



FINAL PERFORMANCE AUDIT REPORT

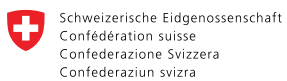
EFFECTIVENESS OF MEASURES OF
THE GOVERNMENT OF THE REPUBLIC OF
NORTH MACEDONIA FOR GENDER EQUALITY
AND CORRESPONDING GENDER BUDGET INITIATIVES



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Abbreviations and acronyms used in the Report:

MLSP	Ministry of Labour and Social Policy
MF	Ministry of Finance
MD	Ministry of Defence
MES	Ministry of Education and Science
MFA	Ministry of Foreign Affairs
ME	Ministry of Economy
MEPP	Ministry of Environment and Physical Planning
MAFWM	Ministry of Agriculture, Forestry and Water Management
MISA	Ministry of Information Society and Administration
AYS	Agency for Youth and Sports
CMC	Crisis Management Centre
MH	Ministry of Health
MI	Ministry of Interior
MJ	Ministry of Justice
PRD	Protection and Rescue Directorate
AFSARD	Agency for Financial Support of Agriculture and Rural Development
ZELS	Association of the Units of the Local Self-Government
LEOMW	Law on Equal Opportunities for Women and Men
GRB	Gender-responsive Budgeting
GBS	Gender Budget Statement
NAP	National Action Plan
SABs	State Administration Bodies
LSGUs	Local Self-government Units
EU	European Union
UN	United Nations
RNM	Republic of North Macedonia

SUMMARY

Performance audit was conducted on the topic "Effectiveness of measures of the Government of the Republic of North Macedonia for gender equality and corresponding gender-responsive budget initiatives", in order to answer the question "whether the activities taken by the competent institutions at central level provide conditions for promotion of gender equality".

The aim of introducing the concept of gender equality in all institutions is to reduce the gap between women and men in all spheres of society, drawing on the best national and international practices, as gender equality is one of the key aspects ensuring prosperity of the whole society and also national commitment arising from the Sustainable Development Agenda 2020-2030.

The performance audit was conducted in accordance with the Annual Work Programme of the State Audit Office for 2021.

The scope and evidence collected based on the implementation of audit techniques and methodology provide a basis for drawing the following conclusion:

The measures and activities taken by the competent institutions are not sufficient to ensure the effective establishment of the concept of equal opportunities for women and men in the processes of policy making and implementation, monitoring the achievement of the goals of gender-responsive budgeting in all phases of the policy-making cycle: problem identification and assessment, budgeting, implementation, monitoring and evaluation and achievement of the goals of the Agenda for Sustainable Development 2020 – 2030.

The competent institutions in the RNM at national level have not fully implemented the measures and activities that were planned and set in the adopted Strategy for Gender Equality, the National Action Plans and the Operational Plans, and due to the absence of measurable indicators, the progress in the achievement of the results and the fulfilment of the specific goals cannot be fully monitored. The National Strategy for Gender Equality 2021-2026 has not been adopted by the Assembly of the RNM. We determined insufficient coordination and communication among competent institutions, lack of financial resources for the implementation of the process of achieving gender equality and gender-responsive budgeting. At institutional level, it is necessary to undertake activities to raise awareness on the importance of gender equality among the senior employees of the institutions, ensure adequate staffing for the implementation of the process of achieving gender equality, as well as continuous

professional development of the employees in the institutions in the field of gender equality. The audit determined that the activities and the methods of their implementation were not clearly specified and that not all required conditions were created for implementation of gender-responsive budgeting process in all its phases, which includes problem assessment, budgeting, implementation, monitoring and evaluation by the competent institutions in the country. We determined that the concept of gender-responsive budgeting is not regulated in the Law on Budgets and the other laws are not harmonized in the area of gender equality, which affects the timely and complete fulfilment of gender goals. Appropriate measurable indicators have not been set in the programmes envisaged in the gender budget statements and the achieved results and progress have not been summarized to enable making decisions about the further course of the programmes. We noted absence of the position of coordinator for gender equality in the job classifications of ministries and larger state administration bodies, which does not ensure continuity in the implementation of the process of achieving gender equality and gender-responsive budgeting. It is needed to strengthen the role of the Committee on Equal Opportunities for Women and Men, perform reviews of the impact of legislation on women and men and conduct post-legislative scrutiny.

The above-stated situation affects the effectiveness of the implementation of the process of achieving gender equality and the slow pace of the implementation of gender-responsive budgeting by the state administration bodies at central level, which aims to ensure that foreseen and allocated funds equally take into account and respond to the needs, interests, and priorities of both women and men.

The completion of necessary activities in the area that is subject of the audit will contribute to improvement of gender equality in the RNM, and thus to the overall process of achieving gender equality in the RNM.

The activities of the performance audit aim to assist the competent institutions to focus on fulfilling the set postulates for improving the situation related to gender equality in the RNM in the future.

The performance audit covers the period from 2018 to 2020, as well as certain areas, issues and events before and after this period, until the day of notification of the performed audit.

Based on the audit performed, we hereby present the situation determined in the areas subject to audit.

In relation to the strategic and legal framework for the implementation and achievement of the gender equality goals the following was determined:

- ◆ there are no measurable indicators to monitor the progress in the achievement of results and fulfilment of specific goals;
- ◆ National Strategy for Gender Equality 2021 - 2026 has not been adopted by the Assembly of the RNM;
- ◆ the need to review the establishment of a Secretariat for gender equality;
- ◆ annual reports on establishing equal opportunities for women and men do not contain conclusions and recommendations;
- ◆ the absence of analyses in the strategic plans, which should also include gender-disaggregated data in order to obtain clear picture of the situation in relation to the status and position of women and men on different grounds;
- ◆ work programmes of the Government of the RNM include general goals for realization of gender equality;
- ◆ the need to adopt legal amendments to material laws in order to define the principles of gender equality;
- ◆ achievement of the goals set by the Second National Action Plan for Resolution 1325;
- ◆ the draft proposal of the Law on Budgets does not define the terms gender budget statement/initiative, gender indicators as well as gender goals, and
- ◆ no mechanism has been established to monitor the implementation of the National Action Plan for the Istanbul Convention.

In relation to the competent authorities and institutions for the implementation of the gender equality goals the following was determined:

- ◆ no selection criteria are defined for members participating in the commissions, bodies and other entities;
- ◆ no reports have been submitted by the entities on the activities taken and the progress achieved in the establishment of equal opportunities for women and men;
- ◆ the institutions that need to introduce the positions of coordinator and deputy coordinator for gender

equality in the job classification have not been specified;

- ◆ no system has been established for collection of gender-disaggregated data for members of working bodies, delegations, consultative and coordinating bodies, as well as members of management boards of public enterprises and institutions by the Government of the RNM;
- ◆ insufficient staff in the Department for equal opportunities;
- ◆ sustainable system for continuous training of coordinators and deputy coordinators, employees as well as responsible persons for gender equality in the institutions has not been established;
- ◆ the Resource Centre, which is expected to serve as a training centre, has not been put into operation;
- ◆ need for analysis of the submitted proposals and suggestions by the state administration bodies and local self-government units in order to develop measures and activities for promotion of gender equality.
- ◆ strengthening the role of the Committee on Equal Opportunities for Women and Men in the Assembly of the RNM, and
- ◆ only a small number of women are included in the processes for selection of candidates for elected and appointed public positions.

In relation to the monitoring of the level of implementation of the goals, evaluation and reporting on gender-responsive budgeting, the following was determined:

- ◆ functional system has not been established for gender mainstreaming in the development of policies, programmes and budget processes at central level;
- ◆ a slow pace in the implementation of gender-responsive budgeting by the state administration bodies at central level;
- ◆ the institutions at central level are still not fully prepared for the establishment of gender-responsive budgeting in all phases of the budget cycle;
- ◆ detailed analyses of the situation related to gender inequality in the area covered by the relevant programme have not been carried out;

- ◆ no specific interventions related to the area that will help overcome gender inequality have been proposed;
- ◆ no measurable output indicators have been determined in the programmes to measure the achievements in the area related to gender equality;
- ◆ it is necessary to produce final reports at the end of the third year, which will summarize the achieved results;
- ◆ a system of continuous monitoring of the programmes envisaged in the gender budget statements after the end of the three-year period has not been established, and
- ◆ frequent replacement of coordinators for gender equality.

We hereby point out that the competent institutions need to intensify their activities aiming at applying a more comprehensive approach to the implementation of the process of achieving gender equality by all stakeholders in the country. The implementation of the given recommendations is expected to reduce the risks and contribute to the improvement of gender equality of women and men, improve or remove the established weaknesses and deficiencies in the organization and operation of the competent institutions, with the aim of introducing the concept of gender equality in all institutions.

The responsible person of the Ministry of Environment and Physical Planning submitted an opinion that they had no comments on the draft report of the authorized state auditor. The responsible person of the Ministry of Labour and Social Policy also submitted an opinion on the draft report, which was considered, and it was concluded that the comments referred to explanations of the established situation, while two comments were accepted as they referred to technical errors.

I. BACKGROUND



Introduction

At the Fourth World Conference on Women, convened by the United Nations in Beijing, China, in 1995, the Beijing Declaration and Platform for Action was adopted.

By agreeing on it, the international community committed to improve the status of women and their empowerment in public and private life. UN member countries, including the RNM, have committed to the implementation of the Platform for Action, which covers areas of special concern for women. The Beijing Declaration covers 12 areas: women and poverty, education and training of women, women and health, violence against women, women and armed conflict, women and the economy, women in power and decision making, institutional mechanisms for the advancement of women, human rights of women, women and the media, women and the environment, and the girl-child. It aims at removing all obstacles to women's active participation in

all spheres of public and private life through full and equal share in economic, social, cultural activities and political decision making.

2011 Council of Europe Convention on preventing and combating violence against women and domestic violence, known as the Istanbul Convention, is the most significant international document on combating domestic violence. It is the first comprehensive instrument at European level that addresses violence against women. The signed the Convention in 2011, while the Law on Ratification of the Council of Europe Convention on preventing and combating violence against women and domestic violence was adopted in December 2017, thus ratifying the Convention .

The concept of equal opportunities means that women and men should have equal rights to human, social, economic and cultural development, as well as equal right to vote in social and political life.

Equal opportunities for women and men in the RNM is one of the basic freedoms and rights guaranteed by the Constitution of the RNM as the highest legal act.

In addition, a number of laws prohibit gender-based discrimination and contain provisions on gender mainstreaming in the domestic legislation.

The practical implementation of the concept of establishing equal opportunities began in 1999, when the RNM adopted its first National Action Plan for Gender Equality, which addressed the advancement of gender equality in ten strategic areas. Following the good examples of European countries and countries in the region in the area of gender equality, in 2006 the Assembly of the Republic of Macedonia adopted the first Law on Equal Opportunities for Women and Men, at the same time also adopting the second National



Action Plan for Gender Equality for the period 2007 - 2012.

In order to further harmonize our legislation with European standards and incorporate the recommendations of international organizations, in 2012, a new Law on Equal Opportunities for Women and Men was adopted that regulated the issue of establishing equal opportunities and equal treatment of women and men, adoption of core and special measures for establishing equal opportunities for women and men, rights and obligations of the responsible entities for ensuring equal opportunities for women and men, and the procedure for determining unequal treatment of women and men, i.e. protection of the rights of women and men.

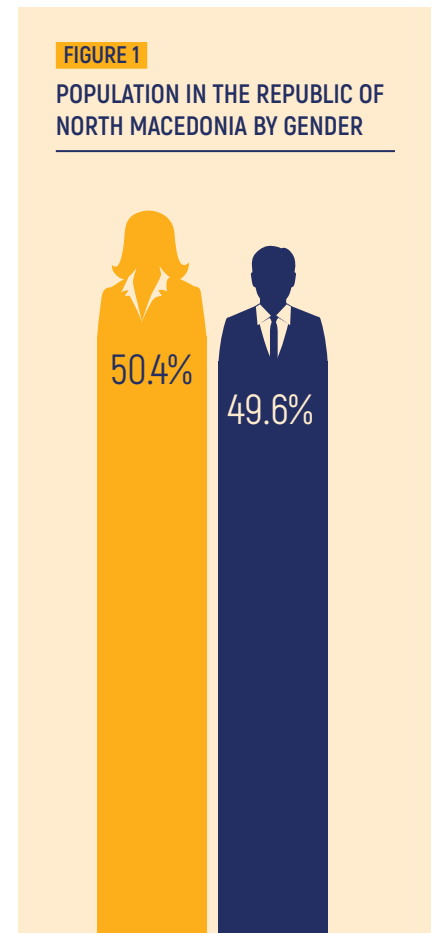
In addition, an integral part of our legal order, which contributed to significant progress in the promotion and protection of equal opportunities for men and women, is the adoption of the Law on Prevention and Protection against Discrimination in 2010.

In order to align with the directives of the European Parliament and the EU Council, in 2020 a new Law on Prevention and Protection against Discrimination was adopted and published in the "Official Gazette of the Republic of North Macedonia" no. 258 of 30.10.2020.

In addition, gender equality is a national commitment arising from 2030 Agenda for Sustainable Development adopted in September 2015 at the United Nations Summit on Sustainable Development, which established 17 goals and 169 targets to be achieved by 2030 and implemented by all countries in the world.

According to the Census of Population, Households and Dwellings conducted in 2021, the RNM has a population of 1.836.713 residents, of which 50.4% are women, and 49.6% are men.

The following Figure 1 presents in detail the population of the RNM by gender.



1. Legal framework and strategic documents for gender equality in the RNM

The Law on Equal Opportunities for Women and Men¹ aims to promote the concept of equal opportunities for women and men in all spheres of social life as a process of removing obstacles to establishing and achieving equality between women and men. The Law regulates the aspect of prevention of unequal treatment of women and men and creation of conditions for introduction of equal participation of women and men in all spheres of social life, primarily in the political, economic, educational and social spheres. The Law foresees measures aimed at implementation of the principle of equal opportunities for men and women, which are grouped into core and specific measures. The core measures refer to regulation and planning, while the specific measures refer to setting up, i.e. revival of the principle of equal opportunities for men and women by removing objective obstacles to its realization, i.e. eliminating the conditions that create gender-based discrimination, which should be implemented through positive, encouraging and programme measures.

The **Strategy for Gender Equality 2013-2020²** was adopted by the Assembly of the RNM pursuant to the Law on Equal Opportunities for Women and Men. It includes analysis of the current situation, determines national priorities for the next eight years and determines directions and measures for achieving the goals.

The Strategy is based on the following principles:

- ◆ gender equality presupposes respect and enjoyment of human rights;
- ◆ gender equality is a cross-sectoral issue;
- ◆ respect for differences and
- ◆ respect for human dignity and integrity.

The Strategy includes core measures for the systematic inclusion of equal opportunities for women and men in the processes of policy and budget preparation and implementation, as well as specific measures of action to promote equality between women and men in certain priority areas of action.

The Strategy for gender equality is the first strategic document in the area of equal opportunities, which is proposed and adopted by the highest state authorities, which confirms the determination of the RNM to fully

recognize and promote equal opportunities for women and men as a mandatory prerequisite for sustainable development, enjoyment of human rights and practice of democratic values.

The Strategy for Gender-responsive Budgeting is a national document, which aims to promote gender equality and establish equal opportunities for women and men, by adapting the existing processes of planning and budgeting of policies and programmes of budget users, taking into account the different implications on women and men. The need to adopt the Strategy stems from the fact that it is often necessary to work differently with women and men, to recognize the differences, and also to apply measures to overcome inequality and obstacles they face. Gender mainstreaming in the budget policies at national and local level should lead to a proper and gender-responsible allocation of funds, as well as improved transparency and responsibility of the state budget from the aspect of gender equality. The Strategy focuses on the following strategic areas:

- ◆ introduction of a gender perspective in the programmes and budgets of budget users at central and local level;
- ◆ improvement of the legal framework to include gender-responsive budgeting and
- ◆ strengthening institutional mechanisms and building capacities needed to integrate the gender perspective in the development of policies and programmes and appropriate budgets.

The Strategy defines strategic areas through corresponding strategic goals from which the activities, time frame and responsible institutions for its implementation are derived. The achievement of the set results, both qualitatively and quantitatively, is expressed with corresponding performance indicators that measure the level of realization. The Strategy, that is, its activities, will be implemented based on annual operational plans. Acting in line with the recommendations of the European Commission, the UN and other international organizations, with the implementation of the activities of the Strategy, the RNM joins 60 countries in the world that apply gender-responsive budgeting on the path to ensuring equal opportunities for women and men and promoting

¹ "Official Gazette of the Republic of Macedonia" no. 6/12, 30/13, 166/14, 150/15, 201/15 and "Official Gazette of the Republic of North Macedonia" no. 53/21

² "Official Gazette of the Republic of Macedonia" no. 27/13

gender equality. The Strategy for gender-responsive budgeting is of medium-term character and represents one segment of the overall commitment of the Government for gender mainstreaming, which is more of a process than a goal.

