

PROGRAMME BUDGETING IN MONTENEGRO: CONTRIBUTION TO GENDER EQUALITY OR JUST A TICK IN A BOX?

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I – WHAT IS GENDER-RESPONSIVE BUDGETING AND WHY IS IT IMPORTANT FOR SOCIETY

By analysing the budget, we can determine what are the state's priorities, considering the policies that are being financed and categories in society that will benefit from these policies. A key goal of gender-responsive budgeting is to integrate the **gender perspective during all processes** – planning, adoption, implementation and reporting on the budget, so that the budget contributes to closing the gender gap.

A gender-responsive budget has gender-sensitive programmes and subprogrammes, activities, goals and indicators, as well as an integrated gender perspective when reporting on budget implementation. In such manner, fair allocation and disposal of public resources, improvement of access to goods and services, as well as better targeting and efficiency of public policies are enabled.

Programme budgeting or performance-based budgeting, introduced in Montenegro in 2021, is a key prerequisite for gender-responsive budgeting. This is because programme budgeting enables the connection between budget funds and the strategic goals of the Government's public policies, and thus opens up the possibility of measuring the impact that public policies have on certain categories of society, in this case on the empowerment of women and girls.



II – NORMATIVE REGULATION OF GENDER-RESPONSIVE BUDGETING IN MONTENEGRO

Although it is not yet prescribed by the systemic Law on Budget and Fiscal Responsibility¹, gender-responsive budgeting has been introduced in Montenegro through a series of other regulations. The gender perspective is included in by-laws such as the Circular for the Medium-Term Budget Framework (2022-2024)², the Manual for the Medium-Term Budget Framework (2021)³, as well as the Manual for the Capital Budget⁴.

When it comes to the gender-responsive annual budget, on which this analysis is focused, the **Programme Budgeting Manual**⁵ has gender perspective included. Manual stipulates that each spending unit prepares a Statement on Gender Equality, a group of indicators and specific goals that are gender-sensitive, gender-responsive activities and reports on the implementation of a gender-responsive budget.

In addition to the Manual, the **Instructions for Budget Preparation** or annual budget circular prescribe that, in addition to the request for budget funds, the spending units of the first and second levels are obliged to prepare a short statement on how the programmes and/or subprogrammes, i.e. the requested funds contribute to the reduction of gender disparities and improving the status of vulnerable groups in society. Based on the quality of feedback from spending units, the Ministry of Finance decides whether it will be included in the budget documentation or not.

By analysing the requests for budget funds of spending units, it can be noted that in the form itself, in part referring to the performance indicator there is a question “Does the fulfilment of this indicator contribute to reducing gender disparities and improving the position of vulnerable and underprivileged groups in society?”, and that spending units answer it by choosing one of three options for the certain indicator: **gender-sensitive, gender-neutral and gender-negative**⁶. However, the precise definition of these terms is not prescribed in the Instructions for Budget Preparation or the Manual on the Programme Budget, so that the persons responsible for preparing the budget and filling out the statement have a clear picture of how and using which criteria they assess to which of the listed categories the performance indicator belongs to. Last year’s Informative Review of

1 The Law on Budget and Fiscal Responsibility (“Official Gazette of Montenegro, no. 027/23 dated 08/03/2023)

2 It is planned that the spending units of the first level must submit policy statements and policy proposals to the Ministry of Finance by May 15, which include an explanation of the connection of the proposal with key strategic documents, plans and priorities of the Government, as well as an assessment of the gender responsibility of the policy proposal – a description of the gender responsibility of the policy proposal and explanation how the proposal contributes to reducing gender differences and improving the position of vulnerable groups in society

3 Among the questions that are an integral part of the ex-ante evaluation for policy proposals, gender responsibility is also mentioned – how the project contributes to improving social cohesion, reducing inequality between men and women and improving the position of vulnerable groups

4 In the part of the review of the impact on the project, there is a question of the extent to which the gender gap is reduced and gender parity is improved

5 Programme Budgeting Manual, July 2020, Ministry of Finance

6 According to Eckman’s 2022 definition, gender-negative means that gender inequalities are encouraged in order to achieve the desired results, gender-neutral means that gender is not considered important for achieving goals, while gender-sensitive means that gender is considered significant for achieving goals. Eckman also recognises two additional categories: gender-positive and gender-transformative. However, the mentioned categories are not offered in the statements of spending units

the Gender Equality Committee⁷ also speaks of the aforementioned. The review says that there is no understanding of the aforementioned concepts by the persons responsible for preparing the budget, having in mind that certain spending units with gender-responsive budgets have evaluated their activities as gender-neutral.

