



**RECOMMENDATIONS  
AND GUIDELINES  
FOR INTRODUCING THE GENDER PER-  
SPECTIVE TO LOCAL BUDGETS IN  
BOSNIA AND HERZEGOVINA**

|                              |  |
|------------------------------|--|
| <b>Project:</b>              | Gender-Responsive Budgeting  |
| <b>Publisher:</b>            | Association VESTA, Tuzla   |
| <b>For the publisher:</b>    | Amra Seleskovic, director of Association Vesta   |
| <b>Edited by:</b>            | Selma Hukić  |
| <b>Expert collaborators:</b> | Vikica Šunjić, the Gender Centre of the Federation of Bosnia and Herzegovina<br>Hazima Pecirep, the Novi Grad Municipality, Sarajevo |
| <b>Translation:</b>          | Jasmina Raslan   |
| <b>Layout and design:</b>    | Adnan Ćorić  |
| <b>Print:</b>                | Harfograf, Tuzla   |

This publication was produced with support from the United Nations Development Fund for Women (UNIFEM) under the auspices of its sub-regional Programme *Gender-Responsive Budgeting in South East Europe: Advancing Gender Equality and Democratic Governance through Increased Transparency and Accountability*. The Programme is implemented with funding from the Austrian Development Cooperation and Cooperation with Eastern Europe, and the Ministry for Foreign Affairs of Finland.

The views expressed in this publication are those of the authors and do not necessarily represent the views of UNIFEM, the United Nations or any of its affiliated organizations.

***This publication represents our contribution  
to the development of a gender-sensitized perspective  
in the economy and politics of Bosnia and Herzegovina.***

## CONTENTS

### INTRODUCTION

### PREFACES

## PART 1

---

### 1. ADMINISTRATIVE DIVISION AND POLITICAL STRUCTURE OF BOSNIA AND HERZEGOVINA

- 1.1. The government of Bosnia and Herzegovina
- 1.2. Entity jurisdiction
- 1.3. Cantons of the Federation of Bosnia and Herzegovina
- 1.4. Municipalities and cities

### 2. WHY WOMEN'S HUMAN RIGHTS?

- 2.1. The concept of gender equality

### 3. THE LEGAL AND INSTITUTIONAL FRAMEWORK FOR GENDER EQUALITY

- 3.1. The international legal framework for gender equality
  - 3.1.2. International documents at the level of the United Nations
  - 3.1.3. Conventions of the International Labour Organization (ILO)
- 3.2. The European system of the protection of human rights
  - 3.2.1. Gender equality at the level of the Council of Europe
  - 3.2.2. Gender equality at the level of the European Union
- 3.3. The domestic legal framework for gender equality
- 3.4. The domestic institutional framework for gender equality
  - 3.4.1. Institutional gender mechanisms at the legislative level
    - 3.4.1.1. The state / entity level
    - 3.4.1.2. The cantonal level (the Federation of Bosnia and Herzegovina)
    - 3.4.1.3. The municipal level
  - 3.4.2. Institutional gender mechanisms at the executive level
    - 3.4.2.1. The Agency for Gender Equality of Bosnia and Herzegovina
    - 3.4.2.2. The Gender Centres of the Federation of Bosnia and Herzegovina and the Government of Republika Srpska
    - 3.4.2.3. Cantonal Coordination Boards on Gender Equality
    - 3.4.2.4. Commissions on Gender Equality within the system of the municipal executive authorities and the Brcko District

### 4. THE BUDGET

- 4.1. The legal framework
- 4.2. The budget structure
  - 4.2.1. Elements of the budget structure

## **5. THE BUDGETARY PROCESS / CYCLE**

- 5.1. The budgetary process in the Federation of Bosnia and Herzegovina
- 5.2. The budget of municipalities in the Federation of Bosnia and Herzegovina
  - 5.2.1. The importance and function of the budget
  - 5.2.2. The balanced budget principle and how to balance it
- 5.3. The budgetary process/cycle at the local level
  - 5.3.1. The budgetary calendar for municipalities in the Federation of Bosnia and Herzegovina
  - 5.3.2. The budgetary process in municipalities in Republika Srpska

## **6. TRANSPARENCY OF MUNICIPAL BUDGET**

- 6.1. Citizens' participation in the process of devising the budget

## **7. GENDER-RESPONSIVE BUDGETS**

- 7.1. Introduction
- 7.2. International and domestic legal and institutional frameworks for gender-responsive budgets
- 7.3. Gender-responsive budgets in the context of European integrations
- 7.4. The gender-responsive budget
  - 7.4.1. Qualitative objectives of gender-responsive budgeting
  - 7.4.2. The advantages and benefits of gender-responsive budgets
  - 7.4.3. Essential prerequisites for creating gender-responsive budgets
  - 7.4.4. Main steps and instruments for budget analysis from the aspect of gender equality
    - 7.4.4.1. Methodology of budget analysis - example
- 7.5. The process of gender budgeting
  - 7.5.1. Analysis
  - 7.5.2. Statement of the gender-responsive budget
  - 7.5.3. Devising the gender-responsive budget

## **8. RECOMMENDATIONS AND GUIDELINES FOR INTRODUCING THE GENDER PERSPECTIVE TO BUDGETS IN BOSNIA AND HERZEGOVINA**

### **PART 2**

---

#### **INTRODUCTION**

#### **GENDER ANALYSIS OF THE BANOVICI MUNICIPALITY BUDGET**

##### **1. General description of the Banovici Municipality**

- 1.1. Public administration
  - 1.1.1. Drafting and approving the budget
  - 1.1.2. The budget of the Banovici Municipality
- 1.2. Participation in public affairs
- 1.3. Economy
  - 1.3.1. The labour market
  - 1.3.2. Natural resources and their present exploitation level

## **2. DESCRIPTION OF THE PROBLEM**

- 2.1. Analysis of the situation in the sector
- 2.2. Analysis of the policies / programmes within the sector
- 2.3. Analysis of budgetary allocations
- 2.4. Analysis of service delivery
- 2.5. Analysis of results

## **3. CONCLUSIONS AND RECOMMENDATIONS**

### **GENDER ANALYSIS OF THE BIJELJINA MUNICIPALITY BUDGET**

#### **1. General description of the Bijeljina Municipality**

- 1.1. Employment, earnings and the population
- 1.2. The budget of the Banovici Municipality
- 1.3. Gender equality in the policies of the Bijeljina Municipality

## **2. DESCRIPTION OF THE PROBLEM**

- 2.1. Analysis of the situation in the sector
  - 2.1.1. The legal framework
  - 2.1.2. Capacities and organization
- 2.2. Analysis of the policies / programmes within the sector
- 2.3. Analysis of budgetary allocations
- 2.4. Analysis of service delivery
- 2.5. Analysis of results

## **3. CONCLUSIONS AND RECOMMENDATIONS**

### **GENDER ANALYSIS OF THE SREBRENICA MUNICIPALITY BUDGET**

#### **1. General description of the Srebrenica Municipality**

- 1.1. Demographic statistics
- 1.2. The cultural and sports life
- 1.3. Natural resources
- 1.4. The budgetary process

## **2. DESCRIPTION OF THE PROBLEM**

- 2.1. Analysis of the situation in the sector
  - 2.1.1. Undeveloped capacities
  - 2.1.2. Lack of adequately-trained workforce
  - 2.1.3. Gender misbalance of (un)employed individuals in terms of their qualifications
  - 2.1.4. Poor privatization in the area of the Srebrenica Municipality
- 2.2. Analysis of the policies / programmes within the sector
  - 2.2.1. Incentives for the development of small and medium-sized business
  - 2.2.2. Tax exemption
  - 2.2.3. Granting of scholarships
  - 2.2.4. Re-training projects implemented by NGOs
- 2.3. Analysis of budgetary allocations
  - 2.3.1. Employment grants
  - 2.3.2. Grants for NGOs
  - 2.3.3. Student scholarships
  - 2.3.4. Subventions for occupations in short supply
- 2.4. Analysis of service delivery
- 2.5. Analysis of results

## **3. CONCLUSIONS AND RECOMMENDATIONS**

## **GENDER ANALYSIS OF THE TRAVNIK MUNICIPALITY BUDGET**

### **1. General description of the Travnik Municipality**

- 1.1. Local economy
- 1.2. Education
- 1.3. Health service
- 1.4. Tourism
- 1.5. Culture
- 1.6. History
- 1.7. Demographic statistics
- 1.8. The labour market
- 1.9. The budget of the Travnik Municipality

### **2. DESCRIPTION OF THE PROBLEM**

- 2.1. Analysis of the situation in the sector
- 2.2. Analysis of the policies / programmes within the sector
- 2.3. Analysis of budgetary allocations
- 2.4. Analysis of service delivery
- 2.5. Analysis of results

### **3. CONCLUSIONS AND RECOMMENDATIONS**

## **GENDER ANALYSIS OF THE TUZLA MUNICIPALITY BUDGET**

### **1. General description of the Tuzla Municipality**

- 1.1. Population
- 1.2. The Neolithic past
- 1.3. Characteristics of economy in the area of the Tuzla Municipality
- 1.4. Public administration and the gender distribution of employees in the Tuzla Municipality

### **2. DESCRIPTION OF THE PROBLEM**

- 2.1. Analysis of the situation in the sector
- 2.2. Analysis of the policies / programmes within the sector
- 2.3. Analysis of budgetary allocations
- 2.4. Analysis of service delivery
- 2.5. Analysis of results

### **3. CONCLUSIONS AND RECOMMENDATIONS**

## **LITERATURE**





# INTRODUCTION

## INTRODUCTION

The experiences of gender-responsive budget initiatives in various countries revealed the need for devising specific mechanisms and projects which could mobilize the government, international donors and local NGOs during the realization of such projects, because, through its economic and budgetary policy, each government should promote both the principle of economic efficiency and that of gender equality, so that it would ensure a socially responsible and sustainable development of the economy and the society in general.

A budget represents a process of allocating funds in accordance with the established economic, as well as political, objectives of a country, and is therefore considered the main political and economic resolution of every government. At the local level, in addition to being a key document which provides information about the government's disposable funds for the year to come, the source of the funds and their allocation, a budget is also the financial reflection of the annual plan for raising the standard of life in the local community in the areas within its jurisdiction stipulated by the Constitution, legal and other sub-legal regulations.

Some of the common faults of a budget are its gender-neutral economic frame, the lack of gender-sensitized statistics of its male and female beneficiaries, as well as the non-transparency and the public's non-participation in the process of its adoption. Therefore, the greatest problem of the standard budgeting processes is that they are based on the prevailing economic perception that assumes rational behaviour of uniform individuals with no gender, age or ethnic distinctions, who are led by their own interest and focused exclusively on the market. The male-female differences remain unrecognized due to the assumption that the objectives of an economic policy are widely applicable and realized beyond any specific historical, geographical or social context.

The gender-sensitized perspective in economy is created in all spheres of the private and public life. The aim of this publication is to present a set of instruments for analyzing the gender perspective of public revenue and expenditure, as well as for determining the existence of such a perspective in the management and allocation of tax-payer funds. In order to demonstrate the concrete application of these instruments on local budgets, we have performed analyses of the basic categories of public expenditure in five municipalities in Bosnia and Herzegovina (Banovici, Bijeljina, Srebrenica, Travnik and Tuzla), which are presented in this publication. The local communities (municipalities) were taken as the example, because they clearly represent the first and only direct form of government which is expected to satisfy citizens' needs in keeping with the law, international standards and conventions. This means that every improvement in the local policies implemented through the budgets of that level of government is almost always reflected on the improvement of the living and working conditions of the residents of that local community. This publication is intended as a modest contribution exactly in the context of advocacy and real improvement of budgetary policies, all for the purpose of a better quality of life.

Accordingly, the aim of this publication is to provide the main arguments for the implementation of gender-budgetary initiatives and their applicability on the local and governmental programmes alike.

In that sense, it represents a basis for the introduction of gender-responsive procedures of drafting, proposing, adopting and executing budgets at all governmental levels in Bosnia and Herzegovina, which would, among other things, ensure equal participation of men and women in the drafting and devising of the budget, as well as the monitoring of the effect of such budgets on improving the status of women in Bosnia and Herzegovina. Thus, the very aim of this publication is to draw citizens' attention on the necessity of their more active participation in deciding how the budget of their local communities will be allocated, especially the part of the funds generated through their contributions by means of taxes, duties and fees, and to achieve synergic effect through partnership activities with the wider community.

During the realization of this project, we received invaluable support from the donors, non-governmental organizations and municipal officials, who, in cooperation with the gender centres in Bosnia and Herzegovina and the Agency for gender equality, conducted research and prepared arguments for further advocacy of the introduction of gender-responsive budgets in Bosnia and Herzegovina.

Therefore, we wish to thank primarily the UNIFEM for their cooperation and financial and technical support in the project implementation and the printing of this publication. We are profoundly grateful to Ms. Debbie Budlender, a world-renowned expert in this field, and to Ms. Asya Varbanova, the project coordinator, both of whom guided us through this project with constructive suggestions and immense experience, and encouraged us at moments when our enthusiasm waned.

We also wish to thank our partner organizations, members of the KRIK network: Lara from Bijeljina, Telecentar from Travnik, Association Zemlja djece from Tuzla, Omladinski centar Pinkland from Banovici and Amica-Prijateljice from Srebrenica, which lent us their capacities in initializing and realizing the advocacy campaign for the introduction of the procedures for gender-responsive budgeting, and without whose help this project could not be realized.

In addition, we wish to thank the representatives of municipal Offices for budget and finances, as well as the representatives of municipal Commissions for Gender Equality, who gave their contribution through the analyses of budgets in their municipalities.

Finally, we are also grateful to the gender mechanisms in Bosnia and Herzegovina, which wholeheartedly endorsed this project, proving that cooperation with the non-governmental sector is an imperative and that it can greatly contribute to the improvement of the entire situation in our country.

We believe that this publication will encourage the governmental institutions at the local, as well as at the highest state level, to integrate the principle of gender equality into their budgets and thus effectively promote mutual cooperation of women and men, as the two portions of the human race. It is one of the key prerequisites for the creation of more humane relations between the sexes, respecting the differences endowed to us by nature.

***Amra Selesković,***  
***Director of Association Vesta***

# PREFACES

## PREFACES

**G**ender-responsive budgeting is a term which is, unfortunately, relatively unknown in Bosnia and Herzegovina. The authorized institutions in our country at various levels of the government fail to recognize the importance of gender-responsive budgeting and treat it as one of “the women’s issues.” The level of democracy of a country can be easily assessed precisely by observing the items of its budget, which can tell us the amounts that the country allocates on the areas of education, human rights, male and female health, etc. The development of gender-responsive budgets is one of the key requirements for the development of gender-responsive politics at the state, entity, cantonal and municipal levels in Bosnia and Herzegovina.

We can say that gender-responsive budgets are the main “means” for implementing the principles of gender equality. However, one must understand that gender-responsive budgets do not mean the allocation of funds for the female part of the population or a special budget intended only for women. Gender-responsive budgets represent an equal allocation of funds which ensures the implementation of such policies and activities which are in the best interest of both sexes and of the country’s developmental policies in general. Without gender-responsive policies and gender-responsive budgets, it will be impossible to implement the principles of gender equality and protection in the areas of violence, health, social inclusion, employment, education, public and private life.

The analysis of municipal budgets is one of the most significant steps concerning the area of gender-responsive budgeting. Through municipal offices and services, citizens address their basic interests and needs, which are of vital importance for them and their families. Gender-responsive budgetary allocation in municipalities is the first and most significant step forward in the area of gender-responsive budgeting. In that regard, the Gender-Responsive Budgeting project, implemented by Association Vesta, Tuzla, with the UNIFEM’s financial support, is an excellent example of including gender-responsive budgeting in municipalities into the gender-responsive budgeting strategy at the state level. The project, which includes the budget analysis of five different municipalities in Bosnia and Herzegovina from various aspects (the number of women in entrepreneurship; the pre-school education sector, etc.), is an invaluable step forward in the development of gender-responsive budgeting and budget analysis in general.

The Agency for Gender Equality of Bosnia and Herzegovina, in cooperation with the Gender Centre of the Federation of Bosnia and Herzegovina and the Gender centre of Republika Srpska, prepared the Gender Action Plan of Bosnia and Herzegovina, as a five-year strategic document, adopted in 2006 at the 129th session of the Council of Ministers of Bosnia and Herzegovina. The Gender Action Plan consists of fifteen areas. Its fourth area, “Gender-responsive budgeting,” stipulates eleven priority activities, as well as the responsibility bearers and the time limits, which need to be implemented in order to create gender-responsive budgets in our country. Through gender-responsive budgets, it will be possible to have a direct effect on the quality of the budgets of governmental institutions and to protect the interests of individuals belonging to certain social groups.

Gender-responsive budgeting, as well as the project mentioned, is one of the most significant steps in the implementation of the principles of gender equality, and is a sine qua non in establishing gender equality in our country.

**Samra Filipović-Hadžiabdić,**  
**Director of the Agency for Gender Equality of Bosnia and Herzegovina**

A budget that does not take gender into account is not neutral, but unresponsive to the differences between women and men. And the failure to understand these differences is not only immoral from the moral aspect advocated by the European Union, but is also expensive from the aspect of economic efficiency, development opportunities and the welfare of the country.

Although it is rarely measured and hardly recognized, gender inequality has a negative effect on the entire economic life and incurs expenses for the entire society. A more thorough analysis of the issue of gender in the process of planning the budget would upgrade the purpose of the funds, and thus increase gender equality in general.

Direct and indirect costs of the budgetary policy which is blind regarding the gender issue can be measured through lower economic efficiency, limited scope of production, limited development of human abilities and a lower level of the quality of life. Research studies have shown that investing in women is economically efficient, and that it encourages economic growth. Research into gender inequality in the labour market has shown, for example, that putting a stop to gender discrimination in employment and remuneration could increase not only the income of women, but also the national income in general.

Initiatives for gender-responsive budgets were launched in many European countries, originally inspired by the work in Australia, South Africa and Great Britain. In the last several years, there has been a variety of different strategies, methodologies and practices throughout Europe which are adopted in accordance with the specific environment of certain countries. Several countries follow their own course for the purpose of implementing gender budgeting as a regular responsibility of the public administration. At the central government level, France and Sweden represent examples of established procedures. Other countries follow their own course (Belgium and Austria), while the Nordic countries follow joint activities for gender budgeting under the Nordic Council. Examples of ambitious initiatives at the regional local level are the Basque Country (Spain), Berlin (Germany) and certain regions in Italy (Modena, Genoa). In several countries, civil society initiatives have been present for a long time (Great Britain), while in Eastern Europe initiatives started to emerge only recently (Bulgaria and Serbia).

Bosnia and Herzegovina is yet at the beginning of creating its own practices, models and its specific course towards gender-responsive budgets, which would be adapted to the current political, cultural, social, etc. situation. The Gender Centre of the Federation of Bosnia and Herzegovina has already initiated a variety of activities, and I would especially like to single out the activities planned for this year, concerning the implementation of the conclusions of the Commissions for Gender Equality of both houses of the Parliament of the Federation of Bosnia and Herzegovina in terms of analyzing the provisions that regulate the budgetary process from the gender aspect and initiating their amendments and modifications in order to specifically regulate the procedures of budget preparation, through the introduction of obligatory gender analysis and planning, in keeping with the recommendations of the UN Committee on the Elimination of All Forms of Discrimination against

Women. This would create the necessary normative conditions for gender-responsive budgets, and the entity Government would, acting as an example, encourage the process of devising such budgets at all governmental levels in Bosnia and Herzegovina.

Worldwide experiences indicate that different initiatives produce different effects. Some initiatives have the goal to force the government to introduce regular reports on the budget allocated for gender, which would reveal what are the programmes and the funds allocated for the purpose of increasing gender equality. Some initiatives focus on increasing the public's participation – especially women's participation – in the process of public financing. Some initiatives aim for the use of approaches which would strengthen the planning performed by the government regarding gender-responsive budgets and lead to harmonization with the international conventions, while others aim to identify the government's weaknesses in its approach in dealing with gender equality issues. Finally, some initiatives incorporate the use of gender-responsive budgets into some other area, such as, for example, devising new regulations on gender-related violence.

In that sense, I sincerely hope that this publication will serve as a step forward for all relevant participants engaged in building the specific model for Bosnia and Herzegovina.

On behalf of the Gender Centre of the Federation of Bosnia and Herzegovina, I wish to thank Association Vesta from Tuzla and the UNIFEM for the opportunity to become part of the implementation of the project "Gender-responsive budgeting" and thus give our joint contribution to the development of the gender-sensitized perspective in the economy and politics of Bosnia and Herzegovina.

**Ana Vuković,**

***The Gender Centre of the Federation of Bosnia and Herzegovina***

"We realize that the discrimination of women is the consequence of a system of gender-conditioned social relations which determine the position of women (and men) in the society. We know that sometimes the discrimination of men occurs as well, or that they are in an unfavourable position for the same social reasons, and we also know that the exploitation of human potential (male and female) will not be successful to the fullest extent unless we tackle the position, needs and interests of both men and women. Still, we wish to point out that women are still those who suffer the most as a result of asymmetric relations between the genders."

(Budlender 1996:25)

**B**The budget is the key political decision of each government, because it represents a process of allocating resources in accordance with the specified goals. Any political goal that is not supported by material resources necessary for its realization is no more than wishful thinking or an instance of demagogy. A government's economic policy usually stipulates the activities planned for the purpose of directing economic growth and the development of economy and the society. Each country defines certain goals and makes use of appropriate instruments intended for the realization of those goals.

Although gender-responsive budget initiatives have been present for the past 20 years, initiatives and requests for introducing such practice became more wide-spread after the Fourth World Conference

on Women in Beijing, held in 1995. The Beijing Declaration and the Platform for Action adopted at this Conference oblige the signatory states, one of which is Bosnia and Herzegovina, among other things, to introduce and ensure the essential financial resources for improving the status of women and the state of gender equality in all the so-called critical areas defined in the Platform for Action, and thus initiate the practice of gender budgeting.

The main purpose of such budgetary initiatives is the prioritization of public expenditure and collecting revenue in a way that is socially justified, acknowledging the needs and requests of both women and men equally and in the same manner. The early initiatives of this type were very often terminologically, but also essentially, likened and/or alluded to as “women’s budgets” and “women’s budgetary statements.” Today, these initiatives and practices are called “gender budgets,” “gender-responsible budgets” or “gender-responsive budgets.” This became particularly important after the publishing of the Final report of the Group of Specialists of the Council of Europe on Gender Budgeting (EG-S-GB), which define gender budgeting as the application of the principles of gender equality / the integration of gender into the budgetary process. What this actually means is the assessment of the budget from the aspect of gender, the integration of the gender perspective at all levels of the budgetary process and the restructuring/reallocation of revenue and expenditure in these terms, all for the purpose of promoting gender equality.

Gender-responsive budgets are not budgets formulated strictly for women or for men, they are rather an analysis of the current budget through a “gender lens.” They can be understood as a gender assessment of a gender reconsideration of the budget. Their purpose is to examine and demonstrate if the public expenditure is allocated in a way that promotes, or hinders, equality between the sexes, focusing on re-prioritization of the public resources in the direction of a gender-responsive model of collecting revenue and using the resources. Although there have certain attempts to reassess the revenue side of the budget from a gender perspective, a majority of the initiatives so far still focused only on the expenditure side.

In addition, gender-responsive budgets are particularly focused on poverty, in a way that special attention is devoted to women who live in poverty. Poverty and gender-responsive budgets should be observed as mutually reciprocal, because gender inequality leads to continual poverty.

Therefore, gender-responsive budgets are an important instrument used by a government to show responsibility towards women, who have specific needs, interests and requests compared to men, and they ensure that the government meets its obligations from international documents in force in Bosnia and Herzegovina, as well as the obligations assumed at international conferences and through other statements.

The activities of Association Vesta from Tuzla on the project Gender-responsive budgeting represent a significant step in developing these and similar initiatives in Bosnia and Herzegovina. I consider this project a very good start of a process which will, in the period to come, inevitably include all the relevant segments of the society from the institutional and non-institutional sector. Above all, the project has initiated some very important processes at the local level, within the municipalities where it was undertaken, has contributed to the sensitization of key individuals in the governmental bodies who are responsible for devising, adopting and monitoring the realization of the budget, and has included the necessary segment of the civil society in the budgetary process.

**Spomenka Krunić,**  
**Director of the Gender Centre of the Government of Republika Srpska**

**PART**

**1.**







# 1

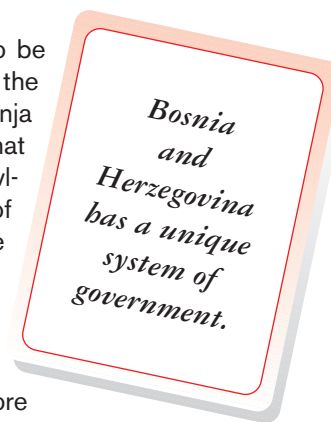
## 1. ADMINISTRATIVE DIVISION AND POLITICAL STRUCTURE OF BOSNIA AND HERZEGOVINA<sup>1</sup>

**B**osnia and Herzegovina is politically divided into two entities: the Federation of Bosnia and Herzegovina, which presides over 51% of the total territory of Bosnia and Herzegovina, and Republika Srpska, which covers 49% of the territory. There is also the Brcko District, which is a separate self-governing administrative unit that belongs to neither of the Entities, but is under the sovereignty of Bosnia and Herzegovina. Such political divisions are the result of a four-year war on the territory of Bosnia and Herzegovina, which ended after the signing of the Dayton Peace Agreement between Bosnia and Herzegovina, the Federal Republic of Yugoslavia and the Republic of Croatia on December 1995 in Paris. The Dayton Agreement not only guaranteed a ceasefire, but also defined the future administrative and constitutional system of Bosnia and Herzegovina.

The Dayton Constitution, which is still in force, legalized Republika Srpska as the second Entity of Bosnia and Herzegovina, stressing that it is an unalienable part of Bosnia and Herzegovina. The rest of the territory became part of the Federation, which was formed in 1994. The Brcko District was first established as a unit which belonged to both Entities, but in 2000, in a supervisor's decree, it ceased to be part of either Entity. The Brcko District model and the decentralization to local administrative bodies is the path of the future of Bosnia and Herzegovina.

The Dayton Peace Agreement is believed by many people today to be outdated, and receives extensive criticism from all three sides of the Bosnian-Herzegovinian society. The official Serbian politics from Banja Luka are opposed to amending the Agreement, since many believe that it will spell the end of Republika Srpska, which was formally acknowledged through this very Agreement. In the every-day practical life of the present-day twenty-first century Bosnia, it is evident that the Dayton Agreement hinders any significant and real progress of the country towards the reintegration and reconstruction of the civil society it knew until 1992, and the Agreement somewhat proves to be an obstacle on the road of Bosnia and Herzegovina to Euro-Atlantic integrations, which assume a simpler, more efficient and more effective administrative apparatus, something that Bosnia and Herzegovina lacks.

Although several international conferences in the past few years have shown the unfeasibility of making amendments to the Dayton Agreement, that difficult, painful, but at the same time effective, process is already taking place in the country. Thus, Bosnia and Herzegovina should some day make a transition from the Dayton phase into the so-called Brussels phase, the phase of active Euro-Atlantic integrations.



<sup>1</sup> Retrieved from: [http://bs.wikipedia.org/wiki/Administrativna\\_podjela\\_Bosne\\_i\\_Hercegovine](http://bs.wikipedia.org/wiki/Administrativna_podjela_Bosne_i_Hercegovine)

## 1.1.

### The government of Bosnia and Herzegovina

Bosnia and Herzegovina has a unique system of government. By its form of government, it is a republic, although it does not function as such, nor is it defined as a republic due to the complexity of the units it comprises (entities and cantons). Bosnia and Herzegovina gained independence on April 5, 1992, following the Referendum of Independence which marked its secession from the Socialist Federal Republic of Yugoslavia, after the secession of Slovenia, Croatia and the Former Yugoslav Republic of Macedonia. Its government under the present Constitution began to be formed on December 14, 1995, after the signing of the Dayton Peace Agreement, which ended the war. The capital of the country is Sarajevo.

*The Presidency of Bosnia and Herzegovina consists of three members, one from each of the three constitutive ethnic groups.*

The European Parliament appoints a High Representative for Bosnia and Herzegovina. The current High Representative for Bosnia and Herzegovina is Miroslav Lajcak from Slovakia. The Presidency of Bosnia and Herzegovina consists of three members, one from each of the three constitutive ethnic groups. They are elected directly by the people: the Federation elects a Bosniak and a Croat, and Republika Srpska elects a Serb. The member of the Presidency with the majority of votes becomes the Chairman (the President) of the Presidency, but the chairmanship rotates every eight months. Together, they serve one four-year term. The Presidency appoints the Chairman of the Council of Ministers, who is then approved by the Parliamentary Assembly. The Chairman of the Council of Ministers then appoints the ministers.

The Parliamentary Assembly of Bosnia and Herzegovina is the legislative body of Bosnia and Herzegovina. It consists of the following two chambers: the House of Representatives and the House of Peoples of Bosnia and Herzegovina.

The Constitutional Court of Bosnia and Herzegovina is the highest judicial authority in Bosnia and Herzegovina, consisting of nine judges: four are elected by the House of Representatives of the Federation, two are elected by the National Assembly of Republika Srpska, and the remaining three members are elected by the President of the European Court for Human Rights after consultation with the Presidency of the country. The State Court of Bosnia and Herzegovina has nine members, and consists of the administrative division, criminal division and appellate division.

## 1.2.

### Entity jurisdiction

Both Entities have a very high level of autonomy – they each have their own president, parliament, government and judiciary. When they were formed, they used to have the authority of a state, but, since 1996, the authority of both Entities in relation to the state government has narrowed considerably and a large part of their jurisdiction has been transferred to the state level. The Entities have jurisdiction over the areas of civil administration, health, education, police, urban development and numerous other fields, while the areas of foreign policy, defense, border control, elections, foreign trade, fiscal and monetary policy, as well as some other areas, are regulated at the state level.

The Entities have authority over state property, so they can privatize or sell it. In addition, the Entity Parliaments can veto decisions made by the Presidency of Bosnia and Herzegovina. In addition, the

Constitutions of both Entities guarantee the equality of all three constitutive ethnic groups, as well as of the minorities living on their territory. Special entity bodies are responsible for observing the equality: the House of Peoples of the Federation of Bosnia and Herzegovina and the Council of Peoples of Republika Srpska, which can block the adoption of a certain law if it acts against the national interest of any of the constitutive peoples.

