



REPORT ON THE SDG 5.C.1 INDICATOR

“PROPORTION OF COUNTRIES WITH SYSTEMS TO TRACK
AND MAKE PUBLIC ALLOCATIONS FOR GENDER EQUALITY
AND WOMEN’S EMPOWERMENT”

MOLDOVA



DELIVERING ON SDG INDICATOR 5C.1 IN THE REPUBLIC OF MOLDOVA: *COUNTRY REPORT*

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Introduction

A widely recognized definition of “gender budgeting” is: “Integrating a clear gender perspective within the overall context of the budgetary process through the use of special processes and analytical tools, with a view to promoting gender-responsive policies” (OECD, 2016). Another definition of Stotsky, 2016 for “gender budgeting is not a special approach to budgeting or even an add-on to budgeting. Rather, gender budgeting is an approach to budgeting that can improve it, when fiscal policies and administrative procedures are structured to address gender inequality and women’s development needs. When properly done, one can say that gender budgeting is good budgeting”.

The Council of Europe’s developed the following definition of gender budgeting (2006): „Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.¹ GRB is recommended by the CoE which has also developed a number of resources for the countries to apply the concept“².

The **Agenda 2030** for sustainable development which is dedicated not to leave anyone behind under SDG 5: achieve gender equality and empower all women and girls; directly evaluates countries transition to gender responsive budgeting with the **indicator 5.c.1. Proportion of countries with systems to track and make public allocations for gender equality**, which sets an entry point for a globally unified methodology on GRB. This indicator measures three important components of a gender responsive public finance system: (i) intent of a government to address gender equality by identifying whether policies, programs and resources/budgets are in place; (ii) existence of mechanisms to track resource allocations towards these policy goals; (iii) existence of mechanisms to make resource allocations publicly available to increase accountability to women.

The Republic of Moldova has committed to the goals and has submitted in 2020 a Voluntary National Review on implementation of the 2030 Agenda detailing progress achieved so far in advancing the Agenda for Sustainable Development, as well as to assess the impact of the actions taken³. This report focuses on one of the indicators within the indicator 5, SDG indicator 5c1. The production of this report was a complex participatory exercise of data gathering and research, following with society and dedicated partners in the government and donor community. It aims to detect successes achieved and key challenges that lay ahead for more transparent and accountable budgeting for women empowerment and enhancement of gender equality.

METHODOLOGY

¹ Council of Europe (2005), Final report of the Group of Specialists on Gender Budgeting (EG-S-GB), EG-S-GB (2004) RAP FIN; Equality Division, Directorate General of Human Rights, Council of Europe, Strasbourg, p.10 available at http://www.mpsv.cz/files/clanky/12462/GenderBudgeting-report2005_En.pdf

² In example, Sheila Quinn (2009) Gender budgeting: practical implementation Handbook, available online: <https://rm.coe.int/1680599885>

³ VNR (2020) Moldova report, available online: https://sustainabledevelopment.un.org/content/documents/26344VNR_2020_Moldova_Report_English.pdf

In the framework of the Gender Budget Watchdog Network project, financed by the Austrian Development Agency and Swedish International Development Cooperation Agency (Sida), the partners have conducted an assessment of the status of gender responsiveness of public finance systems in seven countries in 2020: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Serbia and the Republic of Moldova. The report for Republic of Moldova has been prepared by A.O. Keystone Moldova.

The methodology encompassed gathering primary data through in-depth interviews, using an open-ended questionnaire as a research tool; and secondary data through desk research, policy and legal analysis. The gathered data was analysed and presented in the country report. This report captures the country perspective of meeting the SDG indicator 5.c.1. – Proportion of countries with systems to track and make public allocations for gender equality.

The Inter-Agency Expert Group on SDGs reclassified the indicator as Tier II in 2015 and developed a methodological note for collecting data by UN Women, together with UNDP and the OECD. The indicator measures progress towards Target 5c of the SDGs to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels”. According to the methodology, the system should be led by the Ministry of Finance in collaboration with the sectoral ministries and National Women’s Machineries and overseen by an appropriate body such as Parliament or Public Auditors.

The assessment in this report was made based on data gathered for the 2019 fiscal year in Republic of Moldova following 5 aspects: (i) institutional framework for GRB; (ii) gender equality in budget planning; (iii) gender equality in budget adoption; (iv) gender equality in budget execution; and (v) gender equality in budget control. The data was gathered independently by Keystone Moldova as part of the Gender Budget Watchdog Network. The assessment fully follows the SDG Indicator 5.c.1 Methodological note for the IAEG-SDG.⁴ This report has the objective to inform policy makers on their progress towards achieving SDG Indicator 5.c.1 and to provide policy advice for future policy development in this field that is based on evidence.