Apart from the fact that it is not foreseen in the systemic Law on Budget and Fiscal Responsibility, gender-responsive budgeting is not an integral part of the Decision on the Manner of Preparation and the Content of the Programme Budget of Spending Units⁸, even in the part referring to the content of the programme budget. It is important to emphasise that the Decision prescribes the preparation of the Report on the Implementation of the Programme Budget, which the spending units submit to the Ministry of Finance on a semi-annual and annual basis. However, by reviewing the reports on the implementation of the programme budget, it can be noted that, unlike the request forms for budget funds, these report forms do not contain questions within which spending units would report on the effects of reducing the gender gap.

III – AIMS OF THE ANALYSIS

Two years after the introduction of programme budgeting in Montenegro, this analysis aims to, by comparing the requests for funds of the spending units and reports on their spending, assess to what extent the budget of Montenegro contributes to reducing the gender gap, how they include a gender perspective in the goals and indicators and what are the real effects in terms of promoting gender equality. Additionally, this analysis aims to provide recommendations to the Ministry of Finance for further normative improvement, as well as recommendations to the spending units for improving the implementation of gender-responsive budgeting in practice.

This analysis included programme budgeting in 2022, bearing in mind that this was the first year in which spending units filled out gender budget statements. Although the original plan was to analyse programme budgeting in 2023 as well, this could not be realised, considering that a large number of spending units replied to the Institute Alternative that they had not prepared a semi-annual report on budget execution.

According to the analysis of the Parliamentary Budget Office, in 2022 the total amount of gender-responsive funds was 3,08% of the total proposed state budget⁹, and in 2023 it is 4.49% of the total proposed budget¹⁰. However, precise quantification of funds that exclusively contribute to reducing gender disparities cannot be carried out, bearing in mind that this analysis counts the total funds allocated for certain activities, and not exclusively for their gender-responsible segments. However, the effects of the allocated funds can be assessed through a more detailed analysis of requests, as well as through analysis of reports on budget execution.

7 Informative Review, Gender Equality Committee, 2022

8 Decision on the Manner of Preparation and the Content of the Programme Budget of Spending Units (“Official Gazette of Montenegro”, no. 075/17 dated 09/11/2017, 117/20 dated 07/12/2020)

9 Presentation of the Proposal of the Law on Budget of Montenegro for 2022, Parliamentary Budget Office, Parliament of Montenegro, 2021

10 Presentation of the Proposal of the Law on Budget of Montenegro for 2023, Parliamentary Budget Office, Parliament of Montenegro, 2022

In this regard, requests for free access to information were sent to all units that had gender-responsive budgets in 2022.¹¹ Based on submitted requests for budget funds and reports on budget execution, which were extracted from the Law on the Final Budget Account of Montenegro for 2022, findings and recommendations were made.

IV – GENDER-RESPONSIVE BUDGETING IN 2022

According to the Presentation of the Proposal of the Law on Budget of Montenegro¹², in the budget proposal for 2022, 20 spending units¹³ indicated gender-responsiveness of their goals and activities. To analyse the aforementioned activities, as well as reports on budget execution, the Institute Alternative sent a request for free access to information to the aforementioned spending units and the Ministry of Finance of Montenegro.

In this regard, this policy study presents the key findings of the analysis of requests for 20 spending units, as well as the findings of the reports on budget execution of the mentioned spending units that had gender-sensitive budgets. All parts of the program structure, which consists of programmes, subprogrammes and activities containing goals¹⁴ and performance indicators¹⁵, were analysed.

Request for budget funds 2022

Spending units with gender-responsive budgets	Total no. of programmes	Total no. of subprogrammes	Total no. of activities
20	43	86	248

Within requests for budget funds of spending units for 2022, all structure components of the programme budget of 20 units that indicated that they have gender-responsive budgets were analysed – i.e. their programmes, subprogrammes, and activities. These units had a total of 43 programmes, 86 subprogrammes, and 248 activities, along with their corresponding goals and actions.