### **1.3. Cantons of the Federation of Bosnia and Herzegovina**

---

The third level of political division, after the Entities and the federal government, are cantons. The Federation of Bosnia and Herzegovina was formed on March 18, 1994 through the Washington Agreement signed by Bosnia and Herzegovina and Croatia. Under this Agreement, the Federation was divided into 10 cantons, which are considered federal units within this Entity. All cantons have their own government, which is under the jurisdiction of the Federation. Each canton comprises several municipalities, and some are multi-ethnic and have special systems to preserve the rights of all ethnic groups. The cantons are:

- Una-Sana Canton
- Posavina Canton
- Tuzla Canton
- Zenica-Doboj Canton
- Bosnian Podrinje Canton
- Central Bosnia Canton
- Herzegovina-Neretva Canton
- West Herzegovina Canton
- Sarajevo Canton
- Canton 10

The cantons also have a high level of autonomy – they have their own assembly and government. The government has jurisdiction over the areas of health, education, culture and sports, internal affairs, as well as other areas related to civil administration. The jurisdictions of federal and cantonal ministries often overlap.

### **1.4. Municipalities and cities**

---

The lowest level of political division in Bosnia and Herzegovina are municipalities. The state consists of 137 municipalities, of which 74 are on the territory of the Federation of Bosnia and Herzegovina, and 63 are in Republika Srpska. The municipalities have their own government – the Municipal Council, Municipality Mayor and its offices and services – and are mostly formed around the most important city or town in the area. Each canton consists of several municipalities. Municipalities are further divided into local communities.

Apart from the entities, cantons and municipalities, Bosnia and Herzegovina also has four so-called official cities. They are: Banja Luka, Mostar, Sarajevo and East Sarajevo. The city of Banja Luka and the city of Mostar are situated in the municipalities of the same name, while Sarajevo and East Sarajevo consist of several municipalities. The cities have their own City Council, whose authority is somewhere between the municipal and the cantonal government (or the entity government in Republika Srpska).

# 2.

## WHY WOMEN'S HUMAN RIGHTS?<sup>2</sup>

We women know little about our own history and our own identity; we are strangers even to ourselves, deprived of the opportunity to know ourselves; we are willing to believe in myths about ourselves, even when they are contrary to our reality; we are prevented from understanding ourselves clearly; we are so engaged in observing others that we remain in their shadow; we were told that the way others see and perceive us is sufficient for our existence.

M. Lagarde, *Memoria Feminista*

**E**qual rights and opportunities for women and men are one of the fundamental principles of international norms and standards established and developed in the second half of the 20th century. However, shortly after the adoption of the Universal Declaration of Human Rights, it became evident that special attention should be devoted to the affirmation of women's human rights, along with greater participation of women in the preparation and defining of new international norms and mechanisms which would promote and protect gender equality. This was a very significant step towards improving the status of women, since, as the introductory quote maintains, women know very little about themselves, they settle for what others have to say about them, they accept the status defined for them by others and the control of their private and public life. Even if the existing legal framework provides equal gender perspective through universal norms and standards, women still lack the strength to stand up against patriarchal cultural norms and customs which place the woman as second to man, who was and still is the norm everything conforms to<sup>3</sup>.

Although we endorse universal human rights and equal opportunity, there is still a need for special attention to women's human rights, because the present-day reality indicates that, in most countries, the same rules are differently applied to men and women, which results in their unequal opportunity to enjoy human rights. Furthermore, some countries practice different norms for men and women, as a result of cultural, religious or traditional influences, which are not intended as special incentive measures, but as a form of tyranny and oppression against women. A quick look to the past shows that the first declarations of rights and freedoms excluded women in both terminological and legal terms. The proclamation that human rights are immanent to the mankind by birth, since men were created equal in their rights (the American Declaration of Independence, 1776, and the French Declaration of the Rights of Man and of the Citizen, 1789) did not equally include women and other marginal groups on the basis of race and other properties. Slavery was still condoned, and women were not considered as equal members of the society, nor enjoyed civil and political rights as men.

In response to the exclusion of women from civil and political rights, the first voices of protest and resistance to open discrimination of women emerged. In 1791, in response to the French Declaration of the Rights of Man and of the Citizen, Olympe de Gouge published the Declaration of the Rights of Woman.

<sup>2</sup>Taken from: Spahic-Šijak, Zilka, *Gender equality and judicial practice in Bosnia and Herzegovina* (Banja Luka: Helsinki Citizens' Assembly, 2007), p. 7

<sup>3</sup>Klimenkova, Tatjana, *The Woman as a Cultural Phenomenon* (Belgrade: The Centre for Women's Studies, 2003), p. 25.

Naturally, her Declaration, as well as Mary Wollstonecraft's debates with liberal philosophers J. J. Rousseau and J. Locke on the inferior female nature in relation to man, remained unknown to the general public until the feminist critique rediscovered them as part of the struggle for the acknowledgement of women's already recognized civil and political rights in the middle 20th century.

The end of World War II saw the establishment of the modern context of human rights, whose road was paved by the Charter of the United Nations (1945), followed by the adoption of the Universal Declaration of Human Rights (1948) and the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights (1966). In addition to these documents, many other were adopted for the purpose of expanding the existing list of human rights in order to provide the most effective response to the various needs and requests that the United Nations addressed at the time. However, this still did not ensure equal treatment for women in all aspects of life, especially in the aspects of public policy and decision-making.

Owing to the efforts of the UN Commission on the Status of Women (1947), which was responsible for the adoption of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the holding of four World Conferences on Women in Mexico, Copenhagen, Nairobi and Beijing, women's human rights were placed in the focus of public attention and recognized as an integral part of human rights. The Vienna Declaration and Programme of Action clearly defines this determination:

*The human rights of women and of the girl-child are an inalienable, integral and indivisible part of universal human rights.*

The human rights of women and of the girl-child are an inalienable, integral and indivisible part of universal human rights. The full and equal participation of women in political, civil, economic, social and cultural life, at the national, regional and international levels, and the eradication of all forms of discrimination on grounds of sex are priority objectives of the international community. The human rights of women should form an integral part of the United Nations human rights activities, including the promotion of all human rights instruments relating to women.

## 2.1. The concept of gender equality

The concept of gender equality belongs to the area of human rights. When we talk and write about human rights, we are referring to a system that was created within the international law shortly after the end of World War II, originally through the adoption of the Charter of Human Rights, which was then followed by numerous other documents. The very essence of human rights is based on the correlation of three principles:

1. **universality** – human rights belong to all people simple because they are human beings;
2. **inalienability** – they are gained at birth and cannot be taken away or given away;
3. **inseparability** – rights are not ranked from higher to lower priority, each right is equally important.

In the past, primarily in its application, this universal concept of human rights did not encompass women's rights.

GENDER EQUITY is a concept according to which all human beings are free to develop their abilities and make a free choice without any limitations imposed by strict gender roles; a concept through which different behaviour, aspirations and needs of men and women are equally valued, considered and favoured. Equity between men and women represents equal rights, responsibilities and opportunities.

*The opposite of gender equality is gender inequality, not gender diversity.*

GENDER EQUALITY involves fair treatment of both sexes, which can be either equal or different treatment, but which can be considered equivalent in terms of rights, benefits, responsibilities and opportunities. It represents equal visibility, level of competence and participation of both genders in all aspects of public and private life. All human being should be equal before the Law and have the freedom and opportunity of equal participation in the activities of a society, in the public and private sphere, with no limitations regarding gender roles, and should have equal benefits from those activities. The opposite of gender equality is gender inequality, not gender diversity.

As we have seen, the key points of reference in the human rights discourse are equality and equal opportunity for all, regardless of one's gender or any other identity. Still, there are two concepts of understanding and approaching equality in international and national law. Equality of women and men should be all-encompassing, which means that it should be formally expressed through law, but should also recognize the specific needs of male and female individuals, taking into consideration the actual situation in the society.<sup>4</sup> These two concepts are different, but, at the same time, mutually connected and interwoven.

*Juridical equality* represents gender equality guaranteed by the constitution, legislature and other acts adopted by the state for the purpose of promoting and ensuring equal treatment of women and men, which is the responsibility of the state institutions which implement the adopted laws and action policies. According to this concept, the discrimination of women in relation to men on any basis is prohibited, and both sexes have equal opportunity. Otherwise, we are dealing with **direct discrimination** of one sex in relation to the other.

In contrast, *substantive equality* cannot be accomplished only through the enactment of legal regulations and the formulation of action policies, since it requires taking into consideration the specific needs of women or men, and achieving equal results and opportunity. This means that, for example, equal treatment in certain situations can produce unequal outcomes for women, due to their centuries-long state of inferiority and exclusion from the positions of decision-making and power. In that case, we are dealing with **indirect discrimination**, because the law ensures equal treatment for all, but its implementation causes discriminatory effects in practice, due to the institutionalized and cultural exclusion of women from the public life. Therefore, it is necessary to consider the economic, social and cultural differences that exist in some societies, in order to ensure more effective and relevant results for women.

One of the methods for achieving this is allowing the state to undertake temporary special measures so that discriminated groups could equally enjoy their legal rights.<sup>5</sup> These measures are also known as POSITIVE ACTION MEASURES and are intended for a particular group for the purpose of eliminating and preventing discrimination or neutralizing the flaws caused by the prevailing attitudes, behaviour and structures. Thus, these are measures intended for the less represented gender or a certain group, in order to prevent the existing discrimination or in order for those groups to gain rights

<sup>4</sup> On the concept of equality see: Fredman, Sandra (2002) *Discrimination Law*, Oxford University Press.

<sup>5</sup> Temporary special measures, General recommendation No. 25, on Article 4, Paragraph 1

and opportunities which were limited for them due to the prevailing traditional attitudes, behaviours and structures. These measures can be corrective (e.g. political or other quotas) and promotional (through various types of promotional campaigns in the areas where the level of participation of one gender or a certain group of people is unproportionally low).

The practice indicated that it was difficult to apply the universal principles of equality in a socio-cultural and political context which marginalizes women and other sensitive groups, so it is necessary to use protection and support mechanisms in order to overcome the existing obstacles. The special measures are regulated by the CEDAW Convention under Article 4, with a remark that such measures are not to be considered discrimination until the objective is achieved and equal opportunities are created for both genders. Of course, during the process of implementing temporary special measures, one must make sure that they are objectively valid and justified, so that there would be no room for abuse and they would not present an obstacle for further progress.

# 3.

## 3.

## THE LEGAL AND INSTITUTIONAL FRAMEWORK FOR GENDER EQUALITY

This section of the publication will first present the international legal framework for gender equality – the most important universal and regional international documents on human rights which cover the area of gender equality, with special reference to the Convention on the Elimination of All Forms of Discrimination against Women – the CEDAW. In addition, it will present the domestic legal framework – the Law on Gender Equality in Bosnia and Herzegovina with the rights, obligations and responsibilities it stipulates, and the institutional mechanisms for gender equality at all governmental levels in Bosnia and Herzegovina.

All the documents listed below have two governing principles – the principle of equality, or the prohibition of discrimination, as the central principle in both the international and domestic human rights law, which is the personal and political right of each individual, as well as the principle of democracy, or the democratic functioning of a society, which represents the equality of all citizens in a society.

### 3.1. **The international legal framework for gender equality – gender equality in the international human rights documents**

This section will present the key international documents which promote gender equality and legally bind the member states to eliminate any form of gender-based discrimination. The manner in which various international human rights instruments regulate the issues of equality and discrimination is terminologically very similar; however, there are differences in practical application, determined by the jurisdiction of each document.

Civil and political rights were the first to be regulated and belong to the oldest group of rights developed in the western philosophical, political and cultural atmosphere of the Reformation and the Enlightenment, which were integrated into one document after World War II. In keeping with the liberal philosophical heritage, individual rights and freedoms are at the core of regulating human rights, since they focus on the individual who should control the authority and power of the state, while the state is obliged to protect and recognize his/her rights and freedoms. Therefore, the participation of women at the elections and in the government is crucially important in order to prevent the domination of the male political perspective and create room for dialogue and a new dimension of political discourse – politics endorsing responsibility and care, instead of competitive and force politics.

Numerous declarations, conventions, charters and protocols which specially guarantee women's human rights were adopted, because it soon became evident that changes in terminology could not effect a change in people's perception. Thus, the existing international instruments and norms were insufficient to ensure equality of women and men, making it necessary to enact special protection measures and mechanisms for the protection of women's human rights.



The Universal Declaration on Democracy, adopted by the Inter-Parliamentary Union in 1997, states in its first part The Principles of Democracy that:

... The achievement of democracy presupposes a genuine partnership between men and women in the conduct of the affairs of society in which they work in equality and complementarity, drawing mutual enrichment from their differences.

During the 1960s it became evident, first at the level of the United Nation, and later at the level of other international organizations, that the human rights system of that period was inadequate and insufficient to protect women and enable them to enjoy their rights on equal terms with men, because, for women at that time, human rights generally remained inaccessible, withheld or entirely negated. Women's human rights were recognized as a special category of human rights, which ensured that women were acknowledged and protected. The importance of this recognition and the entire concept of women's human rights in general, in addition to the expressly stated social acknowledgement, lies in the possibility of making demands for complete and adequate state and international legal protection, and of making human rights accessible to women.

The text below will present the most important international documents in the area of gender equality and their regulations.

### **3.1.2. International documents at the level of the United Nations**

#### **Universal Declaration of Human Rights (1948)**

The Universal Declaration of Human Rights was adopted in 1948 by the General Assembly of the United Nations, and represents the most comprehensive set of fundamental rights and freedoms which was the first to clearly articulate gender equality at the international level. In accordance with the nature of this type of document, the Declaration is not a legally binding document, but it contains parts of international customary law. It determines and stipulates the most important civil, political, economic, social and cultural rights and freedoms. The principles of the Declaration are incorporated into many state constitutions, one of which is also the Constitution of Bosnia and Herzegovina, and included in many international agreements on human rights.

Also important for equality are Articles 1, 2 and 7 of the Declaration, because they explicitly stress the enjoyment of equal rights regardless of race, colour, language, sex, religion or social origin.

The Declaration proclaims the general prohibition of discrimination in Articles 1, 2 and 7, which explicitly stress the enjoyment of equal rights regardless of race, colour, language, sex, religion, political or other opinion, national or social origin, property, birth or other status. All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against any discrimination in violation of this Declaration and against any incitement to such discrimination.

Efforts were made to ensure that the language is gender-sensitive, so that the term "men" was replaced with the term "human beings" (Article 1), which covers both men and women. Thereafter, the UN Commission on the Status of Women (1947), with the help of non-governmental organizations and movements, worked towards adopting a special set of women's human rights instruments, which the Vienna Declaration of 1993 inaugurated as an integral part of the human rights system.

### Convention on the Political Rights of Women (1952)

Taking into account that civil and political rights – also known as the first generation of human rights – were considered the most important rights that should be regulated at the international level within the entire human rights system, it seemed natural that a special set of women's human rights instruments would primarily focus on that set of rights. Another reason for this was that, in the period after World War II, intensive efforts were made to acknowledge women's right to vote, a right which was still unrecognized in a great number of countries.

*The Convention on the Political Rights of Women (1952) states that women have an equal right to vote, to be elected and to perform all public duties and functions on equal terms with men.*

In such an atmosphere, in 1952, the General Assembly of the UN adopted the Convention on the Political Rights of Women, which restated that women have an equal right to vote, to be elected and to perform all public duties and functions on equal terms with men. Accordingly, the general term "everyone" was replaced with the term "woman," for the purpose of reaffirming the rights proclaimed in the Universal Declaration. Acknowledging women's right to vote and hold public office is crucial, because the recognition of political subjectivity implies subjectivity in the family, at work, and changes the total status of women from an object of rights to a subject exercising rights.<sup>6</sup> This convention came into force in 1954 and represents another instance of the United Nations' confirmation and determination to ensure political rights for women on equal terms with men.

### International Covenant on Civil and Political Rights (1966)<sup>7</sup>

Civil and political rights were once again confirmed through the adoption of the International Covenant on Civil and Political Rights, which obliges the State Parties under Article 2 to ensure these rights for all people, without distinction of any kind. The UN General Assembly adopted this Covenant in 1966, but it came into force in 1976. The regulations of this Covenant clearly stipulate equal status for all people, without any distinction regarding their identity or status (Article 1 and 2), while under Article 3 the State Parties are obliged to undertake to ensure equal civil and political rights for men and women alike. The prohibition of discrimination is regulated under Article 26 of this Covenant:

All persons are equal before the law and are entitled without any discrimination to the equal protection of the law. In this respect, the law shall prohibit any discrimination and guarantee to all persons equal and effective protection against discrimination on any ground such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

Very important for this international set of instruments is the monitoring mechanism established for the purpose of monitoring the protection of the rights recognized in the Covenant and its two Optional Protocols (of 1966 and 1989): the UN Human Rights Committee. The Human Rights Committee was set up under the first Optional Protocol, and, although it does not have judicial authorization, nor the power to order a state to comply with the Covenant regulations, its impact is still considerable, because, on the basis of individual complaints, it has the power to exert different kinds of pressure on the state in question to eliminate discrimination. Bosnia and Herzegovina adopted this Covenant together with the Optional Protocols in 1995, under Annex I of the General Framework Agreement for Peace in Bosnia and Herzegovina (the Dayton Peace Agreement).

<sup>6</sup> Bakšić-Muftić, Jasna (2006). Women's Rights in the Human Rights System. Faculty of Law at the University of Sarajevo, p. 226.

<sup>7</sup> The text of the Convention is available on: [www.unhchr.ch](http://www.unhchr.ch)

### **International Covenant on Economic, Social and Cultural Rights (1966)**

Economic, social and cultural rights are generally known as the second generation of human rights, and are treated in numerous conventions, declarations and covenants. One of the most significant international documents which expounds on these rights in detail is the International Covenant on Economic, Social and Cultural Rights, which was adopted and came into force at the same time as the International Covenant on Civil and Political Rights.

Article 3 of this Covenant obliges the State Parties under Article 3 to ensure equal enjoyment of these rights for women and men alike. This is primarily related to: the right to work, to just and favourable working conditions, to fair wages and remuneration, to safe and healthy working conditions, the right to rest and paid leave, the right to social security and to form trade unions. In addition, it stipulates the prohibition of discrimination on the basis of gender and the obligation of the State Parties to ensure equality between men and women with regard to all economic, social and cultural rights recognized in the Covenant. Among many others, the Covenant recognizes a person's right to self-determination, right to work, to an adequate standard of living and a right to education.

A vast majority of countries ratified both Covenants at the same time to underline their interdependence. This Covenant is also an integral part of the domestic legal system of Bosnia and Herzegovina, because it was adopted, as his predecessor, under Annex I of the Dayton Peace Agreement.

### **Convention for the Suppression of the Traffic in Persons and of the Exploitation of the Prostitution of Others (1949)**

The General Assembly of the United Nations adopted this Convention in 1949, and it came into force in 1951. The Convention integrates several previous international documents which regulate prostitution and human trafficking. The convention stipulates the obligation of punishing individuals engaged in various acts connected to prostitution and human trafficking. Moreover, the Convention regulates such matters as the prosecution and punishment of the perpetrators of these acts, the State Parties' jurisdiction, the interstate cooperation between the authorized bodies of the State Parties, the victim protection measures, etc.

### **Convention on the Nationality of Married Women (1957)**

The Convention was approved by the Resolution of the UN General Assembly in 1957, and came into force the following year. It regulates the status of married women and stipulates that the nationality of a woman cannot be affected by the change of her husband's nationality, that her husband's renunciation of his nationality shall not prevent the wife to retain her nationality and that an alien wife married to a national of the Contracting States of the Convention may acquire the nationality of her husband.

### **Convention on Consent to Marriage, Minimum Age for Marriage and Registration of Marriages (1962)**

The Convention was adopted by the General Assembly in 1962, and came into force in 1964. The Convention recalls the Universal Declaration of Human Rights in its Preamble, and stipulates that no marriage shall be legally entered into without the full and free consent of both parties, that the State Parties are obliged to take legislative action to specify a minimum age for marriage and that all marriages shall be registered in an appropriate official register by the competent authority.

## Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)<sup>8</sup>

After the adoption of the Convention on the Political Rights of Women, in 1967 the UN General Assembly adopted the Declaration on the Elimination of Discrimination against Women and thus initiated the process for the adoption of the CEDAW convention, which lasted for more than a decade, although the UN Commission worked on it since its foundation in 1946. The CEDAW is one of the most important documents for the recognition of women's human rights, because, in the spirit of the UN Charter, it promotes the belief in the universal human rights and the equality of men and women, as well as the obligation of the State Parties to undertake all measures to eliminate all forms of discrimination.

The Convention promotes the principles of equality between the sexes with a request to the State Parties to undertake all appropriate measures, including legislation, for the purpose of ensuring the exercise and enjoyment of human rights and fundamental freedoms. According to the Convention, the principal responsibility of the State Parties is to recognize and in all cases protect women's human rights in their national constitutions, legal and sub-legal regulations. Moreover, the State Parties must repeal all national penal provisions and customs which constitute discrimination against women and refrain from engaging in any act or practice of discrimination against women.

The Convention calls for challenging the power ratio between men and women at all levels, from the family, the community, the market to the state; it renounces the difference between the private and the public sphere, recognizing the infringement of women's rights in the private sphere; it recognized the devastating effect of custom and cultural practices and draws a distinction between de jure and de facto rights, stressing that a practical realization of rights must be achieved.

The CEDAW Convention is also known as the **International Charter of Women's Rights**. It consists of a preamble and 30 articles, of which 16 articles are related to discrimination and women's rights in a certain area, divided into 4 parts of the Convention. The fifth part of the Convention contains provisions on the election of the members of the CEDAW Committee and on the Committee's work, as well as the final provisions on the ratification, reservations and entry into force of the Convention.

The essence of the CEDAW Convention is based on three mutually interrelated principles:

1. *The principle of equality* (the principle involves the equality of opportunities, equal access to those opportunities and equal results);
2. *The principle of the prohibition of discrimination* (which defines discrimination);
3. *he principle of state responsibility* (means that the State Parties must prevent discrimination, prohibit discrimination, identify it and ensure compensation – eliminate it, prescribe sanctions against discriminatory behaviour, promote women's rights and equality through special measures and accelerate the achievement of de facto equality).

*The CEDAW Convention is based on three principles:*

- *The principle of equality*
- *The principle of the prohibition of discrimination*
- *The principle of state responsibility*

From the aspect of its contents, the CEDAW Convention tackles the following areas:

traffic in women and the exploitation of prostitution, political and public life, international reception and participation, nationality, education, employment, equal access to health care, social and economic benefits,, women in rural areas, equality before the law in civil proceedings, equality in marriage and issues that regulate family law. In its final provisions, it regulates the establishment, structure and the mandate of the

<sup>8</sup> The original text of the CEDAW convention can be found on [www.un.org](http://www.un.org), and the Bosnian version on: [www.arsbih.gov.ba](http://www.arsbih.gov.ba)

CEDAW Committee, the obligation of delivering state reports on fulfilling the commitments under the Convention and the procedures concerning their fulfillment, as well as the procedural aspect of the Convention with regard to the ratification and reservations of the Convention.

The CEDAW convention completed the system of political and civil, economic, social and cultural women's rights, so it can be concluded that, in this way, "along with the general set of instruments for the protection of human rights, a special set of human rights instruments can be regulated as women's rights."<sup>9</sup> The Convention underlines the importance of political freedoms, such as the freedom of expression, thought and conscience, the freedom of worship, after which it lists in detail the civil rights which women should enjoy without discrimination: equality before the law and equal status in a court of law, equality in the recognition and practice of legal capacity in civil matters, equal rights to conclude contracts and to administer property, equal rights to choose their residence and domicile and to make free decisions on their movement. In the second part, their economic rights are listed (Article 11), such as the right to work, equal employment opportunities, free choice of profession, equal remuneration, etc., as well as their social rights (Articles 11 and 12), such as the right to social and health care, access of health services, the right to bank loans, protection during pregnancy, etc. The third part is concerned with cultural rights (Articles 5 and 10), related to the elimination of stereotypes on male-female roles and occupations, education, choice of occupation and career, equal opportunities in sports activities, life-long education, etc.

In addition, General Recommendation No. 23 of the CEDAW Convention explicitly prescribes the introduction of quotas for the purpose of achieving equal participation of women and men in politics. The women's quota was thus introduced in many countries with the aim to ensure greater participation of women in politics. Yet, many successful female politicians admit that quotas are "a two-edged sword,"<sup>10</sup> because, while they do oblige men and the society to involve women, they also allow those who participate in the elections to select such women who do not represent a real threat to male authority and domination, so that only the women who will not be successful in the elections and who will not pose as real competition to them are put on the election lists.<sup>11</sup>

These issues are extremely important for women, because the status of women used to be regulated also by common law, which placed women under the patronage of their fathers or male guardians, and later their husbands. Although national laws are greatly in accordance with the regulations of this and other conventions, the status of women is very often determined in relation to their guardian and husband, especially in those countries where the cultural and custom tradition is stronger and more dominant. The great contribution of this convention is that it insists on equal conditions in education for men and women alike, which was regulated as early as in 1960 in the UNESCO Convention against Discrimination in Education. Article 7 of the Convention obliges the State Parties to include in their periodical reports information about the implementation of the Convention.

Bosnia and Herzegovina ratified the Convention by delivering a statement of succession (assuming the contractual obligation of its predecessor country) in 1993, and the Convention was reintroduced into the legal system through Annex I – Supplementary Agreement on Human Rights of the Dayton Peace Agreement, which means that it is an integral part of the Constitution of Bosnia and Herzegovina, which

<sup>9</sup> Bakšić-Muftić, Jasna, Women's Rights in the Human Rights System, p. 141.

<sup>10</sup> Christine Pinstat from Switzerland says the following about quotas: "In some ways, quotas are a remedy to a disease, but in some cases they can lead to another disease. As we have seen in Central and Eastern European countries, quotas have led to a ceiling. They have lead countries to not develop a political culture whereby women are integrated into the political system." Quoted in: Dahlerup, Drude (1998) Using Quotas to Increase Women's Political Representation, Women in Parliament: Beyond Numbers, IDEA, Stockholm, p. 101

<sup>11</sup> See more in: Spahić-Šiljak, Zilka, Political representation of women in Croatia: Analysis oh the socio-cultural, socio-economic and political obstacles for full representation of women in politics

specifies its direct implementation and priority over domestic laws. Until presently, 185 countries have ratified the CEDAW Convention (95% of the Member States of the United Nations).

Very important for this Convention is the monitoring mechanism which was established by the General Assembly of the UN in 1999, and came into force in 2000, in keeping with the CEDAW Optional Protocol<sup>1</sup>, known as the Committee on the Elimination of Discrimination against Women (the CEDAW Committee). Since the Optional Protocol, as the document which supplements the CEDAW Convention, entered into force, there is a possibility of submitting individual representations to the CEDAW Committee. Until the present day, 89 world countries have ratified the Optional Protocol, and Bosnia and Herzegovina ratified it in 2002. The Optional Protocol does not grant new rights, but provides access to justice for women at the international level. It establishes two additional procedures for the consideration of the infringement of women's rights: individual complaints and preliminary investigation proceedings on the serious and systematic infringement of women's rights. By ratifying the Optional Protocol, the State Parties acknowledge the competence of the CEDAW Committee to receive complaints from individuals and groups if individuals (alleged victims) on the infringement of the rights contained in the Convention by a certain State Party. Individual complaints are related to the individual infringement of personal rights and they represent a mechanism intended for individuals or groups of individuals to seek compensation for specific infringement(s) of the Convention which is/are the result of the actions or the oversights of a Member State. The investigation procedure is a mechanism through which the Committee can, on its own initiative, launch an investigation into serious and systematic infringements of women's rights which happen under the jurisdiction of a Member State. In 2003, the Committee commenced its first investigation proceedings regarding the large number of unsolved disappearances, rapes and murders of women in Ciudad Juarez in Mexico, resulting in extensive recommendations to the country.

The CEDAW Committee is an expert body consisting of 23 members of high moral standards, who are elected by the Member States, and who then serve a four-year renewable term in their personal capacity. The Committee's functions are to monitor the states' implementation of the CEDAW and to follow their progress in implementation, i.e. to take the state reports into consideration and to provide concluding comments on them, to give general recommendations or comments on individual provisions of the Convention, to receive individual representations and to carry out investigation procedures. The work of the CEDAW Committee is highly significant, because it allows for the possibility of filing individual complaints, provided that all other domestic remedies before authorized institutions have been exhausted. If such legal expedients do not exist or are insufficient to resolve a certain case, then the Committee can reach the decision that the complaint is unacceptable. The Committee for monitoring the implementation of the CEDAW does not have a juridical function, but can have an effect on a State Party and the public through its reports and recommendations, which is lately facilitated by the fact that the documents of the General Assembly are available in the electronic media. Another possibility is to send a special rapporteur on the territory of the State Party in question for the purpose of monitoring the State Party's efforts regarding the Committee's recommendations.

One of the principal functions of the Committee is to examine the reports submitted by the Contracting States to the Convention. The States must indicate in their reports the measures they have undertaken to identify and abolish discrimination against women and to achieve equality of men and women, the obstacles that exist and how they will be overcome in the short- or long-term period. The Committee first considers the report, and then – through a discussion with the government's delegation, a delegation of the non-governmental organizations from the Member State and their

<sup>12</sup>The text of the CEDAW Optional Protocol: <http://www.ohchr.org/english/law/cedawone>

Shadow Report on the implementation of the Convention, in which they indicate certain problems that the authorized state mechanisms possibly avoid treating, and through interaction with the entire UN system, which provides it with information on the state of women's human rights in the Member State – adopts the Concluding Comments at a session, which identify the positive aspects, the factors and the difficulties that hinder the implementation of the CEDAW Convention in the state, as well as the main areas of concern and the recommendations. The Member State is obliged to submit to the Committee the answers to the questions raised in the Concluding Comments by its next report.

Bosnia and Herzegovina submitted its Combined Initial, Second and Third Periodic Report to the CEDAW Committee<sup>13</sup> in May 2006, and the next report is planned for 2010. The consideration of the Report resulted in extensive recommendations to the country, namely, the Concluding Comments of the CEDAW Committee for Bosnia and Herzegovina<sup>14</sup>, which state the main areas that Bosnia and Herzegovina should pay closer attention to, as well as the recommendations with the measures and activities that need to be undertaken in the upcoming period for the purpose of a more complete implementation of the CEDAW Convention. Thus, although the state mechanisms for gender equality (the Agency and the entity Gender Centres) have implemented numerous projects in cooperation with other institutions and non-governmental organizations for the purpose of implementing the Law on Gender Equality, the CEDAW Committee had serious comments and recommendations on the Report, which made it evident that, despite positive progress made in the last few years, the implementation of the Law on Gender Equality was still unsatisfactory:

The Committee is concerned about the persistence of deep-rooted, traditional patriarchal stereotypes regarding the role and responsibilities of women and men in the family and in society at large, which are reflected in women's educational choices, their situation in the labour market and their low level of participation in political and public life.