The **Methodology for Gender-responsive Budgeting for the State Administration Bodies at Central Level** is an instrument and guide for successful implementation of the obligations arising from the Law on Equal Opportunities for Women and Men and the Strategy for Introduction of Gender-Responsive Budgeting. The Methodology aims to improve programme efficiency and effectiveness through the integration of gender equality principle in the Government's policies and development strategies. The Methodology explains the process and methods that state administration bodies should apply to integrate gender perspective in development of policies contained in the programmes, sub-programmes, and projects and plans for their implementation integrated in the strategic plans and budgets. At the same time, it establishes the time frame for integration of the gender perspective in the currently established processes of strategic planning and budgeting and provides guidelines on how to monitor and evaluate long-term implications, effects and impact of development programmes and measures on men and women. The Methodology encourages the understanding of gender-responsive budgeting as a result-oriented and change-oriented strategy, and not only as focus on the analysis of budget items and budget allocations in the institutions.

Having this in mind, GRB **does not require special budget allocations for women**, but requires a gender-responsive approach in setting strategic priorities and financial forecasts within the framework of existing programmes and measuring their performance using appropriate performance indicators. With the application of this Methodology, the institutions realize that programme budgets can have different impact on men and women due to their different social and economic position.

The introduction of gender-responsive budgeting shall improve transparency and accountability of institutions in spending funds and shall promote equal opportunities. The Methodology is aimed at:

- ◆ ensuring unique understanding of gender-responsive budgeting;
- ◆ providing guidance on the methods for development and implementation of policies/programmes aimed at encouraging equal opportunities and promoting gender equality;
- ◆ providing guidance on the ways in which the policies/programmes for promotion of gender equality are developed, implemented and inter-

related with the strategic and budget planning processes, i.e. the strategic plans of state administration bodies, by defining gender-sensitive goals and results, activities and indicators that should focus on key programme activities and should measure programme's performance and progress;

- ◆ describing the procedure and explaining the criteria for selecting programmes, sub-programmes and projects that will be subject to gender-responsive budgeting;
- ◆ defining the organization and management of the gender-responsive budgeting process, and
- ◆ explaining the monitoring and evaluation process through which progress is measured in relation to the programme achievements for men and women.

2. Institutional framework

The Assembly of the RNM, within its competences, works on elimination of all forms of gender-based discrimination and improvement of the social status of women, adopts the Strategy for Gender Equality and monitors its implementation in sectoral policies and programmes. In addition, when determining the composition of its working bodies and delegations, it should respect the principle of equal participation of women and men.

The Assembly also determines the composition and competences of the **Committee on Equal Opportunities for Women and Men**, as a standing body responsible for:

- ◆ consideration of draft proposals of laws and other regulations adopted by the Assembly, the Budget of the RNM, from the aspect of inclusion of gender concept therein;
- ◆ consideration of the proposal of the Strategy for gender equality;
- ◆ monitoring the adoption and application of core and specific measures for establishing equal opportunities for women and men;
- ◆ monitoring the system of measures for elimination of unequal treatment of women and men;
- ◆ adoption and amendment of laws in the area of equal opportunities for women and men;
- ◆ cooperation between competent authorities on issues related to equal opportunities for women and men;
- ◆ implementation of initiatives and activities against the application of gender stereotypes and prejudices in public life;

- ◆ informing the Assembly about all issues related to equal opportunities for women and men;
- ◆ cooperation with the Commissions on equal opportunities for women and men in LSGUs;
- ◆ cooperation with employers' associations, trade unions, non-governmental organizations and associations active in the field of equal opportunities, and
- ◆ cooperation with the respective committees of other countries and similar.

The Government of the RNM, within its competences, works on the promotion and establishment of equal opportunities and achievement of goals through the application of core and specific measures, proposes the Strategy for Gender Equality and submits it to the Assembly of the RNM. According to the law, the obligation for equal participation of women and men equally applies when determining the composition of working and other bodies, delegations and other organs of the Government of the RNM, and when appointing representatives in public enterprises and institutions.

The Government of the RNM establishes an **inter-sectoral consultative and advisory group for equal opportunities for women and men**, composed of officials/senior civil servants, representatives of civil organizations, employers' associations, experts, and representatives of local self-government, trade unions and other entities.

Recognizing the role of **political parties** as equally important in relation to the equal representation of the different genders in the public and political life of the country, the law foresees the obligation of political parties in their acts to determine measures and mechanisms for promoting equal participation of women and men in party organs and bodies.

The Ministry of Labour and Social Policy is responsible for establishing the principle of equal opportunities, promotion of equal opportunities for women and men in all areas of social life, mainstreaming the principle of equal opportunities in the reorganization, promotion, development and assessment of the political processes at all levels and in all phases at national and local level. The MLSP is responsible for reporting to the Government of the RNM on the overall progress in terms of promoting equality and equal opportunities for women and men in the RNM.

II. AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

1. Audit objectives

- 1.1. The performance audit was conducted in accordance with the Annual Work Program of the State Audit Office for 2021, on the topic "Effectiveness of measures of the Government of the Republic of North Macedonia for gender equality and corresponding gender budget initiatives in the RNM", in order to answer the question **"whether activities taken by the competent institutions at central level provide conditions for promotion of gender equality"**.
- 1.2. The performance audit was conducted to make an assessment of the state of affairs on gender equality in the country and the institutions in the RNM and to contribute to increased effectiveness of the process of introducing gender equality, by determining weaknesses/ambiguities in laws and bylaws, competences, financing, staffing, communication and cooperation of the institutions responsible for establishing gender equality in the RNM, monitoring the degree of realization of goals and measures, and activities taken by competent institutions to improve the situation in the area that is the subject of the audit.
- 1.3. The performance audit covers the following areas:
 - ◆ Strategic and legal framework for implementation and achievement of gender equality goals;
 - ◆ Competent bodies and institutions for implementation of gender equality goals and
 - ◆ Monitoring the degree of realization of goals, assessment and reporting on gender-responsive budgeting.

2. Audit scope

- 2.1. The performance audit covered the following entities:
 - ◆ Government of the RNM - General Secretariat of the Government of the RNM;
 - ◆ Assembly of the RNM;
 - ◆ Ministry of Labour and Social Policy;
 - ◆ Ministry of Defence;
 - ◆ Ministry of Finance;
 - ◆ Ministry of Foreign Affairs;
 - ◆ Ministry of Environment and Physical Planning;
 - ◆ Ministry of Economy;
 - ◆ Ministry of Agriculture, Forestry and Water Management and
 - ◆ Agency for Youth and Sports.

To obtain data, we sent questionnaires about the current status and the measures taken for the promotion and equal participation of women and men in political parties to six political parties, including 10 questions related to the subject of the performance audit.

When selecting the institutions to be audited, we took into account the competences of the institutions tasked with establishing gender equality, as well as the institutions that were tasked with selecting a programme they will monitor for a period of three years and that will be determined by a gender budget statement.

- 2.2. The performance audit covers the period from 2018 to 2020 and also presents subsequent events up to the day of notification of the performed audit.



3. Methodology

3.1. The performance audit was conducted in accordance with the standards for state audit of the International Organization of Supreme Audit Institutions (INTOSAI), which are prescribed to be applied in the RNM when conducting state audit.

3.2. Performance audit is an independent examination of the efficiency and effectiveness of government activities and programmes, with due regard to the economy and the goal leading to improvement.

3.3. The current performance audit is an objective and systematic verification of evidence in order to provide independent assessment of the "Effectiveness of measures of the Government of the Republic of North Macedonia for gender equality and corresponding gender budget initiatives".

3.4. The conclusions of this performance audit will contribute to improved effectiveness of the process of establishing gender equality and strengthened functions of the competent institutions in the RNM that should continue the implementation of measures and activities for the introduction of gender equality, which will contribute to the advancement of the overall process of introduction and implementation of gender equality in the country.

3.5. In the performance of the audit, a combined approach was applied: a result-oriented approach and a problem-oriented approach.

The result-oriented approach is aimed at examining and presenting results of implemented measures/activities. This approach is used to conduct analysis and assessment of the degree of realization of goals.

By applying problem-oriented approach, we examined and analysed the causes of certain problems faced by competent institutions in the RNM in the process of introduction and implementation of gender equality.

3.6. In order to obtain relevant and sufficient audit evidence leading to audit findings, conclusions and recommendations, we applied the following performance audit techniques:

- ◆ examination of laws and bylaws that refer to gender equality of women and men and gender budget initiatives in the RNM and other documentation related to the subject of audit;
- ◆ analysis of documentation related to the legal and institutional framework and monitoring and reporting on the implementation of goals (strategies, methodologies, work programmes, reports, annual reports and programmes, performed analyses, submitted documents, requests, measures, activities and projects for the development of gender equality in the RNM);
- ◆ statistical and other reports on indicators/results, internal acts of audit subjects, procedures, records and other relevant documents;
- ◆ interviews and conversations with responsible persons in the competent institutions;
- ◆ comparative analyses, questionnaires, data from competent institutions in charge of the process of achieving gender equality of women and men in the RNM;
- ◆ analysis of the contents of available documentation, conclusions of competent institutions, work reports, studies, reports on achieved results, and other available documentation, and
- ◆ other analyses and studies.

3.7. The performance audit was conducted in the period from 01.07.2021 to 30.12.2021 by a team of the State Audit Office.

3.8. The results of the performance audit were presented at the final meeting with representatives of the institutions included in the performance audit, held on 15 March 2022, in the premises of the State Audit Office.

The responsible person of the Ministry of Environment and Physical Planning submitted an opinion that they had no comments on the draft report of the authorized state auditor. The responsible person of the Ministry of Labour and Social Policy also submitted an opinion on the draft report, which was considered and it was concluded that their comments referred to explanations of the ascertained situation, while two comments were accepted as they referred to technical errors.

3.9. The preliminary research focused on several areas in order to gain understanding of the strategic and legal framework for implementation and achievement of gender equality goals, responsible bodies and institutions for implementation of gender equality goals and monitoring the degree of realization of the goals, evaluation and reporting on gender-responsive budgeting and detection of potential risks in the relevant areas.

Conclusions were drawn from the preliminary research, and the audit team developed an Audit Programme that included identified risks, issues and criteria for taking further activities in order to obtain sufficient relevant evidence.

In addition, based on the conclusions from the preliminary research, we assessed that this performance audit will contribute to the improvement of the process of establishing gender

III. AUDIT FINDINGS

1. Strategic and legal framework for implementation and achievement of gender equality goals

The legislation regulating the concept of gender equality foresees adoption of a strategy and several planning and programme documents at national and local level. With the aim of building a system of prevention of unequal treatment of women and men and creating conditions for introduction of equal participation of women and men in all spheres of social life, the documents at national and local level should be aligned with the goals and activities determined in the strategy, planning and programme documents at the national level, as well as mutually aligned.

1.1. The Strategy for Gender Equality is the basic strategic document of the RNM that establishes a comprehensive framework for further activities with regard to advancing gender equality and strengthening position and role of women. The Strategy was adopted for a period of eight years, from 2013 to 2020.

The Strategy defines three strategic goals, and under each strategic goal, a number of different objectives are determined.

The main instruments based on which the Strategy is monitored are two national action plans on gender equality for the period 2013 - 2016 and for the period 2018 - 2020 and three operational plans for gender equality for 2013, 2015 and 2018. These include an overview of goals, activities grouped by areas for each goal separately, responsible institution and deadline for implementation, which would contribute to the achievement of the corresponding goal.

Based on the examination of the National Action Plan for the period 2018 - 2020, we determined significant deviations in the deadlines for implementation of all planned activities that have an impact on the achievement of established strategic goals, especially those related to:

- ◆ providing systemic support for integration of gender issues in policies and financial instruments in accordance with the Law on Equal Opportunities for Women and Men, which refers to the adoption of a Methodology for strategic planning and inclusion of gender perspective;

- ◆ promotion of gender equality in decision-making processes;
- ◆ raising public awareness, amended legislation and strengthened capacities of professionals who work with women victims of violence and gender-based violence;
- ◆ improvement of policies and measures in order to overcome obstacles for increasing employment rates of women, and
- ◆ establishment of coordination between the public, private and civil sectors in the implementation of the Law on equal opportunities for women and men.

We also found that:

- ◆ there are no measurable indicators to monitor the progress in achievement of results and fulfilment of specific goals;
- ◆ data collection is not carried out in a systematized and organized manner, which makes it impossible to properly monitor the implementation and make timely corrections in the set goals, results and activities, and
- ◆ the strategy has not been updated at a given time interval.

Without disputing the activities taken by all stakeholders in the process of implementation of gender equality in terms of observing/completing the activities in the time frames established in the national plans, we point out that the established state of significant deviations is the result of limited capabilities, due to the lack of personnel capacities, the extensive activities that are required for their adoption and alignment, which creates a risk of delay and slow pace of implementation and monitoring.

The absence of quantitatively or qualitatively measurable indicators needed to monitor the progress in the achievement of the results and the fulfilment of the specific goals results in the lack of timely, reliable and complete data on the achievement of the goals, which impacts the effectiveness of the implementation of gender equality in the country.

Taking into account the above, it is not possible to monitor and compare the activities taken at different levels of management, nor to accordingly report on them, which results in lack of long-term vision as basis for implementation of an effective policy for establishing the concept of gender equality.

It should be noted that in April 2021, the Ministry of Labour and Social Policy prepared National Strategy for Gender Equality 2021 - 2026, which was submitted to the Assembly of the RNM. However, it was not adopted during the execution of the audit.

In the institutional framework for implementation of activities foreseen by the adoption of the new Strategy, the Government of the RNM, the ministries and other SABs, LSGUs, as well as all stakeholders from sports, cultural, economic organizations and others are included, and the need is emphasised to also include civil society organizations, especially those that are active in the field of gender equality, so to create true partnership and improve the situation.

Of significance for the implementation of the Strategy and the achievement of goals are international organizations that support the country in its progress and in its alignment with international standards, policies and practices.

MLSP will be responsible for coordinating the implementation of the National Action Plan and the annual operational plans for implementation of the Strategy. Bearing in mind that the implementation of the Strategy includes different areas of measures and policies and a wide range of stakeholders, monitoring activities will be carried out based on a predefined report template to be filled in by all responsible authorities of the national government. To measure effects of the implementation of the Strategy, it is envisaged to carry out mid-term evaluation (after the third year of its implementation), which will serve as basis for further implementation of the Strategy.

No specific financial resources are provided for the implementation of the Strategy, that is, it is planned fiscal implications of the implementation of the Strategy to be included in the operational plans of line ministries according to their planned activities based on the annual budget planning processes.

1.2. The audit carried out **analysis of the provisions of the Draft Proposal of the Law on Gender Equality** and determined the following:

- ◆ significant number of bodies for gender equality envisaged by the existing law continue to function, such as the Committee on Gender Equality at the Assembly and the coordinators for gender equality in the Ministries and SABs, as well as in the bodies of LSGUs;
- ◆ it is planned to establish Secretariat for Gender Equality as a separate institution that will coordinate and supervise implementation of the law by competent authorities of state administration at central and local level;
- ◆ establishment of Resource Centre as an organizational unit of the Secretariat, which shall operate as training centre providing training in the area of gender-responsive policy making and budgeting, which should strengthen capacities for gender equality;
- ◆ establishment of Council for Gender Equality, which will include representatives of citizens' associations and foundations, the academia and the media, who should have professional experience in the field of gender equality and a proven contribution to the promotion of gender equality, and should be elected based on a public announcement. The Council should be chaired by the Vice President of the Government in charge of gender equality. This body, according to its composition and competences, is very similar to the inter-sectoral consultative and advisory group regulated by the existing law;
- ◆ a special position - coordinator for gender equality in the ministries and other SABs, who should have professional experience in implementing activities for promotion of gender equality and experience in development or analysis of public policies and strategic documents. This high ranking of the position of coordinator for gender equality aims to provide opportunity for appointed civil servants to effectively carry out their tasks as coordinators in relation to all issues related to implementation of gender equality;
- ◆ at local level, the competences and tasks of the LSGUs are specified and appointment of coordinators for gender equality and their deputies is foreseen, which is already regulated by the existing law;

- ◆ political parties are obliged to monitor and report on the representation of women and men in their internal bodies and to prepare programmes for promotion of gender equality and publish gender-disaggregated data on their websites;
- ◆ possibilities for judicial protection are provided for persons whose rights to equal treatment based on gender and gender identity have been violated, and
- ◆ inspection of the implementation and application of the law and other regulations in the field of gender equality is foreseen to be performed by inspectors of the inspection service in the Secretariat who have acquired license for gender equality inspector.

The audit points out that before the new Law on Gender Equality is adopted, it is necessary to review the need to establish new entity within the executive branch, i.e. the Secretariat for Gender Equality, as well as to further specify and strengthen the role of the Department for Equal Opportunities in the MLSP, taking into account that the most important activities and policies so far have been developed and implemented by the MLSP. The establishment and operation of a new institution implies provision of significant financial, professional and technical resources, human resources and organizational conditions. It is also necessary to carry out analysis to specify the institutions where it is needed to introduce the position of or appoint coordinators for equal opportunities.