According to the programme budgeting methodology, each programme, subprogramme, and activity (should) have its **goals and indicators** based on which the achievement of the goal is measured. Additionally, each goal (should) address the question “Does achieving this goal contribute to the reduction of gender disparities and improvement of the position

11 Spending units recognized in the Presentation of the proposal of the Law on the Budget of Montenegro for 2022, Parliamentary Budget Office, Parliament of Montenegro

12 Presentation of the Proposal of the Law on Budget of Montenegro for 2022, Parliamentary Budget Office, Parliament of Montenegro, 2021

13 President of Montenegro, Ministry of Justice, Human and Minority Rights, Ministry of Finance and Social Welfare, Statistical Office, Office for Cooperation with the Diaspora, Ministry of Education, Science, Culture and Sports, Bureau for Education Services, Centre for Vocational Education, Office for Sports and Youth, Ministry of Economic Development, Ministry of Agriculture, Forestry and Water Management, Water Administration, Institute for Hydrometeorology and Seismology, Ministry of Public Administration, Digital Society and Media, Montenegrin Academy of Science and Arts, Red Cross of Montenegro, Audit Authority, Agency for Prevention of Corruption, Health Insurance Fund, Employment Office

14 The goal that the spending unit aims to achieve during the fiscal year for a specific programme and subprogramme, in order to accomplish the set objective

15 Quantitative and qualitative indicators used to monitor the success of a specific programme and subprogramme within the spending unit

of vulnerable and underprivileged groups in society?”, after which spending units indicate whether this specific goal is gender-sensitive, gender-neutral or gender-negative.

Programmes of gender-responsive budgets in 2022

Total no. of programme goals	Goals for which the gender tag is not assigned	Total no. of goals with gender-neutral tag	Total no. of gender-sensitive goals
24	14	7	3

Upon reviewing the total of 43 programmes of observed spending units, it was found that they have a total of 24 goals and 27 indicators, while nine spending units have no set goals and indicators for programme achievement at all. When it comes to the assignment of the gender tags to the goals, this field was not filled by as many as 14 goals, specifically in the programmes of the following institutions: President of Montenegro, Ministry of Finance, Office for Sports and Youth, Office for Cooperation with the Diaspora, Institute of Hydrometeorology and Seismology, Audit Authority of Montenegro, and Health Insurance Fund. In certain cases where spending units assigned the gender tag – **7 goals were marked as gender-neutral and 3 goals as gender-sensitive.**

There is a lack of more precise information explaining the contribution to reducing gender disparities, as well as gender-sensitive indicators based on which this impact could be measured and monitored. This is the case in two programme goals marked as gender-sensitive, found within the budgets of the Montenegrin Academy of Science and Art (CANU) and the Red Cross.

It is important to point out that generalised and imprecise formulations, such as ‘institution provides equal opportunities to everyone and does not discriminate anyone’, or ‘equal representation of women and men during activity implementation is ensured’, cannot be considered gender-responsive budgeting unless there are no accompanying specific gender-responsible indicators that are measurable. We are illustrating this point through the two goals that have been marked as gender-responsive:

1. **CANU** explains the gender-responsiveness of their programme goal named ‘Ensuring an adequate level of quality in scientific research work’ by stating the following: ‘Within the Academy’s programmes: Scientific research projects, scientific conferences, forums, roundtables, lexicon development, the ECG project, and international cooperation, equality is represented in the terms of gender, national affiliation, and disability. Through these programmes, contributions are made to reducing gender disparities and improving the position of vulnerable and underprivileged groups in society (women, men, elderly individuals, persons with disabilities). The Academy as an institution exclusively involved in scientific and artistic work, provides an equal opportunity for engaging in science to all participants who have reached an adequate level of education. The Academy, through its goals, promotes gender equality.’
 Additionally, as an indicator for monitoring the achievement of this goal, a number (108-10) has been set instead of an explanation, while ‘Internal’ was specified as the source of information. Therefore, it is not possible to determine how the execution can be monitored.

