

Gender-Responsive Budgeting in Municipalities



—
May 2023

Gender-Responsive Budgeting in Municipalities

May 2023

— Table of Contents

Executive summary	3
1. Introduction	4
2. How can budget allocation affect gender equality?	6
3. Institutionalizing Gender-responsive Budgeting	7
4. Gender-responsive budgeting in the budget process	8
5. Gender-responsive budgeting in the budget process for the 2023 Budget	8
6. Conclusion and recommendations	16
Annexes	17

Executive summary

Gender equality is one of the core constitutional values in Kosovo. Nevertheless, the Kosovar society remains one of the most discriminatory societies as far as gender equality is concerned. For instance, women remain underrepresented in politics and the whole labour market. They benefit less from public funding and own less real estate, compared to men. Gender-responsive budgeting (GRB) is one of the instruments used by public institutions to reduce and eliminate gender inequalities. GRB achieves this by ensuring gender-equitable distribution of public funds based on the different needs, interests, and priorities of diverse women, men, girls, and boys.

GRB became a legal obligation for all institutions with the entry into force of the Law on Gender Equalities in 2015. Nevertheless, GRB has not been taken into account by budgetary organizations ever since its commencement eight years ago. The 2021 PEFA (Public Expenditures and Financial Accountability) Report found that no budgetary organization of either central or local level conducts any gender analysis during the whole process of drafting the annual budget.

GAP Institute has analysed this process and the impact of GRB on budgetary organizations at the municipal level. Through the Law on access to public documents, GAP has been granted access to the GRB annexes with reference to the annual budget circulars for the municipalities, from 2017 onwards. The data offered by the Ministry of Finance, Labour and Transfers, which include the period 2017–2023, show that there is no year in which all municipalities have submitted their completed GRB annexes. In many cases, the appendices of GRB, even when submitted, contain many errors in their data. Moreover, GAP Institute has managed to find only two cases when the municipalities have conducted a gender analysis on the effects of income and budgetary expenditures for women and men.

As far as the draft budget process of 2023 is concerned, 33 municipalities (86.8%) have provided their data concerning the employment of women and men in the municipal institutions; 34 municipalities (89.5%) have provided complete data on the annual distribution of budget for wages and salaries; 25 municipalities (65.8%) have provided data regarding the number of women and men beneficiaries of subsidies; 26 municipalities (68.4%) have provided complete data regarding the amount of planned subsidies segregated by gender; 31 municipalities (81.6%) have completed their GRB data with regard to income level for women and men employed in the public sector.

It is shown that 18,739 women (48.8%) and 19,626 men (51.2%) are employed in total in 34 municipalities, as evidenced in the GRB annexes that these municipalities have provided. In 22 (64.7%) out of these municipalities, men receive the largest part of the budget allocated for wages and salaries compared to the remaining 12 (35.3%) municipalities. As for the Municipality of Prishtina, the data shows that there are more women than men who receive a monthly income of over 600 euros. In other municipalities, there are more men than women who receive a monthly income of 600 euros or higher. 14 out of 25 municipalities gave subsidies of larger amounts for men compared to the amount for women, despite the predictions made for 2023 that more women than men will receive subsidies from municipalities.

GAP Institute recommends that MFLT applies stricter criteria during the whole process of drafting the budget, and the approval of municipal budgets, if the municipalities do not provide a completed GRB annex. Besides, gender budgeting must be included in the Law on Public Finance Management and Responsibilities. Moreover, all other information concerning the process of GRB must be part of the draft state budget that is submitted in the Assembly of Kosovo for approval and should also be part of draft municipal budgets for discussion in municipal assemblies.

1. Introduction

The Constitution of Kosovo recognizes gender equality as one of the core values. According to article 7 of the Constitution, "The Republic of Kosovo ensures gender equality as a fundamental value for the democratic development of the society, providing equal opportunities for both female and male participation in the political, economic, social, cultural and other areas of societal life."¹ The Constitution recognizes gender equality also in the political representation, civil service and in the judiciary.

The Law on Gender Equality² obliges all public institutions to take extra temporary precautions for a faster achievement of factual gender equality. These precautions may include quotas for equal representation, economic empowerment, preferential treatment, and also gender equal representation of 50% in all the legislative, executive, and judicial bodies and other public institutions.³

According to the law, institutions of all levels of power are obligated to apply legislative and other measures in all areas, including the gender budgeting, to prevent and eliminate gender discrimination and achieve gender equality.⁴

Gender-responsive budgeting recognizes that state budgeting can affect men and women differently. Diverse women, men, girls and boys, may have different needs, interests and priorities. The official decisions may influence either promotion of gender equality or pre-existing inequalities. Gender-responsive budgeting makes use of fiscal policies and public financial management tools to promote gender equality.⁵ At its core, gender budgeting challenges embedded 'gender-blind or gender-neutral' practices that reproduce male bias policies.⁶

The Ministry of Finance, Labour and Transfers (MFLT)⁷, had begun to pilot gender-responsive budgeting in the Municipality of Kamenicë⁸ even before the entry into force of the Law on Gender Equality. On the other hand, the annual budget circular issued in 2015 obliged municipalities to provide data for gender-responsive budgeting for the year 2016.⁹ However, the data required in the GRB annex are incomplete and do not include all the requirements for complete institutionalization of GRB. For the institutionalization of GRB, Gender Impact Assessments (GIA) must be made for all public policies. The Agency for Gender Equality has drafted a GIA manual, which is designed to assist all contributors involved in the stages of any policy or program and serves as a reference point for conducting gender equality impact assessments of all policies, programs and activities, including ex-ante assessments¹⁰. According to

1 Official Gazette of the Republic of Kosovo. Constitution of the Republic of Kosovo, Article 7. Source: <https://bit.ly/3ye0VU3> (last accessed March 6, 2023).

2 Official Gazette of the Republic of Kosovo. Law no. 05/L-20 on gender equality, which entered into force in 2015. Source: <https://bit.ly/3F3rQ8T>. This Law has replaced the 2007 law: <https://bit.ly/3STiu5b> (last accessed March 6, 2023).

3 Ibid., Article 6.

4 Ibid., Article 5.

5 MFI. Gender Budgeting in G20 Countries. IMF Working Paper, WP/21/269. November 2021. Source: <https://bit.ly/3mGc4Lp> (last accessed April 19, 2023).

6 Angela O'Hagan. Gender budgeting in Scotland: A work in progress. Women's Budget Group. Source: <https://bit.ly/3ZnKvEj> (last accessed March 6, 2023).

7 In 2014, MFPT was named only the Ministry of Finance and changed its name in 2021 after the merger of the Ministry of Finance and the Ministry of Labor and Social Welfare.

8 MFPT. Budget circular 2015/1 for municipalities. 14 May 2014. Source: <https://bit.ly/3L1mMWy> (last accessed 6 March 2023).

9 MFPT. Budget circular 2016/02 for municipalities. 31 July 2015. Source: <https://bit.ly/3T7wnND> (last accessed 6 March 2023).

10 Agency for Gender Equality, Gender Equality Impact Assessment Manual, Prishtina: 2019. Source: <https://bit.ly/41q5c3j>

the Kosovo Program for Gender Equality 2020–2024, despite some progress, there is still no implementation of the legal obligation for gender-responsive budgeting, as determined by the Law on gender equality¹¹. GRB is also required in many international frameworks such as the Supplementary Framework for Assessing Gender-Responsive Public Financial Management (PEFA GRPFM)¹², and the 5.c.1 indicator of the United Nations Sustainable Development Goals (SDGs)¹³. According to the PEFA report on performance evaluation in the public finance management, Kosovo institutions do not maintain gender-disaggregated data, which could be of use for better budgetary planning and allocation of the budget. Therefore, lack of these data makes conducting a gender impact assessment impossible¹⁴. According to PEFA, gender analysis is not entirely included in any of the nine areas of gender-responsive tools, such as: gender impact of proposed budget policies; public investments based on gender impact; inclusion of gender responsive budgeting in budget circulars; inclusion of gender responsive budgeting in the draft budget; gender-disaggregated data for beneficiaries of public services; gender classified records of budget expenditure; reports based on gender impact information; gender impact assessment for services; and inclusion of gender impact in the legislative oversight process.¹⁵

This short report provides data regarding the extent to which municipalities take into account budget circulars and the Law on gender equality with respect to the inclusion of gender-responsive budgeting in the annual budget. Despite this an overview of data will be provided as to how women and men benefit differently from municipal budgets, specifically gender-disaggregated data on expenditures in salaries, subsidies, and number of employees.

11 Agency for Gender Equality. Kosovo Program for Gender Equality 2020–2024, June 2020. Pg. 23.

Source: <https://bit.ly/41QsUqk> (last accessed March 6, 2023).

12 PEFA. Complementary Framework for the Evaluation of Gender Responsive Public Finance Management (PEFA GRPFM). Source: <https://bit.ly/3MWPiJM>

13 United Nations organizations. Indicator 5.c.1: Percentage of countries with systems to track and make public disclosures on gender equality and women's empowerment. Source: <https://bit.ly/3UA8Oh9>.

14 PEFA. Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Supplementary Framework for Assessing Gender Responsive Public Financial Management (Annex VI). 17 February 2022. Page: 172. Source: <https://www.pefa.org/node/5072>

15 Ibid., pages 172–174.

2. How can budget allocation affect gender equality?

Gender inequalities exist in employment, capital planning projects, public investments, distribution of subsidies and social transfer, etc.

According to a report by GAP Institute, women occupy 41% of jobs in civil service in central institutions and 33%¹⁶ in municipal institutions. Inequalities are even more prominent in decision-making and in top decision-making positions. At governmental level, women hold only 10% of top decision-making positions and 32% decision-making positions; at municipal level, women hold 22% of decision-making positions¹⁷. As for the beneficiaries of social assistance, women comprise 44.7% of the first category and 9.4% of the second¹⁸.

A Kosovo Women's Network (KWN) report on the programs of social welfare has identified large disparities in the allocation of the budget on subsidiaries and transfers for women and men. According to the report, 72% of the budget for contributory pensions is dedicated to men; 73% of pensioners of Kosovo Force Security are men; and men benefit the most from active labour programs¹⁹. Another report from KWN found that only 3% of the overall budget on subsidies and transfers of the Ministry of Agriculture, Forestry and Rural Development was dedicated to women²⁰.

