the absence of childcare.
Suspension of inter-city public transport (24 March)	Gender negative	Hindered women's access to work and healthcare, give their lack of access to private vehicles.
Restricted times for movement outside the home	Gender negative	Placed women at risk when going out at night and posed added challenges for single mothers and caretakers.
Further restrictions on movement	Gender not considered	Did not consider differing needs of women and men.
Establishment of temporary shelter for persons suffering from domestic violence until COVID-free	Gender positive	Established to address the need of women to escape violence, potentially preventing additional violence.
Emergency Fiscal Package Measure I. Double payment of the social scheme value for all beneficiaries of social schemes for March, April, and May, a measure worth up to €7,650,000.	Gender not considered/ Possibly gender negative	Measure for all beneficiaries that meet the requested criteria. No attention to gender. Women may not have access to resources within male-headed households.

Law, Policy, or Measure	Ranking	Brief Explanation
2. Extra payment in the amount of €30 per month to all beneficiaries of social and pension schemes receiving monthly payments lower than €100 for April, May, and June, provided that they are beneficiaries of only one scheme, worth up to €13,000,000.	Gender not considered (perhaps gender negative)	All beneficiaries of social and pension schemes qualify. No attention to gender. Women may not have access to resources within male-headed households.
3. Financial support for companies that are in financial difficulties: Covering monthly wage expenses of employees in the amount of €170 per employee for April and May, amounting to up to €41,000,000; Subsidised leases up to 50% of the value of the lease for SMEs, for April and May, amounting to up to €12,000,000; covering the value of pension contributions with regard to the measures foreseen under this Decision for April and May, amounting to €8,000,000.	Gender not considered (perhaps gender negative)	Measures foresee financial support all companies in financial difficulties. No attention to gender. May reinforce existing inequalities, given women's lack of access to resources and underrepresentation among business owners.
4. Public enterprises with financial difficulties due to the public health emergency situation can borrow funds free of interest to ensure their temporary liquidity, with a return until 31 December 2020, amounting to up to €20,000,000.	Gender not considered	No consideration of gender.
5. Financial support for municipalities of Kosovo, amounting to up to €10,000,000.	Gender not considered	No consideration of gender.
6. Salary bonus in the amount of €300 for employees of essential sectors for two months.	Gender not considered	Measure for all employees in these sectors; no attention to gender. May benefit women given over-representation in the sector.
7. Extra payment in the amount of €100 for employees of grocery stores, bakeries, and pharmacies in April and May, amounting to up to €3,000,000.	Gender not considered	Measure for all employees in these sectors, regardless of gender.
8. Payment of monthly assistance amounting to €130 for citizens who lost their jobs due to the public health emergency for April, May, and June, amounting to up to €4,000,000.	Gender not considered	No attention to gender.
9. Supporting initiatives and projects aimed at improving the lives of non-majority communities in the Republic of Kosovo, amounting up to €2,000,000.	Gender not considered (perhaps gender negative)	No attention to gender. Given differences among minority women and men could uphold pre-existing gender inequalities
10. Ensuring financial liquidity for micro-enterprises and the self-employed in the amount of up to €10,000 for a period of 2 years, amounting to up to €15,000,000.	Gender not considered (perhaps gender negative)	Does not clearly consider differing needs of women and men in accessing capital.
11. Increased budget for grants and subsidies for the Ministry of Agriculture, Forestry and Rural Development to increase agricultural production, amounting to up to €5,000,000.	Gender not considered (perhaps gender negative)	Does not consider women's underrepresentation in the agriculture sector and historic unequal access to subsidies.

Law, Policy, or Measure	Ranking	Brief Explanation
I2. Increased budget for grants and subsidies for the Ministry of Culture, Youth and Sports to overcome the situation created by the state of emergency of public health in sports and cultural activities, amounting to up to €5,000,000.	Gender not considered (perhaps gender negative)	Does not consider women's underrepresentation in and as recipients of sports, culture, and arts subsidies.
I3. Support for exporters in Kosovo after the end of the public health emergency situation, amounting to up to €10,000,000.	Gender not considered	In planning this measure, gender considered irrelevant for attaining objectives.
I4. Financial support for commercial companies that registered employees with an employment contract of at least one year during the public health emergency in the amount of €130 per month for two months after registration, amounting to up to €6,000,000.	Gender not considered (perhaps gender negative)	No attention to gender. Considering women's underrepresentation in the labour force and among business owners, it may uphold existing gender inequalities.
I5. Payment of monthly assistance in the amount of €130 for citizens with severe social conditions, declared as unemployed by the competent institution, who are not beneficiaries of any monthly revenue from the budget of Kosovo for April, May, and June, amounting to up to €3,000,000.	Gender not considered (perhaps gender negative)	No attention to gender. Women may not have access to resources within male-headed households.
Closure of schools	Gender negative	Did not consider adverse effect on women who risked losing their jobs due to traditional gender norms as caretakers.
Provision of online and televised education	Gender not considered (perhaps gender negative)	Did not consider girls' and boys' differential access to education or the opportunity to use this content to transform gender norms.
Health programs	Gender not considered	Have not considered differences in diverse women and men's access to healthcare.
Free of charge tele-counselling hotline	Gender positive	Can help further mental wellbeing among women and men among isolation measures, and potentially prevent gender-based violence.