2. **The Red Cross of Montenegro** explains the gender-responsiveness of its goal ‘Readiness to respond to tasks of public interest entrusted by law’ as follows: ‘Through regular programme activities of the Red Cross of Montenegro, it contributes directly or indirectly to the improvement of elderly, RE population, persons with disabilities, migrants, asylum seekers, and individuals with approved international protection in Montenegro. During the implementation of all programme activities, attention is paid to equal representation of women and men, considering other socio-demographic characteristics (age, area of residence – rural/urban, level of education, degree of socialisation, etc).

To effectively monitor the effects of these activities, it is essential to set a gender-sensitive indicator, which, in this case, has been omitted.

On the other hand, certain spending units that had the opportunity to integrate a gender perspective into their programmes – did not do so. This is evident in the case of the Ministry of Public Administration, Digital Society, and Media, which has a programme titled ‘Public Administration, Digital Society, and Media’ aimed at involving citizens in the creation of public policies. However, the goal ‘increasing transparency and openness of the Ministry’ was labelled with a gender-neutral tag, despite there was room for the inclusion of women in policy-making and public discussions. Furthermore, the Public Administration Reform Strategy (2022-2026) includes gender equality as a cross-cutting issue, and has integrated a gender perspective into its strategic and operational goals, yet the same has not been done for the programme budget.

Ultimately, among the spending units whose budgets were labelled as gender-responsive, **only 15% of programme goals are gender-sensitive, i.e. three goals in total.** Additionally, these goals lack specific details on how they will contribute to gender equality, as well as measurable indicators based on which we could monitor the effects in the execution report.

Subprogrammes of gender-responsive budgets in 2022

Total no. of goals in subprogrammes	Goals for which the gender tag is not assigned	Total no. of goals with gender-neutral tags	Total no. of gender-sensitive goals
45	28	10	6

Upon reviewing the **86 subprogrammes** of the observed spending units, total of 45 goals and 63 indicators were identified, while seven spending units did not set any goals or indicators for their subprogrammes. Out of 45 subprogramme goals, the gender responsibility field was not filled in for 28 goals, 10 goals were assessed as gender-neutral, while six goals were marked as gender-sensitive.

Same as for the programmes, subprogramme goals also lack an explanation of contribution to the reduction of gender disparities and/or show a misunderstanding of the terms ‘gender-sensitive’ by the spending units. Examples are provided below:

1. **Statistical Office of Montenegro** marked the goal of the subprogramme ‘Compilation of official statistical results’ as gender-sensitive, stating the following: ‘During the planning of the subprogramme and all its planned activities, attention is paid to gender-sensitive categories by considering the reduction of overall gender disparities and the improvement of the position of vulnerable groups when employing individuals’. However, it remains unclear how this explanation is linked to the goal of compiling

official statistics, nor is there a corresponding indicator that aligns with this explanation (number of women/men employed). Instead, the accompanying indicator is ‘Number of conducted statistical surveys¹⁶’.

2. **The Water Administration** marked the goal of the subprogramme ‘Actions of the Water Administration’ as gender-sensitive, with the explanation: ‘Based on analyses of the impact on the water body, its status will be determined. Necessary measures are required to prevent deterioration of the water status.’ It is not clear how this goal will contribute to gender equality, and there are no accompanying gender-responsive indicators.
3. **Montenegrin Academy of Science and Art** has set a subprogramme goal ‘Ensuring an adequate level of quality in scientific research and artistic work’, marked as gender-sensitive, with the same explanation as for the programme goal, insufficiently supported by additional information. Given that this subprogramme is intended to support scientific, artistic, and cultural creation, the indicators could have included measurement of support for female artists or scientific work contributing to the empowerment of women, so that the goal could be considered gender-sensitive, but this was not done.