In their analysis on the Draft Budget, the Women's Caucus in the Assembly of Kosovo found that men benefitted 68% of the 2021 budget on subsidies and social transfers. The beneficiaries of capital investments are mainly men, because men make up 98% of employees in the construction sector; 92% in sectors dealing with water and waste; 89% in the energy sector, 97% in the mining sector, etc.²¹

According to the Municipal Performance Report for 2021, women make up only 6.6% of local council membership, only 7.4% of newly registered properties are registered in the name of both spouses, only 11.4% of roads are named after women, and women make up 29% of participants in public hearings, etc.²²

The budget is one of the main instruments available to a state or budgetary organization, such as municipalities. Unfortunately, until now the budget has only strengthened gender inequalities, but has not served as an instrument for reducing inequalities.

16 GAP Institute. Employment and representation of women in Kosovo – statistical report 2020. Source: <https://bit.ly/3L0Q0oh> (last accessed March 6, 2023).

17 Yes there.

18 Yes there. To understand more about the categories of social assistance, you can read this analysis of the GAP Institute "Reform of the Social Assistance Scheme" published in 2022. Source: <https://bit.ly/3SP86vv>

19 Kosovo Women's Group Network. Budgeting towards Social Welfare – Gender analysis+ for informing responsible gender budgeting in the Ministry of Labor and Social Welfare in Kosovo 2016–2018. Source: <https://bit.ly/3yk7gxa>

20 Kosovo Women's Group Network. Budgeting for better agriculture and rural development. Pristina, 2017. Source: <https://bit.ly/3Ymuo8R> (last accessed March 7, 2023).

21 Assembly of Kosovo – Group of Women Deputies. Analysis of the gender impact of the Draft Budget of the Republic of Kosovo for 2021. November 2020.

22 MAPL. Municipal Performance Report 2021. Prishtina, 2022. Page 35. Source: <https://bit.ly/2TwbQ5L>

3. Institutionalizing Gender-responsive Budgeting

The aim of gender-responsive budgeting is threefold: promotion of transparency and accountability in fiscal policies; increase of participation of gender-responsiveness in the budgetary process; and promotion of gender equality²³. Relying on the best practices of GRB, ex-ante assessments of gender impact should provide budgetary information on the current needs of diverse women and men.²⁴

KWN commenced a practical piloting of the gender-responsive budgeting in the Municipality of Kamenica in 2014²⁵. This was made possible by relying on a needs based gender analysis of one of the public institutions of the aforementioned Municipality. The practical manual compiled at the end of the piloting process, was also institutionalized by the Kosovo Institute for Public Administration in order to organise workshops on GRB for the budget officials at the central and municipal levels. The Ministry of Finance (MFLT) issued the first budgetary circular in May 2014. Municipalities were demanded to "work on towards the gender responsive budgeting based on international practices, showing the effects of public expenditures on the equality of women and men, boys and girls, so as to contribute to the effectiveness and transparency in terms of public financial management, relying on the pilot-project conducted in the Municipality of Kamenica."²⁶

After the entry into force of the new Law on Gender Equality, the ministry issued their second budgetary circular a year later. Budgetary organizations were recommended to fill in the tables for the gender responsive budgeting as to provide information on specific objectives, activities and indexes regarding the increase of gender equality in various sectors, in compliance with the Law on Gender Equality. In the Ministry's budgetary circular, it was indicated that "this does not necessarily indicate an increase in expenditure but simply an efficient use of the current sources and/or a more balanced allocation of the current sources"²⁷.

In 2017, institutionalization of GRB became a legal obligation for all the budgetary organizations, compared to 2016 where budgetary organizations were "recommended" to include the gender responsive budgeting²⁸.

In 2017, only 42% of municipalities (16 out of 38) and only 35% of the ministries and other budgetary organizations had included the GRB annex, as required by the MFLT on Medium Term Expenditure Framework (MTEF).²⁹

An analysis conducted by the Women's Caucus for the Draft Budget of 2021 maintained that "there are no data available concerning the number of budgetary organizations that have filled in the tables of the gender responsive budgeting since the Draft Budget of 2021 does not contain any such data"³⁰.

23 European Institute for Gender Equality. Gender Budgeting. 2017. Source: <https://bit.ly/2U3jJCR> (last accessed March 6, 2023).

24 Kosovo Women's Network. Gender Responsive Budgeting at the Local Level for Municipal Assemblies – a practical guide. Pristina, 2015. Source: <https://bit.ly/3SYovxQ>

25 Yes there.

26 MFPT. Budget circular 2015/1 for municipalities. 14 May 2014. Source: <https://bit.ly/3L1mMWy> (last accessed 6 March 2023).

27 MFPT. Budget circular 2016/02 for municipalities. 31 July 2015. Source: <https://bit.ly/3T7wnND> (last accessed 6 March 2023).

28 MFPT. Budget circular 2017/01. 13 May 2016. Source: <https://bit.ly/3ZJA5Pw> (last accessed 7 March 2023).

29 Kosovo Women's Group Network. Gender Analysis of Kosovo. Pristina, 2018. Source: <https://bit.ly/3Zte7RS>

30 Assembly of Kosovo – Group of Women Deputies. Analysis of the gender impact of the Draft Budget of the Republic of Kosovo for 2021. November 2020.

Due to the institutional neglect to include gender-responsive budgeting in the process of drafting the annual budget, MFLT is required (by means of the Kosovo Program for Gender Equality 2020–2024) to make this process mandatory by the amendment of the Law on Public Finance Management and Responsibilities³¹. The very same recommendation was made by the Women's Caucus in the Assembly of Kosovo in November 2020.³² Nevertheless, gender-responsive budgeting has not been included yet in the Law on Public Finance and Responsibilities.

4. Gender-responsive budgeting in the budget process

In order to find out the number of municipalities that have filled in the tables for gender responsive budgeting, as they were obliged by the budget circular³³, GAP Institute has demanded from MFLT access to their overall tables submitted by the municipalities since 2017, when it became mandatory that budgetary organizations submit a gender impact assessment on the draft budget and fill in the tables for GRB.

The data provided by MFLT, show that there is no year (since 2017 onwards) in which all the municipalities had completed and submitted their GRB annexes; many municipalities had not filled in all the tables; some municipalities have submitted tables that contained many errors, as they did not follow the instructions provided in the budget circular.

5. Gender-responsive budgeting in the budget process for the 2023 Budget

Nor does the Law on the Budget of Kosovo for 2023, contain data regarding the inclusion of the gender responsive budgeting in the process of Draft Budget for 2023. Despite being a legal obligation as determined by the Law on Gender Equality, international frameworks and by the best practices of GRB, such as PEFA, PEFA GRPFM and the Objectives of Sustainable Development, there is no indicator exclusively related to gender equality or to gender-responsive budgeting.

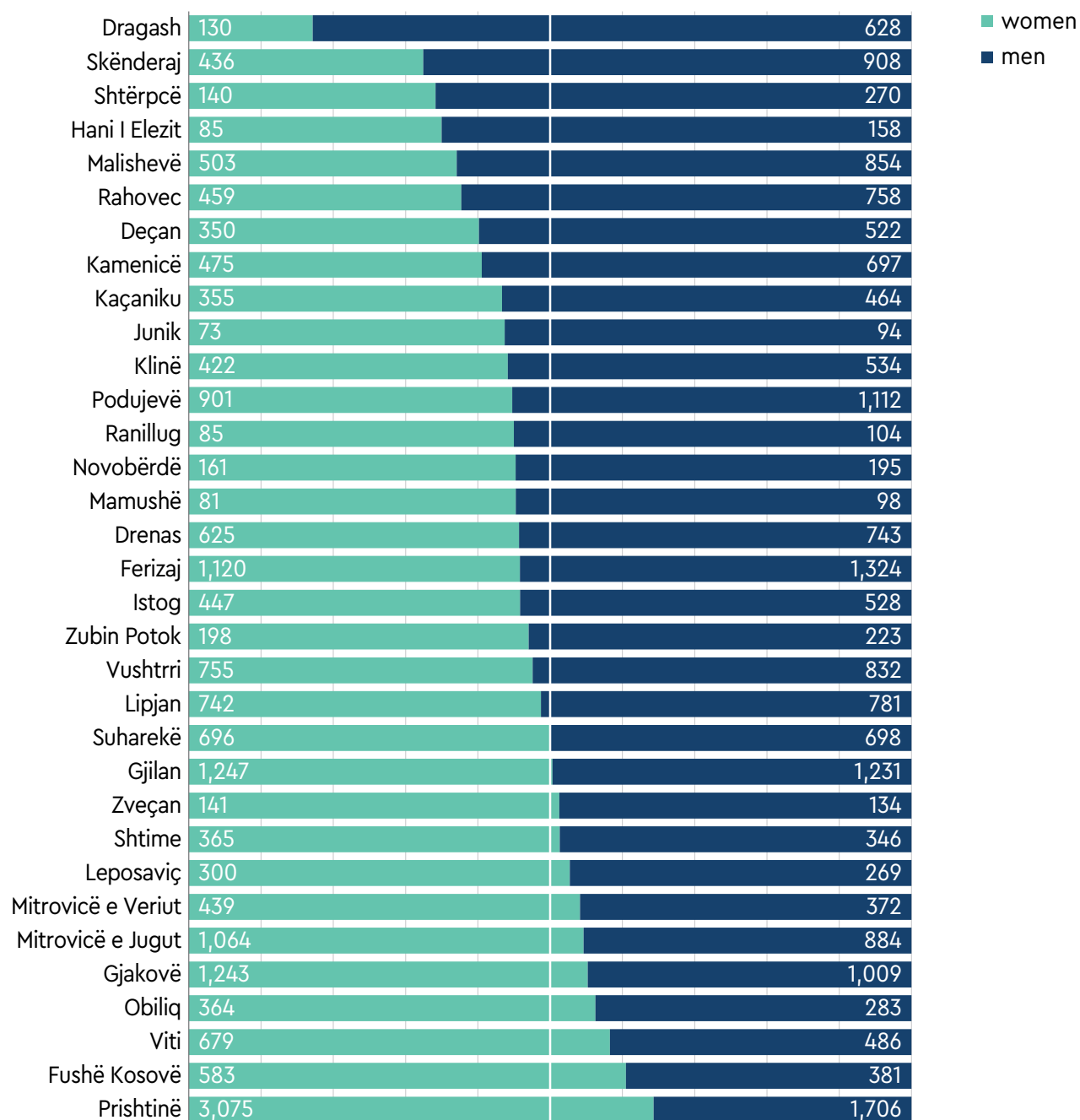
As for the data regarding the employment of women and men in the municipal public sector in 2023, 33 of the 38 municipalities (86.8%) provided complete information.³⁴ In the 33 municipalities that have completed the GRB annex, it appears that a total of 18,739 women (48.8%) and 19,626 men (51.2%) are employed in municipal institutions. The Municipality of Dragash has the smallest number of employed women (17%) in its institutions, while the Municipality of Pristina has the highest rate of employment of women (64.3%). Women are underrepresented (less than 50% of total employment) in 20 of the 33 municipalities, as confirmed by the current data.