In this report, SDG indicator 5.c.1 measures three criteria: (1) Existence of policies / programs and corresponding allocations for gender equality and women’s empowerment; (2) systems to track allocations for gender equality; and (3) mechanisms to make allocations for gender equality publicly available. Each criterion is assessed by a set of binary questions. If the country has in place the document, budget and procedures that the question is measuring, it is scored with 1 point, and if the country does not have the document, budget and procedures it is scored with 0. At the end of each summary of target countries, scoring per question is presented.

⁴ For more information please refer to: <https://sdg.data.gov/5-c-1/> and <https://unstats.un.org/sdgs/files/metadata-compilation/Metadata-Goal-5.pdf>

Chapter 1: Intent of government to address gender equality by identifying whether policies, programs and resources/budgets are in place;

The first dimension of the 5c1 indicator measures the intent of governments to address gender equality. It assesses whether there are government programs or policies designed to address well-identified gender equality goals. To this end the Moldovan legislative framework for equality between women and men is generally in line with international commitments. The country ratified the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its Optional Protocol, and several international conventions. Recently, in december 2019, Republic of Moldova ratified the Convention on preventing and combating violence against women and domestic violence (Istanbul Convention). Gender equality is targeted in Chapter 4 - Employment, social policy and equal opportunities of the European Union-Moldova Association Agreement, and is reflected under art. 32 of the Agreement.

In 2015 the Republic of Moldova joined the 2030 Agenda for Sustainable Development, committing to implement the Sustainable Development Goals, including the SDG 5.

An important role in promotion of gender equality principles in Republic of Moldova is played by the Law on Ensuring Equality⁵ and a specific Law on Equality of Opportunities for Men and Women⁶. The main national policy document in the field is the Strategy to Ensure the Equality between Women and Men (2017-2021)⁷ and its corresponding Action Plan, which is focused on ten areas of intervention (including GRB)⁸.

The Strategy to Ensure the Equality between Women and Men (2017-2021) focuses on ten areas of interventions with one dedicated to Gender Responsive Budgeting: (General Objective - Integrating gender sensitive budgeting in budgetary planning processes; Specific Objective 1 - Promoting gender dimensions in budgetary processes; Specific Objective 2 - Enhancing awareness raising on the needs and importance of gender sensitive budgeting for decision makers at the national and local levels). However, no tangible results have been reported so far.

Promotion and enforcement of gender equality is also confirmed through the National Human Rights Action Plan 2018-2022⁹ and various sectorial policy documents (e.g. National Strategy on Preventing and Combating Violence against Women and Domestic Violence for 2018-2023¹⁰; National Employment Strategy 2017-2021¹¹; National Action Plan on the Implementation of Security Council Resolution 1325 on Women, Peace and Security 2018-2021¹²; National Programme on Sexual and Reproductive Health and Rights 2017-2021¹³; Child Protection Strategy

⁵ https://www.legis.md/cautare/getResults?doc_id=106454&lang=ro

⁶ https://www.legis.md/cautare/getResults?doc_id=107179&lang=ro

⁷ https://www.legis.md/cautare/getResults?doc_id=99875&lang=ro

⁸ women's participation in decision-making, labour market and gender pay gap, social protection and family policies, health, education, climate change, institutional mechanism, stereotypes in the society and non-violent communication, gender equality in the security and defense sector and gender responsive budgeting.

⁹ https://www.legis.md/cautare/getResults?doc_id=110031&lang=ro

¹⁰ https://www.legis.md/cautare/getResults?doc_id=101802&lang=ro

¹¹ https://www.legis.md/cautare/getResults?doc_id=98639&lang=ro (with a specific focus on equal employment opportunities for women and men)

¹² https://www.legis.md/cautare/getResults?doc_id=102219&lang=ro

¹³ https://www.legis.md/cautare/getResults?doc_id=108813&lang=ro

Gender Budget Watchdog Network in Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Serbia, Republic of Moldova

2014-2020¹⁴; the Strategy for SMEs sector development 2012-2020¹⁵ etc.). According to the Law 5/2006 on equality between women and men, each central authority is responsible for integrating the equality principle into its policies, programs, other legal provisions and in financial investments.

Governments that commit to gender equality need to provide adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals. Despite all aforementioned the policy documents are not appropriately covered financially which puts under risk their implementation and makes little positive impact on women situation.¹⁶

The Law on ensuring equal opportunities for women and men sets the responsibilities for gender equality and GRB for the following stakeholders: Parliament, Government, Governmental Commission for Gender Equality, branch Ministry¹⁷, other ministries and central administration authorities (through Gender Coordination Groups within¹⁸) local public authorities (through Gender Focal Points each¹⁹), and the the Office of the People's Advocate.