It is particularly important to underline that the obligation to use the measures stipulated in the Concluding Comments of the CEDAW Committee should be assumed not only by the institutional gender mechanisms of Bosnia and Herzegovina, but also by all institutions at all governmental levels, especially the institutions at the local governmental level, as they are the first institutions addressed and the closest to the citizens.

### **Declaration on the Elimination of Violence against Women**

The Declaration was adopted in 1993 and represents a very important political norm of the United Nation, which clearly articulates the issues of domestic violence and violence against women in general. This declaration, along with the CEDAW convention, is a highly significant instrument which obliges the State Parties to undertake all necessary measures for the purpose of the protection of women against domestic violence, including the enactment of appropriate legislation, its harmonization with other state laws, the creation of state action plans for tackling violence against women, such as sensitizing the public, and especially those who work directly with the victims and perpetrators of violence.

Another very important political norm in the area of violence against women is the UN Commission on Human Rights resolution 2003/45, called Elimination of violence against women. This resolution is just another in a series of measures undertaken at the level of the UN to draw attention to the widespread phenomena of violence against women and domestic violence, which are insufficiently penalized in all societies, and in Bosnia and Herzegovina as well.

<sup>13</sup> The report of the CEDAW Committee is available on: [www.arsbih.gov.ba](http://www.arsbih.gov.ba)

<sup>14</sup> Translated Concluding observations of the CEDAW Committee for Bosnia and Herzegovina can be found in the Agency for Gender Equality of Bosnia and Herzegovina and the Gender Centres of the Federation of Bosnia and Herzegovina and the Government of Republika Srpska

### Convention on the Rights of the Child (1989)<sup>15</sup>

The Convention was adopted in 1989, and came into force in 1990. Our country ratified this Convention in 1993, thus making it an integral part of the human rights system in the constitutional structure of Bosnia and Herzegovina. It is the first document that observes the child as a subject with rights, and not only as a person in need of special protection. One of the principles on which all the rights stipulated in the Convention are based is the principle of the prohibition of discrimination on grounds of gender, among other things. In this context, the Convention has considerable significance, because it explicitly underlines the prohibition of the discrimination of children, under Article 2:

States Parties shall respect and ensure the rights set forth in the present Convention to each child within their jurisdiction without discrimination of any kind, irrespective of the child's or his or her parent's or legal guardian's race, colour, sex, language, religion, political or other opinion, national, ethnic or social origin, property, disability, birth or other status.

In addition, the Convention puts special emphasis on cultural rights, which are particularly relevant in such countries where there are a large number of immigrant communities:

In those States in which ethnic, religious or linguistic minorities or persons of indigenous origin exist, a child belonging to such a minority or who is indigenous shall not be denied the right, in community with other members of his or her group, to enjoy his or her own culture, to profess and practice his or her own religion, or to use his or her own language.

This has also become a very important issue in the context of Bosnia and Herzegovina in the post-war period, where there is considerable talk of the vital national interest of the three constitutional nations, while the issue of language and providing education in the mother tongue is the matter of sharp divisions and controversy. Unfortunately, in this context, children's rights are rarely mentioned, because their rights are mostly only used for political manipulation. The Convention is part of the domestic legal system of Bosnia and Herzegovina, because it was adopted under Annex I of the Dayton Peace Agreement – the Dayton Agreement on Human Rights – which is implemented in Bosnia and Herzegovina.

### The Beijing Declaration and the Platform for Action (1995)

In 1995 in Beijing, under the auspices of the UN, the Fourth World Conference for Women was held, where they adopted the Beijing Declaration, a document which promotes the goals of equality, development and peace for all women, in the interest of the entire humanity. The Platform for Action, which follows the Declaration, represents a programme for enhancing women's productive capacity and further empowering them, and contains strategic goals and actions that need to be undertaken for the achievement of all goals. The Platform aims to promote and protect full enjoyment of all human rights and fundamental freedoms for all women during their entire life.

The documents represent the widest political basis for the predation of policies and strategies for achieving the final goal: ensuring equality. The Declaration with the Platform further promotes the existing system of binding norms of the interna-

*Bosnia and Herzegovina is one of 189 signatory countries of the Beijing Declaration.*

<sup>15</sup> The text of the Convention can be found in The Reader on Human Rights (2001), the Centre for Human Rights at the University of Sarajevo, while the English version is available on: [www.unhchr.ch](http://www.unhchr.ch)



tional law in the area of women's human rights, and clearly indicates the need for undertaking activities for the purpose of achieving goals in the 12 key areas of particular concern (women and poverty, education and training, women and health, violence against women, women and armed conflicts, economy, authority and decision-making, international mechanisms for improving the status of women, women's human rights, the media, the environment, the girl child). Bosnia and Herzegovina is one of 189 signatory countries of the Declaration.

### **The Millennium Development Goals and the UN Millennium Declaration (2000)**

The document which defines the Millennium Development Goals (1990-2015) presents a pattern for the creation of a better world in the twenty-first century. Of the total of 8 Millennium Goals, which are all interdependent, the Goal No. 3 - Promote gender equality and empower women is the most relevant for us.

In 2000, the UN General Assembly adopted the Millennium Declaration, which states that ensuring equal rights and opportunities for both men and women is one of the fundamental values essential to international relations in the twenty-first century. As one of the goals, it lists the combat against all forms of violence against women and the implementation of the Convention on the Elimination of All Forms of Discrimination against Women.

The Millennium Development Goals are:

1. Eradicate extreme poverty and hunger;
2. Achieve universal primary education;
3. Promote gender equality and empower women;
4. Reduce child mortality;
5. Improve maternal health;
6. Combat HIV/AIDS, malaria and other diseases;
7. Ensure environmental sustainability;
8. Develop a global partnership for development.

### **UN Security Council Resolution 1325**

It was passed in 2000 under the popular name Women, Peace and Security, and reaffirms the important role of women in administration and decision-making, and their participation in the prevention and resolution of conflicts and in peace-building, stressing the importance of their equal participation and full involvement in all efforts for the maintenance and promotion of peace and security. The Resolution stresses the need women's full participation in the peace process, the protections of women and children in conflicts, etc.

#### **3.1.3. Conventions of the International Labour Organization (ILO)**

The level of economic development is not the same in all countries, so the State Parties are encouraged to improve the working conditions and ensure equal rights and the minimum of social justice, through various economic and training programmes. But, as this is generally difficult to accomplish, in as early as 1919, the International Labour Organization (ILO) was founded, which worked intensively towards improving the working conditions throughout the world. The result of those efforts was the adoption of over a hundred ILO conventions and recommendations, of which two are particularly significant: the Equal Remuneration Convention, no. 100, adopted in 1951, and the Discrimination (Employment and Occupation) Convention, no. 111, adopted in 1958, which obliges the Member States of the ILO under Article 2 to undertake all measures, including the formulation of national policies designed to promote equality of opportunity and treatment of all in respect of employment and occupation.<sup>16</sup>

<sup>16</sup> More on the ILO Constitution can be found on the website: [www.ilo.org](http://www.ilo.org)

The ILO is responsible for the establishment of international standards through its conventions and recommendations, which the member states must comply with completely or at least their minimum, depending on the level of their economic development. Under Article 22, the ILO Constitution stipulates that each state should make periodic reports on the measures it has undertaken for the purpose of improving the working conditions and the social status of its citizens. One of the control mechanisms is the possibility of submitting “representations” which can be made by local or international workers’ or employers’ organizations, under Articles 24 and 26 of the ILO Constitution, which is a rare practice when it comes to gender-based discrimination.

The Conventions of the ILO are certainly the most important international documents which regulate the area of employment and labour, because they specify obligations for all member States that ratify it to undertake everything within their power to ensure such national regulations which will be in accordance with the highest working standards determined by the ILO. The Conventions listed below were ratified by Bosnia and Herzegovina as well, which means that Bosnia and Herzegovina has incorporated them into its legislation and thus expressed its willingness to introduce and protect the international standards at work and related to work, established by the Conventions.

The text below lists the Conventions and briefly presents their regulations.

**Convention No. 45 concerning the employment of women on underground work in mines of all kinds (1935)** prescribes that no female, whatever her age, shall be employed on underground work in any mine (there are exceptions).

**Convention No. 89 concerning night work of women employed in industry (Revised 1948)** prescribes that women without distinction of age shall not be employed during the night in any public or private industrial undertaking, or in any branch thereof, other than an undertaking in which only members of the same family are employed.

**Convention No. 100 concerning equal remuneration for men and women workers for work of equal value (1951)** stipulates that rates of remuneration should be established without discrimination based on sex.

**Convention No. 103 concerning maternity protection (Revised 1952)**, according to which a woman to whom this Convention applies shall, on the production of a medical certificate stating the presumed date of her confinement, be entitled to a period of maternity leave. The period of maternity leave shall be at least twelve weeks, and shall include a period of compulsory leave after confinement. While a woman is absent from work on maternity leave, it shall not be lawful for her employer to give her notice of dismissal during such absence, or to give her notice of dismissal at such a time that the notice would expire during such absence.

**Convention No. 111 concerning discrimination in respect of employment and occupation (1958)** obliges all Member States for which this Convention is in force to undertake to declare and pursue a national policy designed to promote, by methods appropriate to national conditions and practice, equality of opportunity and treatment in respect of employment and occupation, with a view to eliminating any discrimination in respect thereof.

*Convention No. 103 concerning maternity protection: a woman shall, on the production of a medical certificate stating the presumed date of her confinement, be entitled to a period of maternity leave.*

**Convention No. 156 concerning equal opportunities and equal treatment for men and women workers: workers with family responsibilities (1981)** prescribes the obligation for all Member States, with a view to creating effective equality of opportunity and treatment for men and women workers, to make it an aim of national policy to enable persons with family responsibilities who are engaged or wish to engage in employment to exercise their right to do so without being subject to discrimination and, to the extent possible, without conflict between their employment and family responsibilities.

## **3.2. The European system of the protection of human rights**

In addition to the international system of human rights protection, there are also regional human rights systems: the European, the African and the American system. This chapter will be concerned only with the European human rights system, which is one of the oldest regional approaches to the regulation of universal human rights. The establishment of this system has its historical background in the centuries-long struggle for human rights in the establishment of democratic systems of government on European territory. This chapter will briefly present the human rights system at the level of the Council of Europe and the European Union with an overview of the most important documents and mechanisms for the protection of human rights, which are of crucial importance also for Bosnia and Herzegovina, as a Member State of the Council of Europe and a future Member State of the European Union.

### **3.2.1. Gender equality at the level of the Council of Europe**

The Council of Europe was formed at the Hague Congress in 1948. The European human rights system comprises documents on human rights and institutions which are authorized for the protection of human rights, but which also require from the Member States to implement in practice the guaranteed rights of individuals.

#### **European Convention on Human Rights and Fundamental Freedoms (1950)**

In 1950, the Council of Europe adopted the European Convention on Human Rights and Fundamental Freedoms, which came into force in 1953, and regulates the area of civil and political rights. Bosnia and Herzegovina is also a signatory of the European Convention, which, along with the international instruments of human rights and women's human rights, represents a highly significant document for the protection of civil and political rights. Almost every European country, along with Bosnia and Herzegovina, is a Member State of the Council of Europe, because the membership brings certain privileges, as well as obligations. One of the obligations is the implementation of the European Convention in Human Rights, as well as compliance with a several other political norms and agreements which regulate the standards of conduct and action of the Member States of the Council of Europe.

In comparison to the Universal Declaration, the European Convention does not explicitly guarantee the right to participate in public life, the right to property and education. Thus, for example, the Universal Declaration stipulates the right to elementary education, while the European Convention, in much weaker wording, maintains that "no person shall be denied the right to education." The application of the European Convention has some limitations, but there is a guarantee that certain rights cannot be derogated, even if there is a state of emergency in the State. They include the right to life, the prohibition of torture and retroactive application of criminal proceedings.

Article 14 of the European Convention, regarding the prohibition of discrimination, prescribes that:

The enjoyment of the rights and freedoms set forth in this Convention shall be secured without discrimination on any ground such as sex, race, colour, language, religion, political or other opinion, national or social origin, association with a national minority, property, birth or other status

Article 14 is interpreted as an “open-ended” prohibition of discrimination, since the final phrase of the Article states “or other status.”

**Protocol No. 12** to the Convention of 2000 extends the general prohibition of discrimination to the entire domestic legislation of the Contracting Parties to the Protocol, in the way that the exercise of all rights stipulated in all laws of the Member State shall rest on the principle of non-discrimination.

The European Convention is a highly significant document for the Signatory Parties because it offers a strong protection mechanism which protects the individual from the State, if it is too powerful. The European Court of Human Rights based in Strasbourg has a monitoring role over the implementation of the regulations of this Convention. Apart from numerous procedural requirements that have to be met to file a complaint to the Court properly, the European Convention still allows for the possibility that a person whose right has been infringed, and the State had the responsibility to ensure or make efforts that there was no infringement of that particular right, can lodge a complaint and exercise that right before the Court. Individual representations must satisfy the principle of subsidiarity, in order to be valid in the Court. Sometimes it is very hard for individuals to meet all the required conditions, because the procedures before domestic courts are lengthy and expensive, but, in a large number of cases, non-governmental organizations intervene in such processes and succeed in accelerating the resolution of certain cases through campaigns and lobbying, allowing the individual to submit their representation to the Court. In countries like Bosnia and Herzegovina, such cases are very rare, which makes the public even more interested in participating in their resolution.

Bosnia and Herzegovina adopted the Convention on November 21, 1995 under Annex IV of the Dayton Peace Agreement for Bosnia and Herzegovina, which is also the country's Constitution. The Constitution of Bosnia and Herzegovina stipulates that the rights and freedoms determined by this Convention and its Protocols will be directly implemented in Bosnia and Herzegovina, and will have priority over domestic legislation.

### **European Social Charter – Revised (1996)**

The Charter was adopted by the Council of Europe in 1996 and came into force in 1999, and regulates the area of economic and social rights. Bosnia and Herzegovina signed the Charter on May 11, 2004, but has still not ratified it, which does not undermine the significance of this document in the domestic legal system of Bosnia and Herzegovina, because, by the very act of signing it, the country clearly expressed its intention to respect the principles and standards established by the Charter and to take action towards their implementation in the period to come.

This Charter represents the final version of the European Social Charter of 1961, which was revised on several occasions. It contains 31 rights from the social-economic sphere, and, so far, has been ratified by 24 of the total of 46 Member States of the Council of Europe. Some of the new rights introduced by the Charter include: the right to dignity at work, the right of workers with family responsibilities to equal opportunities and equal treatment, the right of men and women workers to equal pay for work of equal value, the right to protection against poverty and social exclusion, the right to housing, etc.

## Recommendations of the Committee of Ministers of the Council of Europe

The Committee of Ministers passes numerous recommendations addressed to the Member States on a regular basis, which contain directions and guidelines for the improvement of the legislative decisions of the Member States, the situations, status and practices in various areas of social life. The recommendations prescribe the creation of the circumstances which improve the status of male and female citizens of the Member Countries, and which upgrade the democratic principle of the functioning of the European society. It is important to underline that, although the recommendations are not legally binding, the Member States of the Council of Europe are obliged to submit, through their relevant institutions, regular reports on their activities regarding the recommendations. Operating within the Council of Europe is the Steering Committee for Equality between Women and Men (the CDEG Committee<sup>17</sup>), to which the institutional gender mechanisms from Bosnia and Herzegovina (the Agency for Gender Equality, the Gender Centres of the Federation of Bosnia and Herzegovina and the Government of Republika Srpska), as the members of the Committee, submit reports on the state in the country regarding certain recommendations.

The most important recommendations of the Committee of Ministers of the Council of Europe to member States in the area of gender equality are the following:

1. Recommendation No. R (85<sup>18</sup>) 4 on violence in the family
2. Recommendation No. R (90) 4 on the elimination of sexism from language
3. Recommendation No. R (91) 11 concerning sexual exploitation, pornography and prostitution of, and trafficking in, children and young adults
4. Recommendation No. R (96) 5 on reconciling work and family life
5. Recommendation No. R (98) 14 on gender mainstreaming
6. Recommendation No. R (00) 11 on action against trafficking in human beings for the purpose of sexual exploitation
7. Recommendation No. R (02) 5 on the protection of women against violence
8. Recommendation No. R (03) 3 on balanced participation of women and men in political and public decision making
9. Recommendation No. R (07) 17 on gender equality standards and mechanisms
10. Recommendation No. R (07) 13 on gender mainstreaming in education

## Declaration on Equality between Women and Men as a Fundamental Criterion of Democracy

The Declaration was passed by the Ministers of the States participating at the Fourth European Ministerial Conference on equality between women and men (Istanbul, 13-14 November 1997), and stresses that the achievement of equality between women and men is an integral part of the process leading to a genuine democracy.

### 3.2.2. Gender equality at the level of the European Union

The European Union (EU) consists of 27 Member States which comply with its laws (directives and contracts)<sup>19</sup> and the jurisdiction of the European Court of Justice. The laws of the European Union have supremacy over the laws of the Member States, which voluntarily reduce their sovereignty in favour of the Union. Over time, this competence expanded from economic to social and political issues, including the issues of asylum and human rights. The supreme legislative body of the EU is the Council, while the European Commission is the monitoring mechanism which implements EU policies, while the European

<sup>17</sup> The CDEG Committee is the intergovernmental body, consisting of the representatives of the Member States of the Council of Europe, which is responsible for stimulating and conducting the Council of Europe's action to promote equality between women and men.

<sup>18</sup> Note: the number in the brackets represents the year of adopting the recommendation

<sup>19</sup> More information on the legal framework of the EU on: [www.curia.eu.in](http://www.curia.eu.in)

Court of Justice has the authority to interpret EU laws and settle disputes between the Member States.

Gender equality is a fundamental right, the common value of the entire European Union, and represents an essential prerequisite for the achievement of the goals of the European Union regarding development, employment and social cohesion. The principle of gender equality and equal treatment and equal opportunities for women and men is one of the fundamental legal principles of the European Union, contained in the founding treaty of the EU – the Treaty of Amsterdam, as well as in numerous directives which are incorporated in the domestic legislation of the Member States through transposition. The Treaty of Amsterdam stipulates the obligation of the European Union to promote, through all its policies and activities, the equality of women and men, and to make efforts to eliminate all inequalities on grounds of gender. The Treaty introduces the concept of using gender mainstreaming and the introduction of special measures for combating all forms of discrimination.

The key articles which regulate the issue of equality and non-discrimination on the basis of gender are:

- Articles 2 and 3 which regulate gender mainstreaming,
- Article 6:

The Union is founded on the principles of liberty, democracy, respect for human rights and fundamental freedoms, and the rule of law, principles which are common to the Member States. The Union shall respect fundamental rights, as guaranteed by the European Convention for the Protection of Human Rights and Fundamental Freedoms signed in Rome on 4 November 1950 and as they result from the constitutional traditions common to the Member States, as general principles of Community law. The Union shall respect the national identities of its Member States. The Union shall provide itself with the means necessary to attain its objectives and carry through its policies.

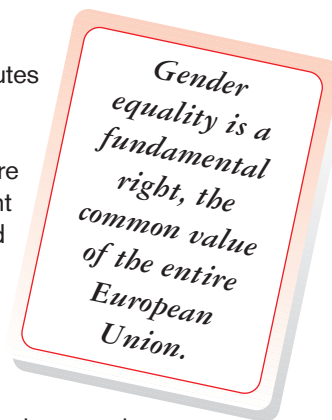
- Article 13 (sexual harassment at work and off work)

Without prejudice to the other provisions of this Treaty and within the limits of the powers conferred by it upon the Community, the Council, acting unanimously on a proposal from the Commission and after consulting the European Parliament, may take appropriate action to combat discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation.

- and Article 141 (equality of women and men in affairs of employment and profession)

Each Member State shall ensure that the principle of equal pay for male and female workers for equal work or work of equal value is applied. With a view to ensuring full equality in practice between men and women in working life, the principle of equal treatment shall not prevent any Member State from maintaining or adopting measures providing for specific advantages in order to make it easier for the underrepresented sex to pursue a vocational activity or to prevent or compensate for disadvantages in professional careers.

There are a great number of **EU directives** which treat the area of gender equality, of which the most important and the most numerous deals with the area of employment and social security<sup>20</sup>. Since Bosnia and Herzegovina has the goal to join the European Union, we will list the most significant directives of the European Union which cover the area of gender equality, and which Bosnia and



<sup>20</sup> A comprehensive overview of EU regulations concerning equality between men and women, in the area of employment and social policies is available at the EU portal

Herzegovina will have to incorporate in its domestic legislation:

1. Directive on equal pay (on the approximation of the laws of the Member States relating to the application of the principle of equal pay for men and women) – (75/117/EEC)
2. Directive on equal treatment (on the implementation of the principle of equal treatment for men and women as regards access to employment, vocational training and promotion, and working conditions) – (76/207/EEC)
3. Directive on social security (on the progressive implementation of the principle of equal treatment for men and women in matters of social security) – (79/7/EEC)
4. Directive on employment and social security – (86/378/EEC)
5. Directive on self-employment (on the application of the principle of equal treatment between men and women engaged in an activity, including agriculture, in a self-employed capacity, and on the protection of self-employed women during pregnancy and motherhood) – (86/613/EEC)
6. Directive on pregnant workers (on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding) – (92/85/EEC)
7. Directive on parental leave – (96/34/EEC)
8. Directive on the burden of proof in cases of sex-discrimination (97/80/EEC)
9. Directive on equal treatment of men and women as regards access to employment – (02/113/EEC)
10. Directive on goods and services – (04/113/EEC)

As an addition to the legal obligations towards the achieving of gender equality, the EU also devises a gender equality framework strategy every five years. The EU Charter of Fundamental Rights of 2000 reaffirms the prohibition of discrimination and the obligation of ensuring equality for men and women in all areas.

In 2006 the European Union adopted the EU Roadmap for Equality between women and men (the EU Gender Roadmap) for the period 2006-2010. This Roadmap outlines six priority areas for EU action in the period 2006-2010 for the purpose of the achievement of gender equality:

- equal economic independence for women and men,
- reconciliation of private and professional life,
- equal representation in decision-making,
- eradication of all forms of gender-based violence,
- elimination of all forms of gender stereotypes in the society,
- promotion of gender equality in external and development policies (outside the EU).

### **3.3. The domestic legal framework for gender equality**

Bosnia and Herzegovina undertook certain measures concerning the improvement of gender relations and the elimination of discrimination, but there is still no systematic continual action of all the segments of the society, which is essential if there are to be some changes in the gender policy.

#### **The Constitution of Bosnia and Herzegovina**

Even the most important legal document in Bosnia and Herzegovina – the Constitution, contains clear anti-discriminatory provisions and stipulates that Bosnia and Herzegovina and both Entities will ensure the highest level of internationally recognized human rights and fundamental freedoms, and that the rights and freedoms specified in the European Convention on Human Rights and Fundamental Freedoms and in its

Protocols will be directly implemented in Bosnia and Herzegovina and have priority over all other legislation. The Constitution of Bosnia and Herzegovina affirms equality of men and women in its provision on the prohibition of discrimination on grounds of sex, among other things.

Thus, Article 2 of the Constitution of Bosnia and Herzegovina states:

The enjoyment of the rights and freedoms provided for in this Article or in the international agreements listed in Annex I to this Constitution shall be secured to all persons in Bosnia and Herzegovina without discrimination on any ground such as sex, race, color, language, religion, political or other opinion, national or social origin, association with a national minority, property, birth or other status.

### **Constitutions of the Federation of Bosnia and Herzegovina and Republika Srpska**

They contain the principle of non-discrimination and stipulate equality in freedoms, rights and responsibilities, equality before the law and the enjoyment of equal legal protection without discrimination on any ground such as race, sex, language, nationality, religion, social origin, birth, education, property, political or other opinion, social status or any other status. The provisions of the Constitutions of Entities and cantons contain essential regulations for the protection of human rights and fundamental freedoms, on human integrity, dignity and other rights and freedoms from the domain of human rights.

### **Law on Gender Equality in Bosnia and Herzegovina**

The Law was adopted on May 21, 2003 at the session of the Parliamentary Assembly of Bosnia and Herzegovina, and published in the Official Gazette of Bosnia and Herzegovina no. 16/03, and is a special law passed for the purpose of improving gender equality in Bosnia and Herzegovina. The Law regulates, promotes and protects gender equality and guarantees equal opportunities for all people, both in the public and the private sphere of the society, and prohibits direct and indirect discrimination based on grounds of gender. During the process of drafting the Law, there were certain disagreements on the terminology used in the Law, whether to use the term gender of sex, which would subsequently affect the name of the Law itself.

It was decided that the term gender would be used, which is defined in Article 4 of the Law as “the socially established role of women and men in the public and private life, in contrast to the term sex, which refers to biological features.” In the same Article, the Law provides definitions of gender-based violence, harassment and sexual harassment. The Law broadens the definition of discrimination on grounds of gender, as given by the CEDAW, extending it to “any legal or factual, direct or indirect differentiation, preference, exclusion or limitation on grounds of gender which negates the recognition of or prevents individuals from enjoying and exercising their human rights and freedoms in the political, educational, economic, social, cultural, sports, civil or any other area of public life.”

The Law distinguishes two types of discrimination: direct and indirect. Direct discrimination on grounds of gender is present when an individual has been, is or may be treated unfavourably in relation to another individual, in a same or similar situation, only on the grounds of gender. Indirect discrimination is present when a seemingly neutral legal norm, criterion or practice equal for all brings an individual of one gender into an unfavourable position in relation to individuals of the other gender.

The introduction of special measures<sup>21</sup> is approved for the purpose of promoting gender equality and eliminating the existing inequality, and the protection of sexes on the basis of biological features. The

<sup>21</sup> Temporary special measures are interventions intended for the less represented gender in order to ensure their participation on equal terms with the participation of the more represented gender.



provisions of the Law regulate the prohibition of discrimination on the grounds of gender and the obligations of the competent institutions and individuals regarding these issues in seven special areas of protection, viz.:

- education,
- employment, work and access to all types of resources,
- social protection,
- health care,
- sport and culture,
- public life and
- the media.

The Law prohibits any form of gender-based violence in private and public life and specifies the obligation of the competent institutions to undertake adequate measures against gender-based violence. A very important feature of the Law is that it stipulates the obligation that all statistical data and information which is collected, recorded and processed in all state bodies at all levels, in public offices, services and institutions, public and private enterprises and other subjects, must be specified in terms of gender, and that those statistical data and information must be integrated into the statistical records and available to the public. The importance of statistical data is that they are a clear indicator of the actual situation in the field and a starting point for the creation of policies of any sort.

The Law on Gender Equality in Bosnia and Herzegovina particularly stresses the obligation of the competent governmental bodies to undertake all adequate and necessary measures for the purpose of the implementation of the provisions of this Law, which include, but are not limited to:

- introducing a programme of measures for the purpose of achieving equal harmonization to this Law,
- ensuring civil and judicial protection in all instances of breach of this Law and
- ensuring gender-specified record-keeping of statistical data and access to such information.

The Law prescribes the establishment of the Agency for Gender Equality at the state level, which, together with the entity Gender Centres, represents an institutional mechanism for monitoring the implementation of this Law.

The Law contains penalty clauses, through which it regulates punishment for criminal acts (gender-based violence, harassment and sexual harassment) and offences (the failure to introduce protection mechanisms against discrimination, the failure to specify statistical data in terms of gender and the failure to provide access to the data for the public, representing any individual in an offensive and degrading manner on grounds of gender, etc.) which are not in keeping with the Law.

Finally, the Law contains transitional and final provisions which stipulate the obligation that all state and entity laws, as well as other corresponding regulations, harmonize with the provisions of this Law.

In addition to the Law on Gender Equality, which firmly prescribes the prohibition of discrimination on the basis of gender in public and private life, numerous other domestic laws contains provisions which prohibit discriminations not only on the basis of gender, but also on the basis of race, language, religion, national or other origin. In our domestic legislation, the process of harmonization of laws with the provisions of the Law on Gender Equality in Bosnia and Herzegovina is well underway. Although many of them have already been harmonized, this process continues to take place on a regular basis.

### The Gender Action Plan for Bosnia and Herzegovina (GAP B&H)<sup>22</sup>

For the purpose of the most effective implementation of gender into all aspects of public and private life, the Agency for Gender Equality of Bosnia and Herzegovina, in cooperation with the entity Gender Centres, began the process of devising the Gender Action Plan for Bosnia and Herzegovina, as the essential strategic document for the direct integration of the concept of gender equality into all spheres of public and private life.

The GAP B&H (2006-2010) is a strategic document adopted by the Council of Ministers of Bosnia and Herzegovina at its 129th session of September 14, 2006, whose main goal is to define strategies and realize programme objectives for the achievement of the equality of women and men in Bosnia and Herzegovina. The Action Plan contains activities that need to be undertaken in the following 15 areas:

1. Gender equality and European integrations;
2. Cooperation and capacity building;
3. Macroeconomic and development strategies;
4. Gender-responsive budgets;
5. Political life and decision-making;
6. Employment, incomes, benefits, unpaid labour and the labour market;
7. Social inclusion;
8. Gender-sensitized media;
9. Lifelong education;
10. Health, prevention and protection;
11. Violence and human trafficking;
12. The role of men;
13. Reconciliation of professional and private life;
14. Gender and the sustainable environment;
15. Information and communication technologies.

The common strategic goals for all areas of activities specified are:

- Harmonize legislation in all areas with the domestic and international legal standards for gender equality;
- Upgrade databases, research and socio-economic analysis of the state of gender equality in all areas;
- Educate and raise the public's awareness of the necessity of introducing gender equality into all areas of life and work;
- Build capacities and promote active cooperation and participatory approach of all institutional and non-institutional protagonists in Bosnia and Herzegovina.

### 3.4. The domestic institutional framework for gender equality

The integration of gender concepts into the institutions of Bosnia and Herzegovina started in 1999 through concrete activities, the most important of which were the establishment of Gender Centres in the entity governments and the fulfillment of the conditions for initiating the process of creating the institutional and legal framework for gender mainstreaming in Bosnia and Herzegovina. The Parliamentary Assembly of Bosnia and Herzegovina adopted the Law on Gender Equality in March 2003 for the purpose of total integration of the gender concept in the institutions of Bosnia and Herzegovina. The institutional gender mech-

*The Gender Action Plan for Bosnia and Herzegovina - the essential strategic document for the direct integration of the concept of gender equality into all spheres of public and private life.*

<sup>22</sup> The Gender Action Plan is available on: [www.arsbih.gov.ba](http://www.arsbih.gov.ba)

anisms were developed and established at the state, entity, cantonal and municipal level, thus providing the conditions for the implementation of the Law on Gender Equality in Bosnia and Herzegovina.