31 Agency for Gender Equality. Kosovo Program for Gender Equality 2020–2024, June 2020. Pg. 23–24. Source: <https://bit.ly/41QsUqk> (last accessed March 7, 2023).

32 Assembly of Kosovo – Group of Women Deputies. Analysis of the gender impact of the Draft Budget of the Republic of Kosovo for 2021. November 2020. Source: <https://bit.ly/3L9ZDRo>

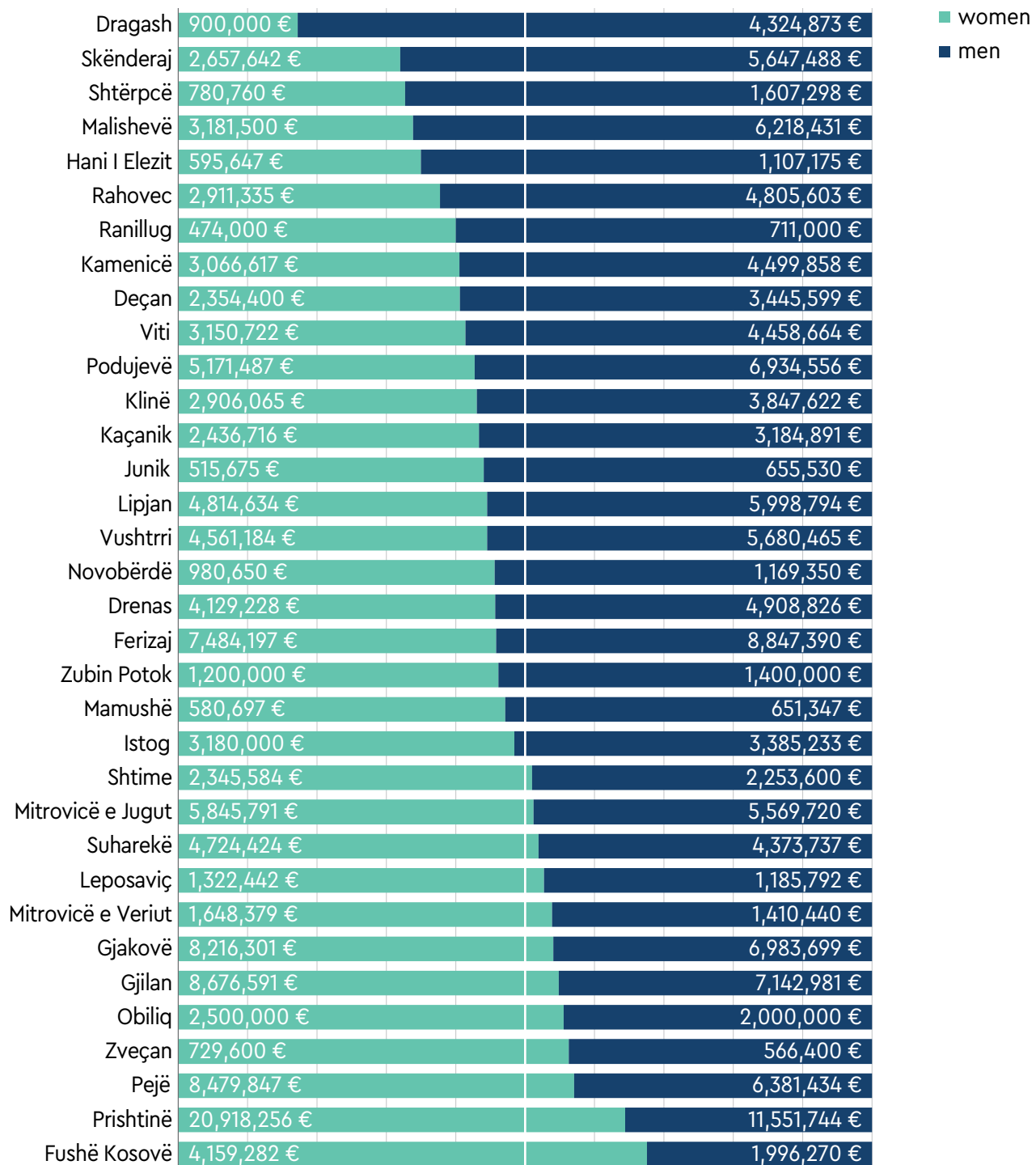
33 MFPT. Budget circular 2023/01. 13 May 2022. Source: <https://bit.ly/3ZvdypY> (last accessed 7 March 2023).

34 The Municipality of Peja, Prizren, Klllokot, Graçanica and Partesh did not provide data on employment by gender.

Figure 1. Number of workers divided by gender (2023)

Source: GAP, based on the 2023 budget circulars

On the other hand, 34 of 38 municipalities of Kosovo (89.5%) have provided complete information regarding the annual allocation of the budget in income salaries. The data in Figure 2 shows the largest inequality in the allocation of the budget in income salaries is in the Municipality of Dragash, where only 17.2% of the total budget is allocated to women. The municipality of Fushë Kosova allocates the largest amount of the budget to women (67.6), followed by the Municipality of Pristina (64.4%). In general, of the 34 municipalities that have completed the annex for GRB, in 22 (64.7%) men receive the largest share of the budget for wages and salaries, while women dominate in this category in the other 12 municipalities (35.3%).

Figure 2. Distribution of the salary budget by gender (2023)

Source: GAP, based on the 2023 budget circulars

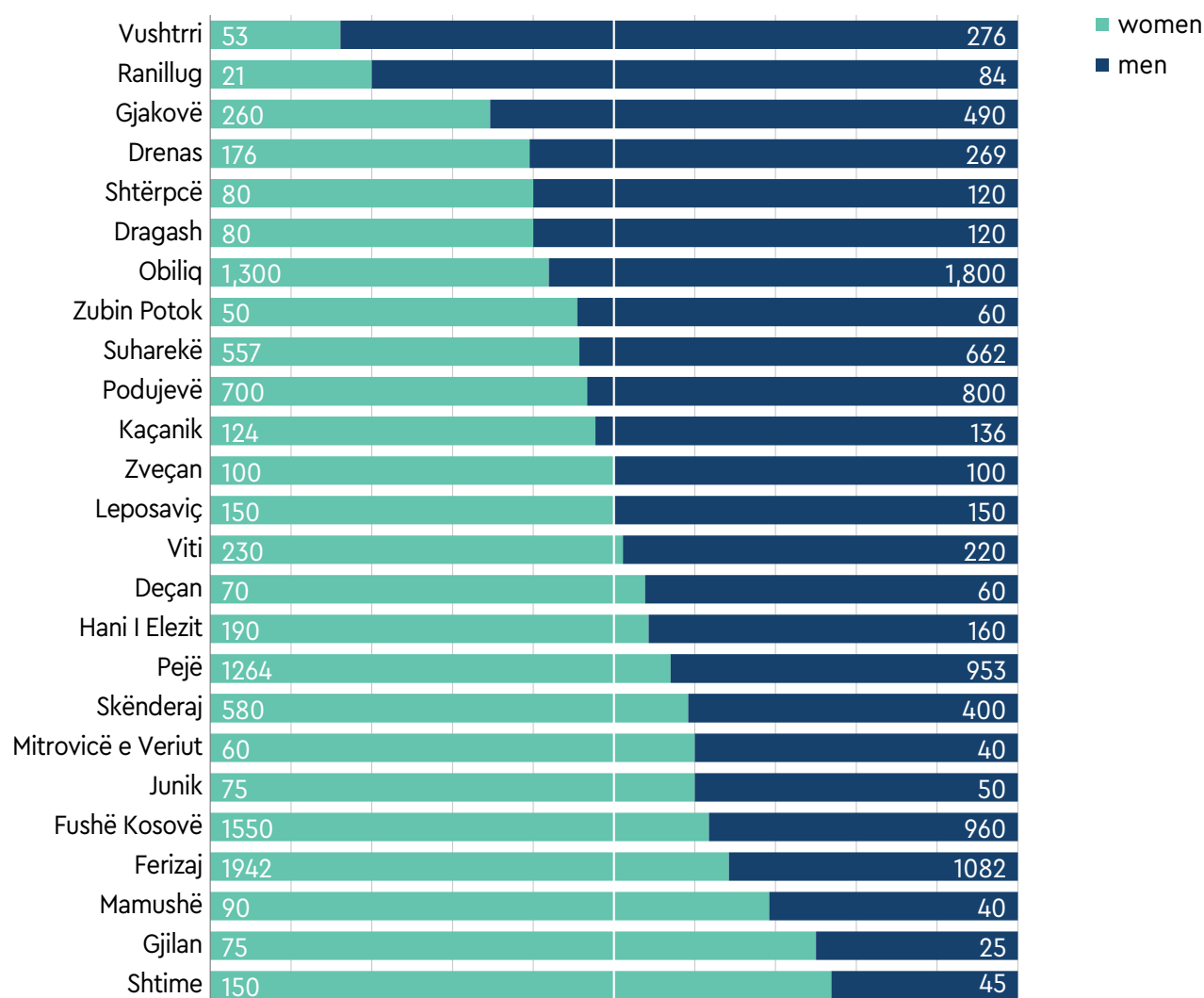
Regarding the number of women and men who are expected to benefit from municipal subsidies in 2023, 25 municipalities (65.8% of municipalities) provided complete information.³⁵

In total, it is planned for 9,927 women (52.2%) to benefit from subsidies for projects and activities compared to 9,102 men (47.8%) in these municipalities. The municipality of Shtime has the largest percentage of women beneficiaries (76.9%), followed by the municipality of Gjilan (75%), and that of Mamusha (69.2%).