However, the Commission for Equality between Men and Women is not functional since 2017, while gender units at both central and local level are rather absent or not functional, largely due to budget constraints²⁰ or because gender is not a statutory obligation, but an additional responsibility of a person.

Starting 2016, Republic of Moldova introduced Gender Responsive Budgeting in academia. Currently the Academy of Economic Studies of Moldova and the Academy for Public Administration includes mandatory GRB, with the aim to create a new generation of specialists in gender equality and gender responsive budgeting. This will further facilitate the understanding of gender issues by the authorities and the general public, and will also support the Government in implementing its commitments for equality between women and men in Moldova²¹.

According to the Committee on the Elimination of Discrimination against Women the challenges in the effective implementation of country legislative framework on gender equality stem from

¹⁴ https://www.legis.md/cautare/getResults?doc_id=18628&lang=ro (with a specific focus on promoting equal roles of the parents in raising children)

¹⁵ https://www.legis.md/cautare/getResults?doc_id=110186&lang=ro (with a specific focus on promoting entrepreneurship among women and on facilitating their access to financial resources)

¹⁶ The Office of the People's Advocate of the Republic of Moldova under CEDAW 6th Report of the RM https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=INT%2fCEDAW%2fNHS%2fMDA%2f41064&Lang=en

¹⁷ The Ministry of Health, Labour and Social Protection (MHLSP) – the central public institution that is responsible for gender sensitive policy elaboration, strategic planning in gender equality area, M&E and coordination of the implementation of the State's gender equality agenda through a dedicated Department for Policy on Ensuring Equality Between Women and Men

¹⁸ Gender Coordination Groups aimed to ensure gender mainstreaming in public policies and programs from all areas and at all levels of adoption and implementation of decisions. The members are Gender Focal Points from the subdivisions empowered to develop, promote and monitor policy in the activity area of the public authority. The head of the public institution/ministry coordinates the activity of the Gender Coordinating Group.

¹⁹ Gender Focal point at local level ensures the gender mainstreaming in policy, programs, regulatory acts and financial investments.

²⁰ Pozarny, P., & Rohwerder, B. (2016). Priority gender issues in Bosnia and Herzegovina; Georgia; Moldova; Serbia; and Ukraine – with consideration to gender and governance (GSDRC Literature Review Report 1372). Birmingham, UK: GSDRC, University of Birmingham. <http://www.gsdrc.org/wp-content/uploads/2016/07/HDQ1372.pdf>

²¹ <https://eca.unwomen.org/pt/news/stories/2016/09/moldova-universitys-gender-responsive-budgeting-course-is-a-first-in-south-east-europe>

The situation with the District Councils and Mayoralties (LPAs) is similar.

Of course, there are some particular programs (e.g. Women in business) or some objectives in the sectorial programs (e.g. health-related), however it is not enough to make estimations regarding amount allocated to gender equality in 2019.

The above suggests that it is very difficult for the gender equality expenditures to be tracked. This is because the public financial management (PFM) practices include ability to track expenditures on specific gender-related equal opportunity programs as well as general public services targeted specifically at or used mostly by specific gender budget proposals. During the budget execution phase, the government implements the policies planned in the budget and monitors and controls their execution by allocating and tracking expenditure without including a gender perspective. There it is of importance that procedures are put in place that ensure the resources allocated for gender equality objectives are executed according to budget.

Currently, the general provisions for budget execution in Republic of Moldova are regulated with the Law on budget. The review of the budget execution report for 2019 shows that the priorities set by Moldovan Government were the following: education (with 24%), social protection, and services in the field of economics (with less than 20%). These are followed by national security and healthcare with up to 10% of the total budget. Culture, sports, youth, worship and rest was allocated less than 2%, and national defence slightly over 1%²⁶. However, reliable information on gender-specific data for the budget execution phase are not available. In this respect the fiscal reports do not capture sex-disaggregated data on the outputs and outcomes of policies. This is product of the deficiency of program budgeting and good information systems (often using a financial management information system) as well as a chart of accounts and budget classification structure that captures gender-related appropriations and expenditure²⁷.

²⁶ Annex 4 - State budget expenditures according to functional classification, 2019 Law on budget

(https://www.legis.md/cautare/getResults?doc_id=117024&lang=ro)

²⁷ IMF (2017) Gender Budgeting in G7 Countries, available online: <https://www.imf.org/en/Publications/Policy-Papers/Issues/2017/05/12/pp041917gender-budgeting-in-g7-countries>

Chapter 2: Public Financial Management system that promotes gender-related or gender-responsive goals

GRB makes gender an integral part in fiscal and budgetary decision making and brings focus to the recognition that fiscal policies (both expenditures and revenues) have differentiated impacts and that analysis and review of fiscal policies and practices should take this into account. Gender responsive budgeting is intended to ensure that Public Finance Management (PFM) can contribute to addressing gender specific needs and closing gender gaps in men and women's opportunities for economic, social, and political participation and thus development outcomes²⁸. Having not progressed in the process of introduction of gender responsive budgeting much the Republic of Moldova lags behind in the meeting the criteria related to the promotion of GRB through the public finance system which is measured with the SDG 5c1 indicator.