The institutional mechanisms for gender equality operate at all governmental levels in Bosnia and Herzegovina, in both the legislative and the executive sphere. There is a strong network of institutions for the initiation and coordination of gender mainstreaming in the governmental system.

Within the legislative branch, Commissions on Gender Equality / Boards on Equal Opportunities were founded at many levels, starting from the House of Representatives of the Parliamentary Assembly of Bosnia and Herzegovina at the state level, the House of Representatives of the Parliament of the Federation of Bosnia and Herzegovina, the House of Peoples of the Parliament of the Federation of Bosnia and Herzegovina and the National Assembly of Republika Srpska at the entity level, the cantonal assemblies, to the municipal assemblies at the local level.

Within the executive branch, the Agency for Gender Equality of Bosnia and Herzegovina operates under the jurisdiction of the Ministry of Human Rights and Refugees of Bosnia and Herzegovina, while the previously established Gender Centres of the Federation of Bosnia and Herzegovina and the Government of Republika Srpska are active at the entity level.

At the cantonal level in the Federation of Bosnia and Herzegovina, Cantonal Boards were formed, consisting of appointed experts on gender issues from various ministries.

Commissions / Boards on Gender Equality were also formed within the jurisdiction of Mayor's Offices of municipalities and the Brcko District.

Such a comprehensive and diversified institutional gender apparatus demonstrates the authorities' genuine dedication to the implementation of the principle of gender equality at all levels of their organization. Still, the real initiators of initiatives and proposals of action measures, and the key protagonists in the realization and monitoring of processes related to gender mainstreaming in Bosnia and Herzegovina are the Agency for Gender Equality of Bosnia and Herzegovina and the Gender Centres of the Federation of Bosnia and Herzegovina and the Government of Republika Srpska. These three institutional gender mechanisms hold particular importance due to the activities, projects and measures they have undertaken and still undertake for the purpose of strengthening and the sustainability of institutional mechanisms for gender equality, and for initiating the establishment of such mechanisms at the local level.

In a number of activities, programmes and projects, they have initiated gender mainstreaming with non-governmental institutions and the civil sector, and have thus become the key gender mainstreaming factor in Bosnia and Herzegovina.  
(Gender audit BiH 4)

In the text below, we will present the mandates of the gender institutions in Bosnia and Herzegovina. For their contact information, see Appendix 1.

### **3.4.1. Institutional gender mechanisms at the legislative level**

#### **3.4.1.1. The state / entity level**

The Commissions on Gender Equality, formed within the House of Representatives and the House of Peoples of the Parliament of the Federation of Bosnia and Herzegovina, and the Board on Equal Opportunities, founded within the National Assembly of Republika Srpska, have the following sphere of action:

- They examine drafts and regulation proposals from the aspect of their level of harmonization with the Law on Gender Equality in Bosnia and Herzegovina and the international conventions which treat the prohibition of discrimination on grounds of gender;
- They consider issues related to the achievement of gender equality in Bosnia and Herzegovina – particularly in relation to the improvement of the status of women in Bosnia and Herzegovina;
- They take into consideration report proposals and other documents submitted by institutions on the implementation of the CEDAW, the Beijing Declaration and the Platform for Action;
- They establish cooperation with other working bodies, executive bodies which deal with issues of gender equality at all levels of the governmental system in Bosnia and Herzegovina;
- They propose activities and measures for the elimination of discrimination on the basis of gender.

Within the jurisdiction of relevant ministries of the Entity Governments, experts on gender issues were appointed for the purpose of coordinating activities with the entity Gender Centres, thus creating administrative capacities.

#### **3.4.1.2. The cantonal level (the Federation of Bosnia and Herzegovina)**

The Commissions on Gender Equality, formed within cantonal assemblies, have the following sphere of action:

- They consider issues related to the achievement of gender equality in the canton, particularly in relation to the improvement of the status of women in the canton;
- They take into consideration draft laws and other regulations of the canton from the aspect of gender equality and the elimination of discrimination of women;
- They examine proposals of documents and reports submitted by cantonal institutions regarding the achievement of gender equality and the implementation of the Platform for Action of the Beijing Declaration in general, as well as by certain areas;
- They analyze the preparations for the participation of cantonal delegations in conferences in the country and in international conferences where the implementation of the Beijing Declaration is discussed;
- They establish cooperation with other working bodies of the cantonal assembly, executive bodies which deal with issues of gender issues and with the non-governmental sector;
- They take into consideration other issues related to the achievement of gender equality.

#### **3.4.1.3. The municipal level**

The Commissions / Boards on Gender Equality, which have been founded in most municipal councils/assemblies, have the following sphere of action:

- They examine drafts and proposals, decisions and other documents adopted by the municipal assembly from the aspect of gender equality;

- They consider citizens' proposals and initiatives for improving the level of gender equality;
- They promote women's participation in the bodies of municipal communities and in public activities for the purpose of participation in decision-making;
- They analyze the state of gender equality at the local level and propose measures for avoiding potential breaches of gender equality;
- They promote equal rights and opportunities for both genders;
- They cooperate with other working bodies of the municipal assembly and with other subjects dealing with the issues of gender equality.

### **3.4.2. Institutional gender mechanisms at the executive level**

#### **3.4.2.1. The Agency for Gender Equality of Bosnia and Herzegovina**

The Agency performs the following activities at the state level:

- It devises a periodical National Action Plan for the Promotion of Gender Equality, based on the recommendations of all ministries at the state level, the plan of the Gender Centre of the Federation of Bosnia and Herzegovina and the plan of the Gender Centre of the Government of Republika Srpska, which is presented each year by the Ministry of Human Rights and Refugees of Bosnia and Herzegovina to the Council of Ministers of Bosnia and Herzegovina for adoption;
- It monitors the implementation and coordinates activities with all relevant subjects in the process of the implementation of the National Plan;
- It prepares annual reports to the Council of Ministers of Bosnia and Herzegovina on the gender status in Bosnia and Herzegovina on the basis of reports from the Gender centre of the Federation of Bosnia and Herzegovina and the Gender Centre of the Government of Republika Srpska;
- It assesses the laws, acts and sub-legal regulations adopted by the Council of Ministers of Bosnia and Herzegovina, in order to monitor action towards gender equality and equal gender representation;
- It devises the methodology for evaluating the effects of state policies and programmes regarding gender equality;
- It performs other activities related to the promotion of gender equality and the promotion of the Law on Gender Equality in Bosnia and Herzegovina.

#### **3.4.2.2. The Gender Centres of the Federation of Bosnia and Herzegovina and the Government of Republika Srpska**

In keeping with the founding decrees and the Law on Gender Equality in Bosnia and Herzegovina, the mandate of the Gender Centres includes the following:

- They monitor the status of women and the implementation of their stipulated rights;
- They monitor and coordinate activities towards the implementation of the Law on Gender Equality in Bosnia and Herzegovina;
- They establish cooperation with the legislative and executive bodies for gender equality at the entity and other level of the governmental system;
- They participate in the preparation of laws and other regulations and general documents for the purpose of the achievement of equal rights and obligations in the development process;
- They advocate and promote equal rights and opportunities for men and women alike, and organize professional debates and seminal discussions on this subject;
- They gather initiatives towards amending the legislation from the gender aspect;

- They provide professional help in bilateral and multilateral relations regarding gender policies;
- They establish cooperation with the domestic and international non-governmental organizations, and coordinate the implementation of domestic and international programmes;
- They participate in the creation of reports of competent bodies to the international institutions (the United Nations, the European Union, the Council of Europe) on the state of implementation of the binding conventions and other documents from the area of gender;
- They inform the public on important issues related to women's human rights;
- They cooperate with the Entity Governments and represent an advisory body in the areas of gender relations and human rights;
- They perform other activities in keeping with their founding decrees and the Law on Gender Equality in Bosnia and Herzegovina.

### **3.4.2.3. Cantonal Coordination Boards on Gender Equality**

The Coordination Boards on Gender Issues were founded within the jurisdiction of cantonal Governments, whose sphere of action includes:

- They coordinate the activities within ministries towards eliminating discrimination on grounds of gender, and towards the achievement of equality between men and women in all areas;
- They monitor the enactment and implementation of regulations;
- They establish cooperation with the working bodies of the cantonal assembly and the non-governmental organizations dealing with gender issues;
- They constantly coordinate their activities with the Gender Centre of the Federation of Bosnia and Herzegovina;
- They establish cooperation with the municipal commissions on gender issues.

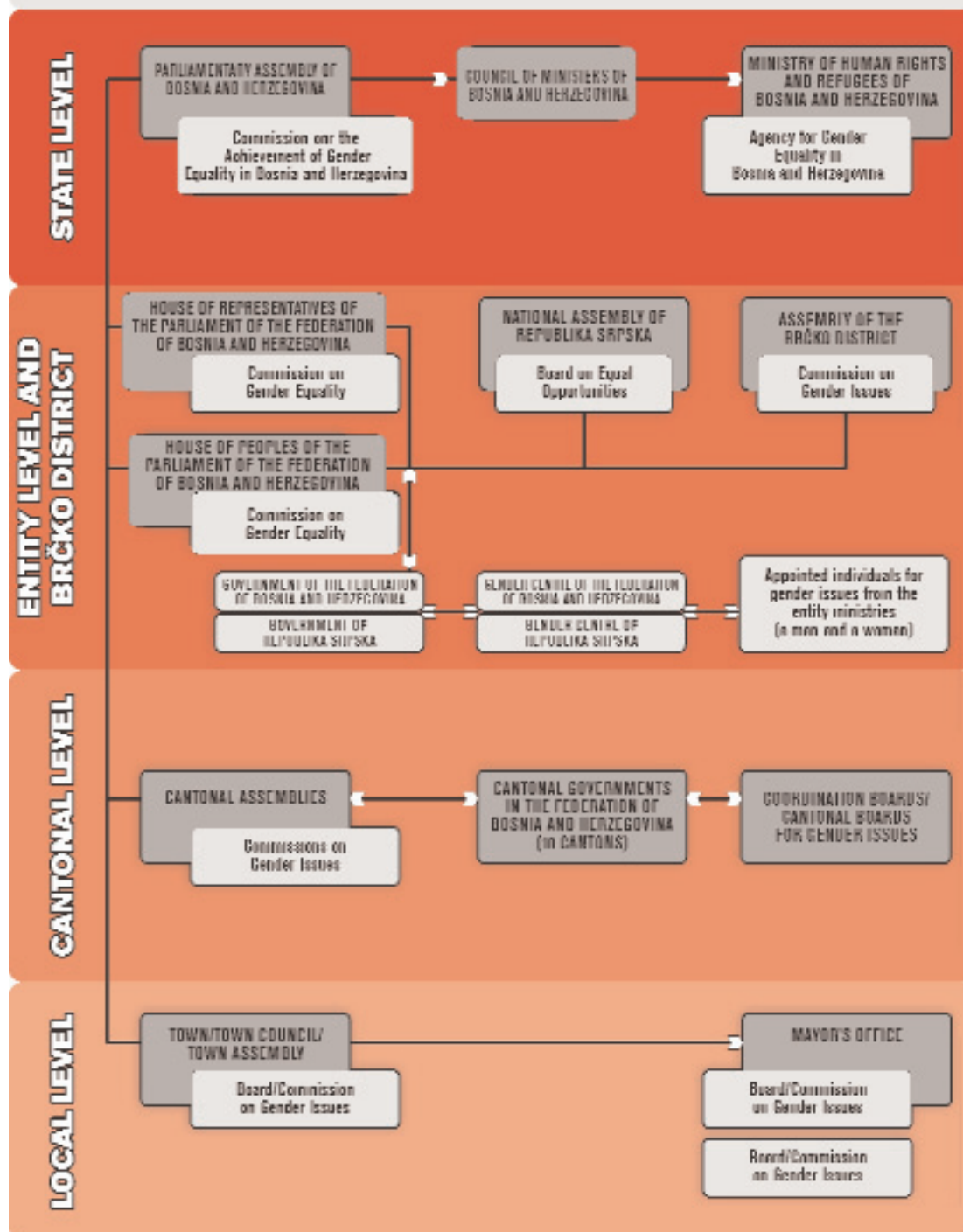
### **3.4.2.4. Commissions/Boards on Gender Equality within the system of the municipal executive authorities and the Brcko District<sup>23</sup>**

These Commissions / Boards were formed under the jurisdiction of the Mayor's Offices, and their role is:

- They monitor the status of women in the municipality and the implementation of their legally stipulated rights;
- They advocate and promote equal rights and opportunities for men and women;
- They cooperate with the local non-governmental organizations which deal with issues of gender equality;
- They cooperate with the Gender Centre at the entity level;
- They participate in the realization of the projects of the entity Gender Centres related to the area of the municipality;
- They cooperate with the municipal council/assembly and monitor the enactment of significant decisions in the municipality for the purpose of observing the level of equal effect of women and men on the development process;
- They perform activities which contribute to the promotion of strategic needs of advocating gender equality.

<sup>23</sup> The Commission for Gender Equality of the Brcko District operates within the Mayor's Office of the Brcko District, and is thus included in this chapter, rather than sectioned on its own.

## INSTITUTIONAL MECHANISMS FOR GENDER ISSUES







# 4.

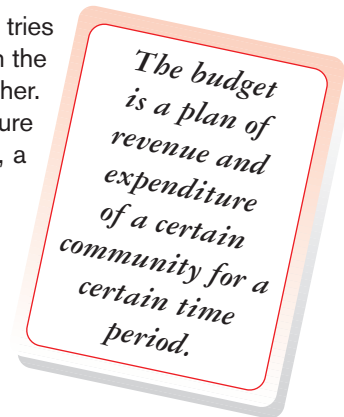
## 4.

## THE BUDGET

**T**he budget is a financial instrument of a government through which it tries to establish a balance between limited resources at its disposal, on the one hand, and the numerous needs it is required to fulfill, on the other. In other words, it is a financial estimate or a plan of revenue and expenditure of a certain community: be it a country, a smaller political-territorial unit, a public institution or an organization, for a certain time period.

The budget is governed by the following basic principles:

- transparency
- balance
- specification (revenue is listed by sources, and expenditure by budget users)
- unity (in one document)
- completeness
- accuracy
- prior approval (funds cannot be generated or used without a Parliamentary Decision on the adoption of the budget or a Decision on provisional funding)



**Budget users** are organizations of special interest which submit a request in order to obtain funds necessary for their work from the budget. In addition, they are organizations which apply to public invitations for applications with their projects, or with requests to the Government or ministries for financing their programmes.

The legal framework for budgeting stipulates the steps that need to be undertaken by authorized institutions in the process of budget creation and allocation.

### 4.1.

### The legal framework

The legal regulations of the Federation of Bosnia and Herzegovina and Republika Srpska contain the following definitions of budget:

The budget is an estimate of annual revenue and receipts and a specified amount of expenditure and other expenses of the Federation of Bosnia and Herzegovina, cantons, towns and municipalities, which is approved by the Parliament of the Federation of Bosnia and Herzegovina, or by the legislative bodies of cantons, town and municipal councils.

The budget is a plan of the financial activities of budget users, which includes a projection of the amounts of revenue and receipts and the specified amount of expenditure and expenses of the Federation, cantons, towns and municipalities for the period of one fiscal year.

The budget of Republika Srpska is an estimate of the annual revenue, subventions and grants, and an estimate of the annual expenditure and other expenses of Republika Srpska, municipalities and towns.

The process of adopting the budget is connected to a number of legal regulation and procedures which not only determine the manner of devising, adopting and executing the budget, but also the debt incurred, accounting, reporting and monitoring of the budget. The essential laws that regulate the budget in Bosnia and Herzegovina are the following:

1. Law on Budgets in the Federation of Bosnia and Herzegovina BiH<sup>24</sup>
2. Law on the Budgetary System of Republika Srpska<sup>25</sup>
3. Law on Treasury in the Federation of Bosnia and Herzegovina<sup>26</sup>
4. Law on Entitlements to Public Income in the Federation of Bosnia and Herzegovina and on Funding of the Federation of Bosnia and Herzegovina<sup>27</sup>
5. Law on Entitlements to Public Income in Republika Srpska
6. Law on Investing Public Funds<sup>28</sup>
7. Law on Accountancy and Auditing in the Federation of Bosnia and Herzegovina<sup>29</sup>
8. Law on Budget Execution for the ongoing year (adopted by the Parliaments on adopting the budget)
9. Law on Financing Institutions in Bosnia and Herzegovina<sup>30</sup>

## 4.2.

## The budget structure<sup>31</sup>

A budget consists of the general part, the special part and a plan of development programmes. The general part of the budget consists of:

- a calculation of revenue (taxes according to laws)
- a calculation of expenditure (wages, contributions, material and services expenses, current transfers, subsidies, grants, capital transfers)
- a calculation of financing ((non)financial receipts of property, grants, received loans, (non)financial property expenses, loan payments)

*The special part of the budget* contains a detailed plan of the expenditure and other expenses of the budget users divided in the current and development programmes for the ongoing year and the following two years. The year-by-year development programme plans are stipulated by a document on the medium-term plan of development, a special law or other regulations. The year-by-year development programme plan consists of development programme plans of budget users, which are stipulated by a Document on the medium-term plan of development, special laws or other regulations.

In addition to the fact that every budget should contain information on the amount of surplus and/or deficit from the previous budgetary year, the information on the structure of revenue and expenditure for the ongoing year can be presented according to:

- economic classification (current and capital expenditure)
- functional classification (according to the function or purpose of the allocated funds)
- administrative/organizational classification (by ministries, offices, services, agencies and other institutional budget users)
- programme classification (according to programmes or groups of activities-expenditure over several years)

<sup>24</sup> Law on Budgets in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 20/98, 19/06)

<sup>25</sup> Law on the Budgetary System of Republika Srpska (Official Gazette of Republika Srpska, no. 96/03)

<sup>26</sup> Law on Treasury in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no.19/03)

<sup>27</sup> Law on Entitlements to Public Income in the Federation of Bosnia and Herzegovina and on Funding of the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 26/96, no. 32/98)

<sup>28</sup> Law on Investing Public Funds (Official Gazette of the Federation of Bosnia and Herzegovina, no. 77/04)

<sup>29</sup> Law on Accountancy and Auditing in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 32/05)

<sup>30</sup> Law on Financing Institutions in Bosnia and Herzegovina (Official Gazette of Bosnia and Herzegovina, no. 61/04)

<sup>31</sup> Mrda, Milan, Civil Participation in Making Decisions on Local Affairs through Citizens' Budget (2005) CRS, p. 38

| THE MUNICIPAL BUDGET  |   |   |
|---|---|---|
| ECONOMIC CLASSIFICATION OF THE BUDGET   |   | FUNCTIONAL CLASSIFICATION OF THE BUDGET   |
| Input items   | Output items  | The Municipality's activities   |
| <ul style="list-style-type: none"> <li>• Tax revenue</li> <li>• Non-tax revenue (from property, fees, duties, fines, etc.)</li> <li>• Capital revenue</li> <li>• Received donations</li> <li>• Revenue from grants</li> <li>• Revenue from selling capital shares</li> <li>• Loans</li> </ul> | <ul style="list-style-type: none"> <li>• Current expenditure (wages, material, expenses, current transfers, etc.)</li> <li>• Current grants</li> <li>• Investment expenses</li> <li>• Investment grants</li> <li>• Granted loans and increase of capital shares</li> <li>• Debt payments</li> </ul> | <ul style="list-style-type: none"> <li>• Municipal administration</li> <li>• Culture</li> <li>• Child protection</li> <li>• Education</li> <li>• Sport</li> <li>• Environment</li> <li>• Agricultural production</li> <li>• Employment</li> <li>• Social security</li> <li>• Health care</li> <li>• Municipal services</li> <li>• Development, maintenance and monitoring of the use of local roads and other public objects</li> </ul> |

#### 4.2.1.

#### Elements of the budget structure

THE REVENUE PART OF THE BUDGET consists of:

- tax revenue
- non-tax revenue
- capital revenue (sales of land, sales of buildings, credits and loans)
- revenue from the previous fiscal year

**Tax revenue** is generated from all types of taxes which are collected at the local level and belong to the local governmental bodies (real estate tax, property tax, etc.). Other taxes, such as the value-added tax (VAT), profit tax, payroll tax, etc., are collected at the higher governmental levels, and are distributed to the lower governmental levels in accordance with the Laws on Entitlements to Public Income, where they are usually not stated in tax revenue items, but in items on current grants from the higher governmental bodies. In addition, revenue that comes from donations and subventions from other organizations, individuals, foreign governments, etc. is also listed in current grants items. Depending on the activities of the municipalities and the resources at their disposal, **items on non-tax revenue** usually state revenue from rental fees, use of town construction land, exploitation of goods owned by the municipality, as well as other possible profit-generating activities (enterprises) performed by the municipality: photocopying, parking space, administrative and municipal taxes and duties charged by the municipality, etc. The fiscal capacity of a municipality is the ability of the units of local self-government to finance their budgetary expenditure from their own budgetary funds.

**Capital revenue** are credits and loans, as well as all larger amounts of funds generated through the sales of land and buildings owned by the municipality.

**The item on revenue from the previous year** is conditional, because it usually represents the revenue approved in the previous budget which has not been executed, and which has been reallocated for realization in the following fiscal year.

THE EXPENDITURE PART OF THE BUDGET is simply a plan for spending the estimated revenue (budget) in the period to come, and, in accordance, it consists of the operative and the capital budget.

**The operative budget** represents a financial plan of the local government for the following fiscal year with regard to all services and activities within its jurisdiction.

**The capital budget** represents a plan of the local government for financing the procurement and reconstruction of the most important municipal infrastructural items (capital transfer). The capital budget is created independently of the operative budget, and is later incorporated in it.

The expenditure part of the budget consists of the following categories of expenditure:

- current expenditure
- capital expenditure
- credits and loans
- current reserve

**Current expenditure** are current operating costs, such as salaries and contributions, purchase costs of material (office supplies, services, maintenance, etc.), overhead costs, current grants (councilor benefits, grants for the organizations financed by the municipality (war veteran organizations, the Red Cross, NGOs, sports clubs, cultural societies, etc.), current maintenance of the municipality and the infrastructure managed by the municipality, grants to the lower governmental levels (local communities, etc.).

**Capital expenditure** consists of the procurement of fixed assets, and capital investments (reconstructions, construction, etc.).

**Credits and loans** are long-term loans given to the local bodies for certain investments, in accordance with the regulations and procedures, the law in force and the approval of international monitoring (for the time being, municipalities can only incur debts along the credit lines of the World Bank and must not issue bonds).

**Current reserve** is a certain percentage of the total amount of the budgetary funds which is determined by the Law on Budgets. The budgetary reserve is a part of the planned budgetary funds which are not allocated in advance, but are approved for spending by a Mayor's decree only in certain circumstances, i.e. when it is necessary to take immediate action in cases of a specific need (e.g. a natural disaster, one-off social welfare payment, etc.).

Every year, along with the budget, the Guidelines for budget execution are also adopted, as a document on the manner of and entitlements to budget execution, as well as a narrative description, which explains the main changes in the budget in relation to the previous year, presents the information on revenue and expenditure in a consistent way and gives an account of the economic situation and the main priorities for the allocation of public funds in the period to come. In addition, the narrative description may present the special circumstances and difficulties regarding the adoption and execution of the budget.

# 5.

## 5. THE BUDGETARY PROCESS / CYCLE

**D**etermining the main and specific goals, the selection of priorities and the development of programmes focused on the achievement of the determined goals are all parts of the process of creating and adopting a budget. The budgetary process is a system of basic rules (formal and informal) which allow the executive authorities to reach decisions leading to the preparation of the budget, its proposal and adoption, execution, and finally, monitoring and control. Therefore, we can say that the budget is a result of a budgetary process, which is very important, because all the decisions on the manner of collecting and spending public money are made during the preparation and adoption of the budget.

A fiscal policy is a set of activities undertaken by a country in order to find, collect and effectively use the funds that are necessary for the implementation of its programmes in a certain period of time. A fiscal policy is one of the most important instruments of the economic policy, including the policy for collecting and spending budgetary funds.

### 5.1. The budgetary process in the Federation of Bosnia and Herzegovina

The Law on Budgets in the Federation of Bosnia and Herzegovina regulates the planning, creation, adoption and execution of budgets in the Federation of Bosnia and Herzegovina, in cantons, towns, municipalities and other budget users, financial plans of non-budgetary funds, as well as debt accumulation, warranties, debt management, accountancy, reporting, monitoring and auditing of budgets. Budgetary funds are used for financing the activities, functions and programmes of the bodies of the Federation, and of cantons, towns, municipalities and other budget users to the amount necessary for their performance and execution, on the basis of the rights of beneficiaries of budgetary funds, determined by the law and other regulations in keeping with the law.

*The process of devising and executing the budget is based on the principles of legality, efficiency, cost-effectiveness and transparency.*

All regulations which have financial consequences on the budget during the process of adoption must be argued and justified through an analysis of costs and benefits. The process of devising and executing the budget is based on the principles of legality, efficiency, cost-effectiveness and transparency.

During the process of adopting the budget, the Law on the Execution of the Budget is adopted, which regulates the structure of the budgetary revenue and receipts and expenditure and expenses and its execution, funding priorities, the amount of debt accumulation and warranties, public debt management, as well as financial and material assets, rights and responsibilities of the users of budgetary funds, the authority of the Government, the Ministry of Finances and the Minister of Finances in the process of budget execution for the ongoing year, penalties for default, and other issues related to budget execution.

The basic elements for devising the budget of the Federation of Bosnia and Herzegovina are based on the requirements of economic development, macroeconomic stability, and the policies are regulations adopted by the Ministry of Finances (the processing body), the Government of the Federation (the sponsor) and the Parliament of the Federation of Bosnia and Herzegovina (the enactor), in accordance with their jurisdiction.

Since the budgetary process is composed of a set of different relations between its main participants, on the basis of which the budget is discussed and adopted within the representative body (council, assembly), we can say that it consists of four phases:

1. **Phase I** – preparing and planning the budget
2. **Phase II** – the discussion and the adoption of the budget
3. **Phase III** – budget execution
4. **Phase IV** – monitoring (control) of the budget

### **Devising a budget draft**

The Ministry of Finances of the Federation of Bosnia and Herzegovina prepares a preliminary Memorandum on the Budget and submits it to the Government for adoption. The Memorandum on the Budget is a document which contains an overview of the economic and fiscal policies of the Government and their effect on the budget, as well as an estimate of revenue and expenditure by the main items for the following year.

After the Memorandum is reached, the Ministry of Finances delivers the Guidelines on the manner and elements of devising a budget draft to the budget users, on the basis of which they devise their budget requests (budget users which have lower budgetary units within their jurisdiction forward the Guidelines). A request consists of a financial request and a statement of reasons for the request, and is sent to the Ministry for consideration. Before a budget draft is devised, the Ministry devises a budget draft for the following fiscal year. In keeping with the Memorandum, the municipal administrative body in charge of finances delivers the Guidelines for the preparation of the municipal budget for the following fiscal year to all budget users.

### **Proposing and adopting the budget**

The Ministry submits the budget draft to the Government (the Government may require additional explanation of the budget draft from the Ministry), which adopts it and sends it to the Parliament for a public discussion. In keeping with the conclusions reached at the Parliamentary Assembly after the public discussion was held, the budget proposal is developed and sent to the Parliament, along with the Memorandum. On the Government's recommendation, the Parliament adopts the budget, as well as a Decree on budget adoption. The Parliamentary procedure of budget adoption is open for the public, which means that there is a possibility of modifying and amending the budget, all in accordance with the governmental fiscal policy goals.

### **Budget execution**

The plan for budget execution is an overview of the planned budgetary funds and expenditure in a certain period of time. The budget users can undertake obligations and use funds only for the purposes specified in the budget, and only to the amount specified, in accordance with the available funds. The Ministry sends quarterly reports to the Government on the budget execution for the ongoing fiscal year. The Ministry has the obligation to submit a Report on the budget execution in the first half of the ongoing year to the Government no later than August 31st of that year. In addition, the Ministry has the obligation to submit a Report on the budget execution in the previous year to the Government no later than April 30th of the ongoing year. The Government reports to the Parliament on the budget execution on an annual and semiannual basis.

### Monitoring of the budget execution

Official control of the budget is performed on the basis of specified plans and programmes by the authorized instruments – the Office for Auditing and Accountancy of the entity governments. In addition, the monitoring of the budget execution is performed by the Ministry of Finances for the total, and by the organization units for the parts related to their plans, on a monthly and quarterly basis. The Ministry has the responsibility to propose a budget revision, after the consideration of facts which indicate the need for revising the budget. In keeping with the regulations, the Government reports to the Parliament on the budget execution on an annual and semiannual basis.

**Budget revision** involves a change in the budgetary amounts, i.e. their reduction/increase in relation to the budget plan adopted at the beginning of the fiscal year. The reasons for a budget revision are often related to unrealistic estimates of certain budgetary revenues, but also to the need for increasing certain expenses due to new obligations or changes in the economic trends. They are most frequently related to the changes in the level of economic activity, which directly affect the regular influx of funds into the state budget.

If the budget does not regain balance during the implementation of the measures for temporary suspension of budget execution (suspension of undertaking new commitments, prolongation of the contractual terms of payment, etc.), which are implemented by the Government on the recommendation of the Ministry of Finances, the Government must propose before the Parliament the budget modifications and amendments no later than 15 days before the expiry of the period for temporary suspension of budget execution. The same procedure is performed if the revenues grow unexpectedly.

Every budget modification and amendment is performed according to the same procedures used in the process of adopting the budget, which means that the budget users are entitled to a reallocation of budgetary funds.

In the Federation of Bosnia and Herzegovina, the process of devising the budget is divided into 10 steps, according to the concept of the medium-term approach to budget planning which is harmonized with the budgetary processes at all other governmental levels in the Federation of Bosnia and Herzegovina.

**Step 1** – The Federal Ministry of Finances issues Instructions for budgetary overview and budgetary calendar (budget instructions no. 1), which are delivered to all budget users. Since the period for the delivery of these instructions is at the very beginning of the calendar year (February), all parties have the opportunity to plan their own obligations and perform an adequate allocation of resources more efficiently. The instructions are prepared by the competent Ministry of Finances, in keeping with the harmonized budgetary calendar, which is approved by the Government/Council of Ministers and/or the Fiscal Council.

**Step 2** – The statement on the medium-term macroeconomic and fiscal estimate defines the framework of fiscal planning and the level of the total amount of funds at the disposal of the Government/Council of Ministers for the following budget and the budget in the two years the following. The statement stipulates the main economic presumptions and projections of the base revenues, and defines the Government's initial fiscal position. It is prepared by the Office for economic planning and the Department for macroeconomic analyses and submitted to the Fiscal Council at the beginning of April, which then approves and adopts it.