³⁵ Prizren, Graçanica, Istog, Kamenica, Klinë, Klokot, Lipjan, Malisheva, South Mitrovica, Novobërdë, Partesh, Pristina and Rahovec have not provided data on the number of beneficiaries of subsidies by gender.

Whereas, the municipalities where men constitute the majority of beneficiaries are the Municipality of Vushtrri (83.9%), Ranillug (80%), and the Municipality of Gjakova (65.3%). The municipalities that have completed the annex for GRB, women dominate the number of subsidy beneficiaries in 12 municipalities (48%), men in 11 municipalities (44%), and in 2 municipalities (8%) we have an equal distribution between the two sexes. But despite the fact it is predicted that in total more women than men will benefit from subsidies from the municipalities in 2023, in terms of the value of the subsidy, on average men are subsidized in higher monetary values (on average 695 euros) compared to women (on average 609 euros).

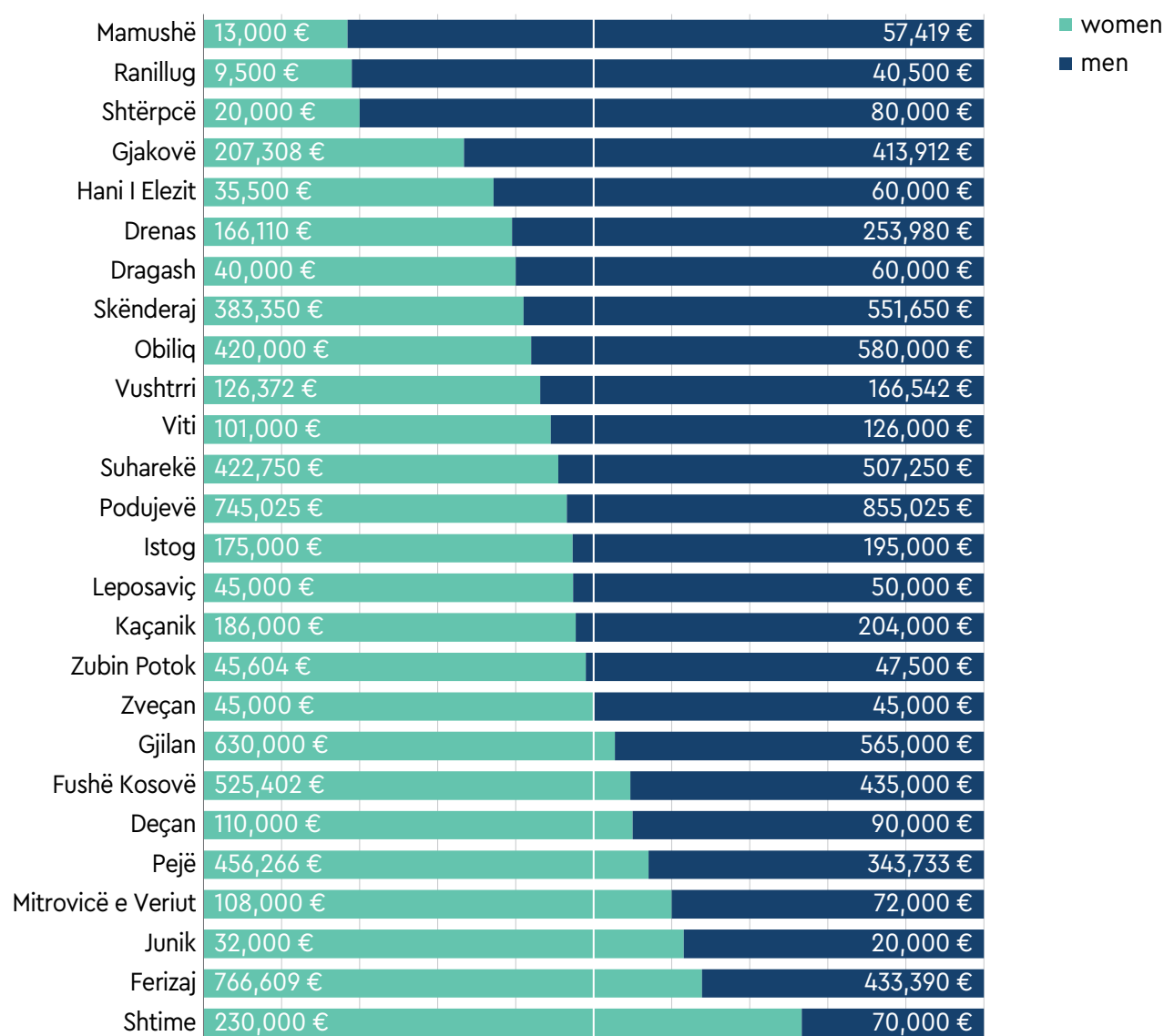
Figure 3. Number of subsidy beneficiaries by gender (2023)



Source: GAP, based on the 2023 budget circulars

26 out of 38 municipalities (68.4%) provided complete information regarding the amount of planned subsidies allocated by gender³⁶. Of the municipalities that have completed the annex for GRB, only the Municipality of Zveçan foresees an equal allocation of the amount of subsidies for both genders. Women obtain the largest amount of subsidies allocated to eight municipalities (30.8%), while men in 17 municipalities (65.4%). The municipality of Shtime is the municipality that has allocated the largest amount of subsidies to women (76.7%), followed by that of Ferizaj (63.9%). Whereas, the Municipality of Malisheva has allocated the largest amount of subsidies to men, (81.5%), followed by the Municipality of Ranillug (81%) and that of Shtërpçë (80%).

³⁶ The Municipality of Prizren, Graçanica, Kamenica, Klina, Kllokot, Lipjan, Malisheva, South Mitrovica, Novobërda, Partesh, Pristina and Rahovec did not provide data on the amount of subsidies divided by gender.

Figure 4. Distribution of subsidies by gender (2023)

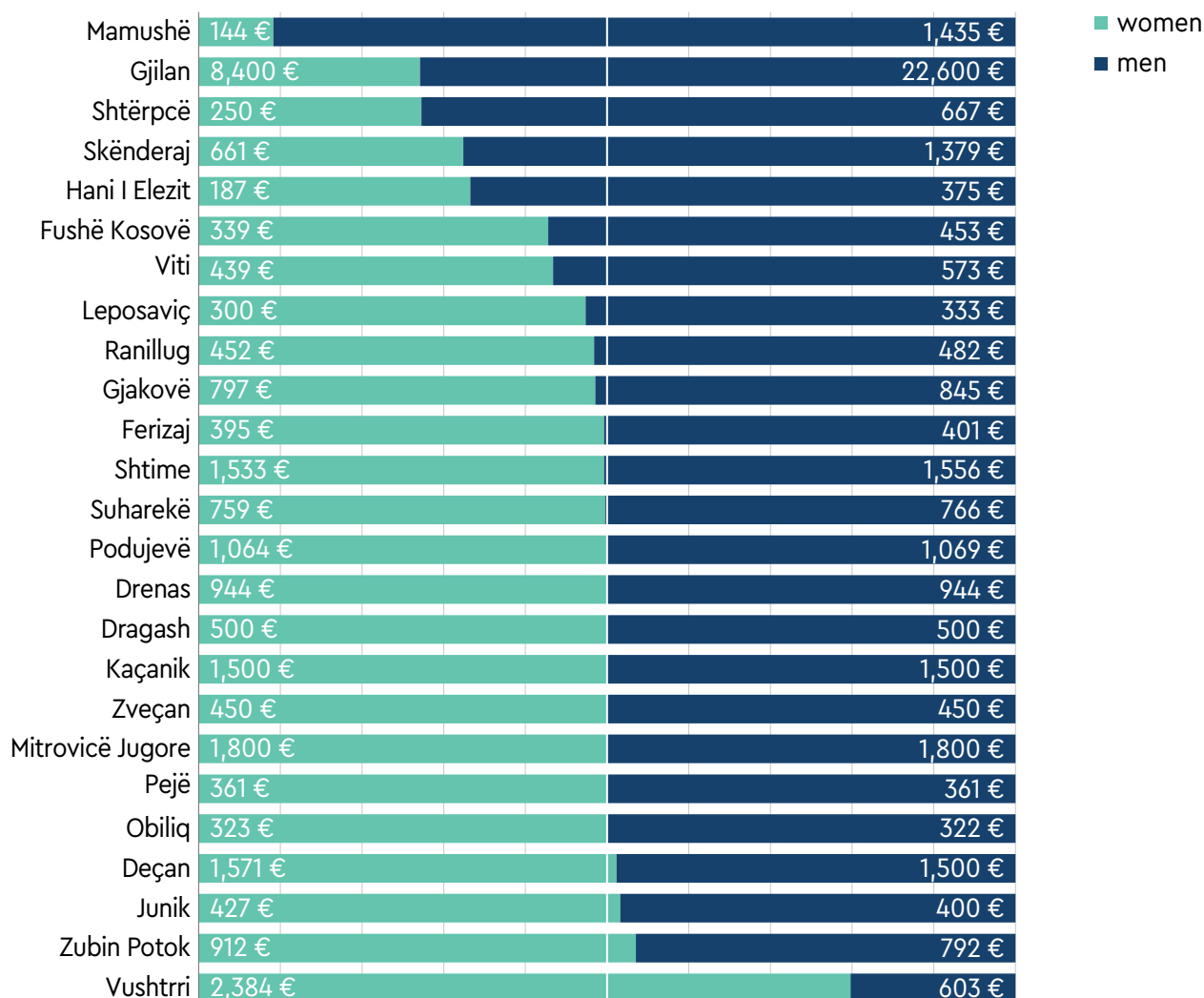
Source: GAP, based on the 2023 budget circulars

On the other hand, 25 of the 38 municipalities of Kosovo (65.8%) have provided a complete set of data regarding the number of subsidy beneficiaries and the allocation of subsidies, which has made it possible to find the average value of subsidies divided by gender³⁷. The municipality of Vushtrri has the highest average value of subsidies allocated to women, namely 2,384 euros per woman and 603 euros per man. Other municipalities where women dominate the subsidy average value, compared to men, (albeit in small numbers) are the municipalities of Zubin Potok, Junik, Deçan, and that of Obiliq. In general, in six of the 25 municipalities (24%) (that have completed the annex for GRB), there is an equal distribution of the average of subsidies. Whereas in 14 of the 25 municipalities shown in the figure below (56%), men are allocated the highest average value of the subsidy amount. Among these municipalities, that of Mamusha allocates larger amounts of subsidies to men (1435 euros per man), compared to 144 euros per woman, despite the fact that in terms of number, most allocatees are women, as shown in Figure 3. The same holds for the Municipality of Gjilan,

³⁷ Prizren, Graçanica, Kamenica, Klina, Klokot, Lipjan, Malisheva, South Mitrovica, Novobërda, Partesh, Pristina and Rahovec have not provided data on the number of subsidy beneficiaries and the amount of subsidies divided by gender. On the other hand, the Municipality of Istog has not provided data regarding the number of beneficiaries of subsidies.