In the Republic of Moldova, there is no specific mandate for coordinating gender budget decisions. Moreover, following the suspension of the Government Committee for Equality between Women and Men in 2017, no active gender equality body within the Cabinet is currently in place.

Although there is a legal obligation for all public authorities to gender mainstream laws, policies and corresponding investments, it is not de facto enforced. Moreover, capacities are lacking among most, who tend to work multiple positions and often lack power within governmental structures to push forward a gender equality agenda. Some albeit not all have received introductory training on GRB. However, there is not an institutionalized approach for these mechanisms to engage in tracking resource allocations towards policy goals related to gender equality. A dedicated GRB area of intervention is included in the National Strategy on Ensuring equality between women and men 2017-2021. However, no specific GRB provisions are included in public finance legislation.

The Law no.181 on public finance and fiscal responsibility²⁹ (July, 2014) of Republic of Moldova introduces program budgeting and guides the medium-term budget framework - MTBF preparation and approval processes which is a precondition for gender responsive budgeting. However, the GRB is not yet considered in the budgeting process. There are no specific procedures regarding budget allocations for gender equality in place. The law provides for general procedures only.

The public finance management system can promote gender responsive goals in policies and budgets. The vehicles for promotion identified is the speech of the Minister of finance to the Parliament, pre-budget statement with gender perspective published, debate in the Parliament on the gender impact of the proposed budget, or existence of a gender budget statement when Budget is adopted and published.

In the Republic of Moldova, the information on Budget proposal for 2019 (including budget proposal, info note, annexes etc.) is placed on the Ministry of Finance website³⁰. The Info Note for the 2019 Budget (which is a narrative of 92 pages) does not include a clear statement of gender-

²⁸ PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC

²⁹ Law no.181 on public finance and fiscal responsibility

https://www.legis.md/cautare/getResults?doc_id=121242&lang=ro

³⁰ <https://mf.gov.md/ro/content/proiectul-hot%C4%83r%C3%A2rii-guvernului-privind-aprobarea-proiectului-legii-bugetului-de-stat-0>

related goals. The only references to gender issues are reflected in description of two projects financed from external resources (donors support). On 23 November, the Minister of Finance presented the 2019 Budget Proposal in the Parliament, with no specific references to gender equality in his speech.³¹ However, he did present several social protection and education programs, which impact women (e.g. support to families with children, protection of children at risk, support to persons with low incomes, elderly and persons with disabilities, and program aimed at increasing salaries of personnel in the education field).

The budget circular is a very important tool through which introduction of gender in budgeting may be facilitated. Republic of Moldova does not have completed policy framework for the introduction of GRB. The budget circular is in principle accompanied with guideline for budget users how to prepare the budget proposal. If the circular requires budgetary units to provide information on the gender impacts of new spending proposals and proposed reductions in expenditures or include analysis to include sex-disaggregated data on the planned outputs and outcomes for service delivery is considered to be gender responsive.

There is no instruction for gender budgeting in budget circulars issued by the Ministry of Finance, and as a result the budget proposal is not gender mainstreamed in Republic of Moldova. Gender budgeting is not included in any other standard budget guidance documents, draft annual budget laws, reporting forms, budget manuals, or procedures of public procurement, although the legal framework sets the competences of the central and local public authorities in order to address the complex approach to equality between women and men³². Thus, the Government ensures the integration of the principle of equality between women and men in the policies, strategies, programs, normative documents *and financial investments* (Art. 17, a)); specialized central public authorities present proposals regarding the integration of the principle of equality between women and men in strategies, programs *and financial investments*, as well as field-reports (Art. 19 (2) c)); local public authorities ensure the integration of the principle of equality between women and men in policies, programs, normative acts *and financial investments* at local level (Art. 20 (1) a));

The public finance system in order to include gender objectives and gender indicators it is presumed to have capacity to conduct ex ante assessment of measures proposed for the new budget. The ex-ante impact assessments are a description of the envisaged outcomes and impacts of policies targeting a specific gender or gender equality. This information is foreseen for government to articulate plans for implementing gender responsive policies and programs by identifying the resources being allocated to reach strategic goals regarding gender impacts, as well as to put in place systems for measuring the results of those policies³³.