**Step 3** – The budget users prepare a tabular presentation of their priorities and submit it to the Federal Ministry of Finances, which analyses them in order to adapt the defined priorities to the context of governmental policies and strategies. The priorities of the budget users are presented through:

- Lists of current programmes, services and activities
- Lists of the proposed high-priority proposals of new policies for consideration during the year to come
- Lists of proposed economy options (based on low-priority programmes and programmes that yield poor results)

The purpose of this process is to ensure greater contribution of the budget users in the process of determining priorities in the early stages of the budgetary process, i.e. before the decisions on the initial expenditure limits for budget users are made, and to allow the Government/Council of Ministers to select the proposals of new policies and economy options which will be included into the initial expenditure limits, paying attention not to exceed the total amount of available funds. The deadline for the preparation of priorities is May.

**Step 4** – The Master Budget Document (MBD) is prepared by the Federal Ministry of Finances for the Government. It usually happens that the total funds necessary for the financing of all new proposals of the expenditure of budget users greatly exceed the total amount of available funds. In such cases, it is clear that the Government/Council of Ministers must reach a decision of the top priorities among a number of requests, and allocate the available budgetary funds accordingly. Therefore, the list of “wishes” is reduced according to the priorities and available funds, and a “ceiling” for each budget user is determined. Before submitting its recommendations regarding the expenditure limits to the Government, the Ministry of Finances incites each budget user individually for a discussion and analysis of the proposed priorities and their cost. After being adopted by the Government/Council of Ministers, the Master Budget Document effectively becomes the Preliminary budget draft for the following year and the two years to come. The deadline for adopting the MBD is July.

**Step 5** – The Ministry of Finances submits the proposals of the budget users to the Government, which approves the initial limitations and issues Instructions for budget users (Instruction no. 2) as a document called Initial budgetary limitations (expenditure limits) and instructions for devising requests of budget users. After the adoption of the MBD, the Ministry of Finances informs each budget user on the approved initial expenditure limits for the budget users in Instructions no. 2. The expenditure limitations determine the total amount of funds at the disposal of each budget user individually and the scope of planning all funds at their disposal. The deadline for issuing Instruction no. 2 is July.

**Step 6** – The budget users prepare a Request for approving the budget, with detailed argumentation for the funds requested (programme goals, legal basis, costs and results) and proposed estimates of the budget, possible proposals of new policies and economy options in accordance with the determined “ceilings.” The requests of the budget users should be in accordance with the approved policies and must stay within the expenditure limits stipulated in Instructions no. 2. Afterwards, the Request is subject to a discussion between the budgetary advisors from the Ministry of Finances on behalf of the Government and the advisors from the budgetary sectors of the budget users, where it is analyzed if the total budgetary expenditure is in accordance with the fiscal goal. The deadline for analyzing the requests of the budget users and issuing recommendations to the Government/Council of Ministers is August.

**Step 7** – The discussions between the budget users and the representatives of the Ministry of Finance are an opportunity to present new policies and their costs, while the Ministry keeps “daily score records” of the approved modifications to the budget. During this period, the Ministry of Finances can request additional information for a more detailed explanation of the request of the budget user. The Government/Council of Ministers then performs an analysis of the conclusions from these discussions and reaches a final decision on the amount of the initial expenditure limits for each budget user, in accordance with the total fiscal strategy. The deadline for this is September.



**Step 8** – The Ministry of Finances completes the preparation of the updated version of macro-economic presumptions and budgetary estimates, and sends a proposal of the final budgetary “ceilings” to the Government. The Government issues Instructions to the budget users (Instructions no. 3) as a document called the Final budgetary limitations and instructions for devising documentation for programme budgets/expenditure plans. After performing the final adjustments in order to harmonize expenditure projections with potential revised revenue projections, the budget users deliver the complete documentation for the programme budget. The deadline for delivering the documentation is October.

**Step 9** – The Ministry of Finances and the budget users prepare the annual budget draft and deliver the complete documentation for programme budgets to the Ministry of Finances. The documentation for the programme budget is part of the documentation enclosed with the annual budget proposal submitted to the Parliament, which includes, in addition to the budget users’ balance sheets, as the main document, also the following:

1. the Prime Minister’s statement on the budget (the medium-term fiscal strategy – fiscal priorities, priority policies and goals),
2. an updated statement on the medium-term macroeconomic and fiscal estimate, budget estimate and an estimate of total expenditure)
3. documentation on the programme budget (expenditure plans),
4. various additional statements of reasons,

The statements of reasons are available to the public (transparency and accountability), and the deadline is November.

**Step 10** – After the Government/Council of Ministers, and later the Presidency of Bosnia and Herzegovina at the state level, adopt the budget, a proposal of the Law on the Annual Budget is sent to the Parliament for adoption. Immediately after the Government/Council of Ministers adopts the proposal of the Law on the Annual Budget, the enclosed documentation is delivered to the Parliament. The Parliament discusses the budget and adopts it in its final form. The Parliamentary procedure of adopting the budget is open to the public and allows for the possibility of modifications and amendments to the budget in accordance with the governmental fiscal policy goals.

The Parliamentary adoption is also the last step in the process of devising the budget. In keeping with the goals of fiscal transparency and accountability, the complete budgetary documentation should be available to the public, and all Parliamentary discussions open for the public. Of course, the Parliament’s proposal regarding the modifications and amendments to the budget should be in accordance with the total fiscal strategy agreed upon by the Fiscal Council, and the fiscal goals of the Government/Council of Ministers.

The process of devising, adopting and executing the budget in the Federation of Bosnia and Herzegovina is presented in the table:

| Period   | Activities  |
|--|---|
| Phase 1  | Preparation – drafting the budget of the Federation of Bosnia and Herzegovina   |
| <b>Step 1</b>  |   |
| until June 30 <sup>th</sup>  | The Minister of Finance, in cooperation with bodies in charge of economic development, prepares: <ul style="list-style-type: none"> <li>• a preliminary Report on the economic and fiscal policy for the following fiscal year, or the Master Budget Document (MDD)</li> <li>• guidelines and objectives of the fiscal policy for the following year</li> <li>• an estimate of the main items of revenue and expenditure for the following year</li> </ul>  |
| <b>Step 2</b>  |   |
| until July 15 <sup>th</sup>  | The Government of the Federation takes into consideration: <ul style="list-style-type: none"> <li>• a preliminary Report on the economic and fiscal policy for the following fiscal year</li> <li>• guidelines and objectives of the fiscal policy for the following year</li> <li>• an estimate of the main items of revenue and expenditure for the following year</li> </ul>   |
| <b>Step 3</b>  |   |
| until July 22 <sup>nd</sup>  | Based on the Government's attitudes, the Minister of Finance sends the budget users a document on the matter and the main elements of the policy for drafting their own budgets for the following year, with a general amount of expenses for each budget user.   |
| <b>Step 4</b>  |   |
| The law does not stipulate a deadline for submitting request proposals                               | Budget users prepare request proposals for funds, which must include: <ul style="list-style-type: none"> <li>• revenue, including the users' own revenue and responsibility by category as stipulated in the budget plan,</li> <li>• a brief presentation and structure of employees for whom the funds are requested,</li> <li>• an explanation of the specified needs,</li> <li>• request proposals for investment, projects and other years-long expenses,</li> <li>• capital projects, including an estimate of the amount of funds which will be drawn from the budget in the years to come</li> </ul>   |
| <b>Step 5</b>  |   |
| The law does not stipulate a deadline for formulating request proposals                              | The Minister of Finance considers the estimated revenues and request proposals and recommends necessary changes. If during the discussion there is a disagreement between the Minister of Finance and the other ministers in charge of certain budget users, the final decision on the proposal is reached by the Prime Minister of the Federation.   |
| Phase 2  | Drafting proposals and adopting the budget of the Federation of Bosnia and Herzegovina  |
| <b>Step 6</b>  |   |
| until October 15 <sup>th</sup>   | The Minister of Finance prepares: <ul style="list-style-type: none"> <li>• the final Report on the economic and fiscal policy for the following fiscal year</li> <li>• guidelines and objectives of the fiscal policy for the following year</li> <li>• an estimate of the main items of revenue and expenditure for the following year</li> <li>• a draft of the Budget of the Federation of Bosnia and Herzegovina</li> <li>• a proposal of the Law on the Execution of the Budget of the Federation of Bosnia and Herzegovina</li> </ul>   |
| <b>Step 7</b>  |   |
| until November 25 <sup>th</sup>  | The Prime Minister of the Federation submits the budget proposal of the Federation of Bosnia and Herzegovina for the following year to the Parliament of the Federation of Bosnia and Herzegovina with a proposal of the Law on the Execution of the Budget of the Federation of Bosnia and Herzegovina. The submitted budgetary documents must include: <ul style="list-style-type: none"> <li>• a detailed account of all public revenue and expenditure in keeping with the Law,</li> <li>• a proposal of the use of the budgetary surplus, and the resources for financing the budgetary deficit,</li> <li>• functional decomposition of budget users' expenditure,</li> <li>• revenue and expenditure of each budget user by categories, subcategories and items.</li> </ul> All the above-mentioned documents must include the corresponding data for the previous fiscal year. |
| <b>Step 8</b>  |   |
| If there is no deadline, but the budget must be adopted and published by the end of the ongoing year | A Parliamentary discussion and the adoption of the budget of the Federation of Bosnia and Herzegovina for the following year. The budget of the Federation is published in the Official Gazette of the Federation of Bosnia and Herzegovina. In case the Parliament does not adopt the budget before the beginning of the fiscal year, a Decision on provisional financing is reached for the maximum period of the first three months, in proportion to the funds used during the same period of the ongoing year.   |

|                        |  |
|------------------------|--|
|                        | <b>Execution of the budget of the Institution of Bosnia and Herzegovina</b>  |
|                        | <b>Step 9</b>  |
| during the fiscal year | The Ministry of Finance – the Treasury and the ministries in charge of budget users are responsible for the execution of the budget of the Institution of Bosnia and Herzegovina. The Ministry of Finance reports to the Government on the budget execution, and the Government submits at least one report to the Parliament during the ongoing year. For the purpose of transparency of managing the public funds, the budget execution is announced in the media both in total, and by individual budget users. |
|                        | <b>Step 10</b>   |
|                        | At the end of the year, the Ministry of Finance prepares an Annual Report on the execution of the budget of the Institution of Bosnia and Herzegovina in keeping with regulations. The Budget Auditing Office of the Institution of Bosnia and Herzegovina audits the budget according to a specified timetable.   |

## 5.2.

### The budget of municipalities in the Federation of Bosnia and Herzegovina

The budget is an important economic instrument for each community, because the practical implementation of any plan or programme requires the prior collection of appropriate funds. Basically, the budget represents a process of quantification and fiscal operationalization of the main goals of the annual plan of a local community. The formal process or mechanism for ensuring financial funds for the implementation of a plan or programme is called the process of creating and adopting the budget. The main objective in the creation of the budget of a community is achieving the optimum between limited available funds, on the one hand, and numerous and diverse needs than need to be fulfilled, on the other.

The budget of a municipality is adopted by the local legislative body on the recommendation of the local executive authorities. The party which won the majority in the local elections sets as the priority the realization of the programmes it promoted during the election campaign. The local budget is a document which expresses the intentions of the governing structures in the local community, and which embodies all segments of the local economic policy (fiscal, social, educational, cultural, etc.). Therefore, the significance and the impact of the budget on the dimensions of social life, and particularly on the residents of a certain local community, are enormous. For this reason, politicians in the local executive and legislative governmental bodies have a responsible task each year to develop a budget which would satisfy the specific needs of the population of a certain local community.

*The municipal budget has affects most directly the quality of life of male and female citizens in a local community and their near and remote future.*

As was already stated above, the municipal budget has affects most directly the quality of life of male and female citizens in a local community and their near and remote future. It has a direct effect on citizens' every-day life: on the work, on the means of public transport they use, on the education of their children, on the quality of roads and lighting in their streets, on the quality of the water they consume, etc. therefore, the significance of the budget could be equated to the quality of services provided by the local governmental bodies to their male and female citizens.

However, too occupied with their every-day lives and making ends meet, the citizens of our country today are not very concerned about the way the public funds from the municipal budgets are spent, although the municipalities collect those funds, necessary for financing services within their jurisdiction and responsibility, out of their pockets. During that process, the municipality must take the entire community into account and use its budget in a way that will ensure the improvement of the total quality of life of all its residents, and stable economic development of the entire local community.

During this process, the key factors are the implementation of legal regulations, the level of the development of the policies and the human resources, which should, in keeping with the legislation, develop procedures that guarantee equal and transparent opportunities for the influence and the participation of the community in the budgeting process. This process, which has effectively started in Bosnia and Herzegovina, represents an excellent opportunity for a faster integrated development of the local communities, above all. Due to such positive changes, we can expect an even greater extent of the decentralization of the public revenue and autonomy in the decision-making transferred from the higher to the local levels.

### 5.2.1.

## The importance and function of the budget

The legal theory does not provide us with a unique stand if the budget is a law or not. In any case, the budget is one of the most significant instruments for the reallocation of the national income, bearing in mind its three basic functions:

1. it defines the fundamental goals of the governmental policies or the policies of the local administrative bodies in various segments of the community life in a fiscal year,
2. it serves as an instrument which the governments/bodies of the local self-government use to affect the condition in the community,
3. it serves as a mechanism for monitoring how the budgetary funds are collected and used.

What the goals defined by the budget are depends solely on the needs and identified priorities of the local community. For example, it can be the creation of a more favourable economic environment for the development of entrepreneurship and the promotion of employment, expansion and raising of the quality of municipal services, directing a greater amount of funds into social security of child protection, etc. There is a great number of needs in a community that need to be tackled by the authorities, so determining the priorities is of considerable importance for the creation of every budget. Looking into certain budgetary items, one can learn in which way the municipality plans to generate revenue for financing the affairs within its jurisdiction: whether it will go into more debt, or it will raise taxes, duties, fees and other citizens' contributions. From the budgetary items, we can find answers to such questions as: On which activities and programmes does the municipality plan to spend the collected revenue? Will it find e.g. the construction of local roads, or the installation of public lighting in one of the local communities, or else the reconstruction of parks, more important, or will it spend the money on wages and salaries of councilors or of the officials in the local administration? In short, both part of the budget, the revenue and the expenditure part, give us a glimpse into the goals which the bodies of the local self-government intend to achieve by means of their budget.

Furthermore, although the budget primarily serves as an instrument of the financial and economic policy, it can be used for the implementation of other policies (social, cultural, health, development), used by the local authorities to make a certain impact on the situation in a community, thus affecting all aspects of life of the community and its residents. The budget can be used to achieve the three main goals of the economic policy:

- **Allocation or apportionment of public goods to the citizens**

Certain public goods and services cannot be ensured on the market due to the imperfection of the budget. Therefore a certain amount of money from the private sector is reallocated to the local administrative bodies, so that they could create public goods and provide public services for their citizens (who will spend, what it will be spent on and how much will be spent).

- **Reallocation of the revenue**

The money is allocated from the richer stratum of the society to the poorer (e.g. through social welfare), from the more developed parts of the community to the less developed (various types of subventions, grants and transfers), from one category of the population to the other, etc.

- **The stabilization goal**

It is the constant responsibility of the municipality in order to ensure a more desirable level of economic development and the reduction of the unemployment rate. The main source of financing of the local units is the legally-stipulated division of joint taxes between the state and the lower governmental levels (the local units). Joint taxes are: income tax, profit tax, gambling duties and taxes, and capital transfer tax, which are divided between the state, cantons, towns and municipalities.

### 5.2.2.

### The balanced budget principle

According to the basic rule, the budget must have its balance, i.e. the revenue has to be equal to the expenditure. This means that the budgetary organization, or the governmental body, depending on the dynamics and the manner of collecting funds, can spend the funds during the period of budget execution (in the case of the governmental institutions, this period is one calendar year) only for those purposes which were approved by the budget plan. The allocation of budgetary funds to other purposes is not allowed.

The annual plan of the municipality is a plan which is used to balance the estimated revenues and the estimated expenses in each following year. It reflects the priorities of the local self-government in the area of economic and social policy by translating policies and electoral promises in the language of money, i.e. into revenue and expenditure.

Through its budget, the municipality plans THE REVENUE, i.e. how much money will be collected in a year and in what way, and THE EXPENDITURE, i.e. how much money will be spent in that year and to what purposes. When the amount of revenue is the same as the amount of expenditure, we can then say that the budget is balanced. According to the laws and regulations, if during a budgetary year, due to special and unexpected circumstances, the level of expenditure increases, or the level of revenue and receipts drops, the budget must be balanced by reducing the estimated expenditure and expenses, or by locating new sources of revenue and receipts.

When revenue is greater than expenditure, we then say that there is a budgetary surplus, and when the total expenditure (expenses) exceed the total revenue, we can say that there is a budgetary deficit. In the case of surplus, the excess funds are allocated to the reduction of debt, i.e. to the payment of the principal (increase of solvency), while in the case of deficit, the lack of funds is compensated by debt accumulation in the country or abroad (decrease of solvency). In that case, the governments raise loans or issue money.

Thus, when it comes to revenue and expenditure, the basic rule is that the budget must be balanced, i.e. that the amount of revenue is identical to the amount of expenditure. By achieving the general and specifically-declared goals, the country spends "public money" in a way that it adheres to the principles of rational financial action.

### 5.3.

### The budgetary process/cycle at the local level

Through the budgetary process, the municipality defines the total budget plan (as the planned level of revenue and expenditure) in which the decisions on the allocation of budgetary funds are made. Through the allocation of funds, the budgetary cycle becomes a useful means of ensuring the efficiency of the activities of the local self-government. At the local level, the main participants in the budgetary process are:

- the highest representative body in the municipality – the Municipal Council/Municipal Assembly
- the executive body of local self-government – the Municipality Mayor
- the competent Ministry of Finances at the entity level
- the competent municipal administrative Office for finances and budget
- the Office for Auditing
- the citizens

*The Municipal Council*, as the highest representative body of citizens in the municipality, among other things, devises the budget and adopts the Report on budget execution by a two-third majority of the total number of councilors. It also:

- adopts regulations on municipal contributions and taxes, and in other ways ensures the necessary financial funds in keeping with the law,
- manages the municipal property and makes decisions on its acquisition and usability,
- founds public enterprises and public institutions and other corporate bodies for performing activities of common interest for the municipality,
- calls referendums,
- announces the public loan and voluntary tax and decides on the municipality's debt accumulation,
- performs monitoring of the activities of the bodies and offices of the municipality, as well as of the public institutions it founds.

*The Municipality Mayor*, as the executive body of the municipality, is in charge of budget execution. In addition, he/she specifies the budget proposal, as well as all other decrees and regulations of the Municipal Council regarding the budget, and also approves the use of reserve funds for urgent and unexpected expenses that occur during the budget year, on which he/she submits quarterly reports to the Municipal Council.

*The competent administrative offices and services for finances and budget* have different names in different municipalities, both in the Federation of Bosnia and Herzegovina and Republika Srpska (Office for budget and finances, Office for budget, finances, entrepreneurship and monitoring, etc.). They are the executors of the budget, and their name and jurisdiction is stipulated in the Municipal Statute and other normative regulations, in accordance with the law. Regardless of the different names, all these offices and services perform some of the following activities, among others, within their jurisdiction:

- they prepare a draft of the decision on the municipal budget, a draft of the annual account of the municipal budget, a draft of the decision on provisional budgetary financing of the needs in the municipality, a draft of the decision of budget revision and other regulations and general documents from the area of finances and economy,
- they perform monitoring of the creation and use of the municipal budgetary funds and the special-purpose funds within that office or service,
- they perform all activities related to the execution of the municipal budget,
- they perform all activities related to the municipal book-keeping in terms of loans and internal transfer accounts to which revenue from taxes and contributions of the administrative bodies is credited,
- they perform activities related to financial and material accounting, book-keeping of the purchasers and suppliers of the administrative bodies and their special purposes, accounts of workers' payroll and other personal incomes, and serve as the treasury and the claim settlement department of the administrative bodies and the municipal budget,
- they prepare financial plans and monitor the state of financial affairs of the administrative bodies and special purposes, devise periodic accounts and announce the information on the realization of the funds specified by financial plans,
- they perform accounting activities for all municipal offices and services and other bodies,
- they monitor the state in the area of economy and propose measures for the implementation of specified policies in this area.

### **5.3.1. The budgetary calendar for municipalities in the Federation of Bosnia and Herzegovina**

The budget is a document through which municipalities plan their revenue and expenditure for the period of twelve and which is adopted each year for the period from January 1st to December 31st of the following fiscal year.

| DATE                                       | ACTIVITY   |
|--|--|
| June 1 <sup>st</sup>                       | The Municipal Council announces a public discussion day for the purpose of collecting citizens' comments and requests on the priorities and regulations for the following year.  |
| June 15 <sup>th</sup>                      | The public discussion with citizens is held for the purpose of defining priorities and regulations for the following year, and is also the occasion for the Municipal Council and the Mayor to present the accomplishments and the progress in the ongoing year.           |
| June 30 <sup>th</sup>                      | The Office for Finances collects a preliminary report regarding economic and fiscal regulations for the following year.  |
| July 1 <sup>st</sup>                       | The Office for Finances submits the preliminary report to the Mayor and the Municipal Council, as well as a preliminary estimate of revenue and expenditure for the ongoing fiscal year.   |
| July 15 <sup>th</sup>                      | The Mayor and the Municipal Council must consider the report on economic and fiscal regulation, as well as the level of estimate of revenue and expenditure in the following year. The development of formal regulation for the following year is underway.                |
| July 22 <sup>nd</sup>                      | The Mayor and the Municipal Council formally meet with the budget users (consumer units which are entirely or partially financed from the municipal revenue) for the purpose of presenting the municipal financial regulations and the goals for the following year.       |
| July 22 <sup>nd</sup>                      | The Office for Finances distributes operative budget forms and Municipal Council regulations to all budget users.  |
| July 31 <sup>st</sup>                      | The Office for Finances submits a report to the Municipal Council and the Mayor on the semiannual budget execution for the ongoing year.   |
| September 15 <sup>th</sup>                 | The deadline for the budget users for submitting their requests for operative budget financing to the Office for Finances for completion and analyses.   |
| October 15 <sup>th</sup>                   | The Office for Finances submits a budget draft for the following year to the Mayor. It also submits to them a report on the actual revenue collected by September and an estimate of revenue for the following year, as well as recommendations for financial regulations. |
| October 15 <sup>th</sup>                   | The Mayor considers or revises the budget in terms of revenue limitations and priorities determined by the Municipal Council and the citizens.   |
| October 28 <sup>th</sup>                   | The Mayor meets with the departments of budget users for the purpose of resolving the unsettled issues between the Office for Finances and the budget users.   |
| October 31 <sup>st</sup>                   | The Office for Finances submits a report to the Municipal Council and the Mayor on the budget execution in the previous 9 months on the ongoing year.  |
| November 15 <sup>th</sup>                  | The Mayor submits the budget draft to the Municipal Council for consideration and adoption.  |
| November 15 <sup>th</sup>                  | The Municipal Council officially receives the Mayor's operative budget proposal and orders the announcement of the day when a public discussion on the budget will be held.  |
| December 1 <sup>st</sup>                   | The Municipal Council organizes a public discussion for the purpose of informing citizens on the goals for the following year, and on the ways of achieving them, and receives the citizens' suggestions and comments.   |
| December 2 <sup>nd</sup>                   | The Office for Finances delivers to the Municipal Council a report on the actual revenue collected since the November of the ongoing year and an estimate of the revenue for the following year.   |
| December 2 <sup>nd</sup> -14 <sup>th</sup> | The Municipal Council considers the citizens' suggestions and comments expressed during the public discussion and revises the budget draft in keeping with them.   |
| December 15 <sup>th</sup>                  | The Municipal Council adopts the budget for the following year.  |
| December 15 <sup>th</sup>                  | After the Municipal Council adopts the budget, it is announced in the official organs.   |
| January 1 <sup>st</sup>                    | Budget execution is underway.  |
| January 1 <sup>st</sup>                    | Copies of the adopted budget are distributed to all budget users. Additional copies are made for the citizens and are available in the municipalities.   |
| March 31 <sup>st</sup>                     | The budget users deliver their annual reports for the previous year to the Office for Finances.  |
| April 15 <sup>th</sup>                     | The Office for Finances makes a consolidated report on the annual budget of all budget users for the previous year.  |
| April 30 <sup>th</sup>                     | The Office for Finances submits a report to the Municipal Council and the Mayor on the final budget execution for the previous year.   |
| April 30 <sup>th</sup>                     | The Office for Finances submits a report to the Municipal Council and the Mayor on the budget execution for the first quarter of the ongoing year.   |



### 5.3.2. The budgetary process in municipalities in Republika Srpska

In Republika Srpska, the procedures for adopting the budget are regulated by the Law on the Budgetary System of Republika Srpska<sup>32</sup>, which regulates the processes of adopting the budget at the entity level, as well as at the level of local administration. In addition to this Law, the regulations made on the municipality/city level, primarily the Municipal/City Statute, also stipulate the steps of the budgetary process before submitting the budget proposal to the Ministry of Finance of Republika Srpska for consideration. Under Article 1 of the Law on the Budgetary System of Republika Srpska, the budgetary system of Republika Srpska consists of: the Entity budget, the budgets of municipalities and towns and the Financial plan of non-budgetary funds. This Law stipulates the preparation, planning, and the manner of drafting and approving the budget of Republika Srpska, the budgets of municipalities and towns and funds. This Law defines the following terms:

The budget is a general term for the budget of Republika Srpska and the budget of municipalities and towns. The budget of municipalities and towns is an assessment of annual revenue, grants and financing, as well as the determined amount of expenditure and other expenses of municipalities and towns. The budget of municipalities and towns is announced in the “Official Gazette of Republika Srpska” or via official organs of municipalities and towns.

In keeping with the Law and statute on planning and monitoring the budget realization, adopted by the Parliament of the Bijeljina Municipality in accordance with ISO standards, the process of devising and executing the Bijeljina Municipality budget is realized in the following five steps:

#### **Step 1 – Delivery of financial plans**

The Municipality Mayor and the Department of Finances analyze the General Budget Document obtained from the Government of Republika Srpska which consists of macroeconomic projections and estimates of income and expenditure for the following fiscal year and the two years after it, no later than July 5th of the ongoing year.

Based on the results of this analysis, the Department of Finances of the Administrative service of the Bijeljina Municipality delivers the guidelines for preparing the Municipal budget to budget users by July 20th of the ongoing year. On the basis of the guidelines, the budget users submit their budgetary requests for the following fiscal year by September 15th on the ongoing year. A budgetary request consists of a financial request and a statement of reasons for the request, as stipulated by the Law. The preparation of budgetary requests is performed by the managers of budget users in cooperation with the Department of Finances, in keeping with the programme of activities for the following year.

#### **Step 2 – Preparing and determining the budget draft, consideration by the Parliament**

The Department of Finances prepares the working material for the budget draft together with potential changes, and delivers it to the Municipality Mayor no later than October 15th of the ongoing year. The Municipality Mayor analyzes the submitted the working material for the budget draft and, if necessary, coordinates the managers of organizational units and offers instructions to the Department of Finances for its modifications and amendments. After introducing modifications and amendments, the Municipality Mayor determines the budget draft no later than October 25th of the ongoing year.

The Municipality Mayor delivers the budget draft to the Ministry of Finances of Republika Srpska no later than October 30th. Immediately after determining the budget draft, the Municipality Mayor submits it to

<sup>32</sup> Law on the Budgetary System of Republika Srpska (“Official Gazette of Republika Srpska” no: 96/03, 14/04)

the Parliament of the Municipality. The Parliament of the Municipality takes the budget draft into consideration no later than November 5th of the ongoing year.

A public discussion takes place from November 1st to November 15th, consisting of the following steps:

- At the recommendation of the Department of Finances, the Municipality Mayor determines the plan of the public discussion and appoints a workgroup for organizing and monitoring the public discussion, no later than October 30th.
- The Department of Finances is responsible for announcing the budget draft, along with an invitation to a public discussion by October 30th, via one or more media (Semberske novine, the Municipality's website, etc.).
- Public discussions are organized in each local community and with target groups, with an obligatory presentation of the budget draft by the workgroup for organizing the public discussion.

### **Step 3 – Analysis of remarks and the plan proposal, preparing and determining the budget proposal**

The remarks and suggestions on the draft made during the discussion are analyzed by the public discussion workgroup, which needs to express its attitude by November 20th. In accordance with the expressed attitudes of the workgroup, the managers of organizational units are obliged to submit potential corrections of plans to the Department of Finances no later than November 25th. The Department of Finances prepares the working material for the budget proposal and delivers it to the Municipality Mayor together with the Decision on budget execution for the following year no later than November 30th of the ongoing year. The Municipality Mayor analyzes the working material for the budget proposal and the material about the results of the public debate. In case the working material of the proposal is not accepted, it is sent to the Department of Finances along with remarks and modifications. After introducing modifications, the Municipality Mayor determines the budget proposal by December 5th and sends it to the Parliament of the Municipality for adoption.

### **Step 4 – Adoption and provisional financing**

The Parliament of the Municipality takes the budget proposal into consideration and, after potential amendments, adopts the budget for the following year by December 15th of the ongoing year. Immediately after adopting the budget, the professional service of the Municipal Parliament announces the Decision on the budget and the Decision on the budget execution in the "Official Gazette of Republika Srpska" and the bulleting board of the Administrative service until December 20th of the ongoing year. No later than December 24th, the Department of Finances delivers the adopted budget to the Ministry of Finances of Republika Srpska. In case the Parliament of the Municipality does not adopt the budget before the beginning of the budgetary year, financing is performed on a provisional basis, for no longer than six months of the fiscal year. The Parliament of the Municipality is obliged to reach the Decision on provisional financing by December 31st at the latest.