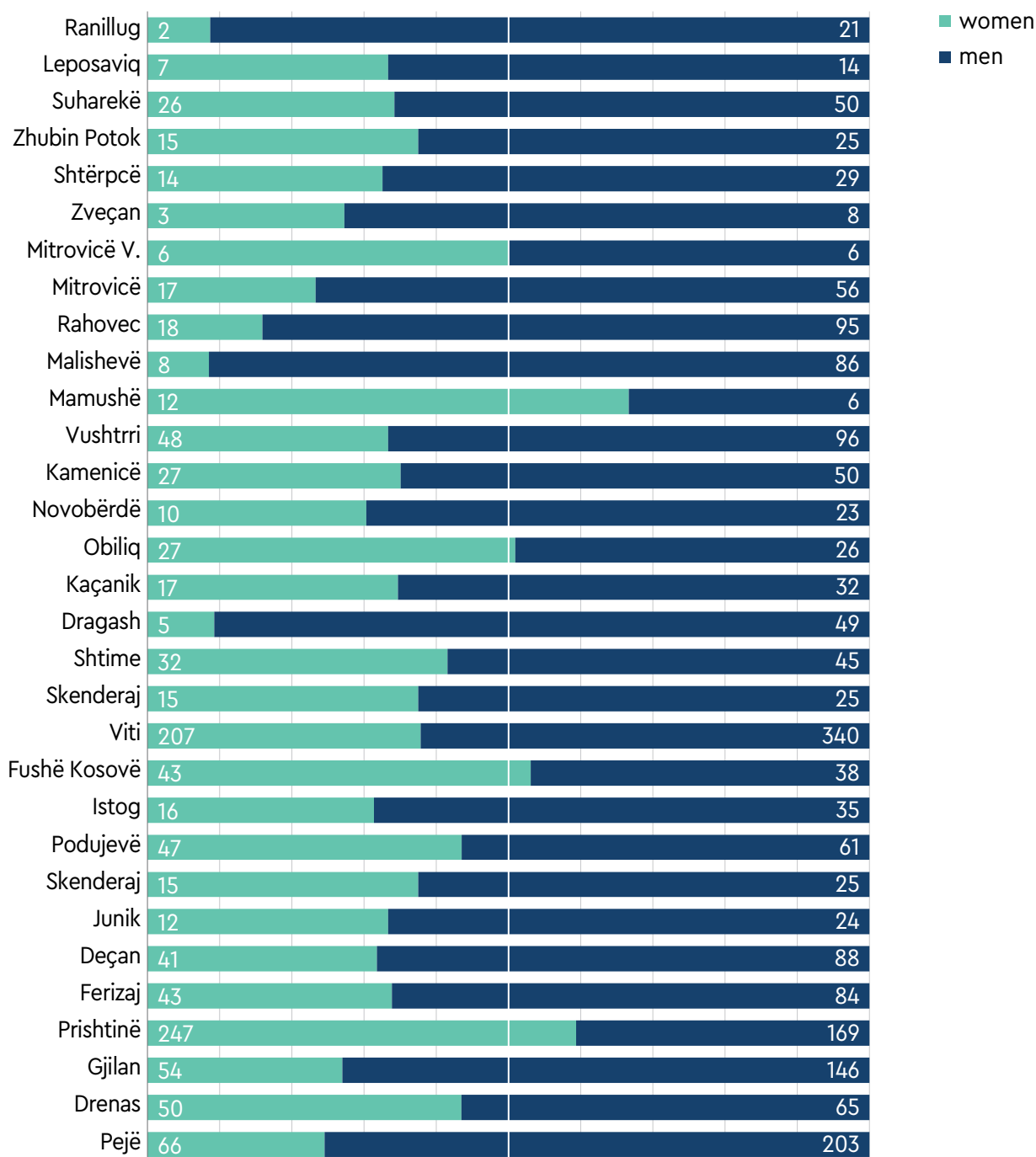
where 25 male subsidiaries receive 22,600 euros on average. Similar examples can be found in other municipalities, too such as that of Shtërpca, Skenderaj, and Hani i Elezit.

Figure 5. Average value of subsidies received by gender, 2023



Source: GAP, based on the 2023 budget circulars

31 of the 38 municipalities (81.6%) have provided data on the number of staff receiving salaries between 201 to 400 euros, 401 to 600 euros and over 600 euros. These data show that there are more women who receive a 600 plus salary in the Municipality of Prishtina. However, in the rest of the municipalities, men occupy most of the positions where the salary level is over 600 euros.

Figure 6. The number of staff, divided by gender, who receive salaries above €600

Source: GAP, based on the 2023 budget circulars

The Law on Gender Equality and the budget circular issued by MFLT oblige budget organizations to fill in the table for GRB and to illustrate the effects of public expenditures on gender equality, as well as to include any remarks by officials on gender equality. The 2021 PEFA analysis found that no budget organization, at the central level, conducts gender based analyses during the whole process of drafting the budget³⁸.

Throughout this research, GAP Institute has managed to have access on data which show that only two municipalities (Gjakova and Obiliq) have conducted

³⁸ PEFA. Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Supplementary Framework for Assessing Gender Responsive Public Financial Management (Annex VI). 17 February 2022. Page: 179. Source: <https://www.pefa.org/node/5072>

gender based analyses in 2022 with respect to the effects of input and budget expenditures for women and men. Even here, the analyses focus mainly on data concerning budget allocation and number of employees by gender for municipal directorates. However, there is no data available concerning any participation of women in decision-making or setting priorities for capital investments; or data showing any gender impact assessment on municipal services, etc.

Similarly, GAP Institute has identified ten large capital projects to be invested by the budget of municipalities in 2023 (Table 1), with investments over one million euros, but none of the municipalities have provided evidence that a gender impact analysis has been carried out.

Table 1. List of some of the projects with the highest investment value, 2023

	Municipality	Project Name	Value (€)	Gender impact assessment?
1	Prishtina	Rruga A (Street A) (collector and road)	4,000,000	No
2	Obiliq	Installation of central heating in the City of Obiliq – Cogeneration	3,300,000	No
3	Prishtina	Energy Efficiency in Public Buildings in Prishtina	3,000,000	No
4	Gjilan	Construction of the park “Livadhet e Arapi”, “Fidanishtja I”, “Kodra e Deshmorove”...	2,500,000	No
5	Pristina	The construction of new public recreational parks and spaces in Calabri, Mat, Central area, Kodra e Trimave, Barileve / Drenoc, Gollaku, Ulpiana – st. “Eqrem Qabej” – Urban pockets – Block 1 – Vellushe – Bregu i Diellit – Arberi – Mat Park 2 – Isa Kastrati Street – Gallapit Park – Madrasa neighborhood	2,150,000	No
6	Gjakova	Construction of the City Circular	1,500,000	No
7	Prishtina	Construction of the Prishtina Hospital	1,300,000	No
8	Gjakova	Construction of the City Stadium	1,100,000	No
9	Obiliqi	Construction of two physical education halls SHFMU Dr. Ibrahim Rugova Mazgit and Abdurrahmon Gerguri in Dardhishte	1,028,000	No
10	Deçan	Construction of roads, sidewalks and their asphaltting in the regions of Vokshit, Isniq, IrzNIK, Strelc	1,020,000	No

A complete process should take into account all the standards of a decent gender responsive budgeting must include not only complete tables of GRB, as determined by budget circulars, but must also use those data for gender related analyses and policy design to establish equality between men and women.

6. Conclusion and recommendations

This brief policy analysis provides detailed data for the first time regarding gender-responsive budgeting in municipalities. Since many local and international organizations have covered the topic of gender-responsive budgeting in public institutions in Kosovo, the gist of our analysis is in the provision of detailed data for the first time, regarding the internal process of GRB in municipalities, and analysing the annexes of budget proposals for GRB, for the period 2017 onwards.

The results of our analysis show that MFLT has not managed to collect complete data from all municipalities, even eight years after the entry into force of the Law on Gender Equality and the legal obligation for GRB.

Relying on the results of this research, GAP Institute recommends:

- The budget circular for the 2024 budget appropriations should emphasize even more the importance of conducting a gender analysis and gender impact assessment during the process of drafting the municipal budget, imposing it as a condition of GRB for the approval of the Draft Budget for 2024.
- Ensure that the Annual Law on Budget Appropriations is harmonized with the Law on Gender Equality, which determines gender mainstreaming of all policies and programs, as well as the implementation of gender-responsive budgeting.
- All the programs and key policies must be subject to ex-ante and ex-post gender impact assessments.
- The GRB annex should be modified and budget organization must be obliged to provide detailed gender-disaggregated information, including the beneficiaries of capital investments. Women participation in public discussions regarding budget allocation should be promoted more. According to the best practices of gender responsive budgeting, it is important to ensure that women and men participate in budget consultations, so as to address their interests and priorities, which may differ for diverse women and men.
- The 2023 legislative program of the Government should include the amendment of the Law on Public Finance Management and Responsibilities. The law should include the process of gender-responsive budgeting, in accordance with the recommendations provided by the Kosovo Program for Gender Equality 2020–2024.
- Gender-responsive Budgeting and all information regarding GRB should be an integral part of the Draft Budget that is sent for approval in the Assembly of Kosovo, and of the draft budgets that are sent to the municipal assemblies, making all data transparent to the public.
- MFLT should reject the approval of budget proposals of municipalities and other budget organizations if the legal obligation for GRB are not met.