Although procedures on ex-ante assessment of key policies and programs exists in Republic of Moldova, these are usually not being carried out. All draft legislation must be submitted for an advisory opinion to the Department of General Legal Affairs under the Parliament. The advisory opinion is to address conformity with: a) constitutional provisions; b) international treaties; and c) legislative procedures and requirements provided by the rules. There is no requirement for gender

³¹ Minister of Finance expose, November 23rd / 2019 <https://www.youtube.com/watch?v=yXqmccCLidk&t=72s>

³² Law on ensuring equal opportunities for women and men (Nr. 5-XVI as of 09.02.2006 https://www.legis.md/cautare/getResults?doc_id=107179&lang=ro

³³ PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC

analysis of the legislation. There seems to be limited awareness and focus on the importance of gender concepts, gender equality and gender mainstreaming³⁴.

In 2019, the Methodology of impact analysis in the process of substantiation of draft normative acts has also been approved.³⁵

To produce ex-ante impact assessments from gender aspect, to formulate gender objectives and gender indicators one country needs sex-disaggregated data, encompassing data collected and tabulated separately for women and men. They allow for the measurement of differences between women and men on various social and economic dimensions. In order to have gender statistics one needs to collect sex disaggregated data. Gender statistics reflect gender roles, relations, and inequalities in society³⁶ and are evidence base for policy development. The gender statistics in a public finance management system that redistributes finances to the needs of women and men inform budget decisions. The following section assesses the practice of collecting, publishing and using sex-disaggregated data and gender statistics in policy development and budget making and execution. Republic of Moldova since 2008 developed a conceptual support for the gathering of gender disaggregated data - the Gender Statistics User's Guide³⁷. Since 2014, the Statistical databank has been expanded with a new compartment - Gender Statistics which provides statistical data disaggregated by gender for 4 areas – education, health, economic empowerment and participation in decision making³⁸. Based on the data from the StatBank³⁹ in 2017, it launched *Gender Pulse*,⁴⁰ which is the first tool for interactive and easy to understand graphical viewing of gender-sensitive statistical indicators. The Moldovan National Bureau of Statistics releases annual statistical portrait of women and men, reflecting their situation in all areas of society, and releases thematic reports occasionally (e.g. situation of Moldovan women in IT, agriculture etc.).

Another important statistical tool is the <https://recensamint.statistica.md/>, which provides information on the latest Census carried out since 2014 in Moldova, including in a user-friendly format, with multiple disaggregation units, including gender.

The Government Data Portal⁴¹ - <https://date.gov.md/> - includes various data linked to the in-line ministries.

State Tax Service holds various fiscal data which are gender disaggregated, however this is not published.

The overall *Gender Equality Index* for the Republic of Moldova, supported by SDC and SIDA, reached 60 points in 2019⁴². The largest gaps were registered in the fields of access to resources, health, and labor market, while scores were lower (although still high) for political empowerment and education. This data is however not used in the framework of the budgeting process.

³⁴ Parliamentary oversights in the Republic of Moldova, 2018.

https://www.md.undp.org/content/moldova/en/home/library/effective_governance/controlul-parlamentar-in-republica-moldova.html

³⁵ https://www.legis.md/cautare/getResults?doc_id=119960&lang=ro

³⁶ See: <https://eige.europa.eu/gender-mainstreaming/methods-tools/sex-disaggregated-data>

³⁷ https://statistica.gov.md/public/files/publicatii_electronice/Gender/Gen_Guide_2008.pdf

³⁸ <https://statbank.statistica.md/pxweb/pxweb/ro/50%20Statistica%20gender/?rxid=b2ff27d7-0b96-43c9-934b-42e1a2a9a774>

³⁹ <https://statistica.gov.md/pageview.php?l=en&idc=407&nod=1>

⁴⁰ <https://genderpulse.md/ro>

⁴¹ Available at: – <https://date.gov.md/>

⁴² Gender Equality Index 2019. What is the equality index between women and men in Moldova?

http://www.progen.md/files/1347_indexul_egalitatii_de_gen_2019_final.pdf

The systematic integration of performance objectives, including gender equality objectives and performance indicators (where possible and useful, disaggregated by gender), allows for the budget document to be followed (monitored and evaluated) whether it achieves the gender equality results and improves equality. Although Moldova initiated program / performance budgeting almost a decade ago, very limited progress has been achieved in this regard. The budgets are mostly reported in an “old fashion”. The framework for performance budgeting does not include specific gender equality indicators, except perhaps one - the sub-program “Ensuring equality between women and men”⁴³, which is however the exclusive responsibility of the Gender directorate under the MSMPS. So, we can conclude that in 2019 in Moldova there are still no mechanisms or a system in place of gathering, managing and monitoring the performance of ministries’ programs.