Similar as in the case of programmes, certain spending units that had room to introduce a gender perspective – did not do so. This is evident in the case of the **Centre for Vocational Education**, whose subprogramme aims to establish an efficient system of adult vocational education, as a basis for increasing employment in society. However, there is no analysis specifically targeting high-risk and vulnerable categories concerning employment, which could lead to the development of indicators for vocational education of these categories and monitoring their process.¹⁷

In summary, only six subprogramme goals (13%) were marked as gender-responsive, out of which two goals were incorrectly labelled as such, while in the remaining cases there is not enough data to conclude how they contribute to gender equality. **None of the 63 indicators in the subprogrammes of the analysed spending units are gender-sensitive.**

16 The Statistical Office of Montenegro states that within the mentioned indicator, there is a clear opportunity for the integration of a gender perspective. The indicator pertains to the inclusion of women and men who “meet the conditions for participation in all statistical research with their professional knowledge.” This information is conveyed in the letter from the Statistical Office to the Institute Alternative dated December 22, 2023

17 The Centre for Vocational Education states that it contributes to the empowerment of women in Montenegro. They mention that they initiated the development of a professional development program for teachers titled “Stop Gender Stereotypes in Career Choice” and express support for the organisation of the event “Girls in IT Days”. The Centre emphasises that special attention is given to creating programs for acquiring professional qualifications and programs accessible to individuals with lower levels of acquired qualifications, with the aim of including women from vulnerable groups, particularly Roma and Egyptian women. Additionally, in the current year, the Education Program for Acquiring Key Skills for Gender Equality has been updated with a new module on “Hate Speech - International, European, and National Standards and Practices.” This information is conveyed in the letter from the Centre for Vocational Education to the Institute Alternative dated December 22, 2023

Activities of gender-responsive budgets in 2022

Total no. of goals in activities	Goals for which the gender tag is not assigned	Total no. of goals with gender-neutral tags	Total no. of gender-sensitive goals
220	142	70	8

Upon reviewing 248 activities from analysed spending units, it was found that they had 220 goals and 315 indicators. However, two spending units did not set goals for their activities - The Water Administration and The President of Montenegro. Out of the mentioned 220 goals, as many as 142 (64%) did not address how they contribute to reducing gender disparities. Of the remaining activity goals, 70 are gender-neutral and eight are gender-sensitive.

Regarding gender-sensitive goals in activities, imprecise labels were identified in the following programmes:

1. **The Statistical Office of Montenegro** marks its activity ‘Population Census’ as gender-sensitive, explaining it: ‘While planning budget funds for the census activity, we were guided by ensuring that the planned funds are equally represented in all resources, services, and decisions regardless of gender identity, in order to enhance gender equality.’ However, in the budget request the Statistical Office does not explain how gender-responsive data will be collected through the census to support more substantiated public policies, making it difficult to conclude how this activity reduces gender disparities.¹⁸
1. **The Centre for Vocational Education** marks its activity ‘Development of Vocational Education’ as gender-sensitive, explaining that all prepared documents (occupation standards, qualification standards, educational programmes) are written in the gender-sensitive language. Although this is not gender-responsive budgeting, what is added next is ‘All level IV1 educational programmes contain an optional module related to gender equality, human rights, and similar topics’.
1. **The Ministry of Public Administration’s** budget contains two goals incorrectly marked as gender-responsive. The first goal is related to the adaptation of public administration websites for persons with disabilities, and the second goal ‘Transparent and Open Public Administration’ is explained as ‘Improving the availability of data on gender equality’. However, there are no gender-sensitive indicators with accompanying baseline and target values that could be monitored afterwards.
1. Although the **Health Insurance Fund** has activities such as national preventive programmes for early detection of breast and cervical cancer, as well as activity related to the procurement of HPV vaccines to contribute to women’s health, none of the programmes, subprogrammes, or activities are labelled as activities contributing to gender equality or the improvement of the position (in this case, health) of women.

Out of the mentioned 315 indicators in the activities, **only five or 1.5% are gender-sensitive**, and these are the indicators set by the Office for Cooperation with the Diaspora

¹⁸ The Statistical Office of Montenegro states that through the Population Census activity, data on gender categories of the population (the number of women, men, children, elderly individuals) are obtained. These data will be relevant for the formulation and implementation of public policies and addressing disparities among the mentioned categories. This information is conveyed in the letter from the Statistical Office to the Institute Alternative dated December 22, 2023

and the Ministry of Economic Development. In the case of the Office for Cooperation with the Diaspora, the indicators measure the number of registered successful women of Montenegrin origin in the diaspora and the number of created informants aimed at promoting successful women emigrants in the Montenegrin diaspora. However, a review of the reports on budget execution of the Office for Cooperation with the Diaspora indicates that this activity has not been implemented. Regarding the indicators of the Ministry of Economic Development, they relate to the number of trained women for starting a business, the number of women entrepreneurs who have used mentoring services, and the number of women supported through the activity of enhancing the competitiveness of the economy through financial support measures.

