



FINAL PERFORMANCE AUDIT REPORT

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



Skopje, 2022

ABSTRACT

The aim of introducing the concept of gender equality of women and men 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 as well as a national commitment arising from the Sustainable Development Agenda 2020-2030.

Specifically, gender equality is a commitment of the country 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.



In order to obtain necessary information and data on whether activities taken by the competent institutions at central level provide conditions for advancement of gender equality, and in accordance with the Annual Work Programme of the State Audit Office for 2021, SAO team conducted performance audit on the topic *"Effectiveness of measures of the Government of the Republic of North Macedonia for gender equality and corresponding gender budget initiatives"*.

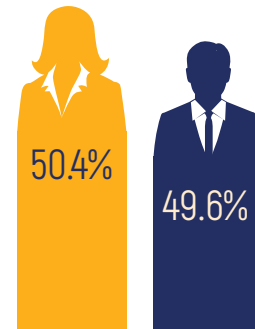
The performance audit was conducted to make an assessment of gender equality in the country and the institutions in the Republic of North Macedonia and to contribute to increased effectiveness of the process of introduc-

ing gender equality, by identifying weaknesses/ambiguities in the laws and bylaws, competences, financing, staffing, communication and cooperation of the institutions responsible for establishing gender equality in the Republic of North Macedonia, monitoring the degree of realization of goals and measures, and the activities taken by the competent institutions to improve the situation in the area subject to audit.

The performance audit included the following entities: Government of the RNM - General Secretariat, 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. In addition, to obtain data on the current status and the measures taken for promotion and equal participation of women and men in political parties, questionnaires were sent to six political parties.

Population in the Republic of North Macedonia by gender



OBJECTIVE, SCOPE AND APPROACH



AUDIT OBJECTIVE

Do activities taken by the competent institutions at central level provide conditions for promotion of gender equality?



AUDIT PERIOD

2018-2020

Including specific subsequent issues and events up to the date of notification of the performed audit



AUDITED ENTITIES

Central level

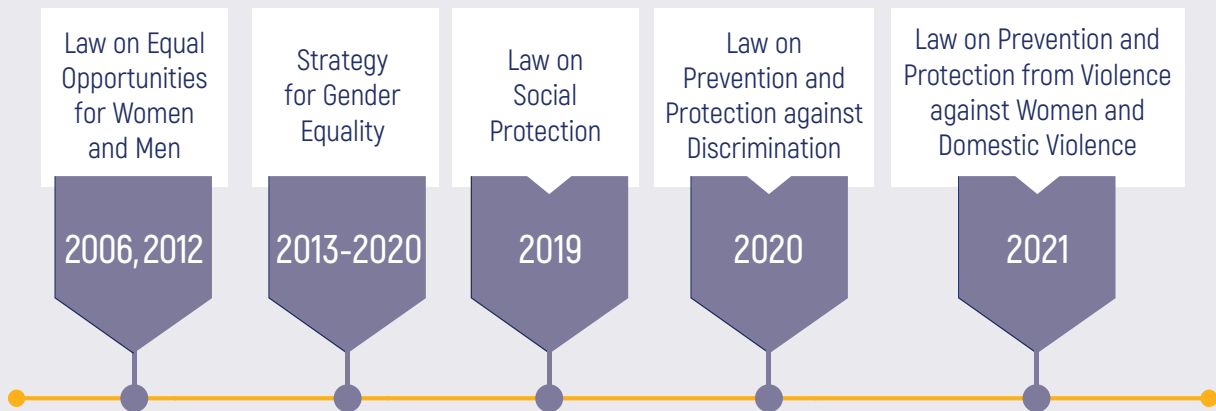
Government, Assembly, Eight ministries, Agency for Youth and Sports, Political parties



AUDIT APPROACH

- Result-oriented approach
- Problem-oriented approach

LEGAL FRAMEWORK FOR GENDER EQUALITY IN THE REPUBLIC OF NORTH MACEDONIA



AUDIT AREAS

STRATEGIC AND LEGAL FRAMEWORK FOR IMPLEMENTATION AND ACHIEVEMENT OF GENDER EQUALITY GOALS

RESPONSIBLE BODIES AND INSTITUTIONS FOR IMPLEMENTATION OF GENDER EQUALITY GOALS

MONITORING ACHIEVEMENT OF GOALS, EVALUATION, AND REPORTING ON GENDER-RESPONSIVE BUDGETING

Based on the conducted audit activities and collected audit evidence the following conclusion can be drawn:

- ◆ 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 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 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 Republic of North Macedonia.
- ◆ The authorized state auditor detected 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 take on activities for raising awareness on the importance of gender equality among senior level employees of the institutions, ensure adequate staffing for implementation of the process for achieving gender equality, as well as continuous professional development of employees in the institutions in the field of gender equality.
- ◆ The activities and methods for their implementation are not clearly specified and not all required conditions are 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.
- ◆ 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.
- ◆ In addition, the authorized state auditor noted absence of the position of coordinator for gender equality in the job classifications of ministries and larger state administration bodies, which means that continuity is not ensured in the implementation of the process for 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.

The above-stated situation influences the effectiveness of implementation of the process for achieving gender equality and the slow dynamics of 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 authorized state auditor points out that the competent institutions need to intensify activities aiming at applying more comprehensive approach to the implementation of the process of achieving gender equality by all stakeholders in the country. The implementation of 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 activities of the performance audit aim to assist the competent institutions to focus on fulfilling the postulates set for improving gender equality in the Republic of North Macedonia in the future.

The responsible person of the Ministry of Environment and Physical Planning submitted an opinion stating 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, and after due consideration it was concluded that some comments referred to explanations of the ascertained state of affairs, while two comments were accepted as they referred to technical errors.