Gender impact assessment of the budget is conducted in two phases: after the budget is implemented or during implementation. This assessment would include an overview of findings of ex post impact assessments and the extent to which the intended outcomes and impacts of policies targeting a specific gender or gender equality have been achieved⁴⁴. The impact that budget execution has had on gender equality can be the subject of an oversight hearing or a parliamentary discussion, towards informing improved policy development in the future.

The Moldovan Parliament is mandated to adopt a legislative framework that ensures gender equality in all spheres; to monitor the implementation of equality principles at all levels of state policy; and to examine reports of the Government and Ombudsperson in the field. A methodology for ex-post assessment of legislation was developed and approved in 2018. The methodology distinguishes between two types of ex-post scrutiny: ex-post legal assessment and ex-post impact assessment. The parliamentary Committee on Human Rights and Inter-Ethnic Relations has the mandate to ensure and monitor the enforcement of equal opportunities for women and men. If new legislation has an effect on Human Rights, the Committee issues an opinion on its effects. However, the Committee does not systematically analyse how a particular law will specifically affect men and women. To date the Committee has not undertaken or exercised its oversight function to hold accountable the state institutions which are responsible for the implementation of gender equality⁴⁵.

The Gender Focal Points in ministries lack the capacity to undertake gender impact analysis, for many reasons: lack of knowledge about general principles on gender equality, the task is considered as additional to other responsibilities already assigned to them in the ministries, and a high turnover of Gender Focal Points.

Based on the gender audit, realised within the Parliament administration, a Draft Action Plan to implement GRB in the institution for the 2013–2022 has been prepared, with the support of the Joint Integrated Local Development Program of UNDP and UN Women. There is no information about the realisation of those plan. There is a lack of technical expertise and capacity of the Parliamentary Secretariat to undertake gender impact analysis, gender analysis and gender budgeting. The main role in coordination and monitoring of all gender related policies is assigned to the Government Committee for Equality between Women and Men. However, this Committee is not functional for 2 years. Lack of its functionality is explained by the reform started by the State Chancellery. Because of the reform, all the platforms that were coordinated by the State Chancellery have been closed, including the Committee for Equality between Women and Men.

⁴³ With the corresponding code 9013 under the “Social protection” Program with the corresponding code 90 (Annex 7 of the OMF208/2015 on the Budget Classification)

⁴⁴ PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC

⁴⁵ Parliamentary oversights in the Republic of Moldova, 2018.

https://www.md.undp.org/content/moldova/en/home/library/effective_governance/controlul-parlamentar-in-republica-moldova.html

Gender Budget Watchdog Network in Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Serbia, Republic of Moldova

Revitalization of some of them was possible thanks to the establishment of the Permanent Secretariats subdivision within the State Chancellery. The new structure provides the organizational and informational assistance of the National Council for the State Award, the National Commission for collective consultations and negotiations, the National Council for Child Rights Protection, the National Committee for Combating Trafficking in Human Beings, the National Council for Road Traffic Safety, the National Council for Human Rights. Thus, during the reporting period, the Governmental Commission for Equality between Women and Men did not work, but at the Ministry level, there were organized working sessions, consultations, workshops and working groups attended by civil society and other representatives of the Central Public Authorities within which are discussed the draft policies, the draft normative acts and the issues from the field of ensuring equality between women and men.

The Ministry of Health, Labor and Social protection has issued a monitoring report on the implementation of the Equality Strategy for the year 2018. No reference to budget execution for the implementation of the strategy has been made however. As the sectorial reports of the ministries did not include such an aspect, and the approved Action Plan itself does not contain the financial estimates for the implementation of the actions, these referring to the implementation from the budget approved at the level of each central authority.

Gender audit of the budget is an independent, objective analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted or attained through the policies set out in the annual budget.⁴⁶ In 2019 the State audit institution of Moldova (Court of Accounts) has produced 54 audit reports. Two⁴⁷ included some analyses from a gender perspective, with a particular focus on women.

⁴⁶ PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC

⁴⁷ Compliance audit report "Was provision of financial support from the National Development Fund of agriculture and rural environment carried out in accordance with the established criteria?"
<http://www.ccrm.md/hotariri-si-rapoarte-1-95?idh=1016>; Performance audit of the implementation of the Action Plan of the National Program for the prevention and control of diabetes for the years 2017-2018,
<http://www.ccrm.md/hotariri-si-rapoarte-1-95?idh=966>

Chapter 3: existence of mechanisms to make resource allocations publicly available to increase accountability to women;

The third criteria is assessing whether allocations for gender equality and women's empowerment are made public. The transparency of the budgetary process is usually evaluated on basis of accessibility of the information on budget making and budget execution by ordinary citizens.