REPORTS ON GENDER-RESPONSIVE BUDGETS EXECUTION FOR 2022

In only six out of 20 (or 30%) reports on budget execution of spending units that indicated that they have gender-responsive budgets, it is evident that the funds were used to reduce gender disparities. Such reports come from the Employment Office, Health Insurance Fund, Ministry of Agriculture, Ministry of Economic Development, Ministry of Finance, and the Office for Cooperation with the Diaspora.

A particularly positive example of gender-responsive budgeting is the report on the execution of the programme budget for 2022 by the **Ministry of Agriculture**. The report states that 263 farmers were supported within the framework of the IFAD project (Cluster Development and Rural Transformation Project). During the evaluation, an additional 10 points were awarded to individuals of the female gender. Out of 990 supported agricultural households, women were owners of households in 197 cases, accounting for 19.90%. On the other hand, reporting in other areas is not gender-sensitive. For example, when reporting on measures to support beekeepers, agricultural producers in milk processing, and livestock production, the number of supported individuals is not broken down by gender, which is necessary for more comprehensive reporting.

Another positive example of reporting comes from the **Employment Office**, which, within the framework of the active employment policy programme, states that during the reporting period, 1028 unemployed individuals at risk in the labour market were involved, among whom 66.73% were women. It is also noted that within the goal of “creating new jobs and employing the unemployed,” women were signatories of contracts in 67% of cases. Furthermore, within the professional rehabilitation activities, 430 persons with disabilities were involved, of which 65% were female.

The third positive example is the report on budget execution of the Ministry of Economic Development, which, within the framework of the activity “Enhancing the Competitiveness of the Economy through Financial Support Measures,” provides gender-disaggregated data regarding the number of micro, small, and medium enterprises through financial and non-financial support programmes in 2022, which are owned by women. As stated in the report, the total number of supported enterprises is 353, with 131 of them being women-owned businesses.

On the other hand, numerous spending units that state in their budget requests that they have gender-sensitive activities do not provide evidence in the reports on budget execution that their budget contributed to reducing gender disparities. Such reports come from the Statistical Office, the Centre for Vocational Education, Water Administration, and the Montenegrin Academy of Science and Arts (CANU).

CONCLUSION

In normative terms, gender-responsive programme budgeting is not consistently regulated in laws and by-laws in Montenegro. Even in the by-laws that prescribe gender-responsive budgeting, it is not detailed and properly explained. Gender-responsive budgeting is still not prescribed by the systemic Law on Budget and Fiscal Responsibility, nor by the Decision on the Manner of Preparation and Content of the Programme Budget of Spending Units. Additionally, although the request form for budget funds includes the question of whether the goal contributes to reducing gender disparities, reports on budget execution do not contain a question of how the budget contributed to gender equality. Therefore, eventual reporting by spending units on these issues is left to their volition.

Although programme budgeting should allow us to see who in society benefits from the budget, in practice, this is not often the case. A deeper analysis of budget requests and reports on budget execution clearly indicates that programme budgeting is not sufficiently developed, especially in terms of gender-responsive budgeting. Spending units do not prepare semi-annual reports on budget execution on time, and there are frequent cases of budget requests and execution reports lacking indicators, goal descriptions, achieved values, sources of information, and justifications for the spent funds.

When it comes to gender-responsive programme budgeting in practice, the number of gender-responsive goals and indicators for programmes, subprogrammes, and activities of spending units is not satisfactory. Numerous spending units incorrectly label their goals as gender-responsive, although they are not accompanied by indicators that would reflect the commitment of reducing gender disparities into budget funds. In this way, there can be a misleading picture of the situation, and data may incorrectly suggest that a significant number of spending units have gender-responsive budgets, indicating that further improvement in this area is unnecessary. The insufficient gender responsiveness of the budget is illustrated by the fact that, in the analysed budget requests, out of a total of 315 indicators, only 5 indicators are gender-responsive, accounting for 1.5% of all indicators.