- 1.3. One of the competent entities for protection of the right to equal treatment in accordance with the legislation is the **legal representative**, who is a civil servant employed with the Ministry of Labour and Social Policy, responsible for conducting procedure for determining unequal treatment of women and men, upon receipt of a complaint. By 31 March at the latest, the legal representative should prepare report for the previous year on adopted opinions, implemented recommendations and effects of their implementation. The report should be published on MLSP website and submitted in writing to the competent institutions. Based on an Authorization Decision³ adopted by the MLSP, a legal representative was appointed for the first time in October 2018, and he performed this function until 2019. No other legal representative has been appointed ever since. During the period when the legal representative performed his function there were no complaints submitted, and therefore the required reports were not prepared.

³ Decision no. 03-10683/1 of 24.10.2018

⁴ Article 12 of the Law on Equal Opportunities for Women and Men "Official Gazette of the Republic of Macedonia" No. 6/12, 30/13, 166/14, 150/15, 201/15 and "Official Gazette of the Republic of North Macedonia" No. 53/21

Taking into account the non-compliance with the legal provisions for appointment of legal representative and the importance of this role in the implementation of procedure for detecting unequal treatment of women and men and initiation of corresponding procedure thereof, which requires cooperation with the competent entities (the competent inspection body, ombudsman or other competent organ), we established insufficient affirmation of the role of the legal representative and lack of possibility for the public and all interested parties to be promptly and fully informed about cases involving possible legal protection, which also affects the effectiveness of the process of promotion of gender equality.

The audit indicates that the new Draft Proposal of the Law on Gender Equality does not foresee a legal representative, that is, the right to equal treatment is within the scope of judicial protection.

14. According to the Law on Equal Opportunities for Women and Men⁴, the MLSP has obligation to submit to the Government **an annual report on activities taken and progress achieved in the establishment of equal opportunities for women and men** by the end of June for the previous year. The annual report is prepared by the MLSP based on individual reports submitted by coordinators and deputy coordinators for gender equality of the SABs and the LSGUs to the MLSP on annual basis, at the latest by 31 March of the current year for the previous year.

The report contains the following information: background information, implemented activities in accordance with the law, initiatives taken in the year covered by the report, cooperation with other institutions, database, activities carried out and results achieved in accordance with strategic documents in the field of gender equality, challenges, good practices and lessons learned, next steps in the field of gender equality, proposals and suggestions to the MLSP.

Based on the performed inspection, we found that annual reports do not contain information in the form of conclusions about the progress achieved in the establishment of equal opportunities for women and men and recommendations for overcoming certain challenges faced by the institutions in the process of implementing gender equality.

This does not provide complete and objective presentation of the situation related to gender equality, which affects the ability to establish the actual state of the institutions' activities in

the field of gender equality, the ability to provide recommendations, as well as to ensure their availability to the stakeholders and timely taking of measures and activities to improve the overall situation related to gender equality.

As the reason for the aforementioned, the responsible persons indicate insufficient personnel capacities of the Department for Equal Opportunities of the MLSP, which is a key actor for implementation of most of the activities related to gender equality.

1.5. During 2020, the General Secretariat of the Government of the RNM performed analysis of the **draft strategic plans for the period 2020 - 2022 of 14 ministries and 21 SABs** from the aspect of their compliance with established strategic priorities and from the aspect of form and contents. The process of strategic planning allows the ministries in a systematic and structured way to analyse, plan, monitor and evaluate their competences and responsibilities, the institution's strengths and weaknesses, environment, development, policies and programmes in the relevant area, as well as the results and effectiveness of policies and planned programmes.

It is also of particular importance that the performance of ministries' operations is measured not only based on resources spent, but also based on whether their achieved results have contributed to the improvement of the situation in the area the ministry is in charge of.

The reforms implemented by the RNM are not only in function of the established strategic priorities, but they are also a prerequisite for the functioning of the state, as well as for ensuring institutional stability, strengthened administrative and professional capacities in all parts of the system, and professional and social inclusion. Accordingly, it is in the interest of the Government of the RNM and the ministries to develop adequate policies and programmes that will ensure the best results in the achievement of these strategic priorities and priority goals, which will contribute to the achievement of goals of the Agenda for Sustainable Development 2020-2030.

Based on the inspection of the draft strategic plans for the period 2020 - 2022, we detected the following shortcomings in the area of gender equality:

- ◆ the situation analysis is not based on provided data in the respective areas that also include gender-disaggregated data in order to have clear picture of the situation in relation to the status and position of women and men on different grounds;

- ◆ concerning measuring and monitoring achievement of goals and results of programmes and sub-programmes, quantitative and qualitative indicators are developed. However it will be also necessary to develop at least one gender-sensitive indicator for the programmes and sub-programmes where possible, according to their nature;
- ◆ absence of development of gender-sensitive policies, programmes and budgets, and
- ◆ need to promote gender equality in all areas of social life, as well as to integrate gender perspective in development of policies and budgets.

The absence of appropriate analyses in the strategic plans, which should also include gender-disaggregated data to obtain clear picture of the situation related to the status and position of women and men on different grounds, including ethnicity, age, place of residence, education level and other significant data, as well as analyses for assessment of the situation from a political, economic and social aspect in relation to the existence of gender stereotypes, affects the formulation of adequately focused strategic goals that will help establish or advance gender equality in the country.

1.6. The **Work Programmes of the Government of the RNM** for 2018, 2019 and 2020 include activities related to:

- ◆ adoption of proposal Law for amending the Law on equal opportunities for women and men;
- ◆ setting up legal basis for founding a resource centre (training centre) for gender-responsive budgeting and gender policies;
- ◆ preparation of annual report of the Intersectoral Advisory and Consultative Group for Equal Opportunities for Women and Men;
- ◆ preparation of proposal Strategy for Gender Equality 2021 - 2026, and
- ◆ preparation of annual report on the implementation of the Strategy for Gender Equality.

Based on the analysis of the annual work programmes of the Government of the RNM, we determined that the activities planned in the annual programmes related to gender equality are carried over to the next annual programme every year, for the reason that they were not implemented in the planned period. The programmes include goals related to: establishing an effective and efficient system for achieving gender equality, based on

functional support mechanisms at national and local level, harmonized indicators for measuring the progress of gender equality and provision of gender disaggregated statistics; building a culture of equal opportunities, promoting equal treatment and non-discrimination based on gender, without specifying procedures and methods for achieving these goals.

This state of inadequately and incompletely defined programmes, the absence of clearly defined organizational and coordination structure, competences, roles and responsibilities of the institutions and the methods of achieving determined goals, influences the effectiveness of the implementation of gender equality.

1.7. In the RNM, the issues of gender equality from the aspect of legislation are regulated on two levels, i.e. by a separate Law on Equal Opportunities for Women and Men and by incorporating gender through specific measures and provisions in other laws, specifically:

- ◆ in 2020, new Law on Prevention and Protection against Discrimination was adopted, which incorporates gender identity and gender orientation as grounds for discrimination and is linked to the Strategy for Gender Equality and the Law on Equal Opportunities for Women and Men;
- ◆ in 2019, new Law on Social Protection was adopted, aimed at advancement of social protection, foreseeing a reform of the entire social protection system in order to more effectively meet the needs of all citizens, especially of women and girls;
- ◆ in 2021, new Law on Prevention and Protection from Violence against Women and Domestic Violence was adopted, which established coordinated system for prevention, protection and combating domestic violence, including implementation of preventive measures by all stakeholders at national and local level;
- ◆ the Law on Family regulates parental rights and obligations, the rights to dissolution of marriage and prohibits violence between family members and establishes measures for protection of victims and punishment of perpetrators;
- ◆ the Electoral Code was amended in 2015, which improved the legal basis for participation of women and men on the candidate lists for members of parliament and local councillors. The amendments introduced a quota of at least 40% representation of the underrepresented gender on the lists of party candidates, as follows: at least one out of every three places shall be reserved for the underrepresented gender, with at least one additional place out of every ten places.
- ◆ the Law on Labour Relations stipulates equal pay for women and men and equal treatment in relation to employment, working hours, working conditions, social insurance and absence from work. In the coming period it will be necessary to introduce amendments for harmonization with the EU Directive on parental rights;
- ◆ with the adoption of the Law on Minimum Salary in 2017 the gender pay gap was reduced equalizing the minimum salary for workers in the garment, leather and footwear industries, where the majority of employees are women;
- ◆ the Law on Protection from Harassment at the Workplace aims at "Prevention and protection from psychological and sexual harassment at the workplace and ensuring healthy working environment". Along with the Law on Labour Relations, it should ensure dignified work without any psychological and sexual harassment and discriminatory treatment of women;
- ◆ in 2019, new Law on Termination of Pregnancy was adopted, which prescribes shorter deadlines and greater availability of abortion for all women as well as the right of the woman to decide herself to terminate pregnancy;
- ◆ the Law on Health Care guarantees access to health care for all women;
- ◆ the new Law on Free Legal Aid, within the scope of primary legal aid, covers victims of gender-based and domestic violence, assistance in the procedure for registration in the birth register, acquisition of personal identification and citizenship documents, social protection procedure and protection of children's rights, pension, disability and health insurance;
- ◆ the new Law on Primary Education was adopted in 2019 and prohibits all types of direct and indirect discrimination in primary education, based on gender, gender orientation, gender identity etc.;
- ◆ in 2018, amendments were adopted to the Law on Textbooks for Primary and Secondary Education in order to further regulate and specify procedures for publishing and providing textbooks in schools aimed at ensuring better quality teaching materials free from discriminatory and stereotyping content;
- ◆ the Law on Audio and Audio-visual Services provides for fair gender and ethnic representation in the media decision-making bodies and prevents discrimination in the media based on gender, gender orientation, gender identity and belonging to a marginalized group, and
- ◆ the Criminal Code classifies as criminal offences punishable by imprisonment and other measures offences such as domestic violence, rape, statutory

rape with misuse of position, statutory rape of a helpless person, sexual assault of a child, mediation in conducting prostitution, forced pregnancy, forced sterilization and other types of gender-based violence. Activities are underway to amend the Criminal Code for harmonization with the Istanbul Convention by regulating new incriminations in relation to violence against women.

It is our opinion that the adoption and application of the mentioned laws and legal amendments affirm the country's commitment to strengthening the legal system in the area of achieving gender equality.

1.8. The Resolution 1325 "Women, Peace and Security", which was adopted by the UN Security Council in 2000, emphasizes the importance of equal participation of women in conflict prevention, resolution and building sustainable peace. The Resolution points to the disproportionate impact of armed conflict and war on women and girls and the role women should play in conflict prevention and peacebuilding.

The first NAP for implementation of the Resolution was implemented in the period from 2013 to 2015, while in July 2020, the second NAP for the period 2020 - 2025 was adopted, with the aim of achieving society's national vision for gender equality.

Each strategic goal is linked to the principles of the Resolution, which are protection, prevention, participation, relief and recovery.

The Government tasked the MD, MLSP, MI, MFA, MOH, MES, MJ, MF, CMC, PRD and ZELS to develop operational plans for implementation of the NAP, while the MD is tasked with coordinating all implementation activities by September 2020 at the latest.

The MD has adopted a Decision on establishment of a Body for coordination, monitoring and evaluation⁵ of the implementation of the second NAP, and in November 2020 produced a Report⁶ on the level of development of the Operational Plans by the institutions, which stated that eight (including the MD) from eleven institutions had developed and submitted operational plans, while the Ministry of Foreign Affairs and the Ministry of Education and Science had not submitted their plans, and the Ministry of Interior had developed the plan, but it had not been signed at the time.

In February 2021, the MD submitted information to the Government of the RNM about the level of implementation of the second phase of the second

NAP, stating that all ten institutions and ZELS had developed implementation plans, which were aimed at ensuring greater representation of women at all levels of decision making in national, regional and international institutions and mechanisms for prevention, management and resolution of conflicts, and affirmed the role of women in the framework of the security agenda.

According to the information received from the responsible persons from the Ministry of Defence and the Body for coordination, monitoring and evaluation, the preparation of the Report on implemented activities according to the operational plans for the implementation of the second NAP for the implementation of the Resolution, is underway.

We emphasize that the current strategic framework contributes to the confirmation of the national goal of contributing to the implementation of the agenda and responding to the challenges arising from the country's global commitments.

The audit opinion is that timely and diligent achievement of goals set by the second National Action Plan for the Resolution 1325 elaborated in the operational plans of the institutions will allow achievement of equal participation of women in conflict prevention, resolution and building of sustainable peace.

1.9. Gender-responsive budgeting is the application of gender strategy in the budget process, i.e. gender-focused assessment of budgets, incorporating gender perspective at all levels of the budget process and restructuring of revenues and expenditures to promote gender equality, which is key to creating equal opportunities for women and men.

The introduction of the concept of gender budgeting in the RNM is defined by the Law on Equal Opportunities for Women and Men, but it is not regulated by the Law on Budgets.

The Ministry of Finance, as an institution responsible for preparation and execution of the Budget, implemented measures and activities to amend the budget instructions in 2015, and in 2019 Gender Budget Initiative Form was introduced, in which budget users should specify their selected programme for gender analysis and propose indicators, in order to incorporate gender perspective in the process of policy planning and budgeting. This applies to all budget users at central level. These amendments to the Budget Circular allow budget users at central level to

⁵ Decision No. 02-86/1 of 04.01.2021, No. 02-86/2 of 07.09.2021 and No. 02-2/74 of 02.11.2021

⁶ Report No. 16-4839/1 of 10.11.2020

prepare gender budget initiatives for their budget programmes, and the implementation thereof would impact both women and men and contribute to the implementation of the Law on Equal Opportunities for Women and Men.

According to the instructions contained in the Budget Circular of the Ministry of Finance, budget requests are submitted in two ways: in electronic form using the E-circular application and in printed form with the signature of the head, together with the additional forms entered in the application.

The entry of all forms (which may also be unfilled) in the electronic application is mandatory. However, the MF has not established practice of keeping the budget requests submitted in electronic form, which makes it difficult to check which budget users have submitted gender budget initiative form and for these reasons the authorized state auditor was not able to make analysis for the past years.

Based on the submitted documentation by the MF, we determined that during the preparation of the Budget Circular for 2021, only 13 budget users have submitted filled out gender budget initiative form.

The Draft Proposal of the Law on Budgets envisages introduction of gender-responsive budgeting. Namely, the section referring to budget principles includes the principle of gender equality, which implies gender-responsive budgeting, that is, considering gender equality objectives in the planning and execution of budget inflows and outflows. It stipulates that if proposed new regulations or acts have implications that are aimed at promoting gender equality, they must be submitted together with a gender budget statement. In relation to the proposed financial plan, it is defined that it should include gender-responsive indicators where feasible, while the explanation of the special section of the Annual Budget Execution Report also includes report on achieved goals and results and gender-responsive indicators.

According to the regular practice so far, the proposal of the Budget of the RNM that the Government submits to the Assembly does not contain any accompanying documents such as gender budget statements.

The audit points out that the Budget Proposal and budget documentation must be accompanied by gender budget statements/initiatives so that the Assembly of the RNM could consider the level of gender-responsive budgeting, i.e. make gender analysis of budget programmes in order to evaluate the gender dimension of the Budget Proposal for the corresponding fiscal year.

To ensure publicly available and transparent gender-responsive budgets, we consider it necessary to foresee an obligation for the MF and for all budget users to publish their gender budget statements/initiatives as well as the results thereof on their websites. The Draft Proposal of the Law on Budgets does not define the terms gender budget statement/initiative, gender indicators and gender goals.

The absence of definition of the concept of gender-responsive budgeting in the Law on Budgets, no submission of gender budget initiative by budget users, and failure to keep records of gender budget initiatives affects the effectiveness of the gender-responsive budgeting process as one of the key tools for monitoring gender equality goals in the country.

110. The UN 2030 Agenda for Sustainable Development is a global plan for sustainable development and action, which builds on the Millennium Development Goals and seeks to "Eradicate poverty and hunger, combat inequalities in and between countries, build equitable and inclusive societies that ensure the protection of human rights and promote gender equality, empowerment of women and girls, long-term protection of the planet and its natural resources."

The Agenda incorporates the principle of "Leave No One Behind", which means that data needed to monitor progress and performance of countries should be disaggregated on as many grounds as possible, including gender, age, race, disability, income, ethnicity and other characteristics.

Regarding issues in the area of gender equality, separate chapter 5 is included which defines activities aimed at strengthening the position of women and girls in society and realizing their full potential and eliminating all forms of discrimination based on sex and gender, promoting and improving the sexual and reproductive health of women and girls, recognition of unpaid domestic work and equal access to resources, as well as equal participation in political, economic and public life.

The RNM, as UN member, has an obligation to implement goals set out in the Agenda and for these reasons the RNM adopted Framework of Cooperation with the UN - 2016-2020 Partnership for Sustainable Development and 2021-2025 Sustainable Development Cooperation Framework. Five priority areas are defined in the adopted Cooperation Framework for the period 2016 - 2020: more and better jobs, more accountable governance, and better life for vulnerable people, gender equality, cleaner, greener and more resilient environment. In the adopted Framework for the period 2021 - 2025, it is stated that the RNM has ratified the main human rights agreements. However, the results show that

the rights of women and girls, children, ethnic communities (especially the Roma), persons with disabilities and refugees are compromised, which leads to inadequate society cohesion.

For achieving sustainable development goals, in July 2020, the RNM prepared voluntary national review in which it is stated that gender inequality manifests itself across different dimensions and is particularly pronounced in rural areas.