To hold governments accountable for the realization of gender equality goals, citizens need to have access to key budget documents: the Pre-Budget Statement; the Executive's Budget Proposal; the Enacted Budget; In-Year, Mid-Year, and Year-End Reports; as well as the Audit Report. It is essential for people to be able to develop a full and clear picture of how their government is raising and spending public money. Access means not simply physical access to documents, but accessibility.

In Moldova, there are several digital platforms which provide access to budgetary information, developed both by public authorities and civil society organizations. One of these is the *Citizens' Budget*⁴⁸, developed by the Ministry of Finance in order to promote accountability and transparency in the management of public finances. It provides data aimed at ordinary citizens, in a plain language, highlighting most important budget features. The Citizens' Budget has been published on the Ministry of Finance webpage since 2012 and updated annually. In addition, the Ministry of Finance prepared and published a public budget execution report for citizens⁴⁹ (2017 and 2018). Other tools available on the Ministry of Finance web page: Open Data Catalogue⁵⁰ with reports (monthly and yearly) on local budget execution; web platform for budget transparency⁵¹ which allows to visualize data on State Budget and local budgets execution with data available for 2016 – 2020; *BOOST*⁵² which contains main data on public expenditures, however only updated till 2017. Another online tool, Local budgets,⁵³ was developed by civil society, but only updated till 2017. None of them provides information from a gender perspective.

⁴⁸ Citizens' Budget <http://mf.gov.md/ro/buget/transparen%C8%9Ba-bugetar%C4%83/bugetul-pentru-cet%C4%83%C8%9Beni>

⁴⁹ Budget Execution Reports for citizens <https://mf.gov.md/ro/trezorerie/rapoarte> (2018 - <https://mf.gov.md/sites/default/files/Raport%20prntru%20cet%C4%83%C8%9Beni.pdf>; 2017 - <https://mf.gov.md/sites/default/files/RAPORT%20PENTRU%20CETATENI%202017.pdf>

⁵⁰ <https://mf.gov.md/ro/ministerul-finan%C8%9Belor/catalogul-de-date-deschise-al-ministerului-finan%C8%9Belor-2020>

⁵¹ <https://buget.mf.gov.md/ro>

⁵² <http://mf.gov.md/ro/buget/transparen%C8%9Ba-bugetar%C4%83/baza-de-date-a-cheltuielilor-publice>

⁵³

Conclusions

Republic of Moldova has a policy and legal framework on gender equality, which is largely in line with the international commitments derived from CEDAW.

Gender responsive budgeting (GRB) as a critical tool to ensure that gender equality commitments are translated into real actions, that will eventually render positive results. Although the topic of GRB has been on Moldovan public agenda for several years, it is not part of the country public finance management system. There are no legal and policy provisions providing for the introduction of GRB.

Although the Moldovan public finance policy introduces program budgeting, this is not implemented de facto, and the Moldovan government has not managed to integrate GRB methodology into the performance/program budgeting. While the budget classification has some coverage to track such expenses in the public budget, the Methodological Guide on developing, approving and amending the budget does not request a special analysis of the forecasted expenditures from the prospective of budgeting for specific gender relevant targets. There are procedures for budget execution set. However, information on gender-specific data for the budget execution is not collected, and the gender-disaggregated data on the outputs and outcomes of policies is not captured. Budget planning and execution is not carried out in a gender sensitive manner. GRB remains invisible in fiscal reports. Gender still seems not to be perceived as an integral part of the budget, but rather as an additional topic and task. These suggest that the country does not consider GRB as one of the main goals when reforming its public finance management systems, but a cross cutting issue, which in turn results for gender equality perspective in budgeting to likely remain invisible.

One cannot easily determine how much has been allocated in 2019 for gender equality programs or programs that are gender mainstreamed. It is difficult to assess whether the amounts allocated for gender equality are sufficient.

There are very limited institutional capacities for program budgeting (in general, and with a specific focus on gender issues in particular) among local and central stakeholders, and among gender equality advocates. Because of limited knowledge and capacities for gender analysis, the gender impact assessment of policies and measures is not being applied, although required. In addition, there is a weak intra-and inter-institutional coordination on GRB.

Despite the commitments and processes in place for gathering and publishing gender-disaggregated data, these are less used for informing policy and budget processes.

No ex-ante and ex-post gender impact assessments have been in 2019, although there is a legislative basis for conducting such analysis. Parliament has not organize oversight hearings regarding the impact of budget implementation on gender equality.

Republic of Moldova should produce timely and accessible budget information for citizens. The practice of publishing Citizens budgets is established, however no data on gender equality objectives realized through the budget is provided.