RECOMMENDATIONS

- Stricter quality control by the **Ministry of Finance** of the filled budget requests is necessary, meaning that units without completed fields “Goal Description” and “Does the goal contribute to reducing gender disparities?” cannot be considered and should be sent back to the spending unit for amendment;
- **The Ministry of Finance** needs to establish stricter control over the reporting of spending units, especially regarding the preparation and submission of the semi-annual budget execution reports, in accordance with the Decision on the Manner of Preparation and the Content of the Programme Budget of Spending Units;
- **The Ministry of Finance** should amend the Decision on the Manner of Preparation and the Content of the Programme Budget of Spending Units, in Article 7, so that it contains a deadline by which spending units must prepare the semi-annual budget execution report;
- **Gender Equality Committee** and the **Parliamentary Budget Office** should continue the good practice of analysing budget proposals and preparing key findings regarding gender-responsive budgeting. It is essential to utilise the Committee’s control mechanisms through consultative hearings on the budget execution reports of spending units;
- **The Ministry of Finance** should carry out the normative harmonisation of the Law on Budget and Fiscal Responsibility and by-laws regarding the stipulation of obligations and the manner of implementing gender-responsive budgeting;
- **Spending units** must compose budget requests and budget execution reports more comprehensively, including all goals and detailed goal descriptions. They should also fill in fields designated for defining indicators, baseline and target values, sources of verification, and similar information;
- **Spending units** must provide a detailed explanation for the labels “gender-sensitive”, “gender-neutral,” and “gender-negative,” justifying each option. In the case of a gender-neutral goal, it is necessary to explain that, after conducting an analysis of strategies and other documents in this field, it has been determined that it is not possible to integrate a gender perspective, and that therefore, the goal is neutral;
- **Human Resources Administration** should work on strengthening the capacities of individuals responsible for coordinating the programme budget in terms of integrating a gender perspective into budget planning and reporting. This includes providing them with the necessary knowledge and skills to create gender-sensitive goals and indicators within the framework of their budget programmes, subprogrammes, and activities.

LITERATURE

- Informative Review, Gender Equality Committee, 2022
- Decision on the Manner of Preparation and the Content of the Programme Budget of Spending Units (“Official Gazette of Montenegro,” No. 075/17 dated 09/11/2017, 117/20 dated 07/12/2020)
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ABOUT INSTITUTE ALTERNATIVE

Institute Alternative (IA) is a non-governmental organisation, established in September 2007 by a group of citizens with experience in civil society, public administration and business sector.

Our mission is to contribute to strengthening of democracy and good governance through and policy analysis as well as monitoring of public institutions performance.

Our objectives are to increase the quality of work, accountability and transparency, efficiency of public institutions and public officials; to encourage open, public, constructive and well-argument discussions on important policy issues; raising public awareness about important policy issues, strengthening the capacity of all sectors in the state and society for the development of public policies.

The values we follow in our work are dedication to our mission, independence, constant learning, networking, cooperation and teamwork.

We function as a think tank or a research centre, focusing on the overarching areas of good governance, transparency and accountability. The areas of our work and influence are structured around the following five main programmes: public administration; accountable public finance; parliamentary programme; security and defence, and social policy.

On the basis of our five programmes, we monitor the process of accession negotiations with the EU, actively participating in working groups Public procurement (5), Judiciary and Fundamental rights (23) and Financial control (32). Our flagship project is the Public Policy School, which is organized since 2012, and in 2018 we organized the first Open Budget School.

So far we cooperated with over 40 organisations within regional networks in the Western Balkans and with over 100 organisations in Montenegro. Institute is actively engaged in regional networks: Think for Europe (TEN), Pointpulse, SELDI, WeBER, UNCAC Coalition, Global BTAP, PASOS and The Southeast Europe Coalition on Whistleblower Protection.

The results of our research are summarised in 129 studies, reports and analyses, and the decisionmakers were addressed 1036 recommendations. Over four thousand times we communicated our proposals and recommendation to the media for better quality public policies.

We started three internet pages. My town is a pioneer endeavour of visualisation of budgetary data of local self-administrations. My Administration followed, which serves as an address for all those citizens that have encountered a problem when interacting with public administration and its service delivery system. The newest internet portal, My Money, provided national budget data visualisation.

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