Annexes

1. The annex on gender responsive budgeting according to the budget circulars looks like this:

Table 1. Number of employees in the relevant budget organization

Year	Total number of staff	Total number of staff who are women	Total number of staff who are men	Wages and allowances/ amounts for women	Salary and meditation/ amount for men
2020					
2021					
2022					
Planning 2023					

Table 2. Salary level in the budget organization

Salary level	Total number of staff at this salary level	The number of men at this level	The amount spent on men at this level	Number of women at this level	The amount spent on men at this level
201-400					
401-600					
600+					
Plan 2021					

Table 3. The number of beneficiaries of subsidies or even services provided by budget organizations of the relevant directorates

Year	The total budget of the given service/subsidy	Total number of beneficiaries	Number of female beneficiaries	Number of male beneficiaries	Budget for women	Budget for men
2020						
2021						
2022						
Planning 2023						

Source: MFPT, Budget Circular 2023/01

Annex 1. Number of staff in municipalities divided by gender, 2017–2023

Municipality	Number of staff 2017		Number of staff 2018		Number of staff 2019		Number of staff 2020		Number of staff 2021		Number of staff 2022		Number of staff 2023	
	women	men	women	men	women	men	women	men	women	men	women	men	women	men
Peja					1274	957	1283	964	1283	964	1284	966		
Drenasi	481	727	548	662	559	652	567	758	604	721	603	724	625	743
Gjilani	1209	1239	1214	1234	1239	1214	1231	1247	1255	1223	1200	1279	1247	1231
Prishtina	3,011	1,714	3,011	1,714	3,048	1,677	3,055	1,687	3,055	1,687	3,063	1,692	3,075	1,706
Ferizaj	1087	1300	1089	1298	1091	1302	1091	1302	1082	1329	1292	1115	1120	1324
Deçani	348	527	348	527	350	528	350	528	350	528	350	528	350	522
Juniku	60	96	62	101	64	99	66	97	69	94	70	93	73	94
Hani i E.			76	146	75	147	78	146	79	145	76	148	85	158
Skenderaj					412	961	436	937	428	910	430	908	436	908
Podujeva	807	1163	820	1136	815	1101	865	1111	879	1113	890	1102	901	1112
Istok	442	527	442	527	443	529	443	529	445	528	446	528	447	528
Fushë K.	424	296	424	296	444	298	462	310	462	310	466	310	583	381
Viti	457	721	457	721	487	693	457	721	457	721	489	677	679	486
Suhareka	480	689	492	676	499	671	496	670	547	630	685	827	696	698
Shtime	269	381	274	386	274	386	256	409	329	337	339	326	365	346
Dragashi	87	632	97	625	97	625	100	620	102	610	120	593	130	628
Kaçaniku					349	452	347	454	345	456	345	459	355	464
Obiliqi	349	278	350	277	361	284	361	284	363	282	363	282	364	283
Novobërda					150	201	150	201	155	197	159	192	161	195
Kamenica	437	735	437	735	440	736	450	736	480	706	486	703	475	697
Vushtrria	674	910	710	874	749	838	755	832					755	832
Mamusha	62	97	66	97	69	85	79	95	79	95	79	95	81	98
Klina	322	622	325	619	328	620	328	620	370	578	390	560	422	534
Malisheva	401	886	407	880	407	890	490	807	490	807	490	807	503	854
Gjakova	1249	1024					1243	1009	1243	1009	1243	1009	1243	1009
Rahoveci	405	755	405	755			437	749	476	710	441	743	459	758
Lipjani	745	777	745	777	740	782	742	783	742	783	742	783	742	781
Mitrovica	1010	986	1064	884	1017	1219	997	955	1039	872	1128	900	1064	884
Klllokoti			40	82	40	82	41	83	41	83				
Mitrovica V.	52	77	185	179	391	459	248	256	391	286	391	286	439	372
Zveçani			103	93	124	109	141	134	132	112	141	134	141	134
Shterpca	123	276	127	270	132	266	133	265	132	266	135	254	140	270
Zubin Potoku	52	103	56	103	56	103	56	103	106	141	198	223	198	223
Graçanica	249	275	244	272	267	283	265	278	282	310	261	278		
Leposaviq	249	188	249	188	228	189	228	189	240	206	240	216	300	269
Parteshi	12	47	12	47										
Ranillugu	84	105	84	105	85	104	85	104	85	104	85	104	85	104

Annex 3. Budget for salaries by gender, 2017–2023

	Salaries 2017 (€)		Salaries 2018 (€)		Salaries 2019 (€)		Salaries 2020 (€)	
	women	men	women	men	women	men	women	men
Peja					8,118,319	6,098,297	9,166,939	6,887,707
Drenasi	3,168,302	4,689,590	3,137,654	5,092,373	3,702,074	4,721,431	3,896,635	4,652,366
Gjilani	7,147,607	7,403,300	7,253,805	7,534,023	7,711,945	7,724,177	8,570,959	8,733,532
Prishtina	18,148,839	9,895,672	18,148,839	9,895,672	19,653,592	10,623,563	20,561,157	11,241,905
Ferizaj	6,795,145	7,551,905	7,066,950	8,155,065	7,175,955	8,327,792	7,104,216	8,478,175
Deçani	2,129,504	2,991,565	2,130,381	3,179,587	1,920,709	3,479,166	1,926,709	3,489,295
Juniku	284,828	633,887	410,758	675,047	439,916	687,806	489,614	671,843
Hani i E.			493,792	952,154	507,670	985,478	551,956	967,240
Skenderaj					2,497,687	5,307,585	2,947,620	5,984,562
Podujeva	4,577,625	6,789,594	4,724,445	6,456,591	4,844,544	6,688,163	6,298,562	7,715,858
Istogu	2,597,072	3,202,642	2,721,693	3,300,140	2,854,138	3,212,113	3,286,910	3,552,113
Fushë K.	2,942,533	1,431,010	3,014,242	1,502,718	3,249,485	1,599,224	3,712,222	1,883,124
Viti	2,655,428	4,272,691	2,760,201	4,443,637	1,755,453	1,441,525	2,655,428	4,272,691
Suhareka	2,808,008	4,004,944	2,904,451	4,255,392	2,952,527	4,208,683	3,015,687	4,485,509
Shtime	1,652,328	2,270,087	1,684,139	2,305,924	1,684,139	2,305,924	1,824,052	2,953,718
Dragashi	441,695	3,687,202	570,000	3,663,292	600,000	3,968,960	700,000	4,565,853
Kaçaniku					2,223,258	2,879,405	2,495,216	3,264,635
Obiliqi	2,243,997	1,420,938	2,343,997	1,531,961	2,417,900	1,660,359	2,417,900	1,660,359
Novobërda								
Kamenica	221,764	881,371	2,536,652	4,594,404	2,647,081	4,427,844	2,858,847	4,687,068
Vushtrria	4,656,048	5,476,267	4,131,438	5,578,054	4,421,587	5,785,974	4,561,184	5,680,465
Mamusha	369,532	530,083	384,733	547,267	394,733	567,987	505,912	608,383
Klina	1,925,661	3,730,749	2,006,759	3,726,839	2,149,900	3,892,672	2,483,541	4,496,815
Malisheva	2,272,163	5,422,581	2,392,163	5,697,981	2,392,163	5,865,133	2,491,985	5,874,615
Gjakova	7,075,676	5,924,850					8,413,752	7,136,248
Rahoveci	1,155,016	2,292,794	2,310,032	4,733,228			2,607,464	4,399,946
Lipjani	4,152,561	4,620,240	4,153,651	4,650,220	4,143,605	5,327,810	4,814,634	5,998,794
Mitrovica	6,000,075	4,400,439	6,923,226	1,939,024	5,782,007	5,759,606	5,851,173	5,262,162
Klllokoti			13,600	30,664	13,600	30,664	14,047	31,111
Mitrovica V.	30,150	444,454	1,765,005	1,500,255	1,605,400	1,884,600	1,896,833	1,686,153
Zveçani			399,366	378,312	625,918	493,370	729,600	566,400
Shterpca	546,096	1,332,207	601,455	1,340,175	632,720	1,347,573	722,627	1,447,573
Zubin Potoku	22,360	44,290	24,080	44,290	24,080	44,290	24,080	44,290
Graçanica	1,302,857	1,376,744	1,371,384	1,416,367	1,412,561	1,491,002	1,395,073	1,435,944
Leposaviq	1,313,936	553,261	644,425	629,522	1,068,740	887,380	1,068,740	887,380
Parteshi	65,926	257,370	65,926	257,370				
Ranillugu	438,240	546,570	452,229	564,091	422,261	618,705	440,547	660,419
Prizreni								

Salaries 2021 (€)		Salaries 2022 (€)		Salaries 2023 (€)	
women	men	women	men	women	men
8,458,136	6,355,138	8,485,784	6,401,557	8,479,847	6,381,434
3,945,460	4,754,540	3,953,280	4,746,720	4,129,228	4,908,826
8,042,191	7,852,302	8,296,572	7,902,569	8,676,591	7,142,981
20,025,782	10,974,218	20,212,567	11,087,433	20,918,256	11,551,744
7,185,584	8,620,344	7,542,197	8,418,327	7,484,197	8,847,390
2,180,604	3,376,097	2,266,804	3,431,535	2,354,400	3,445,599
487,050	660,748	503,962	650,648	515,675	655,530
562,714	977,944	644,482	1,111,601	595,647	1,107,175
2,602,240	5,529,762	2,672,000	5,678,000	2,657,642	5,647,488
5,270,369	6,603,359	5,096,907	6,859,976	5,171,487	6,934,556
2,970,450	3,339,350	3,160,800	3,350,200	3,180,000	3,385,233
3,405,222	1,691,123	3,504,000	1,786,000	4,159,282	1,996,270
3,760,201	4,443,637	3,088,351	4,348,664	3,150,722	4,458,664
3,352,735	3,965,937	3,960,429	4,651,336	4,724,424	4,373,737
2,124,905	2,235,998	2,458,541	1,947,043	2,345,584	2,253,600
750,000	4,030,466	850,000	3,980,821	900,000	4,324,873
2,278,338	3,011,368	2,278,354	3,011,390	2,436,716	3,184,891
2,773,289	1,847,771	2,491,030	1,858,969	2,500,000	2,000,000
		956,475	1,166,200	980,650	1,169,350
3,430,617	3,869,382	3,602,148	3,940,264	3,066,617	4,499,858
				4,561,184	5,680,465
501,182	618,840	529,927	630,768	580,697	651,347
2,455,878	3,841,245	2,519,746	3,941,142	2,906,065	3,847,622
2,646,000	5,915,279	2,655,200	5,936,443	3,181,500	6,218,431
7,841,820	6,655,741	7,841,820	6,655,741	8,216,301	6,983,699
1,413,872	2,146,315			2,911,335	4,805,603
4,814,634	5,998,794	4,814,634	5,998,794	4,814,634	5,998,794
5,272,126	4,675,120	5,509,137	4,896,823	5,845,791	5,569,720
14,047	31,111				
1,396,833	1,871,334	1,503,489	1,416,511	1,648,379	1,410,440
660,931	548,584	729,600	566,400	729,600	566,400
709,829	1,424,769	725,758	1,414,769	780,760	1,607,298
572,400	761,400	1,188,000	1,338,000	1,200,000	1,400,000
1,696,281	1,773,681	1,435,342	1,446,740		
1,085,194	1,043,194	1,139,668	1,025,702	1,322,442	1,185,792
448,000	672,000	460,000	690,000	474,000	711,000