According to data provided in the National Review, the poverty rate in 2018 was 21.8% for men and 22% for women, with 6% of women living in poverty being employed and 35% unemployed. Regarding unemployment, it is stated that in December 2019, 48% of the total number of registered unemployed persons in the Employment Agency were women. In relation to management positions in large companies in the private sector, it was detected that 21% of management positions are held by women, while 79% are held by men.

This situation indicates that there is still a gender gap in employment, i.e. although the representation and participation of women in policy-making and decision-making processes has increased at national and local level, women are still represented in a limited number in public positions.

As key achievements at national level, the National Review highlights the increase of the minimum salary, the adoption of the Istanbul Convention, which is followed by the adoption of the Law on Prevention and Protection from Violence against Women in January 2021, as well as the establishment of referral centres for victims of sexual violence.

The progress achieved in relation to the priority areas of the Agenda for Sustainable Development, including gender equality, is also stated in the annual report on achieved results in the RNM for 2020 adopted by the office of the UN Permanent Coordinator. It highlights the commitments of both the RNM and the UN to promote gender equality and to strengthen national capacities in various areas through assistance in drafting of the Law on Prevention and Protection against Discrimination and establishment of National Coordinating Body in accordance with the international standards for human rights, support for the National Action Plan for Gender Equality and National Strategy and Action Plan for Combating Human Trafficking and Illegal Migration.

We point out that despite the fact that the efforts and tendency to overcome the gender gap are noticeable in 2020 National Review, it is still necessary to take further actions to reduce

exclusion and inequalities with focus on promoting gender equality and emancipation of women, increasing quantity and quality of jobs for women and men, creating opportunities for decent employment and promoting gender equality and human rights in the workplace.

1.11. The 2011 Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence, known as the **Istanbul Convention**, is an international document on combating domestic violence. The Istanbul Convention is the first comprehensive instrument at European level that addresses violence against women. The RNM signed the Convention in 2011, while the Law on Ratification of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence was adopted in December 2017, after which the Convention entered into force in June 2018. After the ratification of the Istanbul Convention, the Government, i.e. the MTSP, developed National Action Plan 2018 - 2023 for implementation of the Council of Europe Convention on preventing and combating violence against women and domestic violence, which was adopted in October 2018, at the Government session. The adopted NAP has three main goals:

- ◆ harmonization of the legal framework with the provisions of the Convention;
- ◆ establishment of general and specialized services for strengthened protection of victims of gender-based violence and victims of domestic violence and
- ◆ implementation of activities for prevention of gender-based violence and domestic violence.

The NAP was adopted to envisage specific activities, determine competent institutions and plan financial resources needed to align with the provisions of the Convention, in accordance with the planned dynamics. The National Action Plan allows monitoring of the progress in the harmonization of the national legislation with the provisions of the Convention, and also the fulfilment of remaining obligations in relation to prevention of gender-based violence and ensuring quick and efficient protection of victims and prosecution and punishment of perpetrators.

With the adoption of the National Action Plan 2018 - 2023 by the Government of the RNM⁷, nine institutions (MES, MI, MFA, MH, MLSG, ME, MISA, MJ, and GS) were tasked and the Agency for Audio and Audio-visual Media Services (AAAMS) and ZELS were instructed to prepare operational plans. Operational plans for 2019 were submitted to the MLSP only by

⁷ Extract from Draft Minutes No. 44-8850/1

the Ministry of Interior, the Ministry of Health and the General Secretariat, and for 2020 only by the AAAMS and MISA, although they were not obliged to.

Based on data available to the MLSP in relation to the realization of the NAP for the Istanbul Convention, as well as based on the analysis performed, we determined that the activities foreseen for achievement of all three goals have not been fully implemented or were delayed in relation to their expected start or completion.

Most of the activities that should have been completed are still ongoing and the NAP has not been revised to determine new deadlines for implementation that will correspond to the actual situation.

We also determined that no mechanism has been established to monitor the implementation of the NAP, which would be of key importance for the monitoring of the achievement of goals and activities. The preparation of periodic progress reports on the implementation of activities would allow easier monitoring and the possibility of timely response if challenges should arise during the implementation of activities.

We were informed by the responsible persons in the MLSP that they were in process of collecting information from all competent institutions for the preparation of Report for the needs of GREVIO⁸ for evaluation of the country in relation to the level of implementation of the Istanbul Convention.

1.12. The Gender Equality Index for RNM was developed by the MLSP and the State Statistical Office in cooperation with the European Institute for Gender Equality, within the Institute's cooperation with the Western Balkans and Turkey through the EU Instrument for Pre-Accession Assistance. The Gender Equality Index is calculated based on the methodology of the European Institute for Gender Equality from 2017 and provides an overview of the situation in 2015. The preparation of the report on Gender Equality Index is supported by the office of the UN Entity for Gender Equality and the Empowerment of Women (UN Women) in Skopje. The introduction of the Gender Equality Index is a significant commitment of the competent institutions in the country to expand available measuring instruments and tools for monitoring gender equality as basis for developing appropriate

policies and measures to promote gender equality in the country.

The smallest difference in gender equality is recorded in the domain of Health, while the only domain where the RNM has better result than the EU average is the domain of Power. The better result in the domain of Power is primarily due to the relatively higher representation of women in management bodies of national broadcasting institutions and management bodies of institutions that support research. The higher result in the domain of Power is also partially due to the higher representation of women in the Parliament, which, in turn, is the result of the legally established quotas for election of Members of Parliament from the underrepresented gender.

When comparing the summary result of Gender Equality Index for North Macedonia with other EU member states, it can be ascertained that the country is better ranked than half of EU member states mainly located in the Balkans (Greece, Bulgaria, Romania, Croatia), South Europe (Portugal) or countries from the former Soviet Bloc (Czech Republic, Slovakia, Poland). However, North Macedonia is in the range of member states that are below the EU average in achieving gender equality and significant progress is required in each of the different domains in order for the country to come closer and outperform the European average and to achieve gender equality in the country.

The summary value of the Index shows that there is still significant gender inequality in the RNM and that the country is lagging behind the EU average in achieving gender equality in almost all domains covered by the Index. The path towards achieving gender equality is complex and requires strong political will, allocation of relevant budget resources, and effective coordination of all national gender equality mechanisms on national and local level, as well as effective policy implementation at all levels. The country's strategic goal is to become part of the EU, and this implies accepting the Union's fundamental values, among which gender equality.

The audit assessed that when developing new Gender Equality Index, it is necessary to determine and measure the results achieved in the past period in the area of gender equality, which will be the basis for development of policies, measures and activities in the domains in which gender inequality is most pronounced.

⁸ GREVIO is an independent expert body responsible for monitoring implementation of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence.

2. Competent authorities and institutions for implementation of gender equality goals

2.1. The Intersectoral Consultative and Advisory Group for Equal Opportunities for Women and Men

is competent to promote the concept of gender mainstreaming into general policies of all public institutions, monitor the integration of the concept in sectoral policies in cooperation with social partners and institutions in the respective areas, monitor the progress of harmonization of national legislation with EU legislation and European standards in the area of gender issues, participate in the process of preparation of the Strategy for Gender Equality and monitor periodic reports of the relevant institutions.

In 2017, the Government adopted Decision⁹ on the appointment of members of the Intersectoral Group, which has been updated several times over the years due to the replacement of members. The members of the Intersectoral Group are appointed based on nomination by the institutions where they work; the associations are selected based on the platform for gender equality, and the unions and experts based on their cooperation with the MLSP. The work of the Intersectoral Group is coordinated by the MLSP.

The Law on Gender Equality does not provide any criteria that the members of this group should meet, and based on which their expertise in the field of gender equality and their contribution to the overall concept of gender equality would be determined.

Since its establishment in 2017, the Group adopts rules of procedure¹⁰ and a work programme every year, except in 2020 due to the Coronavirus pandemic.

Regarding the work and decision-making at the sessions of the Intersectoral Group, the rules of procedure from 2018 specified that more than half of its members should be present at the session to make decisions, while in the rules of procedure from 2019 this provision was amended, and for the group to be able to work and make decisions the presence of one third of its members is required. As the reason for this amendment, the responsible persons from the MLSP stated the lack of interest of the members to participate in the group sessions, as it is not planned that they should receive any financial compensation for it.

Based on the inspection of the available documentation for the work of the Intersectoral Group, we determined that no specific conclusions

were drawn at its sessions to overcome or improve the situation, no instrument was established to monitor the fulfilment of the obligations arising from the discussions at the sessions, and that there was no information/notification about the implementation of the given recommendations.

It is necessary to monitor and regularly report on the taken activities that have resulted from the conclusions drawn at the Group's sessions using an established instrument for the visibility of the results. In order to timely inform all stakeholders about the work and the achieved results of the Intersectoral Group, it is necessary that the documents containing information about its work be published within a reasonable time limit. It is also necessary to determine the criteria that should be met by the members, especially by the employees of the institutions, based on which their expertise in the field of gender equality and their possible contribution to the overall concept of gender equality would be determined.

The current setup of the Intersectoral Group does not ensure the efficiency of its activity, there is lack of incentives for the members to attend and participate in its sessions and make proposals, conclusions and recommendations aimed at improving the situation related to gender equality in all social spheres.

The Draft Proposal of the Law on Gender Equality, similarly to the existing Intersectoral Consultative and Advisory Group, envisages the establishment of a **Council for Gender Equality** as an advisory consultative body that will be led by the Vice President of the Government in charge of gender equality. It is envisaged that the members of the Council will be elected on a proposal by the Committee on Gender Equality and the Women's Parliamentary Club at the Assembly of the Republic of North Macedonia, the Ombudsman and the Commission for Prevention and Protection against Discrimination and that the Council will also include representatives of citizens' associations and foundations that are active in the field of gender equality, representatives of the academia, representatives of the media or their associations and representatives of ZELS. The members coming from the associations, the academia and the media will be elected based on a public announcement and their fulfilment of the prescribed criteria.

⁹ Decision No. 44-4277/2 of 15.08.2017

¹⁰ No. 17 - 6572/2 of 29.11.2018, No. 17-3451/2 of 25.04.2019 and No. 17-4784/1 of 07.07.2021

2.2. Based on the analysis of the **2020 Report of the European Commission about North Macedonia's progress**, regarding the section on gender equality, the audit determined the following:

- ◆ some progress was made in terms of equality between women and men, that is, the legal framework is in line with the EU, but it still needs upgrading in accordance with the requirements of the Istanbul Convention;
- ◆ the RNM published its first Gender Equality Index in 2019, which indicated improvements regarding equality in decision making, yet the gender gap in this field remains significant;
- ◆ in accordance with UN Resolution 1325 on Women, Peace and Security, a gender perspective was integrated into the strategic documents of the Ministry of Defence and the Army of the RNM, as well as in the Law on Defence and in the Law on Service in the Army in 2020;
- ◆ the MLSP has continued to invest in community services to support victims of gender-based violence, including by establishing a team of experts to act in cases of domestic violence and gender-based violence;
- ◆ systematic data gathering on gender-based violence is lacking;
- ◆ the action plan for the Istanbul Convention lacks specific funding for its effective implementation. Gender stereotyping persists, as do attacks on women, particularly women in public life;
- ◆ in terms of equality between women and men in employment and social policy, the published Gender Equality Index shows significant gender differences in participation and quality of work. Women are less likely to be employed fulltime than men. In 2019, the employment rate for men was 64.4% compared to 44.7% for women;
- ◆ measures are being taken to increase childcare and pre-school capacity, which should help women return to the workplace, however, both gender stereotyping and the gender pay gap persist;
- ◆ in 2019, out of 60 complaints filed on the basis of discrimination, the Ombudsman concluded discrimination in 24 cases;
- ◆ the legal framework for protection of fundamental rights is largely in line with European standards;
- ◆ the recommendations of European and international human rights bodies should be implemented, particularly regarding the treatment of detained and convicted persons, and a comprehensive legal framework on non-discrimination and an equality body should be ensured;

- ◆ it is also important for the country to enhance implementation of the legislation on hate speech and of the national action plan for implementation of the Istanbul Convention.

The established situation indicates that despite the actions taken by the country to alleviate gender inequality in all spheres of social life, there is a need to take additional measures and activities in accordance with the strategic and planning documents in order to improve the situation related to gender equality in these areas.

2.3. According to the Law on Equal Opportunities for Women and Men, the **SABs and the LSGUs are obliged to appoint coordinator and deputy coordinator** who shall be responsible for the implementation of the duties under the competence of the respective state authority for the establishment of equal opportunities, and giving opinion and proposals for the promotion and improvement of equal opportunities within the competences of the state authority or the LSGU.

The coordinator and the deputy coordinator are obliged once a year, no later than 31 March of the current year for the previous year, to submit a **progress report on equal opportunities for women and men to the MLSP**, and to publish it on the website of the state administration body or of the local self-government unit.

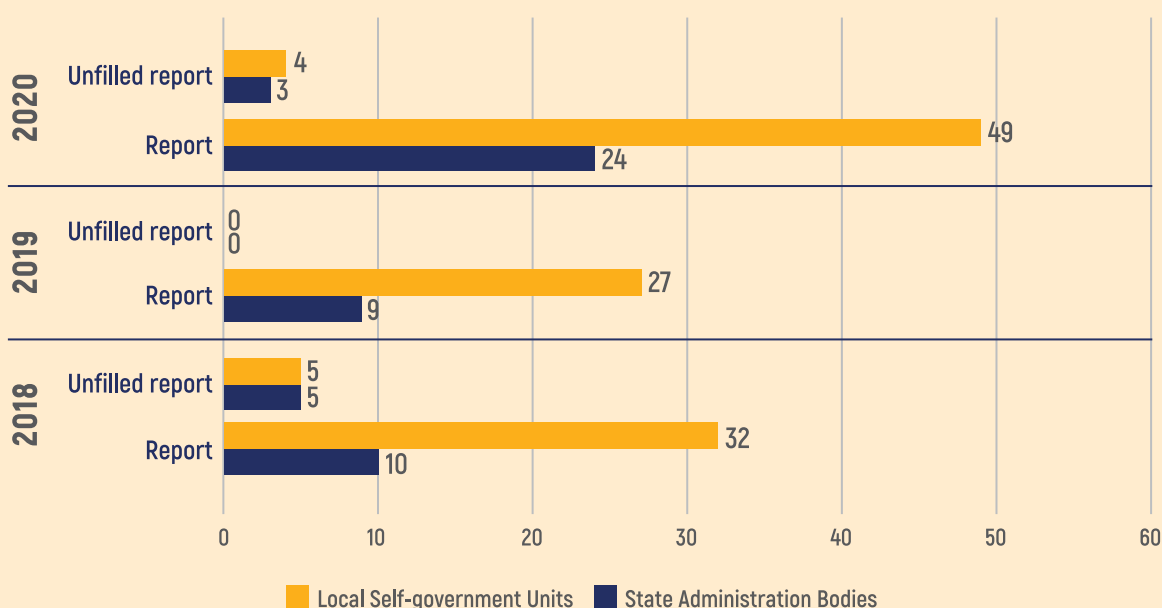
The audit performed an analysis of the submitted annual progress reports on equal opportunities for women and men of the state administration bodies and LGUs for the period 2018 - 2020 and determined that for the most part they were submitted late, that is, they were not submitted within the legally established time limit, they were incomplete or inadequately filled out, specifically:

- ◆ in 2018, 10 state administration bodies submitted a report, of which 5 were unfilled, and 32 LSGUs submitted a report, of which 5 were unfilled report templates;
- ◆ in 2019, 9 state administration bodies submitted a report, and 27 LGUs submitted a report, of which 5 unfilled, and
- ◆ in 2020, 24 state administration bodies submitted a report, of which 3 were unfilled, and 49 LSGUs submitted a report, of which 4 were unfilled.

The following Figure 2 presents in detail the situation related to the institutions at the central and local level that submitted a report on the activities taken and the progress achieved in the establishment of equal opportunities for women and men.

FIGURE 2

OVERVIEW OF INSTITUTIONS AT THE CENTRAL AND LOCAL LEVEL THAT SUBMITTED A REPORT FOR THE PERIOD 2018 - 2020



According to the information from MISA, 120 institutions were established as ministries, bodies within the ministries, independent state administration bodies, regulatory bodies, special bodies of state administration and independent state bodies.

In accordance with the submitted list of coordinators and deputy coordinators of the state administration bodies, maintained by the MTSP, which based on their reports prepares the Annual Report on the activities taken and the progress achieved in the establishment of equal opportunities for women and men, it can be determined that only 45 institutions participated, of which 14 are ministries, and the rest are bodies within ministries, independent state administration bodies, regulatory bodies, independent state bodies and public institutions.

The established small number of submitted reports on the activities taken and the progress achieved in the establishment of equal opportunities for women and men affects the development of adequate measures and policies, as information is not based on data analysis that reflects the real situation, which results in a risk of reduced effectiveness in the establishment of equal opportunities for women and men in the RNM.

The work tasks of the coordinator and deputy coordinator for equal opportunities are not included in the job classification as separate jobs, that is,

they are additional activities of the employees in the institutions. This situation results in an increased workload and inability of the employees to focus fully on the work tasks arising from the responsibilities of the coordinators, especially in the ministries, larger state administration bodies and local self-government units.