### **Step 5 – Monitoring of the budget execution, analysis and reporting**

The monitoring of the budget execution is performed solely by the Department of Finances, while the organizational units are responsible for parts related to their plans, on a monthly and quarterly basis. It is the duty of the Department of Finances to recommend a rebalance of the budget after determining certain facts that indicate the need for the rebalance of the budget. In keeping with the regulations, the Department of Finances reports to the Municipality Mayor, the Ministry of Finances of Republika Srpska and other institutions about the budget execution. The Municipality Mayor reports

to the Parliament of the Municipality about the execution of the budget, sending quarterly reports until May 31st, nine-month reports until November 30th and an annual report until April 30th of the following year.

| Period                     | Activities   |
|----------------------------|--|
| <i>Phase 1</i>             | <i>Budgetary preparation and planning</i>  |
| <b>Step I</b>              | <b>Creation and adoption of the preliminary Memorandum and issuing guidelines for the budget users</b>   |
| June 15 <sup>th</sup>      | The Ministry of Finances prepares the preliminary Memorandum.  |
| June 30 <sup>th</sup>      | The Government adopts the preliminary Memorandum.  |
| July 1 <sup>st</sup>       | The Ministry of Finances delivers the preliminary Memorandum to municipalities/towns.  |
| July 1 <sup>st</sup>       | The Ministry of Finances issues guidelines for the budget users on the manner and elements of devising a budget draft for the following fiscal year.   |
| <b>Step II</b>             | <b>Devising the budget draft</b>   |
| July 5 <sup>th</sup>       | Municipalities/towns analyze the preliminary Memorandum.   |
| July 20 <sup>th</sup>      | The municipal/town administrative body in charge of finances issues guidelines for the budget users for preparing a draft of the budget of municipalities and towns for the following fiscal year. |
| September 15 <sup>th</sup> | The budget users submit budgetary requests for the following fiscal year to the municipal/town administrative body in charge of finances.  |
| October 15 <sup>th</sup>   | The municipal/town administrative body in charge of finances devises a draft of the municipal and town budget taking into account the guidelines in the final Memorandum.                          |
| November 1 <sup>st</sup>   | The authorized municipal/town executive body approves the draft of the municipal/town budget and delivers it to the Ministry.  |
| <b>Step III</b>            | <b>Devising the budget proposal</b>  |
| November 15 <sup>th</sup>  | The Ministry sends recommendations and guidelines for devising a proposal of the municipal/town budget to the municipal/town administrative body in charge of finances.                            |
| December 1 <sup>st</sup>   | The municipal/town executive body approves the proposal of the municipal/town budget for the following fiscal year.  |
| December 5 <sup>th</sup>   | The municipal/town administrative body in charge of finances delivers the budget proposal to the Ministry, which approves the budget proposal for the following fiscal year.                       |
| <i>Phase 2</i>             | <i>Discussion and adoption of the budget in the representative body</i>  |
| December 15 <sup>th</sup>  | The Municipal Council/Town Assembly adopts the budget for the following fiscal year.   |
| December 24 <sup>th</sup>  | The municipal/town administrative body in charge of finances delivers the adopted budget for the following fiscal year to the Ministry.  |

<sup>39</sup>Article 15 of the Law on the Budgetary System of Republika Srpska (Official Gazette of Republika Srpska, no: 96/03, 14/04)

## 6.

## 6. TRANSPARENCY OF MUNICIPAL BUDGETS<sup>34</sup>

Transparency of the adopting and spending public budgets is the foundation of good administration in a country. Without public information on budgeting, it is impossible to ensure the participation of the civil society and citizens in public discussion/debates on the budget. The lack of transparency hinders the process of monitoring the spending of public money and directly effects the rise of corruption.

The principle of transparency involves:

- transparency in the processes of decision-making
- transparency of activities in all segments of the local administration
- transparency of the budget
- transparency of public procurement (of goods and services)
- clear presentation of the services provided by the local government
- openness for all types of revision and control
- transparency in the employment of civil servants
- prevention of nepotism and a conflict of interest
- active relations with the public



By implementing the principle of transparency, the following is ensured:

- full transparency of activities
- openness and accountability of all segments of the local administration in all aspects of work and conduct
- increased trust in the local administration
- preventive action against potential corruptive activities, prevention of nepotism and a conflict of interests

Public bodies have the obligation to act according to the principles of maximum transparency of information and to make public all key facts<sup>35</sup> related to public interest. The existing legislation does provide enough space for the principle of transparency to be promoted at municipality levels and for the introduction of procedures for its effective implementation. Unfortunately, in most municipalities in Bosnia and Herzegovina, the current political administrations have until now not expressed the willingness to implement the principle of transparency. There is a very small number of municipalities which have incorporated the principle of transparency in their Statutes and other regulations as the fundamental principle, or which implement and monitor the implementation of this principle through various written procedures (on the budget, informing the public, public procurement, etc.). In Bosnia and Herzegovina, due to the complexity of the administrative system, public expenditure exceeds those in other countries (e.g. 70% of the budget is allocated on the employees in the public bodies), which considerably reduces the quality of services for the citizens, and creates the need for implementing a reform of the public administration and programme budgeting.

<sup>34</sup>Centres of Civil Initiatives Little School of Budget, 2007. p. 7.

<sup>35</sup>Law on Free Access to Information

Openness to the public is achieved through the transparency of the process of realization of municipal regulations and documents, implementation of laws and other legislation, and through informing the public (citizens and users of services) with their implementation. This is achieved through:

- free access to information
- informing the public
- publishing reports, budgets and other documents in the media
- creating an information system
- issuing information newsletters
- through other forms of providing information

However, there is some progress. In several municipalities in Bosnia and Herzegovina, numerous instruments and methods which greatly promote the principle of transparency were introduced and are used in practice. The most important of those are:

- establishment of contemporary, technically up-to-date info centres with trained personnel, which employ a communication policy that is very clear and understandable
- establishment of administrative and other offices at the sub-municipal level which facilitate contacts between the local administration and the citizens
- establishment of written procedures through which this principle is greatly implemented, and constantly monitored, analyzed and improved
- issuing information newsletters, creation of a website,, or any other way of ensuring quick, simple and full information dissemination for the citizens and users of services
- appointing competent civil servants for information dissemination and public relations
- establishment of up-to-date information systems
- ensuring various ways of two-way communication with the citizens (polls, etc.)
- encouraging and engaging the local population and organizations to participate directly or indirectly in the creation or implementation of projects that are carried out in their environments
- ensuring regular and full information dissemination for the citizens through statutes and other documents, particularly through the local community bodies

## 6.1. Citizens' participation in the process of devising the budget

Every discussion on responsible spending of the budgetary funds starts and ends with adequate understanding of the way the budget is made and how it is managed. A transparent (open) process of budget planning provides the citizens with an opportunity to promote and protect their own interests and to have more influence and control over the decisions being made. The budgetary funds (citizens' money) should serve the public interest; however, the Law on Budgets of the Federation of Bosnia and Herzegovina of 2006 does not provide the possibility of civil participation, except for budget users and representatives of the legislative and executive authorities, in the process of devising the budget.

In Bosnia and Herzegovina, in a great number of cases, citizens are unfamiliar with the process of budgeting or with the ways they, as individuals, organizations or institutions, can participate in the process of devising the budget. The reasons for this attitude of citizens lie in the insufficiently-developed sense of ownership over the budgetary funds, the lack of competence and the lack of the practice of civil activism, which is not promoted in our country.

*In a great number of cases, the citizens of Bosnia and Herzegovina are unfamiliar with the process of budgeting.*

A part of the responsibility for the citizens' insufficient participation and decision-making on the allocation of public funds certainly lies also in the complexity of the administrative system in Bosnia and Herzegovina and the changes in the jurisdiction of the governmental levels, which inevitably lead to changes in the manner of financing needs. Citizens do not know which of their needs are financed at the municipal level, which at the cantonal, which at the entity, and which at the state level. As a consequence, they often do not know where to submit their requests for satisfying their needs, and it frequently happens that even the budget users do not apply with their proposals for granting funds appropriately or in a designated period.

One of the models of civil participation in decision-making, which can be found in our legislation, as well as practice, are public discussions. In addition to them, in our practice, there are several more models of civil participation in the process of budgeting, such as:

- initiating amendments,
- civil initiatives (individuals, interest groups, etc.),
- delivering proposals,
- submitting requests,
- lobbying, etc

**Public discussions** are one of the most important institutional forms of civil participation in the social life, which provide each individual with an opportunity to consider every social issue and analyze it critically for the purpose of finding adequate solutions. Public discussions are organized by competent ministries of finances after the adoption of the budget draft, with the participation of budget users, organizations and a large number of interested citizens. In practice, the scope of the public discussion depends on the available time after the adoption of the budget draft, i.e. the stipulated period for adopting the budget.

**Initiating amendments** – The proposal for modifying the budget proposal or a bill is submitted in the form of an amendment. Every member of Parliament, people's club, representatives' club, work-

ing bodies of the Parliament and the Government have the right to propose amendments. By submitting requests to ministries, representatives, clubs and working bodies of the Parliament, provided that they are well-argued and needs elaborated, it is possible to achieve the effect of amendment to the budget proposal or bill.

**Civil initiative** – citizens themselves can initiate a discussion on a certain issue which requires urgent resolving, and demand that the legislative body discuss this issue and reach a decision as soon as possible. Launching civil initiatives is not specified in terms of duration or deadlines, as is the case with the models above, so they can be launched all year round.

Interest groups, organization and citizens can **submit requests for financing and co-financing** to the competent ministries and the Government during the period of preparing the Master Budget Document, and the period of preparing the budget draft. The requests must be elaborated in detail, with concrete remarks and suggestions and specified priority needs.

# 7

## 7. GENDER-RESPONSIVE BUDGETS

### 7.1.

### Introduction

Equality between women and men is a fundamental dimension of the protection and promotion of human rights, and is a strong indicator of the level of democracy. Without gender equality, it is impossible to have a completely just, democratic and developed society. We know that men and women, especially due to the social construction of the biological sexes, have different priorities, organize their lives in different ways, and have unequal access to economic resources, social privileges, career, etc. For that reason, seemingly neutral policies and measures affect women and men differently, because they experience different social, economic and cultural realities. Therefore, gender must be taken as a key variable when we define, implement and evaluate policies and measures, funds and resources, simply because they are intended for real human beings.



*Without gender equality, it is impossible to have a completely just, democratic and developed society.*

It has already been stated that budget is the most important Government instrument, since, without financial funds, policies may not be implemented successfully. Observing a budget, one could assess without problems at what extent Government is by itself democratic, at what extent principles of fundamental human rights are important to Government, which are its priorities, what it considers a basis for development, how it supports development, and besides many other elements, one could learn at what extent Government is gender-responsive, that is at what extent it holds the gender equality principle.

Therefore, budget is a document through which the Government most directly expresses its political will and recognizes priorities in resolving certain problems in the society and goals that need to be achieved. The budget clearly defines the revenue and expenditure of the budget users. This revenue and expenditure is usually expressed generally, i.e. not all categories of users are taken into account. This manner of devising a budget presupposes that all users are equal in their rights and responsibilities, that the society is highly democratized, and that there is no discrimination on any grounds, including gender, in any of its segments. By adopting the budget and the economic policy, the Government opts for certain political goals. The Government has the decision which goals will be taken as its priority. Whichever goal and priority it decides upon, the objective of each activity is economic stability and the development of the society, as well as the increase of the economic power of the entire population and the alleviation of poverty.

It has to be borne in mind that economic power is in direct connection to political power, and that no policy, strategy or action plan can be implemented without financial resources. In that regard, the political will of the Government is best expressed through the budget, which is the very reason why the Government must take into account all its citizens in the process of devising the budget and be the initiator of the creation of a gender-responsive budget. In that way, it would effectively show that it supports the implementation of the principle of gender equality in all critical and less critical areas of the society, and that its sup-



port for the implementation of this principle within the legal system is not only a matter of lip service. In addition, by initiating and devising a gender-responsive budget, the Government would give a good example to the local communities to devise these budgets at the local level. Along with the Government, all other subjects who/which participate in planning and devising the budget can be the initiators of gender-responsive budgeting.

In that regard, we should point out that not a single society or country has yet achieved such a high level of development and overcome all problems related to gender discrimination, and also that, although many countries have initiated the process of gender-responsive budgeting, none of them have yet completely devised a budget which would contain the gender concept incorporated into all its segments.

## **7.2. International, legal and institutional frameworks for gender-responsive budgets**

Bosnia and Herzegovina has committed itself, thus committing its Entities, to take certain steps upon joining the Council of Europe in order to advance and promote gender equality principles and to secure protection from gender-based discrimination. So the process was initiated on harmonization of domestic legal and institutional frame with the international community standards with a view of elimination of the present gender discrimination.

The Council of Europe has defined the gender equality strategy as "reorganization, development and evolution of political processes, so that gender is incorporated into policy at all levels and in all stages." This means that the principle gender equality must be incorporated into the legal and institutional framework of a country through the establishment of institutional and operative mechanisms for the integration of these principles at all governmental levels.

The Beijing Declaration with the Platform for Action is one of international documents committing Bosnia and Herzegovina, adopted and signed by the Government together with other 189 world Governments at the Fourth World Conference on Women, held in Beijing in 1995, which, inter alia, states that:

The success of policies and measures aimed at supporting or strengthening the promotion of gender equality and the improvement of the status of women should be based on the integration of the gender perspective in general policies relating to all spheres of society as well as the implementation of positive measures with adequate institutional and financial support at all levels.

Among other things, the provisions of the Beijing Declaration and the Platform for Action (1995) oblige the Governments of the Signatory states at all levels to incorporate the principles of gender equality in all their procedures of proposing, adopting and executing the budget. This is explicitly stated in Chapter VI – Financial Arrangements, items 345/346:

Full and effective implementation of the Platform for Action will require a political commitment to make available human and financial resources for the empowerment of women. This will require the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.

The primary responsibility for implementing the strategic objectives of the Platform for Action rests with Governments. To achieve these objectives, Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs; and achieve the gender-related commitments made in other United Nations summits and conferences. To develop successful national implementation strategies for the Platform for Action, Governments should allocate sufficient resources, including resources for undertaking gender-impact analysis. Governments should also encourage non-governmental organizations and private-sector and other institutions to mobilize additional resources.

In accordance, Bosnia and Herzegovina needs to develop target policies regarding the issue of gender equality (legislation and mechanisms) and establish institutional and operative mechanisms for the integration of the gender issue into the governmental system. Regarding the domestic legal framework, the Constitution of Bosnia and Herzegovina, the Constitution of the Federation of Bosnia and Herzegovina, the Constitution of Republika Srpska, as well as Cantonal Constitutions, contain basic regulations for securing human rights and fundamental freedoms, protection of personal freedoms, human integrity, dignity and other rights and freedoms from the area of human rights, including prohibition of discrimination on the ground of sex both in direct and indirect way.

In addition, the Law on Gender Equality in Bosnia and Herzegovina<sup>36</sup> regulates, promotes and protects gender equality, and guarantees equal possibilities to all citizens, in public and private sphere of life alike. In this way standard of protection of guarantee of human rights is upgraded, particularly of women, who are most often victims of application of double standards and discrimination on the ground of sex. The Law, inter alia, commits the authorities of Bosnia and Herzegovina to "elaboration of programmes for achievement of gender equality in all areas and in all levels of authority", which of course must result in gender approach during planning and utilization of necessary financial funds.

As far as the institutional framework is concerned, the Agency for Gender Equality of Bosnia and Herzegovina and the Gender Centres of the Federation of Bosnia and Herzegovina and Republika Srpska were founded as administrative and professional services/bodies responsible for providing support to all institutions of the system during introduction of principle of equality and gender equality in all programmes, policies and fields of life and work. The aim of establishment of these bodies within the executive authorities is introduction of gender equality, as well as implementation of gender equality principles regulated by the international conventions and agreements ratified by the State, following entering into force of the Law on Gender Equality in Bosnia and Herzegovina and its implementation. In accordance with the State structure, Gender Centres have worked on enlarging the whole net of coordinating committees and commissions at all levels in a system of executive and legislative authorities. Besides responsible institutions of the system, gender mechanisms, as professional bodies, also have their role in the process of planning, proposing, adoption and execution of the budget with a view of introducing gender-responsive budgets.

<sup>36</sup>Law on Gender Equality in Bosnia and Herzegovina (Official Gazette of Bosnia and Herzegovina, no. 16/03)

### 7.3. Gender-responsive budgets in the context of European integrations

Several initiatives have been taken in order to promote gender-responsive budgets within the European Commission. In October 2001 the Commission (DG EMPL) in cooperation with the Belgium Presidency, organized a technical seminar on gender budgeting<sup>37</sup>.

In January 2003 the Committee on Women's Rights and Equal Opportunities of the European Parliament chaired a public debate on gender budgeting. The aim of this debate was to exchange information and to find appropriate way of development of effective instruments and mechanisms which would secure that the EU budget resources be utilized in a gender-even manner. Based on this public debate, the European Parliament has adopted the Resolution "Gender Budgeting: Building Public Budgets with Gender Perspective" (A5-0214/2003), calling upon the European Commission to provide gender budgeting in practice, to communicate very widely the opinion of the Advisory Commission, to establish communication on gender budget within two years, and to include gender budgeting policies into goals, instruments and mechanisms of the Gender Equality Strategic Framework. All EU member states, as well as states preparing themselves for entering the EU should have information on these activities and to include themselves timely into the process.

The Advisory Committee on Equal Possibilities for Women and Men adopted the Stance on Gender Budgeting in May 2003 and recommended that the EU should present Visibility Study based on gender analyses of European structural funds, providing analyses of gender influence of all parts of the EC budgetary processes<sup>38</sup>.

### 7.4. The gender-responsive budget

The gender-responsive perspective in economy underlines the importance of gender relations characteristic for the allocation of funds in a household, on the market, as well as in the country. Decisions about who earns an income outside the family and how the family earnings are distributed are extremely gender-structured and based on power relations. These decisions greatly affect not only the relations in a household or an enterprise, but also the market relations and the economic policy of the country, and thus the total economic and social development of each national economy.

In that context, gender budgeting means including the gender perspective at all levels of the budgeting process and the process of restructuring revenue and expenditure in a way that contributes gender equality, as well as recognizing women's needs and promoting such projects that optimally realize the economic, political and social goals: increasing the economic business efficiency, faster economic and social growth and reducing gender inequality. It is necessary to point out that gender budgeting is only one of the strategies leading to gender equality and should thus be an integral part of a wider strategy focused on eradicating unequal power relations in a society.

Gender budgeting refers to analysis of the effects of real Government revenue and expenditure on women and girls in relation to men and boys. It does not require separate budgets for women, nor does it aim at the increase of expenditure on specific programmes for women. Instead, it assists Governments

<sup>37</sup>Toolkit on mainstreaming gender equality in EC development cooperation, EC Relex Family Gender Help Desk 2004

<sup>38</sup>Information on the Stance can found on the website of the European Union.

to decide which policies are to be adjusted and where to allocate funds in order to tackle the issues of poverty and gender inequality.

The manner in which Governments secure funds for the budget and in which they allocate funds affects public welfare of individuals, men and women, as well as development of country in the whole. The budget reflects the priorities, the readiness and the commitment of the Government, including its dedication to achievements in the area of gender equality.

*The gender-responsive budget is a budget that identifies and supports the needs and interests of all its male and female citizens.*

The gender-responsive budget is a budget that identifies and supports the needs and interests of all its male and female citizens. All people, not just women, benefit from the development of this kind of budget, and all subjects should participate in its development, as partners. Very important partners in the creation of such a budget would be women, who are the most competent to provide certain answers on their rights, responsibilities and interests, as well as to identify the problems they face in various segment of the social life. Of course, during this process, efforts should be made to include in the entire process also women from different marginalized groups (disabled women, Romany women, etc.).

#### 7.4.1. Qualitative objectives of gender-responsive budgeting

The broader goals of gender-responsive budgets are to ensure that both women and men are heard during the budget preparation process at all levels, and to ensure that the budget reflects the goals of gender equality in the way in which funds are allocated and incomes generated. In addition, during the process of devising a gender-responsive budget, one must bear in mind that the goal for which such a budget is devised is the development of better sector policies, all for the purpose of achieving the fundamental goals, namely:

- alleviation of poverty,
- increasing the level of democratization of the society, as well as transparency,
- elimination of discrimination on grounds of gender and gender inequalities,
- implementation of the principle of gender equality and its integration into the fiscal system of the country and entities,
- raising the awareness and the level of information dissemination on women's problems and the possibilities of their resolution,
- economic and political empowerment of women at all levels, in all areas, as well as increasing the level of women's economic and legal "literacy,"
- cooperation of institutions and the non-governmental sector at the local level in order to make the most effective use of the local resources and develop sustainable structures of self-help,
- increasing concrete responsibilities of all social protagonists, and monitoring those.

#### 7.4.2. The advantages and benefits of gender-responsive budgets

By analyzing the experiences of countries which have introduced gender-responsive budgets, we can observe the advantages recognized by their governments, which could also be applied to Bosnia and Herzegovina:

- The gender-responsive budget fully implements laws and policies which are harmonized with the Law on Gender Equality, and all Programmes and measures stemming from it, as well as Plans and Actions undertaken under the Conventions and Declarations relating to gender equality, which are an integral part of our Constitutions;
- The gender-responsive budget ensures the implementation of domestic and international gender equality standards, which is one of the obligations of Bosnia and Herzegovina and the entities on their road to European integrations
- The introduction of the gender component, as one of the pillars of sustainable development, into the budgets of governmental institutions, directly affects their quality;
- Gender-responsive budgets increase the efficiency of public expenditure by taking into account the identified needs and interests of male and female individuals from various social groups, thus providing them, together with all other interested male and female citizens, with the opportunity to directly influence the development and adoption of the budget, and by guaranteeing the necessary financial aid to the most discriminated and marginalized groups of the population;
- Since both women and men equally participate in the preparation and realization of such budgets, these budgets ensure the realization of the anticipated effects;
- The introduction of the gender aspect into budgets provides better opportunity for monitoring The realization of the budget, due to the feedback about the allocation of the funds;
- The introduction of the gender component into budgets directly affects their quality. The implementation of adequate sector policies contributes to the alleviation of poverty in the most critical areas of social life, thus raising the standard of the entire population;
- Greater opportunity of monitoring the implementation of the budget and the reduction of corruption through it
- Increased level of public participation, transparency and accountability
- The introduction of the gender component into the budget is the best and most direct way to promote the principle of gender equality, significantly contribute to raising the awareness about this issue and provide support in operative terms, and not only in terms of paying lip service, for the implementation of this principle into the legal system and all segments of the social life,
- Gender-responsive budgets directly affect the policies and budgets of all institutions, prescribing an equal level of recognition and protection of human rights as the priority.

### **7.4.3. Essential prerequisites for creating gender-responsive budgets**

In order to effectively and purposefully develop gender-responsive budgets, the following prerequisites need to be fulfilled:

- Performing a socio-economic analysis
- Appointing individuals in charge of gender issues within a unit of local self-government, who need to acquire knowledge from the area of gender related to the planning, analysis and main methods of gender-responsive budgeting (through seminars and specialized training sessions, and from professional literature), be actively involved in all the processes of adopting documents within their institutions, and get full support of their superiors, especially of the head official of that body, organization or institution.
- A gender analysis of all documents which are drafted and adopted by the local bodies, organizations, institutions and the organizational structures of each local body, organization and institution
- Close cooperation between all subjects who/which participate in the process of drafting and adopting documents and the Commissions for Gender Equality, the Gender Centres and local officials dealing with gender issues

As women's poverty cannot simply be reduced to the general problem of poverty, it is necessary to incorporate specific elements into the processes of developing strategies, adopting measures and realizing programmes, such as:

- devising methodologies and training in the area of gender-responsive budgeting, increasing transparency and ensuring that gender inequality is openly documented
- assessment of the total working contribution of the female part of the population, including paid and unpaid labour, formal and informal labour, as well as productive and reproductive labour
- creation of a reliable scientific and professional system of knowledge on gender inequality
- creation of adequate databases, with easy access for monitoring the implementation
- analysis of the tax system and its effect on gender inequalities (a progressive taxing system would reduce gender and other inequalities)
- assessment of the quality of the human resources of the female part of the population (the level of education, knowledge, skills and technological literacy, entrepreneurial ambitions)
- defining measures against the discrimination of women (in employment, work performance and access to education)
- analysis and monitoring of changes in legislation and their effects on gender inequality
- "gender auditing" of all state institutions
- Providing incentives for women's cooperatives and female entrepreneurship

*One of the advantages of gender-responsive budgets is the greater opportunity of monitoring the implementation of the budget and the reduction of corruption through it.*

#### 7.4.4. Main steps and instruments for budget analysis from the aspect of gender equality

The first steps towards a gender analysis of budgets in Bosnia and Herzegovina were taken in 2004, when the Gender Centre of the Federation of Bosnia and Herzegovina and the Gender Centre of Republika Srpska founded the Workgroup for Gender-Responsive Budgets, with members from the areas of economy, finances, budgets, development strategies and gender equality. The workgroup of the institutional gender mechanisms for gender-responsive budgets was founded for the purpose of compiling findings and recommendations for gender-responsive budgeting, and has defined five main steps for budget analysis from the aspect of gender equality:

1. Describing the situation of women and men, girls and boys, and other subgroups in the sector;
2. Assessing the harmonization of laws and sub-legal and other documents with the Law on Gender Equality in Bosnia and Herzegovina;
3. Assessing if sufficient funds have been allocated in the budget for the implementation of gender policies,
4. Assessing if the funds were spent according to the plan,
5. Assessing the effect of policies and funding (analysis of the effects).

As the main instruments for developing gender-responsive budgets, the group identified the following:

- Law on Gender Equality in Bosnia and Herzegovina
- Laws and decrees on budgets
- Plans and measures of the executive authorities at all levels
- Institutional mechanisms for gender equality at all governmental levels
- Commissions in Parliament (gender and authorized commissions).

#### 7.4.4.1.

### Methodology of budget analysis - example

This section provides an overview of the methodological steps in the analysis, as well as a set of basic questions for verification, which can be updated in accordance with the distinctive features of each town or municipality. An analysis of this type should be enclosed with every report on activities or on budget execution.

#### Analysis of regulations:

- Is the policy gender-responsive?
- Do the institutions, competent offices and services and individuals implement, and are they familiar with, the Law on Gender Equality in Bosnia and Herzegovina?
- Is the legislation which regulates certain rights harmonized with the Law on Gender Equality in Bosnia and Herzegovina?

#### Analysis of the factual state of affairs in certain areas:

- On the basis of which records do the administrative bodies determine the needs for funding?
- Are the statistical data classified in terms of gender?
- Are there separate statistical data with specified specific needs for women and men?

#### Analysis of the users of rights:

- Who are the users – what are the categories of users?
- What are their specific needs?
- Has there been research into their specific needs?
- How are the plans and measures of bodies harmonized with the assessments of the users' needs?

#### Analysis of the budget:

- Are there enough funds for the realization of rights, and are they spent for designated purposes?
- Is the budget plan based on gender-specific data?
- Are special funds planned for programmes and measures for the improvement of gender equality?
- What is the argumentation during the process of budget proposal?

#### Analysis of reports on budget execution:

- What are the percentages of execution?
- What are the dynamics of execution by all items?
- According to the analysis, what is the priority business policy?

#### Analysis of the effects of the implementation of laws and other documents:

- What is the situation like according to the indicators (quantitative and qualitative)?
- What are the benefits for the users of rights, to what extent, from what aspect of structure and dynamics?

## 7.5.

### The process of gender budgeting

Since a gender-responsive budget does not simply mean the allocation of budgetary funds in a way that 50% is earmarked for women, and 50% for men, it is necessary to briefly present the activities that are undertaken in the process of adopting a gender-responsive budget, prior to the legal procedures of adopting the budget. The main activities, or steps, include:

### 7.5.1.

## Analysis

In the process of developing a gender-responsive budget, it is necessary to perform a socio-economic analysis, an analysis of documents, an analysis of the budget users, an analysis of the partners in the budgetary process and a SWOT analysis (an analysis of the strengths, weaknesses, opportunities and threats in a community, society, group, institution, etc.). In these analyses, the focus is on the partnership between the public, private and civil sector. The socio-economic analysis is performed by experts from various fields (sociologists, economists, lawyers, economic experts, political scientists, etc.), and involves a socio-economic analysis of the state of all resources in a municipality/town, such as: to what extent women and men are represented in various areas of social life, what are the problems both genders face, how this condition reflects on the municipality/town as a local community, etc.

The socio-economic analysis should look into the following:

- state of the economic resources in a town or municipality,
- state of the infrastructure (schools, hospitals, municipal institutions, day nurseries, centres for social work, etc.);
- market opportunities,
- population structure with the basic demographic statistics and statistical data on minorities, refugees, returnees, the elderly, children without parental care, families of fallen war veterans, underprivileged families, as well as data on the educational structure, data on the urban and rural areas that belong to the town/municipality, etc.,
- data on the media at the local level,
- the policies and strategies in the wider area (region, entity, country; the Medium-term Development Strategy for Bosnia and Herzegovina, the Millennium Development Goals, etc.).

It is important to point out that it is rather difficult to perform such a comprehensive socio-economic analysis of the situation in the context of Bosnia and Herzegovina, because, due to the lack of a recent census, the assessment of the development is based on demographic estimations. For that reason, it is recommended that the first analyses focus on particular areas or problems.

The analysis also focuses on the necessary knowledge of the procedures for preparing and adopting the budget and the harmonization of the local procedures with the Law on the Budgetary System of Republika Srpska<sup>39</sup> and the Law on Budgets in the Federation of Bosnia and Herzegovina.<sup>40</sup>

### 7.5.2.

## Statement on the gender-responsive budget

This is an intermediate stage which follows the first stage (analysis), and preceded the second activity (devising the gender-responsive budget). It is a formal declaration made by a Municipality Mayor, in which the Mayor makes a pledge and confirms that he/she will pay attention to gender equality during the process of budgetary planning. The legal basis for this statement can be found in the Constitution of Bosnia and Herzegovina, the Constitution of Republika Srpska, and the Law on Gender Equality of Bosnia and Herzegovina.

<sup>39</sup>Law on the Budgetary System of Republika Srpska (Official Gazette of Republika Srpska, no. 96/03, 14/04, 67/05, 34/06)

<sup>40</sup>Law on Budgets in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 19/06)



After collecting the findings of the analysis from the first stage, determining the areas where there is discrimination and the expression of the political will to adopt a gender-responsive budget, it is necessary to define how the needs of both men and women could be equally satisfied, and to balance them so that both genders can equally benefit from the allocation of budgetary funds.

The recommended steps for devising gender-responsive budgets are:

1. selecting an area where discrimination on grounds of gender is observed,
2. identifying the problem through which discrimination occurs,
3. identifying the causes of the problem,
4. identifying actions which could lead to changes for the better,
5. identifying means, human and material resources,
6. identifying partners in the process and how each of them can contribute in the resolution of the problem,
7. identifying obstacles,
8. identifying the indicators for monitoring changes and progress.

It is very important to bear in mind that the development of a gender-responsive budget is completely in accordance with the laws which stipulate the manner of devising and adopting budgets, and that it only involves the introduction of another perspective – gender equality – into the regular set of procedures, thus ensuring that the planning and allocation of funds is performed on a fair basis. The process of devising budget drafts and proposals, and adopting and executing the budget is performed in accordance with the legal regulations of the entities and the Brcko District.