The Plan for the Implementation of the Economic Recovery

Measure	Ranking	Brief explanation
<p>I. Facilitating access to loans for private enterprises to finance investment projects and business continuity (€100,000,000) with the following activities:</p> <p>I A. Increasing the coverage of new loans through the Kosovo Credit Guarantee Fund (€60,000,000). I B. Covering the cost of the Kosovo Credit Guarantee Fund fee (€5,000,000). I C. Rescheduling the existing bank loans, where the cost of rescheduling is borne by the Government (€30,000,000). I D. Subsidising interest rates for certain sectors based on a strategic plan prepared by relevant stakeholders (€5,000,000).</p>	Gender not considered (perhaps gender negative)	Given women's lack of access to capital, collateral, and loans, women likely will not have equal access to this measure.
<p>2. Easing the tax burden on businesses, to improve their short-term liquidity (€15,000,000), including:</p>	Gender not considered (perhaps gender negative)	Men more likely to benefit from these measures than would women, as they own more businesses. This could reinforce existing gender differences and inequalities among women and men in business, unless the implementation of these measures includes affirmative measures to support women-led businesses.
<p>2A. Postponing payment of taxes based on business needs.</p>	Gender not considered (perhaps gender negative)	See measure 2.
<p>2B. Covering the 5% pension contribution that businesses pay employees (€5,000,000).</p>	Gender not considered (perhaps gender negative)	By transferring subsidies directly to employees, the underlying division of power in the workplace could be better addressed. The possibility of mismanagement of these transfers is avoided if they go directly in the name of the employee for alleviation of hardships. From a gender perspective, women employees could be given direct extra subsidies to pay for childcare in order not to leave workforce.

Measure	Ranking	Brief explanation
2C. Providing tax breaks for firms for certain sectors based on a strategic plan prepared by relevant stakeholders.	Gender not considered (perhaps gender negative)	See measure 2. The sectors supported also may affect women and men differently. From a macro-level perspective, reducing taxes on larger businesses may have negative affects on social services and particularly women who have less access to resources to pay for such services.
2D. Providing exemptions for prepayments of tax liabilities by businesses.	Gender not considered (perhaps gender negative)	See measure 2.
2E. Exempting businesses from tax penalties for delays in payment of taxes due to the pandemic, based on clear and transparent criteria.	Gender not considered (perhaps gender negative)	See measure 2.
2F. Providing the opportunity to reschedule previous tax debts, including deductions for immediate debt repayment.	Gender not considered (perhaps gender negative)	See measure 2.
2G. Subsidizing 50% of rental expenses for businesses (€10,000,000).	Gender not considered (perhaps gender negative)	Seemingly, the new measure is for all businesses, and not only SMEs, but it is not specified in the measure. If for all businesses, this could disadvantage women who tend to be overrepresented among micro and SME owners, which tend to have fewer resources and thus greater challenges to compete against larger businesses for such benefits.

Measure	Ranking	Brief explanation
<p>3. Increasing employment, in particular the employment of specific groups of workers with lower probability of getting employment (€67,300,000).</p> <p>3A. Subsidising the salary for employees in businesses affected by the pandemic for March and April (€170 per month) (€47,300,000).</p> <p>3B. Subsidising the salary for new employees hired by businesses based on a plan that identifies the sectors and categories of employees most in need (€5,000,000).</p> <p>3C. Providing professional support for businesses to operate in times of pandemic, such as work from home, online work, digital transformation, etc., (€3,000,000).</p> <p>3D. Supporting manufacturing and service businesses with equipment and machinery for process automation (€10,000,000).</p> <p>3E. Supporting businesses to increase their productivity (€2,000,000).</p>	Gender not considered (perhaps gender negative)	As men own substantially more businesses than do women, and are employed at higher rates than women, men likely will benefit more from these measures. The sub-measures do not address explicitly women's significant underrepresentation in the labour market or the impact of isolation measures on women's ability to work, given their increased unpaid care workload. The selection of sectors, also may have different implications for women and men, given occupational segregation.
<p>4. Increasing domestic agricultural production to increase employment in rural areas, to reduce imports of agricultural products, to overcome the challenges due to the of lack of sales caused by COVID-19 and to increase food security (€26,000,000), including:</p>	Gender not considered (perhaps gender negative)	No attention to gender because it is designed for all beneficiaries that meet the requested criteria. The criteria related to the Direct Payments Program do not explicitly mention women or put in place any affirmative measures towards gender equality.
<p>4A. Doubling the budget for the Direct Payments Program for 2020 only (€24,000,000).</p>	Gender not considered (perhaps gender negative)	The sectors selected for subsidies through the Direct Payments Program may have gender implications as women and men are not equally represented in all agricultural sectors. Significantly more agricultural businesses are owned by men than by women, and men own more property than women, meaning men have better access to agricultural loans