We point out that some of them face difficulties in the collection of data and cooperation with the other sectors in the ministries and institutions, due to the view of the issue of gender equality as an issue of secondary importance that affects only women and they also face difficulties in communication and coordination, which were even more intensified during the Covid-19 pandemic.

- 2.4. The Government of the RNM, within its competences, ensures the establishment and promotion of equal opportunities and the achievement of the goals in accordance with the Law on Equal Opportunities for Women and Men. This refers to the establishment of equal opportunities for women and men in the political, economic, social, educational, cultural, health, civil and any other area of social life, as well as removing obstacles and creating conditions for achieving full equality between women and men. The Government of the RNM is bound to provide **equal participation of women and men in the composition of its working bodies and delegations, consultative and coordinating bodies and in the appointment of representatives in management boards of public enterprises and institutions.**

The audit could not be convinced of the application of the principle of equal participation of women and men in the appointment of members of the above-mentioned bodies/delegations/management boards, because the Government of the RNM does not have an established system for collecting gender-disaggregated data on the members of the working bodies, delegations, consultative and coordinating bodies and the members of management boards of public enterprises and institutions to ensure equal participation of women and men.

For these reasons, the audit considers that the Government of the RNM needs to establish a system for regular collection and updating of gender-disaggregated data at all levels and for all relevant stakeholders, which should be publicly and easily accessible, in order to ensure that the equal participation of women and men will contribute to effective representation and active participation of all groups in society in policy-making and decision-making processes.

The Government of the RNM has not appointed a coordinator and a deputy coordinator for equal opportunities who shall monitor the implementation of the principle of equal opportunities for women and men in the strategic plans of the line ministries and budgets that cooperate with the MLSP, in accordance with Article 10 of the Law on Equal Opportunities for Women and Men.

We point out that in the current composition of the Government of the RNM there is gender inequality, that is, out of one President of the Government and 4 Vice Presidents, only one is a woman, while out of 16 ministers, only 3 are women.

2.5. The audit carried out analysis of the staffing of the Department for equal opportunities in the MLSP, which is responsible for introducing the gender perspective and implementation of strategic documents in the area of gender equality, and established the following facts.

In accordance with the Rulebook¹¹ on internal organization and the Rulebook on job classification in the Ministry of Labour and Social Policy, a Department for Equal Opportunities was established with two units in which 23 positions are planned, of which 11 positions or 48% have been filled, specifically:

- ◆ state advisor for gender equality, 2 positions are planned, which have been filled;
- ◆ head of the Department for Equal Opportunities and assistant of the Department for Equal Opportunities, 2 positions are planned and have been filled;

- ◆ Unit for Gender Equality, in which 12 positions are planned, of which 7 positions or 59% have been filled, and the position of head of the Unit for Gender Equality is held in abeyance and
- ◆ Unit for Protection and Prevention of All Types of Discrimination, in which 9 positions are planned, of which only one position or 11% has been filled, and the position of head of Unit is not filled.

The situation relating to unfilled positions, especially senior positions in the Units in the Department for Equal Opportunities, has an unfavourable effect on the efficient and timely execution of the competences of the Department for Equal Opportunities specified in the Law on Equal Opportunities for Women and Men and affects the effectiveness of the process of establishing gender equality in the RNM.

2.6. The provisions of the Law on Equal Opportunities for Women and Men provide basic measures, as follows:

- ◆ provision of equal opportunities for women and men in the field of education and professional development and
- ◆ education for establishment of equal opportunities, which is an integral part of the system of education and professional training and ensures that women and men are prepared for active and equal participation in all areas of social life.

The audit inspected the submitted documentation for the training conducted by the MLSP in the period 2018-2020, and determined that 28 training events were held on various topics, including:

- ◆ 2 training events for LSGUs on annual reporting of the results in the field of gender equality attended by 35 administrative servants;
- ◆ 1 training event for the Assembly of the RNM on gender-responsive policy making and budgeting, attended by 15 MPs;
- ◆ 9 training events on strategic planning in the state administration bodies, which included 38 institutions and were attended by a total of 251 administrative servants;
- ◆ 11 training events on gender equality and strategic planning, which included 15 ministries, 43 agencies and bodies within the Government and were attended by 200 administrative servants;
- ◆ 1 training event on the inclusion of gender perspective in the process of strategic planning and programme budgeting of the ministries, which included 14 ministries and was attended by 35 administrative servants and

¹¹ No. 04-7280/3 of 26.08.2015

- ◆ 4 training events on the opportunities for inclusion of gender issues in the programmes in line with the Programme of the Government of the RNM for the period 2020-2024, which included 13 ministries and one agency and were attended by 33 administrative servants.

A sustainable system for continuous training of coordinators and deputy coordinators, employees and responsible persons for gender equality in the institutions is crucial for the implementation of an efficient system of gender equality and gender budget initiatives in the institutions in the RNM.

We emphasize that training, as one of the ways of building capacities that are needed to ensure that the involved stakeholders have the necessary information, knowledge and skills for the competencies related to gender equality of women and men, as well as an understanding of all relevant legal provisions, national policies, and skills to deal with the challenges for proper implementation of gender equality in their institutions, is among the activities that are planned to be implemented to achieve the institution's strategic goals.

Based on the inspection of the National Action Plan for Gender Equality for the period from 2018 to 2020, we found that training events, as planned activities for the achievement of several strategic goals, were not implemented within their established time limits.

This state of absence of implementation of appropriate training affects the possibility of acquiring knowledge and skills for gender mainstreaming and gender equality, for collection and review of information on national mechanisms for gender equality and other institutional frameworks, as well as for active promotion and strengthening of gender equality mechanisms.

A system of regular training implementation has not been established, based on a defined training plan and programme including the number of trained public administration employees, by level, sex etc., due to the fact that the Resource Centre has not been put into operation yet, and this Centre is expected to plan and implement training on gender equality and gender-responsive budgeting so that all relevant institutions can be adequately acquainted with the significance of the concept of gender equality and its implementation in practice.

2.7. The audit performed analysis of the **submitted annual progress reports on equal opportunities for women and men** for 2020 to the MTSP by the LSGUs.

Based on the analysis of the presented proposals and suggestions aimed at improving the

functionality and coordination of gender equality mechanisms and the implementation of the Strategy for Gender Equality, we determined that the LSGUs have the following needs:

- ◆ implementation of training and workshops in the field of gender equality for coordinators and members of the Commission for equal opportunities for women and men;
- ◆ holding workshops and meetings of representatives of central and local level institutions, as well as debates, meetings with citizens and focus groups in urban and rural areas with the presence of local media;
- ◆ improved coordination between the authorities at the central and local level for joint implementation of projects and activities with the MLSP, UNDP and UN Women, or with the civil and NGO sector;
- ◆ training for upgrading the knowledge of mayors and councillors in the field of gender equality;
- ◆ creating a database related to the process of establishing gender equality in the municipalities and in the country;
- ◆ promotion of women's health, economic empowerment of women, prevention and counselling for the prevention of domestic violence, initiatives for amendment of laws that discriminate against women;
- ◆ cooperation between the coordinators for equal opportunities, the Commission on equal opportunities, the Department for equal opportunities in the MTSP and the Committee on Equal Opportunities at the Assembly of the RNM;
- ◆ amendments to the Law on Equal Opportunities for Women and Men with the aim of easier, more specific, more responsible realization of the goals for gender equality;
- ◆ drafting of recommendations for good practices by the MLSP;
- ◆ improved coordination in the adoption of laws or by-laws related to gender-responsive budgeting;
- ◆ promotion of the need for including a gender component in the municipal budgets;
- ◆ cooperation between the LSGUs and the MLSP in the implementation of the Strategy for Gender Equality;
- ◆ involvement of women from rural areas in the implementation of gender equality;
- ◆ development of a Strategy for Gender Equality based on the local action plans and
- ◆ mandatory gender analysis before adopting the Programmes of the Municipal Council;

Based on the analysis of the annual progress reports on equal opportunities for women and men for 2020 that were submitted to the MLSP by the **state administration bodies**, in the part referring to the proposals and suggestions for improving the functionality and coordination of gender equality mechanisms and the implementation of the Strategy for Gender Equality, the audit determined that most of the reports did not include any proposals, suggestions and initiatives, however in a number of reports there were proposals referring to:

- ◆ implementation of activities aimed at upgrading the knowledge and capacities of a larger number of employees;
- ◆ need to include in the job classification a specific position of coordinator and deputy coordinator whose tasks will be exclusively related to gender equality;
- ◆ need for coordination among coordinators and deputy coordinators of all institutions and
- ◆ improvement of monitoring and reporting mechanisms by simplifying the prescribed template for the annual progress report on equal opportunities for women and men.

The activities of the coordinators and Commissions on equal opportunities for the most part are reduced to attendance of training events, seminars and conferences organized by the MLSP, non-governmental organizations or international organizations.

We believe that it is necessary for the competent institutions to take into account the proposals and suggestions made by the state administration bodies and LSGUs in order to design measures and activities for the promotion and improvement of gender equality of women and men in the country.

2.8. Based on the analysis of the documents on the work of the **Committee on Equal Opportunities for Women and Men**, which was established based on a Decision of the Assembly of the RNM as a standing working body, we determined that in the period 2018-2020 the Committee held sessions in the form of public debates including representatives of the civil sector, on the following topics: the report on the progress of the RNM with special focus on the section on gender equality, the Law on Labour Relations, funding of the activities envisaged in the National Action Plan for the implementation of the Istanbul Convention, the annual report on the implementation of the Strategy for Gender Equality, the role of women in rural areas and their challenges, the Law on Prevention, Suppression and Protection from Domestic Violence, the gender

aspect of climate change, hate speech directed towards women in politics and the proposal of the Law Amending the Law on Equal Opportunities for Women and Men.

In 2020, a new Committee was established after the parliamentary elections, which held two sessions in the period August - December 2020, specifically, a public debate on the topic of the proposal of the Law on Prevention and Protection from Violence against Women and Domestic Violence and the proposal of the Law on Prevention and Protection against Discrimination.

In 2021, the Committee held a public debate on the Annual Report on the implementation of the Strategy for Gender Equality for 2019 and reached several conclusions referring to: the need for using gender-disaggregated indicators, identification of measurable indicators, planning of periodic monitoring, conducting post-legislative scrutiny, strengthening the role of the coordinators for equal opportunities, a proportionate distribution of the activities included in the Strategy in all institutions, and not only the MLSP to carry the load, and also to need for holding a public debate in cooperation with the Committee on Financing and Budget on the new Law on Budgets with particular emphasis on gender-responsive budgeting.

We point out that the contents of the public debates are mostly thematic and do not directly refer to the consideration of specific legislation and essential amendments that the Committee can propose to promote gender equality.

This situation indicates the need to expand the scope of topics and laws that are considered on the sessions of the Committee on Equal Opportunities for Women and Men, especially to include those that can help promote gender equality, and also the need to strengthen the role and function of the Committee and position it at a higher level in the implementation of gender equality in the country.

2.9. **The Assembly of the RNM** has developed a Handbook on Gender Equality and Women's Empowerment intended for MPs and Assembly personnel, as well as a Plan of activities for promotion of gender sensitivity for 2020-2021.

Based on the analysis of the plan of activities, we determined that significant activities have not been carried out, such as the introduction of 50% gender quota with a patent system in the Electoral Code, adoption of the Strategy for Gender Equality, adoption of new Law on Gender Equality, amendments to the Rules of procedure of the Assembly of the RNM, in order to create an obligation for the proposer of the Law to submit it

together with Regulatory impact assessment that includes gender analysis.

We point out that when preparing regulatory impact assessment, it is necessary to determine the impact on women and men and submit it to the Assembly of the RNM together with the draft proposals of laws in order to assess gender impact. We also believe that it is necessary to foresee mandatory post-legislative scrutiny after a given time period to evaluate the regulation applicability, effectiveness and efficiency.

This situation results in the fact that the Assembly of the RNM cannot assess the impact of the regulation on women and men in the process of adoption of laws, as well as in the implementation of post-legislative control to determine the effectiveness of their implementation.

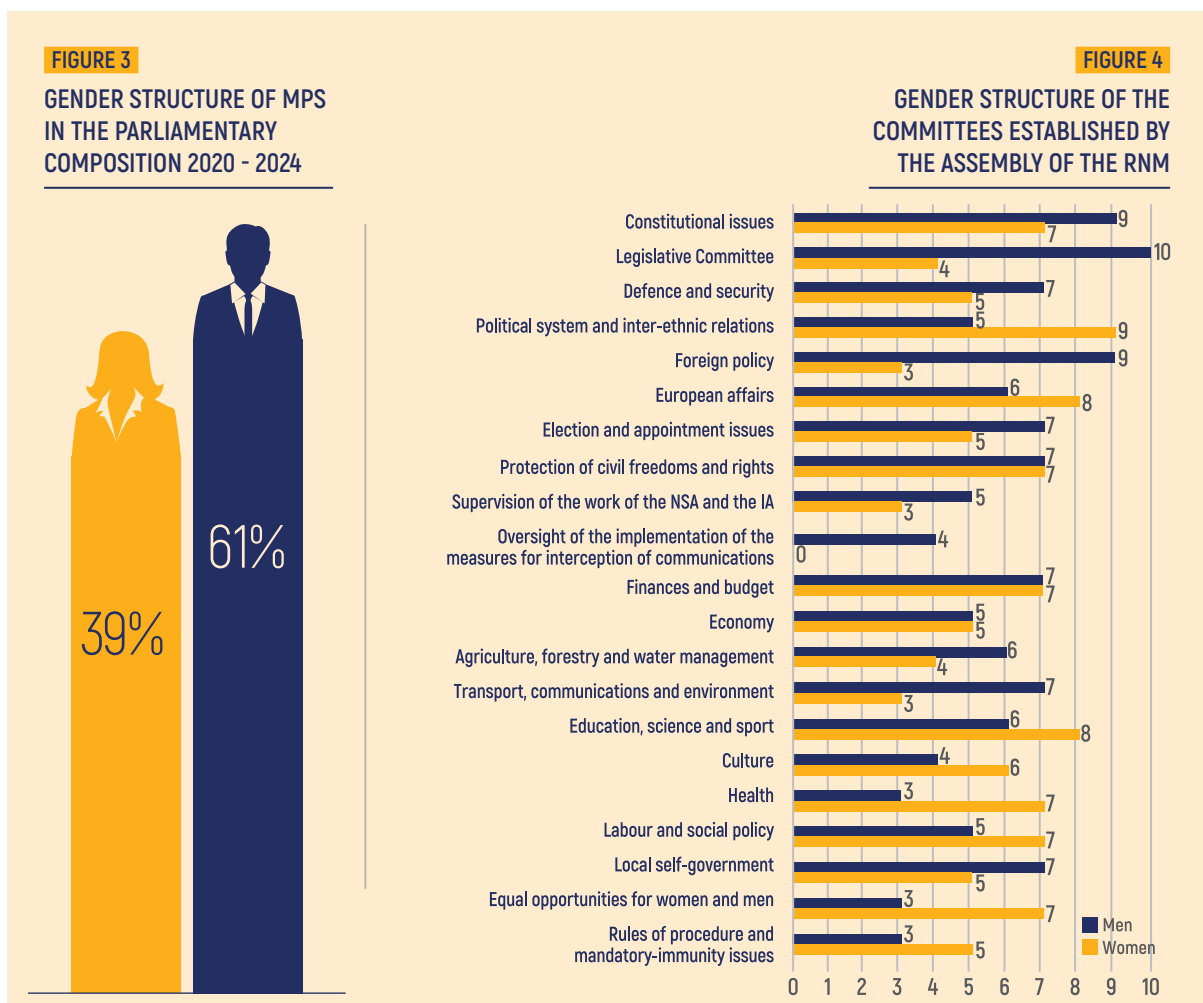
The audit performed analysis of the information submitted by the Assembly of the RNM and established the following situation: out of 120 MPs, 47 are women and 73 are men, 2 Committees are concurrently chaired by women chairpersons and deputy chairpersons out of 21 Committees, there is one Committee with a balanced representation of

female and male members out of 21 Committees, 2 bodies that deal with gender issues, namely the Committee on Equal Opportunities for Women and Men and the Women's Parliamentary Club, 3 delegations without a single woman MP in their composition, 4 Committees with women deputy chairpersons out of 21 Committees, and one Committee – the **Committee on Equal Opportunities for Women and Men**, composed of women MPs only, without a single man MP in its composition.

The Secretary General of the Assembly of the RNM is a woman, 5 Committees have women chairpersons, out of 21 Committees, 2 delegations have balanced representation in their composition out of 10 delegations, and 14 parliamentary groups for cooperation have women chairpersons out of 50 parliamentary groups for cooperation.

The following Figure 3 presents in detail the gender structure of MPs of the parliament composition in the period 2020-2024.

The Figure 4 below presents in detail the gender structure of the Committees established by the Assembly of the RNM.



2.10. For the purpose of collecting data **about the status and measures taken to promote equal participation of women and men in political parties**, we sent questionnaires to six political parties (VMRO DPMNE, SDSM, DUI, Alliance of Albanians, Besa and Levica), which included 10 questions related to the performance audit subject. Based on the analysis of the received feedback, the audit ascertained the following state of affairs.