# 8.

## 8. RECOMMENDATIONS AND GUIDELINES FOR INTRODUCING THE GENDER PERSPECTIVE TO BUDGETS IN BOSNIA AND HERZEGOVINA

The main goal of democratization is to achieve the equality of all male or female members of a society. That does not simply mean including an equal number of women and men in development activities, nor treating them in an equal way, but it actually involves including male and female development interests into all economic, political and social spheres, so that each party can benefit. Thus we might say that introducing the principle of gender equality in the local community is of vital importance, because the local governmental level is the most direct and closest to the citizens. Appropriate application of the Law on Gender Equality at the local level is positive and brings changes for the better, because their very purpose is to stimulate development processes in the society from which everyone can benefit.

Furthermore, the introduction of the principle of gender equality ensures the efficient use of all capacities of the local community, as well as adequate partnership between institutions, the private sector and the civil society, for the benefit of all. Therefore, ample attention should be paid to the proper implementation of the Law on Gender Equality in Bosnia and Herzegovina at the local level, ensuring that these principles are integrated into public policies at the local governmental level.

However, although the implementation of the Law on Gender Equality is the obligation of all governmental institutions at all levels, it can be concluded that its provisions are not enforced either in the procedures of preparing the budget at all levels, or in the financial plans of the formal institutions of the system. Thus, the general recommendation would be that the entity and cantonal governments should immediately undertake activities in the authorized ministries so that the provisions of this Law are included in relevant regulations, starting from the obligation to keep record of statistical data and other gender-specified records to prescribing procedures of adopting the structure of the budget itself and the financial plans, which will include a gender component, so that it can be transparent if the governments at all levels ensure that the public expenditure is allocated in such a way so as to ensure gender equality.

From all the arguments above, it is clear why there needs to be a gender component integrated into every budget, and why each of its segments must take into account the needs of male and female citizens. The text below will underline the concrete obligations of all subjects who/which participate in the process of devising and adopting the budget and briefly summarize the recommendations for the authorities and for all those who participate in the process of devising and adopting the budget in the sense of implementing the principle of gender equality in the budget:

- To engage competent scientific institutions to collect data on the condition in various segments of the social life, their causes and consequences,
- To include the greatest number of women and/or women's non-governmental organizations possible in the process of devising the budget, so that they could help in the identification of the problems of the female populations and in finding the most appropriate ways of resolving them,

- During the process of devising the budget, special attention should be paid to the funds apportioned for the segments of the society which are considered the most critical under the Law on Gender Equality in Bosnia and Herzegovina, i.e. for education, the areas of employment, work and access to all resources, social and health care, sports and culture, public life, the media, prohibition of violence on the basis of gender in private and public life, and keeping statistical gender-specified records. In that sense, it is especially important to ensure that the funds will be made available to a sufficient extent to the most discriminated categories of women, namely: single mothers, housewives, elderly and sick women, rural women, Romany women, disabled women, unemployed women, women who are victims of domestic violence, etc.
- Special attention during the process of devising the budget should be paid to the sectors of public expenditure, where, after identifying the problems, needs and interests of beneficiaries, the gender concept will be integrated into the sector of expenditure focusing on meeting the needs of certain groups of men and women (boys or girls), e.g.: programmes for the protection or prevention of women's and girls' reproductive health, special programmes for the protection of single mothers and mothers with small children, financing counseling centres and safe houses for the victims of violence, educational programmes for the youth about reproductive health, etc.
- All programmes and activities financed from the budget should be considered from the gender aspect during the process of its preparation, and by integrating the gender component into them, equal access to the allocated funds must be ensured for both sexes.
- During the preparation of the budget, records should be kept of the gender structure of all those employed in the administration, judicature and other beneficiaries, in total and per capita.
- During the fulfillment of the obligation to reduce the number of people employed in the so-called public services, on the basis of real data, the surplus of the employed should be considered through gender equality, since there is serious danger of discrimination of women, so that in determining the surplus, the protection of single mothers, as well as mothers on maternity leave, is ensured.
- To devise the methodology of monitoring and verifying the level of implemented rights in relation to the legal authorizations in the budget.
- The budget is structured depending on the current politics, but also the effectiveness of the executive power and the administration. Thus, it is of vital importance to determine the amount the authorities spent on their functions within the mission and authorizations, and how much is allocated on projects, measures and programmes for the benefit of the citizens.
- Rapid changes in the society as a whole are not realistic, but it is possible and necessary to strengthen the human resources in the state administration at all levels, because, within the set of elements necessary for development (money, time, space and the human factor), the human factor is most usually the limiting factor, as far as our country, and the region as well, is concerned. Therefore, essential for harmonious stabilization and development are activities, measures and procedures towards educating government officials about gender equality, which can be achieved through the budget directly, starting from the highest governmental level to the local level.
- The quantification of the goals of gender-responsive budgeting means establishing a much better system of monitoring gender inequalities (with a special accent on the budget of time), as well as

devising a series of specific studies and micro-models, disseminating the best positive examples from practice. Thus, the budget should be based on strategic planning and micro-analyses, since gender-based discrimination concerning the use of public land and funds is often concealed and is visible only after a deeper analysis of direct and indirect effects. Accordingly, the quality of financed programmes and measures in the budget should be determined in terms of relevant research, expert analyses of the beneficiaries and a project approach in resolving the problems of beneficiaries specified by gender.

- The reform of the public administration is an opportunity for longer-term improvements regarding the effectiveness of the administration, and thus a brighter perspective of gender-responsive budgeting in Bosnia and Herzegovina.
- It is necessary to devise a long-term Strategy for integrating the goals of gender budgeting into the development programmes, whose integral part must be the creation of a system of monitoring and evaluating the process of the implementation of the Strategy and its effects, not only for the long-term Strategy in general, but also for its individual segments, at the national and local level alike, together with a precisely-defined system of indicators.

At the end, we would like to stress once again that without relevantly determining the needs of male and female citizens and their specific requests, as well as their analysis and a project approach to resolving them, gender-responsive budgeting is just an empty phrase.

**PART**

**2.**





## INTRODUCTION

Association Vesta is a non-governmental, non-profit and politically-unaffiliated organization which promotes, through its own and the partner media and the network of non-governmental organizations in Bosnia and Herzegovina, active citizens' participation in the processes of decision-making and the development of local communities, provides continual training for institutional capacity building, and initiates and implements processes of social changes for the purpose of the equality and all groups and socio-economic strengthening of the society.

As part of the implementation of the project Gender-responsive budgeting, supported by the UNUFEM Office for Central and Eastern Europe from Bratislava, Association Vesta organized a three-day training session for representatives of non-governmental organizations (the K.R.I.K. network), representatives from municipal Offices for budget and finances, and representatives of municipal Commissions for Gender Equality from five municipalities in Bosnia and Herzegovina: Banoviæi, Bijeljina, Srebrenica, Travnik and Tuzla. The goal of this gender-responsive budget initiative was to integrate gender into the criteria which determine the processes of planning, drafting and implementing the budget, and to contribute to the introduction of the procedures of gender-responsive budgeting in Bosnia and Herzegovina in accordance with the Gender Action Plan of Bosnia and Herzegovina, thus facilitating the realization of a part of the operative plan regarding gender mechanisms in this area.

Since a consideration of gender-responsive budgeting policies in the five municipalities indicated that the municipal Offices for budget and finances were not familiar with initiatives for gender responsive-budgeting, and that there were no gender-responsive development programmes at the local level based on a gender-responsive socio-economic analysis, the goal of the training was to strengthen the participants' capacities and enable them to independently perform analyses of their municipal budgets from the gender aspect. The local budgets were analyzed with a focus on one of a number of identified problems facing women in those municipalities, which could be overcome by introducing the gender perspective in the local budget.

The findings of these analyses of the main categories of public expenditure of municipal budgets from the gender aspect were submitted to the workgroup, consisting of representatives of the gender mechanisms in Bosnia and Herzegovina and experts from municipal Offices or budget and finances, who already had some experience in this area. It was planned that these analyses serve also as a basis for presenting the gender-responsive procedures during the preparation, drafting, approving and implementation of the local budgets, in such a way that they are applicable to budgets at all governmental levels. Therefore, we have integrated them all into one publication whose goal is to present the key arguments for the introduction of the gender aspect into the budgetary process in Bosnia and Herzegovina, and for its applicability to the governmental programs. In some of their parts, the

case studies include only tables and graphs without textual data analysis, so that they can serve as an excellent source of information for all interested users of the data.

Economic inequality between women and men is closely linked, among other things, also to the fact that women participate far less than men in all levels of decision-making in the public sphere. In Bosnia and Herzegovina, women are engaged in non-institutional politics, through nongovernmental organizations, to a much greater extent than in institutional politics, where there is a high concentration of power. In addition to the fact that the political elite is predominantly "male," the lack of knowledge and information primarily on the problems caused by gender inequality, as well as the lack of extensive scientific analyses of the matter, represent a serious obstacle to the introduction of the concept of a gender-responsive development policy.

However, despite the lack of comprehensive data, there is still a mass of usable (although imperfect) data and evidence on the (economic) marginalization of women. In Bosnia and Herzegovina, several indirect indicators of the unfavourable economic status of women are clearly observed:

- there are no budget estimates on the value of women's work at the micro level (at home),
- the lack of gender-responsive budgeting as a transparent process which would indicate how the allocation of funds can produce and perpetuate gender inequality,
- the lack of analyses of the gender aspects of the tax system,
- the lack of institutionalized knowledge and verified expertise in this area,
- the lack of a general social consensus on the specific type of female marginalization, due to the long process of discrimination, which produces and perpetuates the unfavourable position of women in the society,
- the burden of biological reproduction is shifted predominantly into the private sphere and falls predominantly on women,
- insufficient impact of the mechanisms for gender equality,
- women's non-governmental organizations which address the problem of gender inequality cannot count on the sustainability of their projects, since the donors' interest is short-lived,
- the lack of state support for scientific research into gender inequality, as a multi-discipline and multi-sector phenomenon.

Generally speaking, gender analysis represents procedures and methods which are used to identify the relevant socially (but also biologically!) determined differences between the sexes, and which ensure that the dimension of gender will be incorporated into the development policies of a country, policies which are directed towards alleviating inequality between women and men within a specific social context. Therefore, in the long term, we expect that the results of this project will contribute to the goal of creating a legislative framework for all gender-responsive procedures during the preparation, drafting, adoption and implementation of the budget at all governmental levels in Bosnia and Herzegovina.



# **GENDER ANALYSIS OF THE BANOVIĆI MUNICIPALITY BUDGET with a focus on the number of women in entrepreneurship**

**Research team:**

**TATJANA MIĆIĆ** - Youth Centre "PINKLAND", Banovići  
**ELVIRA MAHMUTBEGOVIĆ** - Youth Centre "PINKLAND", Banovići  
**NAFIJA DŽAFIĆ** - Office for Budgeting,  
Entrepreneurship and Inspection of the Banovići Municipality  
**ŽIVKA KURTIĆ** - The Gender Committee of the Municipal Council, Banovići

Banovići, January 2008.

## 1. GENERAL DESCRIPTION OF THE MUNICIPALITY

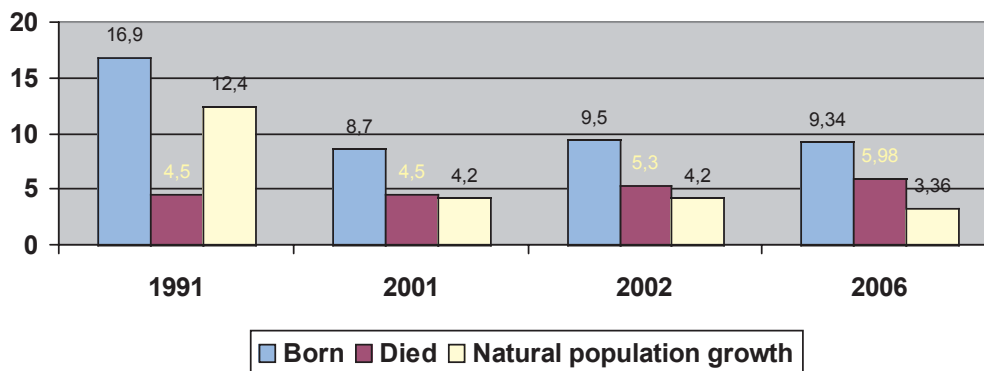
The Banovići Municipality is situated in the north-eastern region of Bosnia and Herzegovina and is part of the Tuzla Canton and the entity of the Federation of Bosnia and Herzegovina. The Municipality has an area of 185 km<sup>2</sup> and its neighbouring municipalities are the Živinice, Lukavac, Zavidovići, Olovo and Kladanj Municipalities. All dwellings are situated at the altitude of 300 - 600 m above sea level, and the Municipality is classified as a hilly-mountainous area.

The town lies on two major regional roads which connect it to all parts of the country. Through the railway Brčko - Banovići, this Municipality is part of the railway system of Bosnia and Herzegovina. The Banovići Municipality comprises 74 villages, which are organized into 16 local communities (LC). According to the census of 1991, the Municipality had a population of 26,507, 19,085 of whom (72%) were Bosniaks, 4,506 (17%) Serbs, 530 (2%) Croats, and 2,386 (9%) others. As an estimate, the Municipality currently has a population of 28,918 people, 95.1% of whom are Bosniaks, 2% Croats, 1.5% Serbs, while others make up 1.4% of the population.

Since the signing of the Dayton Agreement on December 14, 1995, until December 2006, the Banovići Municipality had 1,146 registered returnees, of which 60 returnees were from Republika Srpska, and 1,086 returnees came from abroad.

With a population density of 156 people per square kilometer, the Banovići Municipality is one of the most densely populated municipalities in the Tuzla Canton. In the last four years, the mean natural population growth in the Municipality is 3.36%, which is unfavorable, but still positive and higher than the average of the Federation of Bosnia and Herzegovina.

Natural population growth on 1,000 inhabitants



<sup>1</sup>The Tuzla Canton has the area of 2,648 km<sup>2</sup>. According to the data from the Bureau of Statistics of the Federation of Bosnia and Herzegovina, this Canton has the population of 510,000. The Canton comprises the following 13 municipalities: Banovići, Ćelina, Doboj Istok, Gradačac, Gračanica, Kalesija, Kladanj, Lukavac, Sapna, Srebrenik, Tešanj, Tuzla and Živinice.

Age distribution of the population is characterized by a high percentage of working-age population, which ensures abundant available workforce for the economy of the Municipality.

The greatest number of inhabitants, 21,754 (75.2%), belongs to the age group of 15-64, 4,879 (16.9%) of the population belongs to the age group below 14, while 2,285 (7.9%) are in the age group 65 and above. However, due to the relatively small percentage of inhabitants younger than 14, there is a danger of potentially low reproductive ability of the Municipality's population.

## 1.1.

## Public administration

The municipality is a body of local self-government established under the Law which has the authority to manage its own property and financial resources freely and independently, in conformity with law.

The municipality has its own jurisdiction established under the Constitution and the above-mentioned Law, and the authority to deal with issues of local importance within its jurisdiction through joint bodies, services, organization and institutions with public authority. The Municipality has the following public enterprises and institutions under its jurisdiction: the Municipal service company "Komunalac," the Centre for Social Work, the Centre for Culture and Information Dissemination, the Sports-Cultural Centre, the Day nursery, the Public library, and the Community health centre.

The Municipality's bodies are: the Council (the decision-making body) and the Mayor (the executive body). Both bodies have their own authorities stipulated under the Law.

The Municipal Council of Banovići is composed of 20 councilors, 2 of whom are women. The Party for Democratic Action (Stranka demokratske akcije - SDA) has 13 councilors, the Social Democratic Party (Socijaldemokratska partija - SDP) 5 councilors, and the Centre Party (Stranka Centra) 2 councilors. Both women councilors are from the SDA Party.

The Council's standing working bodies are the following:

- Credentials and privileges commission,
- Supervisory commission,
- Commission for the protection of human rights,
- Statutory commission,
- Commission for gender equality,
- Elections and nominations commission,
- Commission for environmental protection,
- Legal commission and
- Youth commission.

The mayor is in charge of the state office body and is directly responsible for the implementation of municipal policies and meeting the municipal regulations, and for completing the assignments given by the cantonal or federal authorities. The interrelation between the Council and the Mayor is based on the principles of mutual respect and cooperation, with individual responsibility for exercising their own authorities and mutual responsibility for the Municipality's functioning.

<sup>2</sup>The Law on Principles of Local Self-Government in the Federation of Bosnia and Herzegovina ([www.fbihvlada.gov.ba/bosanski/zakoni/2006/zakoni/34bos.htm](http://www.fbihvlada.gov.ba/bosanski/zakoni/2006/zakoni/34bos.htm))

The municipal administration consists of the following offices and services:

- The administrative and professional service of the Mayor
- The administrative and professional service of the Municipal Council
- Office for administration and public services
- Office for budgeting, entrepreneurship and inspection\*
- Office for urban development, housing and municipal affairs and development
- Office for property rights and geodetic affairs
- Office for affairs of war veterans and disabled war veterans, displaced persons and refugees
- Civil defense service
- Territorial fire brigade

\*Within the Municipal office for budgeting, entrepreneurship and inspection, in keeping with the scope, type and character of the affairs, the following three Departments were founded, as internal organizational units:

1. The Office for budgeting handles the matters of drafting budget proposals and devising a general balance of funds, and monitors the execution of the budget.
2. The Office for finances and entrepreneurship handles the matters of material-financial operations of the Municipality and the local communities
3. The Office for inspection handles the matters of inspectional monitoring within the Municipality's jurisdiction.

The municipal administration, including the Mayor, employs 104 people, of whom 50 (48%) are women. Of the total number of executive positions in the Municipality, women hold 5 positions. The national structure of employees in municipal administration is as follows: 99 Bosniaks, 3 Croats and 2 Serbs, in proportion to the national structure of the population. In keeping with the Law on Public Service, the Rulebook on internal organization and systematization of jobs was devised in late 2005, while in early 2006 the Agency for public service of the Federation of Bosnia and Herzegovina revised the list of appointed state officials.

The main source of the Municipality's funding is the legally stipulated division of joint taxes between the state and the lower authority levels. The Municipality regulates the regular inflow and outflow of funds, i.e. makes budgetary judgments about the amount of money which will be collected in a year, as well as the amount of money spent in that year to specified purposes.

### 1.1.1.

### Drafting and approving the budget

The Office for budgeting, entrepreneurship and inspection of the Banovići Municipality issues guidelines about the methods and elements of budget drafting, which are then used by the budget users to draft their own budget proposals. The Office considers the proposals of the budget users and drafts the budget for the year to come. The Office submits the budget draft to the Mayor, who redirects it to the Municipal Council for consideration. After the draft is adopted, it is sent for a public discussion.

The first group which the Mayor invites for the discussion on the budget draft comprises representatives of the Centre for Social Work, the Centre for Culture and Information Dissemination, day nurseries, libraries and other public institutions, while the second group is comprised of representatives of local communities, organization and the civil society: NGOs and public institutions, corporate bodies, citizens, and sometimes also representatives of Management Boards, as well as all other interested groups. An

invitation for the public discussion with forms for remarks and suggestions is sent to the following budget users: representatives of LCs, civil associations, public institutions, while all other interested groups and citizens are informed of and invited to the public discussion via the official medium - Radio Banovići and on the website [www.opcina-banovici.com](http://www.opcina-banovici.com), as well as through posters put up in designated places. If during the public discussion there is a good and constructive suggestion which should become part of the budget, it is adopted. For example, during the public discussion on the budget draft in December 2006, a proposal of the president of the Association of Families of Fallen Soldiers to build a monument commemorating fallen war veterans in one of the LCs was adopted.

After the expiry of the time designated for the public discussion, in keeping with remarks of the Municipal Council (clubs of the Municipal Council send them in writing in the form of amendments), the Mayor defines the budget proposal, and delivers it to the Municipal Council. The Municipal Council approves the budget, reaches the Decision for adopting the budget and the Decision for budget execution.

The Office sends quarterly reports to the Mayor about budget execution for the ongoing fiscal year, and the Mayor sends a report about budget execution to the Municipal Council once a year. In addition, the Mayor sends semi-annual and annual reports to the Municipal Council about the expenditure of the budgetary reserve (the budgetary reserve are the funds which are not allocated in advance, but on the basis of perceived needs, by special decrees by the Mayor), which accounts for 1% of the planned revenue in the annual budget.

### 1.1.2.

### The Budget of the Banovići Municipality

| ACCOUNT NUMBER WITHIN THE SYSTEM OF ACCOUNTS | REVENUE   | BUDGET FOR 2006     | BUDGET FOR 2007     |
|--|---|---------------------|---------------------|
| <b>REVENUE</b>                               |   |                     |                     |
| <b>710000</b>                                | <b>I TAX REVENUE</b>  |                     |                     |
| 711100                                       | Personal income tax   | 47,600.00           | 77,700.00           |
| 713100                                       | Hybrid tax  | 314,000.00          | 503,100.00          |
| 714100                                       | Property tax  | 244,400.00          | 260,400.00          |
| 715100                                       | Turnover tax on goods and services  |                     |                     |
| 715900                                       | Other turnover taxes on goods and services  |                     |                     |
| 717100                                       | Value added tax   | 1,298,500.00        | 2,278,500.00        |
| *718100                                      | Special rates   | 99,300.00           | 71,000.00           |
|  | <b>TOTAL TAX REVENUE:</b>   | <b>1,941,700.00</b> | <b>3,188,700.00</b> |
| <b>720000</b>                                | <b>II NON-TAX REVENUE</b>   |                     |                     |
| *721100                                      | Revenues from non-financial public revenue of enterprises and financial public institutions | 324,700.00          | 675,000.00          |
| *721200                                      | Other property revenue  | 30,500.00           | 100,700.00          |
| *722100                                      | Administrative fees and charges   | 100,500.00          | 180,000.00          |
| *722300                                      | Municipal loans   | 104,500.00          | 60,000.00           |
| 722400                                       | Other budget rates  | 1,819,200.00        | 1,850,500.00        |
| *722500                                      | Special rates and duties  | 208,100.00          | 185,000.00          |
| *723100                                      | Fines under Municipality regulations  | 1,800.00            | 1,100.00            |
|  | <b>TOTAL NON-TAX REVENUE:</b>   | <b>2,855,300.00</b> | <b>2,787,300.00</b> |
| <b>730000</b>                                | <b>III CURRENT SUBVENTIONS (GRANTS)</b>   |                     |                     |
| *731100                                      | Grants received from other levels of government   | 300,000.00          | 300,000.00          |
|  | <b>TOTAL CURRENT SUBVENTIONS (GRANTS):</b>  | <b>300,000.00</b>   | <b>300,000.00</b>   |
|  | <b>TOTAL REVENUE:</b>   | <b>5,087,000.00</b> | <b>6,271,000.00</b> |
| <b>RECEIPTS</b>                              |   |                     |                     |
| <b>814000</b>                                | <b>I LONG-TERM CREDITS AND LOANS</b>  |                     |                     |
| 814300                                       | Receipts from domestic debt accumulation  | 18,500.00           | 35,000.00           |
|  | <b>TOTAL LONG-TERM CREDITS AND LOANS:</b>   | <b>18,500.00</b>    | <b>35,000.00</b>    |
|  | <b>TOTAL REVENUE AND RECEIPTS:</b>  | <b>5,115,500.00</b> | <b>6,306,000.00</b> |

| ECONOMIC CODE | EXPENDITURE  | BUDGET FOR 2006     | BUDGET FOR 2007     |
|---------------|--|---------------------|---------------------|
| <b>681000</b> | <b>REMITTANCES FOR CURRENT EXPENSES</b>                        |                     |                     |
| <b>681100</b> | <b>WAGES AND REIMBURSEMENT OF EMPLOYEES' COSTS</b>             |                     |                     |
| 681110        | Wages  | 1,284,000.00        | 1,339,000.00        |
| *681120       | Reimbursement of employees' costs                              | 554,000.00          | 675,500.00          |
|               | <b>TOTAL GROUP 681100</b>                                      | <b>1,838,000.00</b> | <b>2,014,500.00</b> |
| <b>681200</b> | <b>EMPLOYER CONTRIBUTIONS</b>                                  |                     |                     |
| 681210        | Employer contributions   | 160,100.00          | 148,500.00          |
|               | <b>TOTAL GROUP 681200</b>                                      | <b>160,100.00</b>   | <b>148,500.00</b>   |
| <b>681300</b> | <b>MATERIAL AND SERVICES EXPENSES</b>                          |                     |                     |
| 681310        | Travelling expenses  | 16,500.00           | 18,500.00           |
| 681320        | Energy expenses  | 114,500.00          | 150,000.00          |
| 681330        | Municipal services expenses                                    | 255,000.00          | 287,500.00          |
| 681340        | Purchase of material   | 38,700.00           | 42,000.00           |
| 681350        | Transport and fuel expenses                                    | 30,000.00           | 30,000.00           |
| 681360        | Renting property and equipment                                 | 11,500.00           | 12,000.00           |
| *681370       | Current maintenance expenses                                   | 60,000.00           | 120,000.00          |
| 681380        | Insurance, banking service and money transfer service expenses | 9,500.00            | 14,000.00           |
| 681390        | Contractor services  | 187,000.00          | 218,000.00          |
|               | <b>TOTAL GROUP 681300</b>                                      | <b>722,700.00</b>   | <b>892,000.00</b>   |
| <b>681400</b> | <b>CURRENT GRANTS</b>  |                     |                     |
| *681410       | Grants for other levels  | 478,800.00          | 587,000.00          |
| *681420       | Grants for individuals   | 10,000.00           | 30,000.00           |
|               | <b>TOTAL GROUP 681400</b>                                      | <b>488,800.00</b>   | <b>617,000.00</b>   |
| <b>681500</b> | <b>CAPITAL GRANTS</b>  |                     |                     |
| 681510        | Capital grants in the LC                                       | 216,000.00          | 250,000.00          |
|               | <b>TOTAL GROUP 681500</b>                                      | <b>216,000.00</b>   | <b>250,000.00</b>   |
| <b>688000</b> | <b>REMITTANCES FOR CAPITAL EXPENSES</b>                        |                     |                     |
| <b>688100</b> | <b>FIXED ASSETS PROCUREMENT EXPENSES</b>                       |                     |                     |
| 688130        | Purchase of equipment  | 70,000.00           | 100,000.00          |
| *688160       | Reconstruction and investment maintenance                      | 650,000.00          | 1,500,000.00        |
|               | <b>TOTAL GROUP 688100</b>                                      | <b>720,000.00</b>   | <b>1,600,000.00</b> |
|               | <b>TOTAL REMITTANCES</b>                                       | <b>4,145,600.00</b> | <b>5,522,000.00</b> |
| <b>610000</b> | <b>OTHER EXPENSES</b>  |                     |                     |
| <b>613800</b> | <b>CURRENT BUDGETARY EXPENSES</b>                              |                     |                     |
| 613820        | Bank and money transfer services                               | 2,000.00            | 3,000.00            |
|               | <b>TOTAL GROUP 613800</b>                                      | <b>2,000.00</b>     | <b>3,000.00</b>     |
| <b>613900</b> | <b>SPECIAL SERVICES</b>  |                     |                     |
| 613990        | Other unspecified services and duties                          | 30,000.00           | 20,000.00           |
|               | <b>TOTAL GROUP 613900</b>                                      | <b>30,000.00</b>    | <b>20,000.00</b>    |
| <b>614100</b> | <b>CURRENT GRANTS</b>  |                     |                     |
| 614110        | Grants for other levels  | 21,700.00           | 16,000.00           |
| 614120        | Other transfers  | 90,000.00           | 117,000.00          |
|               | <b>TOTAL GROUP 614100</b>                                      | <b>111,700.00</b>   | <b>133,000.00</b>   |
| <b>614200</b> | <b>GRANTS FOR INDIVIDUALS</b>                                  |                     |                     |
| *614230       | Grants for the unemployed                                      | 35,000.00           | 40,000.00           |
| 614230        | Other grants   | 60,000.00           | 80,000.00           |
|               | <b>TOTAL GROUP 614200</b>                                      | <b>95,000.00</b>    | <b>120,000.00</b>   |
| <b>614300</b> | <b>GRANTS FOR NON-PROFIT ORGANIZATIONS</b>                     |                     |                     |
| 614310        | Regional eco dump  | 122,700.00          | -                   |
| 614320        | Various transfers  | 83,000.00           | 108,000.00          |
|               | <b>TOTAL GROUP 614300</b>                                      | <b>205,700.00</b>   | <b>108,000.00</b>   |

|        |                                       |                     |                     |
|--------|---------------------------------------|---------------------|---------------------|
| 900000 | <b>BUDGETARY RESERVE</b>              |                     |                     |
| 999900 | <b>CURRENT RESERVE</b>                |                     |                     |
| 999990 | Expenditure through budgetary reserve | 52,000.00           | 65,000.00           |
|        | <b>TOTAL GROUP 999900</b>             | <b>52,000.00</b>    | <b>65,000.00</b>    |
|        | <b>TOTAL OTHER EXPENSES</b>           | <b>576,400.00</b>   | <b>449,000.00</b>   |
| 823000 | <b>DEBT PAYMENTS</b>                  |                     |                     |
| 823300 | <b>DOMESTIC LOAN PAYMENTS</b>         |                     |                     |
| 823330 | Domestic loan payments                | 18,500.00           | 35,000.00           |
|        | <b>TOTAL GROUP 823300</b>             | <b>18,500.00</b>    | <b>35,000.00</b>    |
|        | <b>TOTAL EXPENDITURE:</b>             | <b>4,740,500.00</b> | <b>6,006,000.00</b> |

From the table above, it can be seen that revenue and expenditure in 2007 grew by 23.3% in relation to 2006. The greatest increase is noted in special duties (payroll tax and duty on the protection against natural and other disasters, and excise duty determined on the basis of temporary service contracts), which started to be implemented two years ago, and whose total effects are expected in 2007.

Regarding non-tax revenue, a considerable increase is evident in the property revenue (a consequence of the Municipal Decree on the Sales of Real Estate) and the revenue from non-financial public enterprises, which is the result of the Concession Agreement, as well as the cola exploitation fee.

The increase of the budget in 2007 compared to 2006, to the amount of BAM 1,174,000.00, was allocated in accordance with the Programme of Activities of the Municipal Mayor. The highest amount according to that programme was planned for capital investments, which were mostly related to road reconstruction. In addition, an increase was planned within the item of current maintenance, more specifically: maintenance of roads, buildings, equipment and vehicles.

Furthermore, the budget planned an increase in the reimbursement of employees' costs (company-paid meal and price support), and in grants to other levels (increased salaries of employees in public institutions).

An increase in expenditure was planned also in the payment of student scholarships, which was indicated under the Grants for the unemployed budgetary item.