Measure	Ranking	Brief explanation
4B. Subsidising the interest rates on agricultural loans (€2,000,000).	Gender not considered (perhaps gender negative)	Within the eligibility criteria for receiving loan subsidies, which businesses qualify and whether small or larger loans will receive subsidies also may have gender implications, given that fewer women than men have larger agricultural businesses with substantial loans.
5. Stimulating the aggregate demand, which stimulates production and employment with multiplier effects in the economy (€15,000,000), including:	Gender not considered (perhaps gender negative)	No attention to gender. See subpoints below.
5A. Allowing the withdrawal of 10% of funds saved in the Pension Trust for the contributors, based on their needs, an opportunity which can be used for a period of 4 months.	Gender negative	Historically fewer women have worked, and therefore fewer women have paid into the pension program. Thus, fewer women than men would benefit directly from this measure. Chipping away at pension savings can place people at risk of poverty later in life, as they will have fewer pension savings to support them in old age. Given that women generally have less access to resources than men, this may place them at even greater risk of poverty.
5B – Supporting the extension of the grace period for the purchase of apartments and houses based on income criteria (€15,000,000).	Gender not considered (perhaps gender negative)	It does not attend to women's unequal access to property or capital for purchasing property. It could reinforce existing gender inequalities, unless it contains clear provisions on the joint registration of property, in line with the current administrative instruction on this.

Measure	Ranking	Brief explanation
<p>6. Supporting the operation and capital investments of publicly-owned enterprises, in particular those investments that are of strategic nature, to cope with the reduction of collection revenues and the necessary capital investments they have to undertake (€17,000,000), including:</p> <p>6A. Covering the minimum operating costs of publicly-owned enterprises (€14,000,000). 6B. Reviewing the dynamic plan of capital investments of publicly-owned enterprises and evaluating the investments needed to ensure the sustainability of publicly-owned enterprises. 6C. Supporting the investments of publicly-owned enterprises through subsidies from the budget, lending from the budget and issuance of sovereign guarantees for loans granted to the publicly-owned enterprises by financial institutions (€3,000,000).</p>	Gender not considered	No attention to gender.
<p>7. Providing financial support for youth employment, support to CSOs, other informal groups, stimulation of cultural, artistic and sports activities and their revitalization (€5,000,000).</p>	Gender not considered (perhaps gender negative)	Does not consider explicitly the different employment rates of young women and men, or that women historically have been underrepresented among the recipients of state subsidies related to culture, art, and sports. Could reinforce gender inequities.
<p>8. Supporting the existing and new programs related to regional development through the Ministry of Regional Development, affecting balanced regional development (€2,000,000).</p>	Gender not considered	This measure did not consider any gender analysis, and it was difficult to determine who might benefit from these funds, based on the publicly available information.
<p>9. Supporting non-majority communities in the Republic of Kosovo for projects and initiatives aimed at improving their lives and their economic revival (€2,000,000).</p>	Gender not considered (perhaps gender negative)	Women and men within minority ethnic groups can be in very different positions and have different access to decision-making processes and resources within their communities. This measure does not consider these gender differences in its written formulation. If gender differences are not addressed in implementation, via affirmative measures, this Measure may even uphold pre-existing gender inequalities.

Measure	Ranking	Brief explanation
I0. Providing financial support for projects and initiatives aimed at improving the position of women in society and the economy (€2,000,000).	Gender positive	Support for private kindergartens and those managed with public-private partnerships helps address care needs, which can contribute to gender equality.
I1. Supporting the education sector to enable the start and smooth running of teaching and learning process during the school year 2020/2021 (€10,000,000).	Gender not considered (perhaps gender negative)	Educational measures taken did not consider a gender perspective. They did not consider the potentially differing needs of girls and boys, women and men. This could contribute to upholding structural gender inequalities.
I2. Supporting Kosovo municipalities to manage the situation created by the COVID-19 pandemic (€10,000,000).	Gender not considered / Gender Sensitive (2)	Municipal officials said that in emergency situations, they could not consult the public and consider the different needs of women and men. Two municipalities had implemented measures directly for women, which could be considered gender sensitive.
I3. Providing financial support for compatriots [Diaspora] by covering the cost of insurance policy premiums (€3,000,000).	Gender not considered	No attention to gender.
I4. Financing (reimbursing the budget lines) for the implementation of the measures under the Decision No. 01/19 of the Government of the Republic of Kosovo (€71,700,000).	Gender not considered	No attention to gender.
I5. Ensuring contingency for emergencies: The contingency is maintained for emergencies in order to better cope with the COVID-19 pandemic (€19,000,000).	Gender not considered	No attention to gender.