The following Figure 5 presents in detail the situation relating to gender equality in the Central Board, Presidium and Central Committee of the political parties SDSM, VMRO DPMNE, Levica and DUI.

We performed an analysis of gender representation in the councils of the municipalities and the City of Skopje after their establishment, which shows that 1.347 council members were elected in the 2021 local elections, of which 856, i.e. 63.55% are men, and 491, i.e. 36, 45% are women. This indicates that the gender quota of at least 40% of the candidates on the electoral lists for the municipal councils, i.e. the council of the City of Skopje, to be persons of the less represented gender, has improved gender balance in political participation to a certain extent. Despite this, it must be pointed out that out of 80 municipal councils and one city council, in only one municipality women councillors are represented more than men councillors expressed as percentage, while two municipal councils have only one woman elected in each.

The following Figure 6 presents in detail the gender structure of mayors and councillors elected in the local elections held in 2021.

The Statute of some of the political parties regulate gender equality issues, that is, provides that the election of members of executive boards of municipal organizations shall be carried out according to the principle of gender equality, that is, equal representation of women and men.

Based on the analysis of the responses contained in the received questionnaires, the main problems that the political parties stated are gender stigmatization, hate speech towards women politicians, lack of confidence in women for high (leading) positions in municipal committees, and also the fact that women lack self-confidence to accept public office.

We point out that there are not many women in the political parties who want or can be involved in the processes of election of candidates for public office, which is one of the problems that impacts the increase of gender equality in politics, and thus of gender equality in the country, in relation to women in key positions.

This situation is also reflected in the registration of female candidates for MPs, councillors, mayors, which does not leave much choice that will lead to increased gender balance amongst elected and appointed officials.

FIGURE 5

GENDER STRUCTURE OF THE CENTRAL BOARD, PRESIDUM AND CENTRAL COMMITTEE OF THE POLITICAL PARTIES SDSM, VMRO DPMNE, LEVICA AND DUI

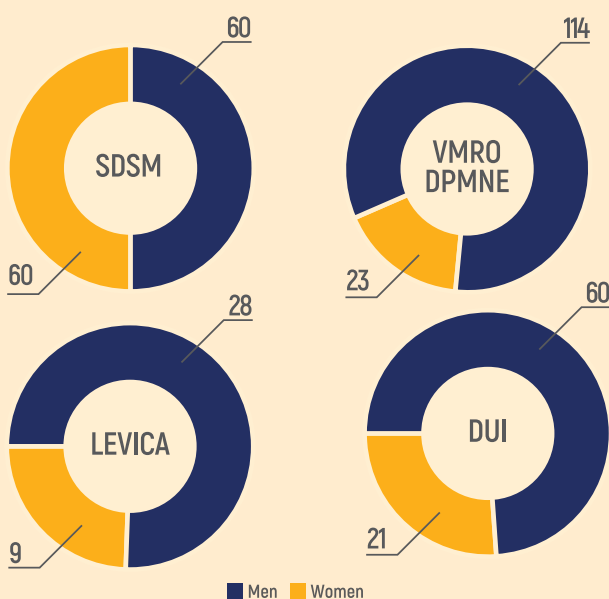
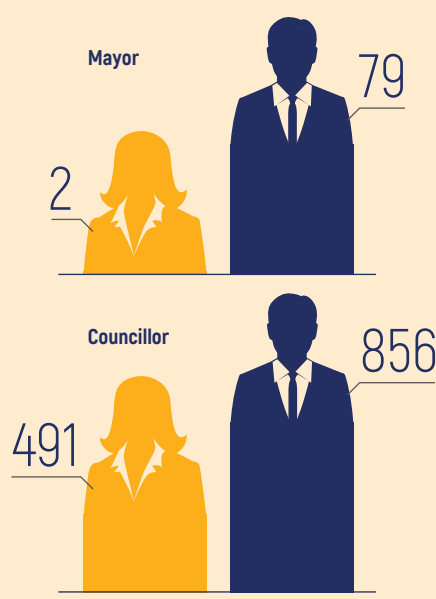


FIGURE 6

GENDER STRUCTURE OF MAYORS AND COUNCILLORS ELECTED IN THE LOCAL ELECTIONS 2021



2.11. The audit carried out **analysis of gender structure of employees by institution** and established the following situation.

Figure 7 presents in detail the gender structure of employees and senior administrative servants by institution.

The analysis indicates that the institutions have gender-disaggregated data for employees, and it also indicates different situations relating to women and men, i.e. that some institutions have balanced gender structure, some have more women than men, and other have more men than women in their structure.

We point out that gender equality cannot and should not be seen only through the prism of percentage of men and women, bearing in mind that gender equality refers to establishment of equal opportunities for women and men in the political, economic, social, educational, cultural, health, civil and all other areas of social life.

FIGURE 7

GENDER STRUCTURE OF SENIOR ADMINISTRATIVE SERVANTS BY INSTITUTION

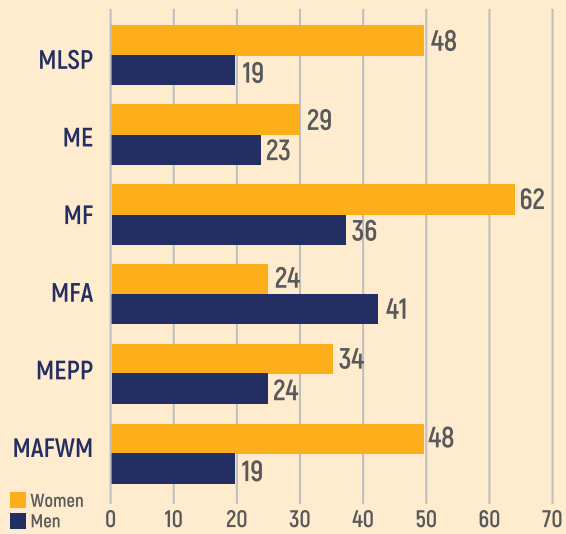


FIGURE 8

STRUCTURE OF EMPLOYEES OF DIPLOMATIC-CONSULAR REPRESENTATIONS OF THE RNM

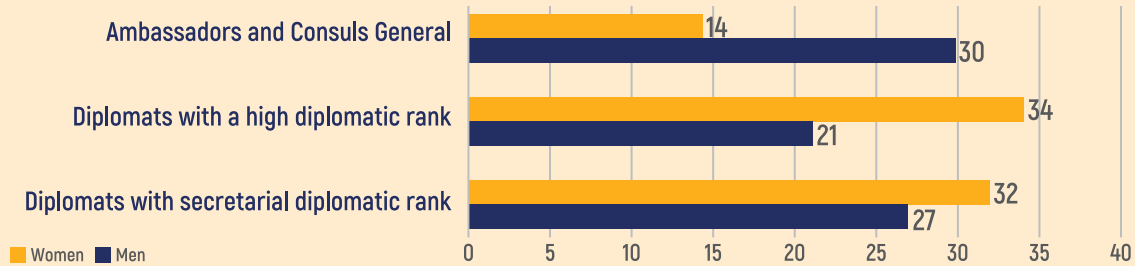


FIGURE 9

OVERVIEW OF GENDER-DISAGGREGATED DATA ON MILITARY PERSONNEL IN THE MINISTRY OF DEFENCE AND THE ARMY OF THE RNM FOR THE PERIOD 2018 - 2020

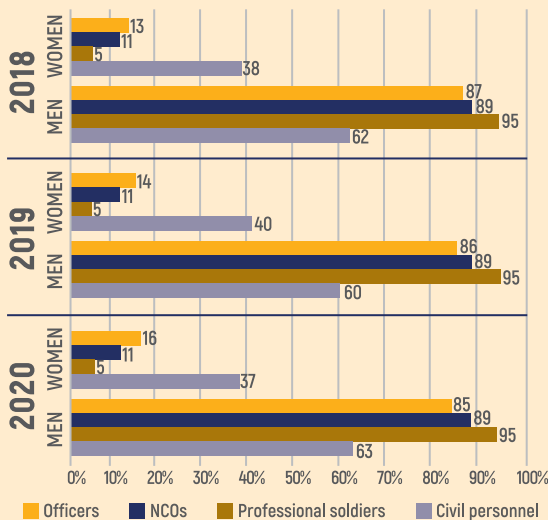
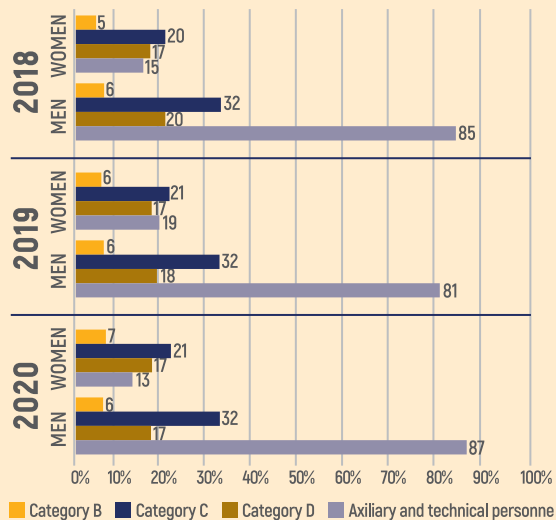


FIGURE 10

OVERVIEW OF GENDER-DISAGGREGATED DATA ON ADMINISTRATIVE SERVANTS IN THE MINISTRY OF DEFENCE FOR THE PERIOD 2018 - 2020



3. Monitoring of the level of achievement of goals, evaluation and reporting on gender-responsive budgeting

3.1. The **Strategy for Gender-responsive Budgeting 2012 - 2017** and the **Methodology for Gender-responsive Budgeting for the SABs at central level** specify that the institutions should conduct a gender analysis of a specific sectoral programme, develop gender output indicators, and continually monitor the progress in the implementation of the selected programme.

In addition, the National Action Plan for Gender Equality 2018-2020 includes an output indicator that 20 state administration bodies should prepare gender budget statement for one programme in 2018. In the period 2018 - 2020, gender budget statements were prepared by seven ministries and one agency and submitted to the MLSP, as follows:

- ◆ Ministry of Defence, Programme for the Military Academy;
- ◆ Ministry of Foreign Affairs, Programme K2, professional training and development;
- ◆ Ministry of Education and Science, Programme for improvement of the educational system from the aspect of the gender component;
- ◆ Ministry of Economy, Programme for support of crafts in the RNM;
- ◆ Ministry of Finance, Programme for subsidized housing loans based on the implementation of the "Buy a house, buy an apartment" and "Buy a house for young people" projects;
- ◆ Ministry of Environment and Physical Planning, Environmental Investment Programme;
- ◆ Ministry of Agriculture, Forestry and Water Management, Programme for agriculture and rural development and
- ◆ Agency for youth and sports, Programme for 500 scholarships "Sports Hope".

The implementation of the selected programmes started in previous years. However, they did not include gender perspective.

Based on the analysis of gender budget statements and reports on gender-responsible budgeting of these institutions, we determined the following:

- ◆ in the phase before the preparation of gender budget statement, consultations were not held with stakeholders in the institutions and other relevant entities that have competence or interest in the implementation of the programme;

- ◆ detailed analyses of the situation, issues and problems related to or resulting in gender inequality have not been carried out, i.e. detailed analyses of the situation in the sector, the area to which the programme applies in relation to women and men, identification of their problems, needs and priorities, as well as the factors that contribute to gender inequality;
- ◆ no interventions have been proposed that will help overcome relevant shortcomings in relation to the situation of women and men, and the results that should be achieved in order to provide better opportunities for women and men during the implementation of the programmes have not been described based on practical steps;
- ◆ the set indicators in the programmes are general, do not contain data disaggregated by sex and are not defined in a way that will measure achievements related to gender equality;
- ◆ the financial resources for the three-year period of the programme are not specified, that is, the budget statement presents the amount of funds only for the first year;
- ◆ no final reports have been prepared at the end of the third year, which will summarize the previous annual reports, achieved results and the progress that was made during the monitoring of the programme in relation to equal opportunities for women and men, and
- ◆ there is no control mechanism for monitoring and ensuring continuity of the programmes that would enable making decisions on the further course of the programme, learning from the process and taking corrective actions in relation to the activities that should be implemented.

Despite the fact that the Strategy for Gender-responsive Budgeting was adopted nine years ago, the RNM has not yet advanced the budgets to provide equal opportunities for women and men.

Such application of gender-responsive budgeting results in the non-establishment of a functional system for incorporating a gender perspective in the development of policies, programmes and budget processes at central level.

The established system does not represent a tool with which the institutions will evaluate budgets incorporating a gender perspective at all levels of the budget process and restructuring revenues

and expenses to promote gender equality, it does not offer a complete analysis of the situation related to each individual programme, it does not provide guidelines on how to improve the situation in the area and does not create conditions for the development of gender-responsive budgeting, promotion of gender equality and the achievement of the expected results of the programme on which gender-responsive budgeting is applied.

The audit carried out analysis of the implementation of programmes that include gender perspective of seven ministries and one agency, which is presented for each institution separately:

3.1.1. The Programme for the Military Academy of the **Ministry of Defence** should ensure the implementation of gender perspective in the process of education of cadets, starting from the process of encouraging interest in enrolling in the military academy until their employment. The gender budget analysis shows the situation in terms of the number of candidates who applied and were admitted for the period 2015-2017. The published announcements for enrolment of students/cadets for the needs of the Ministry of Defence and the Army of the RNM state that in the selection of candidates for enrolment at the Academy, adequate and fair representation of members of ethnic communities and development of the gender perspective is taken into account, respecting the principles of expertise and competence.

The project "Popularization of the military profession to attract personnel for service in the Army in 2017", was implemented based on meetings, sharing information and acquainting male and female students in 93 secondary schools with the military profession in order to present information, increase interest in voluntary military service and participation in international and humanitarian missions. The project included 8,054 students, and the interest among the women was 20%, while among the male population it was 80%.

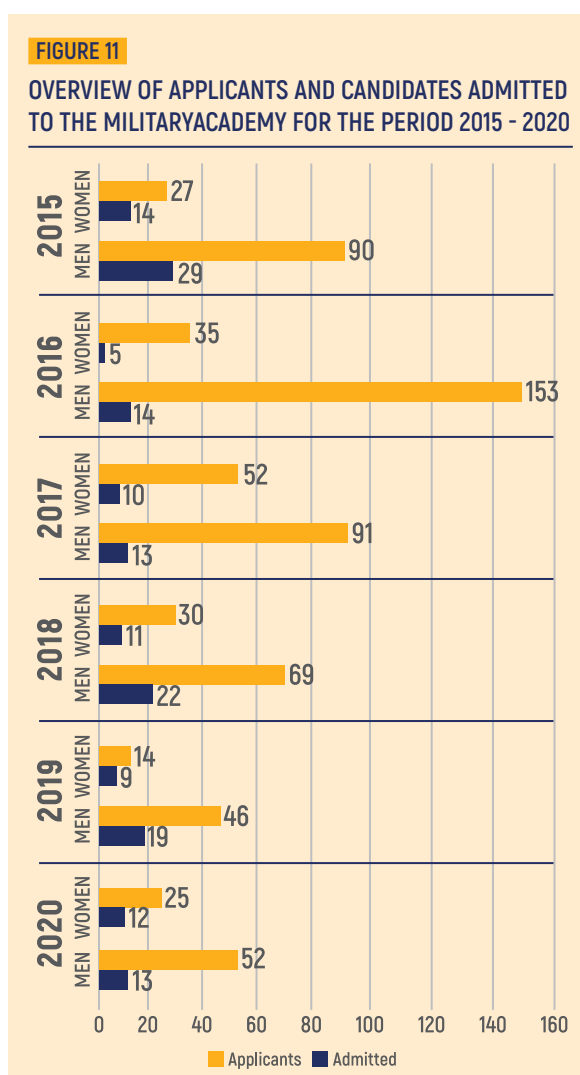
In the period 2018 - 2020, the popularization of military service continued through meetings and sharing information with male and female students in secondary schools, feature stories and guest appearances in the media, social networks and the website of the Ministry of Defence.

The set output indicators are as follows:

- ◆ increase in the percentage of women applicants by 20%;
- ◆ maintenance of the reached percentage of enrolled male/ female cadets;

- ◆ improved accommodation facilities;
- ◆ gender-sensitive teaching staff at the Military Academy and staff at the Cadet Training Centre based on the implementation of gender training and seminars for the teaching staff and employees at the Cadet Training Centre;
- ◆ equal distribution of male/ female cadets in all military branches in accordance with the needs of the Army of RNM (without favouring any gender);
- ◆ activities for popularization of the military profession, promotion of the military profession in secondary schools, greater representation and promotion in the media and social networks and
- ◆ inclusion of a gender perspective in the selection of teaching staff at the Military Academy and at the Cadet Training Centre, as well as greater gender representation in the working bodies and commissions of the Military Academy.

Figure 11 presents in detail the situation related to the number of candidates who applied and were admitted to the Military Academy.



Based on the analysis performed, we determined that the total number of men/women applicants is decreasing from year to year compared to 2017.