Annex 4. Changes over the years for the salary budget by gender, 2017-2023

The difference over the years	2017-2018		2018-2019		2019-2020	
	women	men	women	men	women	men
Peja					12.92%	12.94%
Drenasi	-0.97%	8.59%	17.99%	-7.28%	5.26%	-1.46%
Gjilani						
Prishtina	0.00%	0.00%	8.29%	7.36%	4.62%	5.82%
Ferizaj	4.00%	7.99%	1.54%	2.12%	-1.00%	1.81%
Deçani	0.04%	6.29%	-9.84%	9.42%	0.31%	0.29%
Juniku	44.21%	6.49%	7.10%	1.89%	11.30%	-2.32%
Hani i E.			2.81%	3.50%	8.72%	-1.85%
Skenderaj					18.01%	12.75%
Podujeva	3.21%	-4.90%	2.54%	3.59%	30.01%	15.37%
Istogu	4.80%	3.04%	4.87%	-2.67%	15.16%	10.58%
Fushë K.	2.44%	5.01%	7.80%	6.42%	14.24%	17.75%
Viti	3.95%	4.00%	-36.40%	-67.56%	51.27%	196.40%
Suhareka	3.43%	6.25%	1.66%	-1.10%	2.14%	6.58%
Shtime	1.93%	1.58%	0.00%	0.00%	8.31%	28.09%
Dragashi	29.05%	-0.65%	5.26%	8.34%	16.67%	15.04%
Kaçaniku					12.23%	13.38%
Obiliqi	4.46%	7.81%	3.15%	8.38%	0.00%	0.00%
Novobërda						
Kamenica	1043.85%	421.28%	4.35%	-3.63%	8.00%	5.85%
Vushtrria	-11.27%	1.86%	7.02%	3.73%	3.16%	-1.82%
Mamusha	4.11%	3.24%	2.60%	3.79%	28.17%	7.11%
Klina	4.21%	-0.10%	7.13%	4.45%	15.52%	15.52%
Malisheva	5.28%	5.08%	0.00%	2.93%	4.17%	0.16%
Gjakova						
Rahoveci	100.00%	106.44%				
Lipjani	0.03%	0.65%	-0.24%	14.57%	16.19%	12.59%
Mitrovica	15.39%	-55.94%	-16.48%	197.04%	1.20%	-8.64%
Klllokoti			0.00%	0.00%	3.29%	1.46%
Mitrovica V.	5754.08%	237.55%	-9.04%	25.62%	18.15%	-10.53%
Zveçani			56.73%	30.41%	16.56%	14.80%
Shterpca	10.14%	0.60%	5.20%	0.55%	14.21%	7.42%
Zubin Potoku	7.69%	0.00%	0.00%	0.00%	0.00%	0.00%
Graçanica	5.26%	2.88%	3.00%	5.27%	-1.24%	-3.69%
Leposaviq	-50.95%	13.78%	65.84%	40.96%	0.00%	0.00%
Parteshi	0.00%	0.00%				
Ranillugu						
Prizreni	3.19%	3.21%	-6.63%	9.68%	4.33%	6.74%

2020-2021		2021-2022		2022-2023	
women	men	women	men	women	men
-7.73%	-7.73%	0.33%	0.73%	-0.07%	-0.31%
1.25%	2.20%	0.20%	-0.16%	4.45%	3.42%
-2.60%	-2.38%	0.93%	1.03%	3.49%	4.19%
1.15%	1.68%	4.96%	-2.34%	-0.77%	5.10%
13.18%	-3.24%	3.95%	1.64%	3.86%	0.41%
-0.52%	-1.65%	3.47%	-1.53%	2.32%	0.75%
1.95%	1.11%	14.53%	13.67%	-7.58%	-0.40%
-11.72%	-7.60%	2.68%	2.68%	-0.54%	-0.54%
-16.32%	-14.42%	-3.29%	3.89%	1.46%	1.09%
-9.63%	-5.99%	6.41%	0.32%	0.61%	1.05%
-8.27%	-10.20%	2.90%	5.61%	18.70%	11.77%
41.60%	4.00%	-17.87%	-2.14%	2.02%	2.53%
11.18%	-11.58%	18.13%	17.28%	19.29%	-5.97%
16.49%	-24.30%	15.70%	-12.92%	-4.59%	15.74%
7.14%	-11.73%	13.33%	-1.23%	5.88%	8.64%
-8.69%	-7.76%	0.00%	0.00%	6.95%	5.76%
14.70%	11.29%	-10.18%	0.61%	0.36%	7.59%
				2.53%	0.27%
20.00%	-17.45%	5.00%	1.83%	-14.87%	14.20%
-0.93%	1.72%	5.74%	1.93%	9.58%	3.26%
-1.11%	-14.58%	2.60%	2.60%	15.33%	-2.37%
6.18%	0.69%	0.35%	0.36%	19.82%	4.75%
-6.80%	-6.73%	0.00%	0.00%	4.78%	4.93%
-45.78%	-51.22%				
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
-9.90%	-11.16%	4.50%	4.74%	6.11%	13.74%
0.00%	0.00%				
-26.36%	10.98%	7.64%	-24.30%	9.64%	-0.43%
-9.41%	-3.15%	10.39%	3.25%	0.00%	0.00%
-1.77%	-1.58%	2.24%	-0.70%	7.58%	13.61%
2277.08%	1619.12%	107.55%	75.73%	1.01%	4.63%
21.59%	23.52%	-15.38%	-18.43%		
1.54%	17.56%	5.02%	-1.68%	16.04%	15.61%
1.69%	1.75%	2.68%	2.68%	3.04%	3.04%

Annex 5. Budget for subsidies, 2017–2023 (euro)

	2017 grants		2018 grants		2019 grants	
	women	men	women	men	women	men
Peja					190,158	142,841
Drenasi	35,619	126,168	59,547	91,473	74,011	81,336
Gjilani	285,843	273,743	267,919	296,171	298,717	302,967
Prishtina						
Ferizaj			66,953	675,453	157,982	447,710
Deçani	28,726	37,452	25,000	41,178	45,000	45,000
Junik	2,800	3,250	3,600	12,000	16,100	14,400
Hani i Elezit			24,531	26,573	24,531	26,573
Skenderaj					76,700	103,642
Podujeva	120,059	281,671	82,260	256,990	158,224	341,776
Istogu	42,867	180,946	70,389	153,424	112,000	138,000
Fushë K.	219,087	55,588	219,087	55,588	228,085	65,572
Vitia	96,000	101,712	96,000	101,712	96,000	101,712
Suhareka	62,240	76,062	57,100	56,440	67,059	72,941
Shtime	61,039	51,997	67,822	45,215	67,200	64,565
Dragashi			7,500	17,163	30,000	20,000
Kaçaniku					50,400	138,600
Obiliqi	98,300	40,499	75,645	63,154	490,600	342,200
Novobërda						
Kamenica	4,050	6,650	4,696	4,429	48,800	51,200
Vushtrria	76,352	187,195	89,863	142,292	110,386	186,294
Mamusha	63,166	150	6,466	0	15,000	128,444
Klina	23,500	42,267				
Malisheva	20,800	41,200	22,500	28,595	24,900	27,650
Gjakova						
Rahoveci					73,763	143,387
Lipjani	175,480	220,420	178,580	230,450	178,580	230,450
Mitrovica	33,261	43,814	35,367	46,499	40,456	51,200
Klllokoti			2,795	3,849	2,816	3,828
Mitrovica V.	89,813	66,383	89,813	66,383	86,776	69,620
Zveçani	26,000	41,540	34,362	43,647	34,264	38,200
Shtërpca	500	815	0	0	300	1,300
Zubin Potoku	36,130	56,830	39,150	51,970	35,500	55,104
Graçanica	72,343	108,515	72,343	108,515	72,343	108,515
Leposaviqi	20,820	48,450	18,200	51,912	19,500	50,500
Parteshi	430	1,570	300	550	1,050	1,200
Ranillugu	11,500	28,500	12,000	44,000	8,000	32,000
Prizreni						