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Authorities are reluctant in ensuring a comprehensive approach to gender equality in sectoral policy documents, including in implementing the gender responsive budgeting.⁵⁴

CONCLUSION ON CRITERIA 1

The criterion 1 "Intent of government to address gender equality by identifying whether policies, programs and resources/budgets are in place" is measured through the assessment of the gender equality policies, whether there are budget allocations for their implementation and procedures for budget execution are set. The above analysis shows that in regards to the first criteria availability of programs or policies of the government, that are designed to address well-identified gender equality goals; Republic of Moldova fulfills the requirements, hence can demonstrate if government programs and policies have adequate resources allocated within the budget, but it can not provide assessment if the funds are sufficient to meet both their general objectives and their gender equality goals.

Country	Are there programs or policies of the government, that are designed to address well-identified gender equality goals?	Do these programs or policies have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?	Are there procedures in place to ensure that these resources are executed according to the budget?
Moldova	1	1	1

CONCLUSION ON CRITERIA 2.

"Public Financial Management system promotes gender-related or gender-responsive goals" was the second criterion assessed using seven sub-criteria. Republic of Moldova is not using the gender responsive budget call circulars; is not giving clear statements of gender-related goals or the so-called gender budget statement; is not using gender-disaggregated statistics when setting programs and policies, informing budget related decisions on which gender equality goals are planned to be met. Nor does it use gender performance indicators for measuring the gender objectives of the budget. In relation to this criteria, Republic of Moldova is not practicing gender ex-ante and ex-post impact assessment for the budget initiatives.

Criteria 2	Does the government provide, in the context of the	Does the Ministry of Finance issue call circulars or	Are key programs and policies,	Are sex disaggregated statistics and data used in a systematic	Is there a requirement to apply a gender perspective	Are key programs and	Is the budget as a whole subject to independent

⁵⁴ Sixth periodic report submitted by the Republic of Moldova, https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=CEDAW%2fC%2fMDA%2f6&Lang=en

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	budget, a clear statement of gender related goals often known as a gender budget statement?	directives that provide specific guidance on gender responsive budget allocations?	proposed for inclusion in the budget, subject to an ex ante gender impact assessment?	manner across key programs and policies in a way which can inform budget-related policy decisions?	in the context of setting budget related performance objectives?	policies subject to ex post gender impact assessment?	audit to assess the extent to which it promotes gender responsive policies?
Moldova	0	0	0	0	0	0	0

CONCLUSIONS FOR CRITERIA 3

The third criterion assessed is **“The existence of mechanisms to make resource allocations publicly available to increase accountability to women and men”**. Republic of Moldova does not publish information on gender equality allocations in an accessible, timely and publicly understandable manner, thus not meeting the requirements under the 3rd criteria.

Country	Is the information on gender equality allocations published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?	If published, has the information on gender equality allocations been made public in a timely manner?	If published, has the information on gender equality allocations been made public in an easily understandable format?
Moldova	0	0	0

Recommendations on future steps to meet Indicator 5c1

- Develop a policy and legal framework for introduction of gender responsive budgeting
- Fully align the public finance management system with program budgeting. Systematic change can be expected only if the countries enforce program and then performance budgeting
- Build good information systems (financial management information system) as well as a chart of accounts and budget classification structure that captures gender-related appropriations and expenditure;
- Publish fiscal reports that capture gender-disaggregated data on the outputs and outcomes of policies
- Build institutional capacities (including software) for gathering gender-disaggregated data on budget execution and publishing gender budget execution reports as to include information on gender-related expenditures or tax policies
- Include information on gender equality in the process of adoption of the budget or its presentation and in public debates. To this end, guidelines for media centres in Parliaments and the communication teams in ministries of finance need to be developed to support capacity building. Moreover, the role of the Parliament in the budget process can be strengthened to stir policy debates on the gender impact of proposed budget.
- Adopt gender budget circulars to provide gender disaggregated data on outputs and outcomes of budget and gender analysis of measures.
- Before planning public finance allocations in budgets conduct gender impact assessments of policies and measures. As this is limited to procedures, capacities and knowledge for gender analysis, to allow for systematic use of ex-ante impact assessments efforts need to be put to improve this situation.
- Gender performance indicators must be systematically used within the budget process to gather data and issue reports on achievement of gender outcomes, but not as GRB reports presented separately from the budget.
- Gender impact assessment need to overcome the commitment phase and become implemented in reality. Parliaments can organize based on the impact assessments oversight hearings on budget implications on gender equality.
- Capacity building for producing specific audits that promotes gender equality is needed
- Information on gender equality allocations, especially for the execution of resources for achieving gender equality objectives has to be made public.