In relation to the set output indicator “increase in the percentage of women applicants by 20%”, which serves to measure the programme performance, we determined that based on the total number of applicants in the period 2018 - 2020 compared to 2017 when it was 36%, this indicator shows a decreasing trend from year to year, i.e.: in 2018 - 30%, 2019 - 23% and in 2020 - 33%.

In relation to the set output indicator for maintenance of high percentage of enrolled female cadets in relation to the total number of enrolled candidates in the period 2017-2020, we determined that in 2017 this percentage was 43% and shows a decreasing trend in the following years: in 2018 - 33%, 2019 - 32 %, while in 2020 it was 48%, which is an increase compared to previous years.

In order to reach the output indicator that refers to improved accommodation facilities, in 2020/21 activities were initiated to renovate a facility intended to be used as dormitory, taking into account the different needs of female and male cadets. However, the budget statement did not provide analysis of the situation and the extent of renovation of the accommodation facilities.

In 2019, a female gender equality officer was appointed in the office of the Chief of General Staff of the Army of the RNM, and a network of gender representatives was established throughout the garrisons. In addition, for the first time in history, the position of adjutant to the President of the country has been entrusted to a woman.

In 2020, an amendment¹² to the Law on Defence was adopted, which stipulates that all state authorities, when performing their responsibilities in the field of defence, as well as in the performance of tasks and duties of the General Staff of the Army of the RNM, are obliged to take into consideration the gender perspective.

The Law on Amending¹³ the Law on Service in the Army of the RNM specifies that the law has a gender-sensitive approach and equally applies to women and men serving in the Army of the RNM and that all terms used in the masculine gender in the law shall refer to the same terms in the female gender. It is also regulated that the competent persons for giving orders for placement, promotion,

dismissal, transfer, secondment, representation and other relations in the service shall implement the gender perspective.

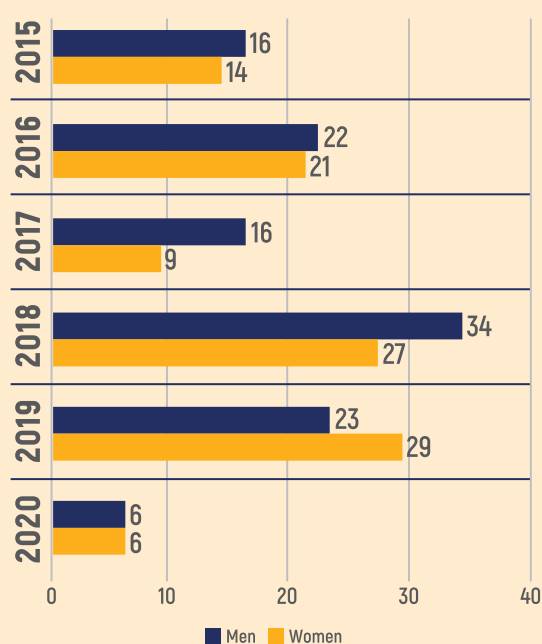
3.1.2. The Programme K2 for professional training and development of **the Ministry of Foreign Affairs** covers the training of employees of the Ministry of Foreign Affairs with the aim of creating professional staff with direct influence in foreign policy, with equal participation of women and men in high-level policies and functions. The set output indicators refer to:

- ◆ number of amended rules, procedures, designed and proposed interventions that will create better conditions for increasing the number of women in diplomacy;
- ◆ number and percentage of women applicants to participate in training;
- ◆ number and percentage of women participants in training and
- ◆ number and percentage of accredited women diplomats to the diplomatic-consular representations (DCR).

The Law¹⁴ on Foreign Affairs of 2006 envisages that the principle of equal opportunities for the genders should be respected when appointing ambassadors.

Figure 12 presents in detail the training conducted abroad in the period 2015-2020.

FIGURE 12
OVERVIEW OF TRAINING CONDUCTED ABROAD
IN THE PERIOD 2015 - 2020



¹² Official Gazette of the RNM No. 42 of 16.02.2020

¹³ Official Gazette of the RNM No 14 of 20.01.2020

¹⁴ Official Gazette of the RM No. 46 of 10.04.2006

Based on the analysis of the output indicator that refers to amended rules and procedures, it was determined that in the course of 2021, new Draft Law on Foreign Affairs was prepared, which specifies that equal gender representation shall be ensured in the selection of all levels of senior positions, in the appointment of heads of diplomatic consular representations, in the selection of diplomats for accreditation to diplomatic consular representations and in the employment of new personnel in the Ministry of Foreign Affairs.

The Ministry of Foreign Affairs does not have any data for the output indicator "number and percentage of female applicants to participate in training".

In relation to the output indicator "number and percentage of female participants in training" for the period 2018-2020, we determined that it shows increasing trend compared to the period 2015-2020, except for the year 2020 when it decreased due to the situation caused by Covid-19 pandemic. In relation to the number and percentage of accredited women diplomats to the DCR, we determined that in 2018, 120 diplomats were accredited, of which 69 men and 51 women, representing 42% women, while in 2019, 169 diplomats were accredited, of which 101 men and 68 women, representing 40% women, which is a decrease compared to the previous year.

The Ministry of Foreign Affairs has not prepared report on gender-responsive budgeting for 2018 and 2020, and has not prepared annual progress report on equal opportunities for women and men for 2020.

We point out that in the period 2017-2021 the coordinator and deputy coordinator in the Ministry of Foreign Affairs were replaced three times, while during the execution of the audit, the coordinator for equal opportunities was assigned to work in a DCR,

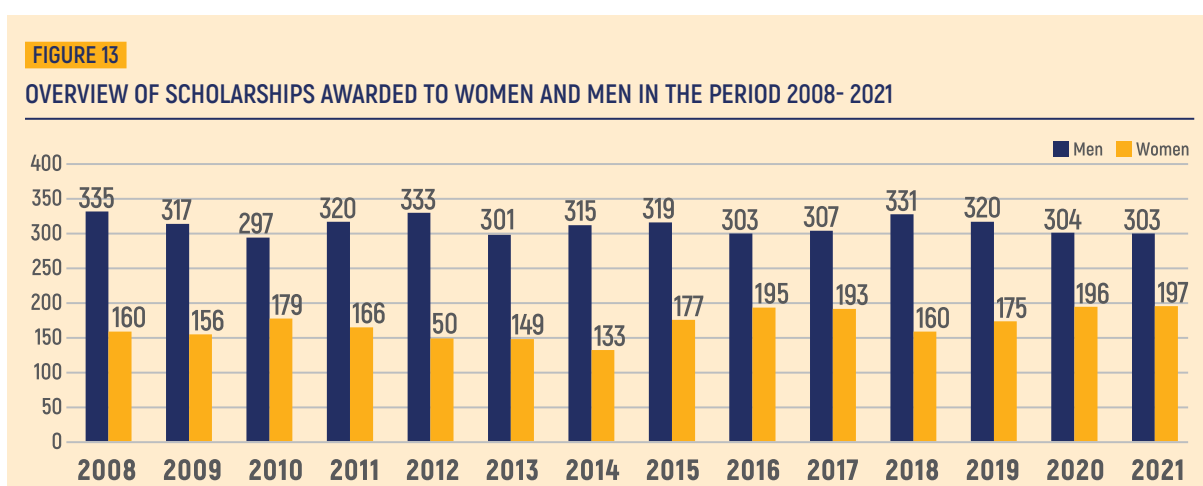
which affected the overall process of implementation of gender-responsive budgeting and the activities related to gender equality in the institution.

3.1.3. The "Sports Hope" programme of the **Agency for Youth and Sports** is implemented based on the Law on Sports¹⁵ and the Regulation¹⁶ on the conditions, criteria and method of awarding the athlete category - Sports Hope. The Sports Hope category for young athletes has been awarded since 2008 to athletes up to 20 years of age, who are citizens of the Republic of North Macedonia, for achieved sports results in accordance with the Law on Sports and the Regulation.

Output indicators:

- ◆ number of girls included in the selected Programme;
- ◆ number of employees included in training on the gender concept on an annual basis and number of conducted training courses;
- ◆ number of girls who continue to be involved in a sport;
- ◆ number of proposed amendments for inclusion of gender perspective in policies and programmes under the competence of the AYS;
- ◆ number of supported female athletes with physical disabilities and developmental disabilities on annual level;
- ◆ a list of sports clubs that have adopted gender-responsive approach in relation to the schedule of use of sports facilities and
- ◆ access of female population to sports facilities.

Figure 13 presents in detail the scholarships awarded to women and men in the period 2008-2021.



¹⁵ Official Gazette of the RM No. 29/2002, 66/2004, 83/2005, 81/2008, 18/11, 51/11, 64/12, 148/13, 187/13, 42/2014, 138/2014, 177/2014, 72/2015, 153/2015, 6/2016, 55/2016, 61/16, 106/16, 190/16, 98/19 and 244/19

¹⁶ Official Gazette of the RM No. 127 of 09.10.2008 and amendment No. 107 of 27.08.2012

Based on the analysis performed, we determined that currently there is no interest on the part of girls to practice certain sports such as boxing, wrestling, kendo and aido and aikido.

In relation to football, in 2019/2020 for the first time the federations proposed girls for scholarships, which is a good indicator of the improvement of gender equality in this sport.

We point out that the scholarship selection procedure is based on a ranking list of the most successful young athletes submitted by the national sports federations, on which the Agency has no influence whatsoever. The Agency brings a decision on the number of scholarships to be awarded in the respective sport and awards them in order according to the ranking lists submitted by the federations.

Based on the inspection of the ranking lists submitted by the federations, we determined that gender-disaggregated lists are submitted only by the handball federation, while other federations submit summary lists depending on the achieved results and regardless of gender.

3.1.4. The Ministry of Environment and Physical Planning

has selected the Environmental Investment Programme for gender analysis, for which it adopts the Annual Environmental Investment Programme, establishes Commission that implements the call for allocation of funds for the financing and implementation of programmes, projects and other environmental activities.

The set output indicators are as follows:

- ◆ number of submitted applications and number of approved projects that support gender equality in the field of environment;
- ◆ % of funds that are approved for implementation of projects that promote gender equality out of the total amount of approved funds under the Programme;
- ◆ included criteria for supporting gender equality in the field of environment and
- ◆ number of activities encouraging civil associations to apply with projects that promote values in support of gender equality.

Based on the analysis performed, we determined that the published calls for allocation of funds for the financing of programmes, projects and other environmental activities do not foresee any affirmative measures and criteria to promote gender equality in the field of environment, despite

the fact that the specified criteria were determined as proposed interventions in the budget statement.

The last report for 2020 does not include any analysis in relation to the established output indicators and their contribution to the achievement of the goals.

The MEPP has not prepared report on gender-responsive budgeting for 2018 and 2019, nor annual progress report on equal opportunities for women and men for 2018, 2019 and 2020.

We point out that in the period 2017-2021, the coordinator and deputy coordinator in the MEPP were replaced three times, which affects the overall process of implementation of gender-responsive budgeting and the activities related to gender equality in the institution.

The position of coordinator is established in accordance with the adopted Rulebook on job classification¹⁷, as part of the work tasks of the position of adviser for assessment and professional training, which position was filled in 2021 based on a fixed-term contract and the respective employee does not perform the tasks of a coordinator.

3.1.5. The Ministry of Finance, with the "Buy a house, buy an apartment" and "Buy a house for young people" programme, subsidizes housing loans in accordance with the Law on Subsidization of Housing Loans of 2012, which regulates the conditions, method and procedure for subsidizing housing loans.

The law defines the conditions that should be met to apply for a housing loan, and they are equal for men and women. The application is made based on a public call and a committee is established for the purpose of implementation and monitoring of the project.

The set output indicators are as follows:

- ◆ number of women who obtained housing under "Buy a house, buy an apartment" and "Buy a house for young people" projects;
- ◆ the amount of monthly income of women who applied for "Buy a house, buy an apartment" and "Buy a house for young people" projects.

Based on the analysis performed, we determined that in relation to the first output indicator, which refers to the number of women who obtained housing under the project, according to the year of approval of the housing loan and gender, there is a trend of increase in the number of approved subsidized loans for women, except in 2020 when the trend shows a decrease.

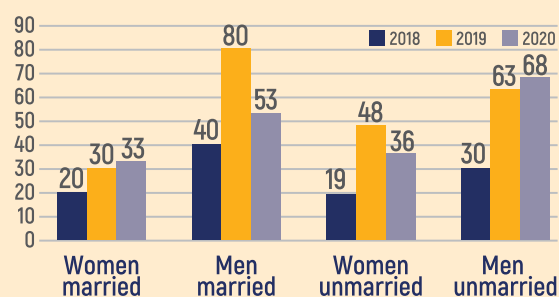
¹⁷ No. 01-2372/1 of 03.05.2017

In relation to the analysis that covers the year of approval and the marital status of applicants (married or unmarried), we determined that there is a trend of increase in 2020, compared to previous years.

The following Figure 14 presents in detail the distribution of loan beneficiaries by gender and marital status.

In relation to the output indicator, which refers to the amount of monthly income of women who applied to the project, which ranges from 50 to 1300 euro, we determined that the largest number of loans were approved to the group of women with monthly income ranging from 500 to 600 euro.

FIGURE 14
DISTRIBUTION OF LOAN BENEFICIARIES BY GENDER AND MARITAL STATUS



3.1.6. The Programme for Competitiveness, Innovation and Entrepreneurship of the **Ministry of Economy** includes sub-programmes with several measures in each sub-programme. In the gender budget statement, the sub-programme for support and development of micro, small and medium-sized enterprises and crafts was selected, which includes the following measures:

- ◆ subsidizing costs of craftsmen and performers of craft activities;
- ◆ financial support for women's entrepreneurship and
- ◆ co-financing of projects for development and support of small and medium-sized enterprises and promotion of entrepreneurship in the RNM.

For the implementation of these measures, the ME publishes public calls on its website and on the competitiveness portal. The set output indicators are:

- ◆ increased number of female applicants in crafts;
- ◆ increased number of women who are granted subsidies under the measures;
- ◆ increased number of applications for improvement of existing businesses and the expansion of businesses led by women.

Based on the analysis of the programme, we determined that no criteria with gender elements were set in the creation of proposed measures, except for the measure - financial support for women's entrepreneurship, which is specifically designed for enterprises owned and managed by women. As to the rest of the measures, legal entities can apply regardless of the gender of the owner or manager.

The following Figure 15 presents in detail the situation related to each of the measures separately.

FIGURE 15
SUBSIDIZATION OF COSTS OF CRAFTS

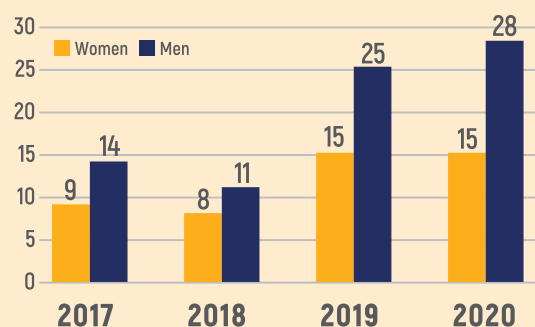
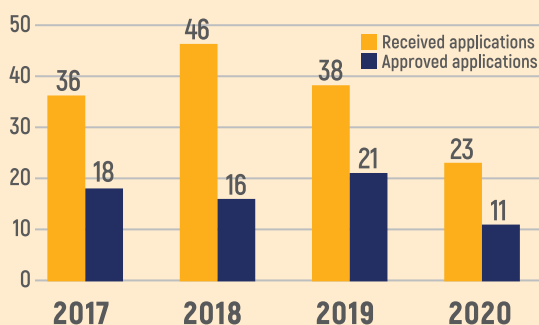
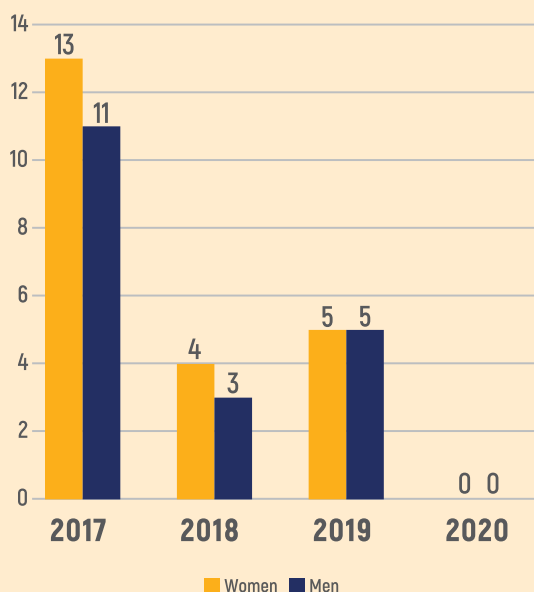


FIGURE 16
WOMEN'S ENTREPRENEURSHIP



In relation to the set output indicator "increased number of women applicants in crafts", a trend of increase in the number of women who applied and subsidized from year to year can be observed in the period 2018-2020.

Regarding the measure for women's entrepreneurship, we point out that only companies owned and managed by women can apply to this measure, and the analysis shows that the number of applications decreases from year to year.