2020 grants		2021 grants		2022 grants		2023 grants	
women	men	women	men	women	men	women	men
252,945	190,054	213,833	160,666	303,269	227,746	456,266	343,733
80,872	189,128	107,820	262,180	142,212	277,788	166,110	253,980
310,755	298,181	401,000	389,000	491,000	479,000	630,000	565,000
192,486	413,205	273,535	441,964	623,200	340,576	766,609	433,390
70,000	70,000	70,000	70,000	75,000	85,000	110,000	90,000
25,350	15,150	16,000	14,500	30,000	20,000	32,000	20,000
22,500	38,604	28,000	57,000	24,500	54,000	35,500	60,000
189,000	111,000	157,000	490,000	365,000	365,000	383,350	551,650
198,805	402,545	155,369	267,393	173,954	307,014	745,025	855,025
119,000	141,000	135,000	175,000	144,000	166,000	175,000	195,000
229,085	70,572	270,000	85,000	320,000	135,000	525,402	435,000
96,000	101,712	101,000	126,000	96,000	101,712	101,000	126,000
114,259	125,741	194,629	230,370	226,600	263,400	422,750	507,250
87,000	63,000	97,500	52,500	100,000	50,000	230,000	70,000
60,000	100,000	90,000	110,000	90,000	110,000	40,000	60,000
85,200	106,700	113,850	148,800	113,100	186,900	186,000	204,000
359,000	403,800	359,000	403,800	380,000	470,000	420,000	580,000
72,000	128,000	81,570	100,090	264,160	243,840		
126,372	166,542					126,372	166,542
10,000	18,500	16,000	24,000	16,000	24,000	13,000	57,419
		166,819	383,681	197,308	403,192	207,308	413,912
112,186	208,186	144,325	332,874				
178,580	230,450	178,580	230,450	324,065	441,934		
44,211	54,125	47,045	54,125	286,425	350,075		
2,700	3,944	4,050	5,787				
89,266	66,930	86,766	69,420	97,325	87,675	108,000	72,000
210,359	129,133	33,630	54,548	42,500	42,500	45,000	45,000
0	0	0	1,500	1,300	2,050	20,000	80,000
36,500	55,104	32,554	58,440	34,900	43,850	45,604	47,500
72,343	108,515	72,343	108,515	72,343	108,515		
23,500	36,175	35,450	37,500	45,000	50,000	45,000	50,000
2,500	2,500	5,000	5,000				
9,000	36,000	7,600	32,400	9,500	40,500	9,500	40,500

Annex 6. Number of staff according to income categories (201–400 euros, 401–600 euros, 600+ euros)

	2019						2020					
	201–400		401–600		600+		201–400		401–600		600+	
	G	B	G	B	G	B	G	B	G	B	G	B
Peja												
Drenasi							172	234	365	331	22	35
Gjilani							134	236	1,048	821	65	174
Prishtina	561	607	2,261	924	232	152	562	608	2,262	925	232	153
Ferizaj							56	341	1001	870	32	87
Deçani	16	111	314	330	18	86	9	41	300	399	41	88
Juniku							4	25	52	55	10	17
Hani i E.												
Skenderaj												
Podujeva	73	251	707	789	40	96						
Istogu							75	191	353	301	15	37
Fushë K.	38	36	384	174	40	70	50	70	378	196	34	44
Viti	26	104	424	485	38	103						
Suhareka							12	114	470	478	14	556
Shtime	50	122	216	226	8	28	50	127	198	250	8	32
Dragashi	15	141	80	435	2	49	15	141	80	430	5	49
Kaçaniku												
Obiliqi							43	77	278	185	30	32
Novobërda												
Kamenica	211	307	221	363	24	50	211	307	231	363	24	50
Vushtrria	68	427	404	546	46	96	70	427	412	564	48	96
Mamusha	10	30	51	59	4	11	35	10	63	51	12	7
Klina												
Malisheva	77	212	332	69	8	91						
Gjakova												
Rahoveci												
Lipjani	296	267	450	497	31	81	296	167	450	497	31	81
Mitrovica							47	197	768	457	47	58
Klllokoti												
Mitrovica V.	209	196	245	186	5	9	209	196	245	186	5	9
Zveçani							66	67	25	12	12	14
Shterpca	60	139	61	99	11	28	60	139	61	99	11	28
Zubin Potoku	85	180	50	70	6	9	142	150	45	55	8	15
Graçanica								136	15	117	14	30
Leposaviq	175	142	110	100	15	20	243	201	23	53	21	21
Parteshi	4	15	7	25	1	7						
Ranillugu	71	65	11	33	1	12						
Prizreni												

2021						2022						2023					
201-400		401-600		600+		201-400		401-600		600+		201-400		401-600		600+	
G	B	G	B	G	B	G	B	G	B	G	B	G	B	G	B	G	B
						189	172	1028	587	67	206	184	172	1015	578	66	203
86	116	437	522	48	116	27	204	547	434	50	65	27	204	547	434	50	65
137	235	1,054	839	64	149	272	278	971	817	36	105	308	277	1,014	678	54	146
559	605	2,259	922	230	150	564	610	2,264	927	235	155	564	610	2,264	927	247	169
62	351	1003	875	33	88	78	327	983	909	33	77	81	325	996	915	43	84
9	41	300	399	41	88	9	41	300	399	41	88	9	41	300	393	41	88
4	24	55	50	10	20	5	24	56	47	8	23	9	26	51	45	12	24
						4	20	77	91	15	32						
						108	64	351	775	15	25	64	108	357	775	15	25
												62	224	788	828	47	61
						191	75	302	356	35	15	75	191	356	302	16	35
												100	90	461	232	43	38
4	68	270	269	211	340							4	68	275	271	207	340
17	151	304	437	79	189	92	163	564	605	29	59	93	161	552	512	26	50
46	66	251	231	30	41	48	65	259	224	32	37	54	65	279	236	32	45
20	130	82	431	5	49	26	128	92	418	2	47	30	130	95	431	5	49
						198	213	138	170	21	61	24	131	314	301	17	32
33	73	311	175	27	26	33	73	311	175	27	26	33	75	311	175	27	26
						92	112	57	57	10	23	92	110	57	57	10	23
211	307	203	391	24	50	211	307	261	346	24	50	215	307	233	340	27	50
												70	427	412	564	48	96
10	35	51	63	7	12	10	35	51	63	7	12	10	35	60	56	12	6
						99	151	275	358	9	58						
						15	368	420	502	8	86	15	326	420	502	8	86
												70	185	371	478	18	95
						296	167	450	497	31	81						
96	281	924	514	47	89	119	379	900	601	29	72	76	273	293	377	17	56
24	46	17	34	0	3												
134	172	263	274	6	8	211	203	245	186	6	6	211	188	243	157	6	6
105	78	23	22	2	4	72	72	47	34	10	9	87	61	62	35	3	8
						60	139	65	104	12	29	60	139	66	102	14	29
105	160	44	70	16	26	105	160	46	70	15	25	105	160	46	70	15	25
80	133	170	123	15	22							70	131	169	127	22	20
258	208	35	40	7	14	258	208	35	47	7	14	258	208	35	47	7	14
						7	8	76	75	2	21	7	8	76	75	2	21



GAP INSTITUTE

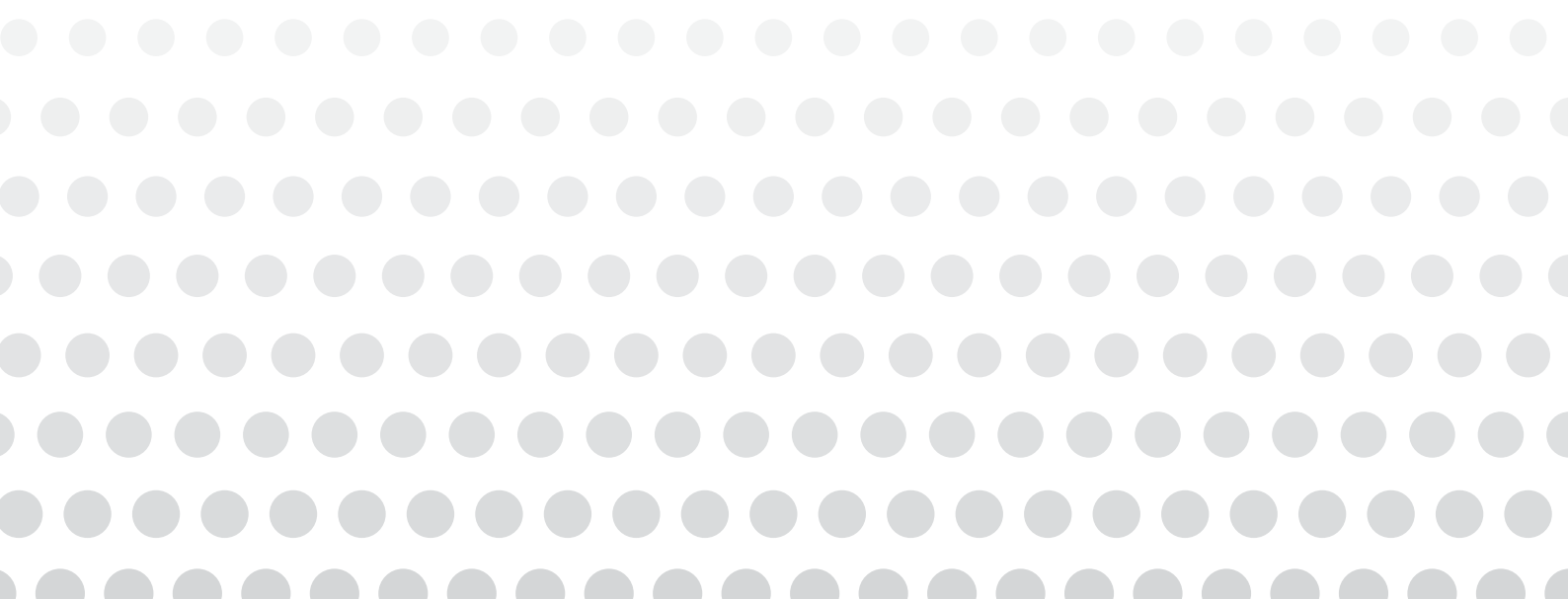
GAP Institute is a Think Tank established in October 2007 in Kosovo. GAP's main goal is to attract professionals to create an environment of professional development and research, as seen in similar institutions in Western countries. This also provides Kosovars with opportunities to research, develop and implement projects in order to advance the Kosovo society. Priority for this Institute is the mobilization of professionals to address the country's economic, political and social challenges. GAP's main goals are to fill the gaps between government and citizens, and between problems and solutions.

www.institutigap.org

Sejdi Kryeziu, Blloku 4, Nr. 4, 10000 Prishtina

Tel.: +383 38 609 339

info@institutigap.org



The GAP Institute is supported by:



Rockefeller
Brothers Fund

Philanthropy for an Interdependent World

This project is supported by:



NATIONAL
ENDOWMENT
FOR
DEMOCRACY

SUPPORTING FREEDOM AROUND THE WORLD