FIGURE 17**CO-FINANCING OF PROJECTS FOR DEVELOPMENT AND SUPPORT OF SMALL AND MEDIUM-SIZED ENTERPRISES AND PROMOTION OF ENTREPRENEURSHIP**

Regarding the measure of co-financing projects for development and support of small and medium-sized enterprises and promotion of entrepreneurship, the analysis shows a trend of decrease in relation to 2017, while in 2019 a trend of increase can be observed in relation to 2018. In 2020, according to the adopted Decision of the Government of the RNM on the reallocation of funds among the budget users of the central government, the previously allocated funds were reduced and for this reason, this measure was not implemented.

During 2019, a Strategy for Development of Women's Entrepreneurship in the RNM for the period 2019-2023 was adopted, aiming at economic empowerment of women by creating favourable business climate and providing support for the development of their entrepreneurial potential, which will contribute to creation of new jobs, and thus, to strengthening the economy in general.

We point out that in the period 2017-2020, the coordinator and deputy coordinator were replaced twice, which affects the overall process of implementation of gender-responsive budgeting and on the activities related to gender equality in the institution. The Rulebook on job classification from 2021 envisages the position of an associate - coordinator for the establishment of equal opportunities for women and men in the Human Resources Management Department and this position is filled.

3.1.7. The Programme for improvement of the educational system from the aspect of the gender component of the **Ministry of Education and Science** includes two sub-components:

- ◆ the first derives from the Programme for realization and development of the activity in the area of student standard, which envisages several categories of scholarships for students enrolled in higher education institutions. Namely, the Programme determines that 125 scholarships shall be awarded to students enrolled in study programmes in the field of computer science, 530 scholarships to students enrolled in study programmes in the scientific fields of natural, mathematical, technical, technological, biotechnical and/or medical sciences and 105 scholarships to students who are enrolled in study programmes in chemistry or physics. The goal is to increase student participation in the study programmes in the field of IT, technical and biotechnical sciences, taking into account gender equality and
- ◆ the second refers to the elimination of stereotypes and the introduction of gender-sensitive education at all levels of the educational system as one of the prerequisites for building non-discriminatory society in relation to gender.

The set output indicators are as follows:

- ◆ increased number of girls beneficiaries of scholarships in the field of technical, technological sciences, IT and biotechnical sciences by 20% by 2020;
- ◆ increased number of girls enrolled in study programmes in the field of technical, technological sciences, IT and biotechnical sciences by 20% by 2020;
- ◆ revised and improved Concept for preparation of textbooks and methodology for evaluation of textbooks from the aspect of gender equality;
- ◆ revised curricula from the aspect of the gender component and corresponding development of new curricula and
- ◆ revised textbooks from the aspect of the gender component and corresponding preparation of new textbooks.

In relation to the first two set output indicators, the audit determined that a detailed analysis of the situation related to scholarship beneficiaries and enrolled students in the said study programmes in the previous period by year has not been carried out to be able to determine the effect of the implementation of the programme in relation to which an increase of 20% until 2020 is defined as an output indicator.

We point out that scholarships are awarded based on previously published competitions that define conditions to be met to receive a scholarship, regardless of gender.

In relation to the set output indicator, which refers to revised textbooks from the aspect of the gender component and corresponding preparation of new textbooks, we determined that the MOES revised 11 textbooks for primary and secondary education in the period 2018 - 2020.

3.1.8. With the Programme for Financial Support of Rural Development and the IPARD Programme the Ministry of Agriculture, Forestry and Water Management aims at:

- ◆ economic strengthening of women in rural areas by creating competitive agriculture and improved production standards;
- ◆ poverty reduction, sustainable and modern agriculture by implementing and providing support with IT software applications and creating quality databases and
- ◆ analysis of programme utilization by measure and defining the programme measures under which women can use the largest percentage of the financial resources.

The set output indicators are:

- ◆ percentage of programme utilization;
- ◆ increased number of women farmers in rural areas and
- ◆ increased number of women beneficiaries of financial support

In 2017, the MAFWM established a Working Group¹⁸ for planning and implementation of gender-responsive budgeting in order to implement the obligations arising from the Methodology and Strategy for Gender-responsive Budgeting.

In 2017, the MAFWM submitted to the Agency a request for submission of data that would be used to make an analysis of the situation and prepare the gender budget statement, however it did not receive any feedback.

In 2019, 619 applications from men and 421 applications from women were received, which represents 60% men and 40% women of the total applications received.

Measure 115: Support for active women in the agricultural holding is envisaged in the Programme for rural development as a non-refundable financial support for investments that will contribute to the development of rural areas and is granted to female family member registered in the single register of agricultural holdings, based on publication of a public call. In 2019, 402 requests for financial support were received on this basis.

The audit indicates that the MAFWM cannot make analysis of the percentage of utilization of the programmes for the reason that it only has information on the received, and not on the approved requests. This information is available to the Agency, however, the Agency has not submitted it to the Ministry.

IPARD 1, which refers to the use of funds of the European Union, includes a measure: investments in agricultural holdings to restructure and to upgrade to Community standards.

Gender analysis is performed in favour of female applicants, and if the applicant is a woman, more points are obtained when approving the requests. In addition, more points are obtained if the applicant is a young farmer aged 18 to 40 years.

IPARD 2 gives priority to female applicants and young farmers aged 18 to 40 years, also in the event that submitted and approved requests exceed the budget for the specific measure.

Until June 2020, 2,729 applications for IPARD 1 were submitted, 1,482 contracts were concluded and 877 contracts were paid, out of which for 268 contracts the applicants were women.

Of the total contracts paid under IPARD 2014-2020, 31% were contracts with women applicants, which shows a trend of increase in women's participation compared to IPARD 2007-2013, when it was 25%.

The Rulebook on job classification in the MAFWM envisages a position of adviser for monitoring and reporting on the implementation of IPARD funds and this position covers the work tasks of coordinator for equal opportunities for women and men. However, it has not been filled.

3.. The Methodology for Gender-responsive Budgeting of the State Administration Bodies at Central Level envisaged the process of gender-responsive budgeting to be implemented in three phases, which would include all state administration bodies.

¹⁸ Number 02-8217/1 of 18.12.2017

In the first pilot phase, gender-responsive budgeting was planned to be implemented in the period from 2014 to 2017 in a number of institutions in the administration of the RNM, whose programmes and activities have visible impact on the improvement of the situation of men and women in certain segments of social life.

The first phase of gender-responsive budgeting was planned to be implemented as follows:

- ◆ 4 institutions to be selected in 2013 and their programmes to be followed in the next three years, ending with 2016, in line with the cycle of strategic and budget planning and
- ◆ new institutions to be selected in 2014 and their programmes to be followed in the next three years, from 2015 to 2017.

The second phase of the gender-responsive budgeting cycle, the implementation of which was scheduled to start in 2017, was planned to include all state administration bodies at the central level, with the selection of programmes, sub-programmes and projects whose effects and impact would be continuously monitored aimed at improving the well-being of women and men in society.

In **the third phase**, the implementation of which was scheduled to start in 2019 when the institutions were expected to be fully prepared, it was planned to move on to monitoring of horizontal programmes, the complexity of which requires better coordination and existing capacities for gender-responsive budgeting.

Based on the performed inspection, we found that despite the fact that according to the Methodology for Gender-responsive Budgeting of the State Administration Bodies at central level from 2017 it was planned all state administration bodies at central level to be involved in the process of selection of programmes, sub-programmes and projects, only seven ministries and one agency prepared gender budget initiative with gender analysis of one budget programme.

It was planned in 2020 another 7 state administration bodies to be involved in the process with the selection of programmes, sub-programmes and projects by 6 ministries and one agency and preparation of gender budget initiatives with gender analysis of one budget programme, whose effects and impact would be monitored in the period 2021 - 2023.

Taking into account that the SABs at central level were expected to be fully prepared for the

implementation of gender-responsive budgeting by 2019, the above situation indicates a slow pace in its implementation, which results in the fact that gender-responsive budgeting has not yet been fully established as a tool at central level in all phases of the budget cycle, that is, gender-responsive analysis, budget assessment and restructuring.

1.3. In 2020, the MLSP produced **Report on Best Practices for Gender-responsive Budgeting in the Western Balkans**, which includes comparative analysis of the countries' approach to achieving gender-responsive budgeting. There are two approaches to introducing gender-responsive budgeting, namely:

- ◆ the first approach has been adopted by the Austrian government in its introduction of the GRB, whereby all state institutions have to set at least one gender equality objective each year, for example, in relation to "whether men are more successful in natural sciences". Such sectoral analysis leads to an understanding of how gender inequality is manifested, based on which measures and methods are defined to improve the situation and
- ◆ the focus of the second approach that is applied in Belgium is on the existing activities/programmes and their budget lines. The purpose of the analysis of each budget activity is to identify the different impact on women and men; to determine if it has negative impact on any gender and to redesign the activity to correct the imbalance and promote gender equality.

The inclusion of gender-responsive budgeting in all programmes is not regulated in any of the countries analysed for this study. In the budget planning phase, three practices have been identified:

- ◆ an annual plan for GRB that determines the number of institutions that will introduce a gender perspective in a specified number of budget programmes;
- ◆ a budget circular based on which gender-responsive budget initiatives are collected and
- ◆ ex-ante assessment of the impact of budget programmes on men and women.

The main budget planning tool used in all countries in the region is the budget circular, which introduces the gender perspective.

The audit points out that in the RNM, the budget circular at central level includes the identification of special performance indicators for an individual

programme, which enables measuring the results of programme implementation, as well as the justification of the costs for the achievement of the goals, while as regards the gender-responsive budget circular at the local level, there are still no guidelines or instructions on the approach that the LSGUs should apply to introduce the gender perspective in the budget planning process.

The methodology for gender-responsive budgeting envisages the implementation of an ex-ante analysis of the impact of programmes that include a gender perspective.

In addition, the RNM applies programme budgeting and disaggregates the financial data by programmes, based on which the public finance management system allows an overview of the funds allocated for the achievement of gender equality.

Gender budget statements are not part of the budget system and therefore gender-specific data are not collected for the budget execution, which makes it impossible to prepare and publish fiscal reports with gender-disaggregated data on the results and outcomes of different policies.

We believe that it is necessary to strengthen the aspects of transparency and accountability related to the GRB, while gender integration in budgeting will ensure sustainability of the procedures and capacities that have been built so far.

On the basis of the analysis of the GRB in the budget process, it is recommended to prepare guidelines for inclusion of gender goals in the fiscal strategy and the medium-term expenditure framework, to include gender goals in the annual work programme of the Government of the RNM, to integrate gender in the NPAA and IPA funding, to prepare an annual plan for GRB, to adopt instructions/guidelines for filling in the gender-responsive budget circular for local level bodies, to raise awareness and capacity of the Assembly for GRB, to systematize performance indicators in the budget system and to include mandatory gender-responsive indicators for performance measurement.

The audit points out that the GRB is not a separate process but a part of the gender mainstreaming process aimed at improving the position of women and reducing gender inequality. The achievement of these goals requires awareness and capacity building of budget users at all levels that should apply the GRB principles in all phases of the policy-making cycle: problem identification and assessment, budgeting, implementation, monitoring and evaluation.

IV. CONCLUSION

The measures and activities taken by the competent institutions are not sufficient to ensure effective establishment of the concept of equal opportunities for women and men in the processes of policy making and implementation, monitoring achievement of gender-responsive budgeting goals in all phases of the policy-making cycle: problem identification and assessment, budgeting, implementation, monitoring and evaluation and achievement of goals of the Agenda for Sustainable Development 2020 – 2030.

The competent institutions in the RNM at national level have not fully implemented the measures and activities that were planned and set in the adopted Strategy for Gender Equality, the National Action Plans and the Operational Plans, and due to the absence of measurable indicators, the progress in the achievement of results and the fulfilment of specific goals cannot be fully monitored. The National Strategy for Gender Equality 2021-2026 has not been adopted by the Assembly of the RNM. We determined insufficient coordination and communication among competent institutions, lack of financial resources for implementation of the process of achieving gender equality and gender-responsive budgeting. At institutional level, it is necessary to take on activities for raising awareness of the importance of gender equality among senior level employees in the institutions, ensuring adequate staffing for implementation of the process of achieving gender equality, as well as continuous professional development of employees in the institutions in the field of gender equality. The audit determined that activities and methods for their implementation were not clearly specified and that all required conditions were not met for implementation of gender-responsive budgeting process in all its phases, which includes problem assessment, budgeting, implementation, monitoring and evaluation by the competent institutions in the country. We determined that the concept of gender-responsive budgeting is not regulated in the Law on Budgets and the other laws are not harmonized in the area of gender equality, which affects the timely and complete fulfilment of gender goals. Appropriate measurable indicators have not been set in the programmes envisaged in the gender budget statements and the achieved results and progress have not been summarized to enable decision making about the further course of the programmes. We noted absence of the position of coordinator for gender equality in the job classifications of ministries and larger state administration bodies, which does not ensure continuity in the implementation of the process of achieving gender equality and gender-responsive budgeting. It is necessary to strengthen the role of the Committee on Equal Opportunities for Women and Men, perform reviews of the impact of legislation on women and men and conduct post-legislative scrutiny.

V. RECOMMENDATIONS

The Assembly of the Republic of North Macedonia to take on measures and activities to:

1. Adopt National Strategy for Gender Equality 2021-2026.

The Government of the Republic of North Macedonia to take on measures and activities to:

2. Review the need of establishing Secretariat for Gender Equality in cooperation with the MLSP, to define the role of the Department for Equal Opportunities in the MLSP and to specify the institutions whose job classification should include the position of coordinator for equal opportunities.
3. Conduct relevant analyses as part of the preparation of draft strategic plans of the ministries and other SABs, which should contain gender-disaggregated data to enable adequate definition of the strategic goals.
4. Define specific activities for promotion of gender equality in the Work Programme of the Government of the RNM and their realization.
5. Propose legal amendments to material laws in order to define the principles of gender equality.
6. Achieve goals set by the Second National Action Plan for Resolution 1325 elaborated in the operational plans of the relevant institutions.
7. Revise the NAP and to set up a mechanism for periodic monitoring of the implementation of the National Action Plan of the Istanbul Convention.
8. Set up a system for collecting gender-disaggregated data for members of working bodies, delegations, consultative and coordinating bodies, as well as members of management boards of public enterprises and institutions.
9. Conduct gender impact analysis as part of the preparation of the Regulatory impact assessment when drafting proposals of laws and planning post-legislative scrutiny.
10. Increase participation of women in public positions in the country aimed at improving gender equality.
11. Intensify activities for full implementation of gender-responsive budgeting by state administration bodies at central level.

The Ministry of Labour and Social Policy to take on measures and activities to:

12. Follow adoption of the National Strategy for Gender Equality 2021-2026, adopt National Action Plan for its implementation, which will include measurable indicators to monitor the progress in the achievement of results and fulfilment of specific goals.
13. Improve contents of the annual reports on the activities taken and the progress achieved in the establishment of equal opportunities for women and men, in the part referring to conclusions and recommendations.
14. Develop new Gender Equality Index that will determine and measure results achieved in the process of achieving gender equality in the past period.
15. Establish criteria to be met by the members who participate in the commissions, bodies and other organs for gender equality.
16. Submit regularly reports on activities taken and progress achieved in the establishment of equal opportunities for women and men by the institutions in the RNM.
17. Conduct analysis of the institutions that need to include the positions of coordinator and deputy coordinator for gender equality in the job classification.
18. Ensure adequate staffing of the Department for equal opportunities in the MLSP, in cooperation with the competent institutions.

19. Sustainable system for continuous training of coordinators, deputy coordinators, employees, as well as responsible persons in the institutions.
20. Start the operation of the Resource Centre for providing training in the area of gender-responsive policy making and budgeting.
21. Analyse submitted proposals and suggestions by the SABs and LSGUs, in order to create measures and activities for advancement of gender equality.
22. Intensify activities for full implementation of gender-responsive budgeting in the state administration bodies at central level.
23. Establish unified and functional system for gender mainstreaming in development of policies, programmes, and budget processes at central level.
24. Adopt decisions on the further course of programmes defined in gender budget statements.
25. Fully prepare the institutions at central level for the establishment of gender-responsive budgeting.

The Ministry of Defence to take on measures and activities to:

26. Achieve the goals set by the Second National Action Plan for Resolution 1325, as well as to prepare reports on activities implemented by the Body for coordination, monitoring and evaluation.

The Ministry of Finance to take on measures and activities to:

27. Specify and finalize the proposal of the Law on Budgets and to define the terms gender budget statement/initiative, gender indicators, and gender goals.

The competent institutions that implement gender budget programmes to take on measures and activities to:

28. Consult the stakeholders in the institution and all other relevant entities in the process of selection of programmes for gender-responsive budgeting.
29. Conduct detailed analyses of the situation, issues and problems related to gender inequality in the area covered by the programmes.
30. Propose interventions in programmes included in gender budget statements that will improve gender equality during their implementation period.
31. Establish measurable output indicators in the programmes for measuring achievements in the area related to gender equality.
32. Prepare final reports at the end of the third year, which will summarize achieved results and the progress noted in programme monitoring.
33. Continuously monitor programmes envisaged in gender budget statements after the expiry of the three-year period.
34. Ensure job stability of persons who are assigned to perform tasks of coordinator and deputy coordinator for equal opportunities for women and men.