## 1.2. Participation in public affairs

The Municipality's responsibility is to ensure civil participation in public affairs using formal and informal mechanisms. The Banovići municipal authorities, as responsibility holders, make great efforts to advance the level of communication with the citizens and to ensure freedom of access to public information. Citizens gain access to information by means of internal and mass media information dissemination, which includes the following: announcements on the bulleting board of the Town hall, publication of the Official gazette, bulletins, brochures and other written material, daily admission of citizens' requests, dissemination of information by means of the electronic media (Radio Banovići, RTV TK) and daily newspapers (Dnevni avaz,

<sup>9</sup>The Banovići Municipality in cooperation with the NGO "Bospo" from Tuzla realized the project Empowered citizens build a good government, and one of the activities was putting up the bulleting board in the city centre, where the latest information from the Banovići Municipality is posted daily.

Oslobodjenje, Jutarnje novine). Organizing round tables, public discussions and forums are also ways of communicating with citizens.

Communication with citizens is also achieved through the activities of local communities. Of the total of 16 local communities, 3 are urban, while 13 are rural. In early 2005, they held elections for choosing representatives of local communities for a term of 4 years. Financial support for the local communities' uninterrupted work is ensured from the municipal budget, and covers their administrative and overhead expenses. One of the Municipality's bodies is also the Team for Capital Planning, founded in 2001, which gathers representatives of executive and legislative authorities. The Team, presided by the Mayor of the Municipality, performs the selection of infrastructural projects nominated by local communities and citizens and sends them to the Municipal Council for adoption, and also determines the sources of financing for their realization.

There are more than 30 civil society organizations operating in the area of the Municipality, including numerous sports associations. A portion of the organizations was founded for the purpose of protecting the interests of war and post-war groups (demobilized war veterans, families of fallen soldiers, disabled war veterans, receivers of highest military honours). All these organizations are predominantly oriented on resolving and promoting the problems of the male population. Only a few of the organizations can be said to be active, and one of them is the Youth Centre "Pinkland" which operates as part of the Civil Association "Zemlja djece" from Tuzla. Other active organizations include the Civil Association "Korektor," whose focus is on culture, the Workers' Education Union - which focuses on the education of citizens, the Municipal organization of the Red Cross and the Engineers' Association of the Banovići Municipality.

Civil society organizations are not self-sustainable and depend on the financial support of international organizations and donors, and of the local authorities as well. The existing organizations do not coordinate their activities sufficiently, and the lack of coordination is especially evident in organizations which represent the interests of marginalized groups. An initiative has been launched for connecting the local civil society organizations and establishing a Forum of NGOs, which would ensure better cooperation and coordination among the members, and thus better action in general and for specific issues.

Recognizing civil society organizations as a significant mechanism for civil participation in public affairs and as important partners in the community's further development, the Municipality has ensured financial support for civil society organizations from the budget to the amount of 123,675.00 BAM in 2006, while in 2007 163,000.00 BAM is planned for the same purpose. Even though the Municipality offers support for the development of the civil society, additional efforts are needed for advancing the communication and cooperation between the local authorities and the civil society sector, and for creating a better atmosphere for civil action. Although access to municipal resources is made equally available for all interested parties by applying to Public Invitations with project proposals, the representatives of civil society organizations believe that the criteria for allocation of funds are not defined clearly.

Even though there is evident progress in the development of the civil society in the Banovići Municipality, the citizens' interest to participate in defining and administering public affairs is unfortunately still poor.

### 1.3.

### Economy

The ravages of war, the inefficient process of economic transition and the lack of development initiatives led to a difficult economic situation in the Municipality. According to available data, the Gross Domestic Product (GDP) per capita for the Banovići Municipality was 2,851 BAM in 2002.



Compared to other municipalities in the Tuzla Canton, the Banovići Municipality is in second place, while in the region of NE Bosnia and Herzegovina it is in sixth place.

The process of privatization in the Banovići Municipality, as in the entire B&H, did not bring the anticipated results. Its slowness and inefficiency brought about further aggravation of the economic situation in some enterprises. The economy of Banovići today comprises of about 115 corporate bodies and more than 470 trades (independent catering firms, trading and handicraft companies, transport companies and other trades). In addition, there are several Offices in the Municipality from the area of other municipalities, and about 7 insurance companies.

### 1.3.1.

### The labour market

The Banovići Municipality has a high percentage of working-age population (75.23%), however, the concerning part is that this portion of the population holds a small share of the labour market.

| UNEMPLOYMENT RATE |       |       |       |
|-------------------|-------|-------|-------|
| 2001              | 2002  | 2005  | 2007  |
| 4,004             | 4,210 | 4,807 | 4,919 |

According to available data, the unemployment rate has been growing steadily for the last five years. The greatest number of unemployed individuals belong to the categories of skilled workers and those with secondary school qualifications. The greatest number of unemployed individuals are the young (those under 30 years of age) and most of them do not have any work experience. The majority of the unemployed belong to the category of unemployed in the long term, since around 46% of them have been unable to find employment for more than two years. Long-term unemployment is the consequence of low labour demand and low degree of competitiveness of the available workforce.

The general state of the economy limits the rights of the individual to work and decent earnings, but also has the effect on several other human rights, such as the right to social security and the right to adequate living standards. The increase in unemployment and limited employment opportunities negatively affect also the use of policies which could ensure equal employment opportunities, or could even positively discriminate the underprivileged and marginalized groups, giving them preferential status in employment.

The data on the number of employed individuals with regard to the standard classification of professions could not be obtained, thus making it impossible to determine the level of concentration of employment by economic sectors. This fact, in addition to the lack of other essential data about the state of the economy, is the reason why it is impossible to perform an analysis of the structure of the economy and the identification of economic sectors which could stimulate the economic development of the Municipality.

### 1.3.2.

### Resources and their present exploitation level

The mining industry, namely the exploitation of rich black coal deposits, is the mainstay of the socio-economic development of the Banovići Municipality. The share of the mining industry in the domestic product is over 60%. The "Rudnici uglja, Banovići" Ltd. employs around 2,500 workers, which is far

<sup>4</sup>Data retrieved from the municipal Office for budgeting, entrepreneurship and inspection.

below the pre-war figures, when the mining company employed around 4,500 people. Among other productive and industrial branches of the economy which are better developed are the electrical manufacturing industry, the textile industry, the metal manufacturing industry, as well as road transportation (passenger and goods transport). These industrial branches predominantly employ the male population. In the area of entrepreneurship and private initiative, the Banovići Municipality is among the last in the region of the Tuzla Canton. Investments and initiatives in this part are mostly related to branches such as trade and the catering industry.

Due to continual degradation of land areas caused by coal exploitation, the share of agriculture in the domestic product is below 1% . Due to a favourable geographical location and about 6,018 hectares of arable land (842 ha of which are ploughing fields) and a climate with hot summers and cold winters, the existing state of the economy is an additional reason why a large number of people start agricultural production in order to have an additional source of income. Bearing in mind the area of available arable land (plough fields and vegetable gardens, orchards and meadows) and the estimated number of inhabitants, Banovići has about 0.21 ha of arable land per capita, which is, according to standards, below the minimum level that ensures sufficient production for satisfying the needs of the inhabitants of the Municipality. The small size of plots (about 50%) of the total area represents a limiting factor for the development of organized agricultural production. In present-day Banovići, agricultural production is still characterized by the traditional mode of production with low productivity and high costs .

For the last two years, cattle production has also developed due to the organized milk purchase .

---

<sup>5</sup>The Banovići Municipality recognized the opportunities of self-employment in agriculture, and undertook significant measures in 2004 and 2005 for the purpose of organizing and stimulating agriculture. It organized the registration of agricultural producers and arranged for a certain level of training, while the development of certain agricultural productions also received financial stimulation.

<sup>6</sup>With the use of contemporary production methods and agricultural measures, the Municipality tries to reverse this trend by training agricultural producers about contemporary methods of production. Already 50 greenhouses were allotted in this way, 10 ha of arable land is planted with strawberry, 31 producers grow pickling cucumbers, 2 ha of arable land is planted with raspberry, 7,000 plum and apple seedlings were given out, and about 70,000 table eggs are produced in Banovići every month.

<sup>7</sup>Around 300 households supply the milk, which is purchased by "Irgos" Ltd., Banovići and the "Malinjak" Agricultural Producers' Cooperative, Poljice.

# 2.

## DESCRIPTION OF THE PROBLEM

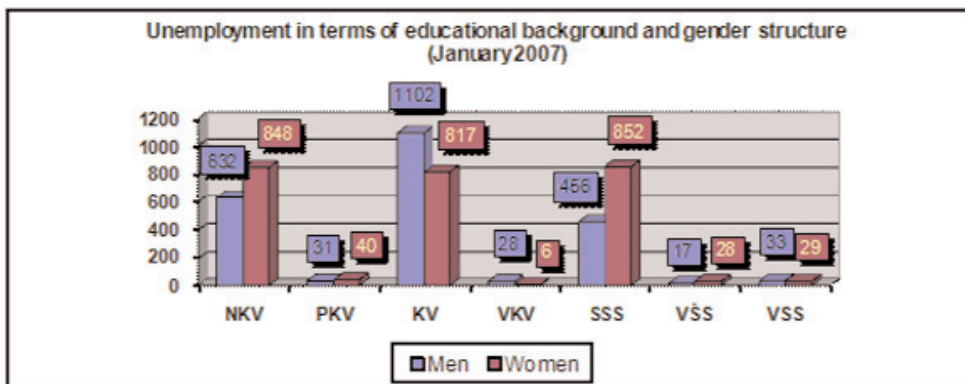
### The small number of women in entrepreneurship and the constant trend of slower employment of women

All countries in our surroundings, which have experienced or are experiencing the phase of economic and social transition, have engaged in activities which ensure the proper setting and support for the development of entrepreneurship, through founding incubation centres, entrepreneurship centres, development agencies, local business associations, which resulted, with the aid of adequate financial support, in the creation of a large number of new economic subjects (new enterprises), new job positions and new values.

Under such circumstances which limit the opportunity for developing more dynamic economic activities and reaching the pre-war indicators of economic development, the development of the entrepreneurship sector of the economy represents a very strong and indispensable line of development. The development of small business is one of the methods of restructuring the existing and organizing new economic activities.

As was already noted above, there are currently 4,919 unemployed individuals in the area of the Banovići Municipality. If we observe the gender structure of the unemployed, it becomes clear that the number of unemployed women (2,620, 53.2%) is higher than that of men, especially pertaining to those women with educational background lower than secondary school qualifications.

NKV = unskilled worker; PKV = semiskilled worker; KV = skilled worker; VKV = highly skilled worker; SSS = secondary school qualifications; VŠS = two-year postsecondary school qualifications; VSS = University qualifications



The state, namely the authorities at all levels, have the obligation to take steps to ensure full enforcement of the individual's right to work, including technical and professional orientation, education and training of the workforce, policies and techniques for allowing continual economic, social and cultural development and full and productive employment in conditions which enable the individual to enjoy political and economic freedoms.

The Office for budgeting of the Banovići Municipality does not require in its guidelines about the methods and elements of budget drafting that budget users supply any data in terms of gender, not even for the

number of employees, so that the budget itself does not contain gender-specific data about allocated funds in any of its segments. Thus the following items are not classified in terms of gender:

- Member of Parliament allowances
- employees' earnings
- scholarships
- incentives for entrepreneurship and agriculture
- civil associations

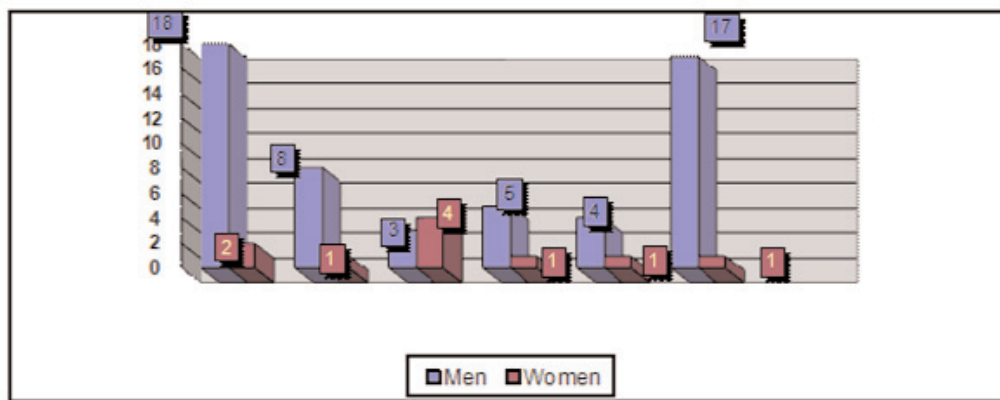
## 2.1. Analysis of the situation in the sector

Analyzing the data in the Banovići Municipality, we have determined the following:

- of 20 councilors in the Municipal Council, 2 are women (10%)
- of 9 assistants of the Mayor of the Municipality, one is a woman (11%)
- of 7 heads of departments, 4 are women (57%)
- of 6 directors of budget users, one is a woman (16.7%)
- of 16 chairpersons of LC Councils, there is not a single woman (0%)
- of 4 organizations of war veterans and families, only one is headed by a woman (25%)
- of all economic and non-economic organizations and institutions, a woman holds an executive position in only one of them

Better presentation of the above-mentioned data is seen in the chart:

(Vijećnici = Councilors; Pomoćnici načelnika = Mayor's assistants; šefovi odsjeka = Heads of departments; Direktori budžetnih korisnika = Directors of budget users; Boračke organizacije = Organizations of war veterans and families; Sve ostale institucije = All other institutions)



From the Office for administrative decision-making in the area of entrepreneurship we learned that there are women in entrepreneurship, but that only a small number of them are registered as holders of corporate bodies, while the majority are registered as individual persons in occupations that traditionally "belong" to women - hairdressers, shopkeepers, etc. There is not a single woman registered in occupations such as: taxi drivers, hauliers, etc.

The Municipality informs the citizens about current grants, through bulletins that come out once a month and through the website, but it does not have data about how informed women are about entrepreneurship. This is a problem, because the general assumption is that women use the Internet and read the press less frequently than men.

## 2.2. Analysis of the policies / programmes within the sector

Municipalities, as units of local self-government, have a very significant role in the local economic development, in which, through a variety of measures and activities, they stimulate the entrepreneurship sector and create a favourable environment for the creation and development of small and medium-sized businesses on the local level.

However, due to the lack of an Entrepreneurship development programme on the level of the Banovići Municipality, every written request for a registration of an enterprise, provided that it meets the legally stipulated conditions, is approved by the Municipality and results in its authorization to start the business, regardless of how saturated the market is and how many similar businesses there are in a smaller area. The Office for budgeting, entrepreneurship and inspection issues permissions for independent business ventures in keeping with the existing legal regulations which regulate several branches of industry: the Law on Trade, the Law on Tourism-Catering Business Activity, the Law on Crafts and the Law which regulated the area of transport.

The budget of the Banovići Municipality does not contain items for direct investments for the development of agriculture and entrepreneurship, but has some indirect effects through incentives for agriculture and entrepreneurship. Since the funds allocated for starting entrepreneurial ventures are meagre, the incentive has more to do with incentives for agriculture, which again does not mean that entrepreneurship is generally excluded.

Financial support for agricultural production is offered in keeping with the Rulebook on the manner of obtaining financial support in primary agricultural production. The Rulebook stipulates the criteria which need to be met by individual persons for obtaining the right, regulates the procedures of its delivery, the mode of payment, the obligations that have to be fulfilled by the recipient before and after the receipt of financial support. It needs to be noted that, in the area of the Banovići Municipality, a very small number of women are involved in agricultural production.

The Rulebook is not gender-sensitive - on the contrary, it is written solely in the male gender - and the required documentation includes a land registry record, a copy of the cadastral plan, the user's direct transfer account, etc. All these represent a limitation for female agricultural producers, since women are not land owners or employed, and are frequently even unacquainted with non-cash payment.

## 2.3. Analysis of budgetary allocations

The information obtained about the issued permissions for entrepreneurship is not gender-specific, but as it provided names of the entrepreneurs, we can conclude that the permissions for 2006 were issued as follows:

| Permissions issued for: | *ENTREPRENEURSHIP SECTORS |                   |                   |           | TOTAL     |
|-------------------------|---------------------------|-------------------|-------------------|-----------|-----------|
|                         | TRADE                     | CATERING INDUSTRY | HANDICRAFT TRADES | TRANSPORT |           |
| <b>MEN</b>              | 2                         | 6                 | 10                | 21        | <b>39</b> |
| <b>WOMEN</b>            | 8                         | 1                 | 2                 | 0         | <b>11</b> |

\*Data on new permissions

Information about the measures undertaken to stimulate agriculture in the area of the Banovići Municipality for 2006 is not gender-specific, and does not contain the data about the number of issued requests and the identity of the registered users. The data refer to the total number of approved requests for funding/support and the total allocated amount.

Agricultural producers are registered in the authorized municipal office for opening the so-called "green cards." Up to the present, there have been 501 registered agricultural producers from 17 LCs.

The following data can be obtained from the "green card":

- the number of household members (1,908 in total),
- the present material resources (tractors, cultivators, lorries, vans, etc.)
- the present state of the livestock (the number of cows, heifers, sheep, etc.),
- the present state of planted fruit-bearing trees, plants and bushes (plums, apples, strawberries, raspberries, pears etc.)

The authorized office considers all registered agricultural producers as potential recipients of funds. After completing the activity, registered users submit requests and, as such, they are subject to inspection and selection by the commission.

## 2.4.

## Analysis of service delivery

Allocated funds are given for the actions of autumn planting of fruit-trees and spring sowing of garden crops (strawberries, pickling cucumbers, raspberries, etc.) only to owners of agricultural land who meet certain criteria. The received funds are, as the recipients put it, "a drop in the ocean," and do not correspond to the real needs of growing a certain crop. In 2006 the total amount allocated for agricultural incentives was 50,000.00 BAM, while the planned amount for 2007 is 70,000.00 BAM, which is 40% more than in 2006.

The beneficiary receives financial support on the basis of a proposal of the Agricultural Commission, which consists of persons appointed by the Mayor. Gender equality is not present in the Commission, because all three of its members are male. In 2006 the incentive for agricultural production to the total amount of 49,334.00 BAM was given to two corporate bodies (14,740.00 BAM) and 135 individual persons (34,594.00 BAM). The corporate bodies, whose owners are male, are the following:

- Duner rajs Ltd. - a livestock farm with 7,000.00 BAM and
- Irgos Ltd. - a company specializing in milk purchase with 7,740.00 BAM.

With regard to individual persons, in one of the announced allocations for berries, fattening of cow yearlings and sheep breeding, the amount of 20,995.00 BAM was distributed to 106 recipients. Of that number, there were 13 women (12.3%) who received the total amount of 3,380.00 BAM.

In another announced allocation for the purchase of vegetable seedlings, the amount of 7,500.00 BAM was divided on 25 recipients, 3 of which are women (8.3%) with the total amount of 900.00 BAM.

The agricultural incentive for the purchase of cows was received by two beneficiaries, both of them male, to the total amount of 5,499.00 BAM.

The agricultural incentive for damage recovery was received by two beneficiaries, again both male, to the total amount of 600.00 BAM.

An overview of the above-mentioned data is presented in the table:

| Allocation of funds for:                               |        |                     |        |                  |        |                 |        |        |        |                  |
|--|--------|---------------------|--------|------------------|--------|-----------------|--------|--------|--------|------------------|
| BERRIES, FATTENING OF COW YEARLINGS AND SHEEP BREEDING |        | VEGETABLE SEEDLINGS |        | PURCHASE OF COWS |        | DAMAGE RECOVERY |        | TOTAL  |        |                  |
| <i>gen.</i>  | NUMBER | BAM                 | NUMBER | BAM              | NUMBER | BAM             | NUMBER | BAM    | NUMBER | BAM              |
| <b>M</b>   | 93     | 17,615.00           | 22     | 6,600.00         | 2      | 5,499.00        | 2      | 600.00 | 119    | <b>30,314.00</b> |
| <b>F</b>   | 13     | 3,380.00            | 3      | 900.00           | 0      | 0.00            | 0      | 0.00   | 16     | <b>4,280.00</b>  |

## 2.5.

## Analysis of results

The Municipality does not have data about the number and structure of local entrepreneurs. Consequently, the system of monitoring and registering the total entrepreneurship activity of women is inadequate. Furthermore, there are no gender-sensitive statistics which would include various indicators of monitoring gender-economic inequality.

# 3.

## 3. CONCLUSIONS AND RECOMMENDATIONS

The team, composed of two local KRIK advisors, a representative of the municipal Gender Commission and a representative of the Office for finances, engaged in conversation with the Mayor of the Banovići Municipality, who endorsed the initiative that Budgetary Item 614239 - Incentives for entrepreneurship and agriculture be divided in two parts, and that a certain amount, 15% for now of the total anticipated amount, is directed solely to women entrepreneurs. Although it is only a 3% increase compared to the previous period, it is still significant, taking into consideration that this is the first time that the allocation of funds earmarked specially for women is explicitly defined, and it will surely increase further in the year to come. With that in mind, the Gender Commission of the Banovići Municipality will send a proposal to the Municipal Council, which will probably not be overruled by the councilors, according to the Mayor's assessment. In addition, it will be necessary to inform and encourage the public through public advocacy to come out and support this proposal at the public discussion.

Also, in accordance with its jurisdiction and capacities, the Municipality should undertake a series of activities, so that there could be a greater expansion of activities and effects in the period to come. These would include, among others, also the following:

- reducing the amount of time and increasing the efficiency of processing requests for the registration of enterprises,
- reducing municipal fees and taxes for entrepreneurs and business associations in the process of registering the enterprise,
- continual work on ensuring adequate locations and premises for the foundation and development of entrepreneurship,
- undertaking activities for removing intuitional and legal obstacles for women's entrepreneurship (micro-credits),
- removing administrative obstacles for forming cooperatives and for women's entrepreneurship,
- reducing the ownership handicap that women increasingly experience due to unfavourable property transformations,
- allocating a portion of the funds earmarked for the Development fund to the development of women's entrepreneurship,
- forming a department for women's entrepreneurship on the municipal level,
- the creation of a database of entrepreneurs, with regard to the age and gender structure,
- the creation of an investment fund which would combine individual and institutional investors for the development of women's businesses and programmes for crediting and investing in women's businesses, as well as providing support for the public advocacy of women's entrepreneurship,
- forming guarantee funds which would provide aid for female entrepreneurs who do not own property,
- the creation of special incentives for women's business,
- promoting programmes for women's entrepreneurship and employment for women, thus creating a stimulating legislative and tax framework,
- the development of measures for the systematic monitoring of effects and the evaluation of the success of investing into entrepreneurship from the aspect of economic, as well as social, effects,
- strengthening subjects which could become holders of employment programmes and which would, on the basis of certain criteria, be eligible for certain benefits in business operations,



- working systematically on developing measures for capacity building and infrastructural support for all subjects in entrepreneurship,
- the development of support centres for entrepreneurship, as well as regional and national entrepreneurship forums,
- considering the possibility of ensuring financial support for initial investments in entrepreneurship and for sustainability in the later developmental phases of entrepreneurs' business operations,
- promotion of joint employment programmes of the public and the private sector on the local level through a public-private partnership,
- promotion of networking with similar organizations in Europe and around the world,
- involvement in projects financed by the European Union for the purpose of the exchange of experiences and knowledge in the support of the development of small and medium-sized businesses.



# **GENDER ANALYSIS OF THE BIJELJINA MUNICIPALITY BUDGE with a focus on the preschool education sector**

## **Research team:**

**RADMILA ŽIGIĆ, Women's organization "Lara", Bijeljina**  
**HELENA KRSTIĆ, Women's organization "Lara", Bijeljina**  
**NADA BABIĆ, Administrative office of the Bijeljina Municipality**  
**SMILJA NAČIĆ, Commission for gender equality of the  
Parliament of the Bijeljina Municipality**

Bijeljina, January 2008



## 1.

# GENERAL DESCRIPTION OF THE BIJELJINA MUNICIPALITY

### 1.1.

## Employment, earnings and the population

Bijeljina is situated in the far north-east of Republika Srpska, in the vicinity of the border with Serbia. The city is the economic and cultural seat of the lowland region of Semberija, one of the developed Bosnian regions.

Bijeljina is also the seat of the District Court and the District Prosecutor's Office, a branch of the Basic Court for the Registration of Economic Subjects, the Public Security Centre of the Ministry of the Interior of Republika Srpska, as well as several branches of ministries of the Government of Republika Srpska. In addition, the city is the seat of at least 10 public media, including three TV stations, two periodicals and five radio stations.

According to the 1991 census, Bijeljina had 96,796 residents. According to an estimate of the Republican Bureau of Statistics of Republika Srpska of 2005, that number is 109,753. According to the statistics of the CIPS, the Bijeljina Municipality is one of most densely populated towns in Republika Srpska, with over 100 people living on a square kilometer, and the total of between 130,000 and 135,000 people living of its territory.

According to the records of the Fund of the Bureau for Retirement and Disability Insurance, by the end of 2006, there were 20,379 registered insurance beneficiaries in Bijeljina, of whom 42% were women. Of the total number of insured persons, 5,890 (28.9%) were employed in the public sector (municipal administration, public institutions, etc.), 3,251 (16%) of them were in joint stock companies, which mostly include former state-owned enterprises, such as Telekom, Vodovod (the water-supply system), Komunalac (the municipal service company) and others. Private enterprises employed 7,149 (35.1%) insurance beneficiaries, while there were 4,092 (20.1%) employees registered at independent entrepreneurs. The rest of the working-age population either work unregistered, or are engaged in activities in the grey economy zone, or live from agriculture, whose productivity in the post-war years has dropped drastically due to the uncontrolled import of agricultural products. According to the records of the Unemployment Bureau in Bijeljina, by the end of 2006 there were a total of 12,606 registered individuals, of whom 50.7% were women. What is concerning is that almost 50% of that number were persons older than 35, who find it very difficult to obtain employment in the existing labour market.

In 2005 the gross geographic product (GGP) of the Bijeljina Municipality was about 415 million BAM. The per capita amount was BAM 2,730. This level of product amounts to 80% of the average product of Republika Srpska, or to 50% of the level of pre-war product. By comparison, the gross per capita product in Bijeljina amounts to 72% of the gross per capita product in Serbia, 23% compared to Croatia, 12% compared to Slovenia and 3-10% compared to the product of western-European countries.

<sup>8,10</sup>The Bijeljina Municipality Development Strategy until 2015 ([www.sobijeljina.org](http://www.sobijeljina.org))

If we consider the data obtained from the survey measuring the living standard in Bosnia and Herzegovina, it is possible to conclude that approximately one in three residents of the Municipality is poor, i.e. that their annual expenditure amounts to less than BAM 2,198, which is the general poverty line.

## 1.2. The budget of the Bijeljina Municipality<sup>11</sup>

The total budget of the Bijeljina Municipality for 2007 amounted to BAM 50,200,000.00, of which budgetary funds amounted to BAM 37,510,000.00, while revenue from domestic debt accumulation amounted to BAM 12,690,000.00. The growth index of the budgetary funds was 112% compared to 2006. Within the revenue structure, more than 50% were funds collected on the basis of the value-added tax, which is considered by analysts to be an unfavourable example of budgetary revenue structure.

Within budgetary expenditure, BAM 7,828,686.00 was spent on employees' wages and salaries, and the salary growth index is higher than the growth of the budgetary revenue by 4%. The structure of the distribution of budgetary allocations indicates a focus on investments, which is logical taking into consideration the ongoing construction work on the sewage system, the university building and the road infrastructure.

The details of budgetary revenue and expenditure can be seen in Table 1.

| Economic code  | Description   | Budget plan for 2006 | Assessment of budget plan execution for 2006 | Budget plan for 2007 | Index 5/3   |
|----------------|---|----------------------|--|----------------------|-------------|
| <b>REVENUE</b> |   |                      |  |                      |             |
| 391 100        | REVENUE FROM PREVIOUS YEARS   |                      |  |                      |             |
| 391 111        | TRANSFERRED REVENUE SURPLUS FROM PREVIOUS YEARS                         |                      |  |                      |             |
| <b>710 000</b> | <b>TAX REVENUE</b>  | <b>26,831,655.00</b> | <b>25,394,068.00</b>                         | <b>27,245,841.00</b> | <b>100%</b> |
| <b>711 110</b> | <b>INCOME TAXES</b>   | <b>135,000.00</b>    | <b>211,700.00</b>                            | <b>222,300.00</b>    | <b>165%</b> |
|                | Income taxes from agriculture and forestry                              | 135,000.00           | 211,700.00                                   | 222,300.00           | 165%        |
| 711 113        |   |                      |  |                      |             |
| <b>713 110</b> | <b>INCOME TAX</b>   | <b>3,385,100.00</b>  | <b>3,148,768.00</b>                          | <b>3,582,290.00</b>  | <b>106%</b> |
|                | Private sector income tax   |                      |  |                      |             |
| 713 111        |   | 405,100.00           | 5,800.00                                     | 6,090.00             |             |
| 713 112        | Lump sum private sector income tax                                      |                      | 300,183.00                                   | 315,200.00           |             |
| 713 113        | Payroll tax   | 2,900,000.00         | 2,750,300.00                                 | 3,163,000.00         | 109%        |
|                | Payroll tax for individuals who are self-employed in the private sector | 0.00                 | 92,485.00                                    | 98,000.00            |             |
| 713 114        |   |                      |  |                      |             |
| <b>714 000</b> | <b>PROPERTY TAX</b>   | <b>3,173,000.00</b>  | <b>2,247,100.00</b>                          | <b>2,360,000.00</b>  | <b>74%</b>  |
| 714 111        | Property tax  | 638,000.00           | 586,100.00                                   | 620,000.00           | 97%         |
|                | Inheritance and gift tax  |                      |  |                      |             |
| 714 211        |   | 160,000.00           | 131,000.00                                   | 140,000.00           | 88%         |
|                | Conveyance and transfer of rights tax                                   |                      |  |                      |             |
| 714 311        |   | 2,375,000.00         | 1,530,000.00                                 | 1,600,000.00         | 67%         |
| <b>715 000</b> | <b>REVENUE FROM THE INTERNAL TAXING ADMINISTRATION-VAT</b>              | <b>20,098,555.00</b> | <b>19,760,000.00</b>                         | <b>21,051,251.00</b> | <b>105%</b> |
| 715 110        | Other taxes   | 40,000.00            | 26,500.00                                    | 30,000.00            | 75%         |
|                | General gambling duties and taxes                                       |                      |  |                      |             |
| 718 113        |   | 40,000.00            | 26,500.00                                    | 0.00                 | 0%          |
|                | <b>TOTAL TAX REVENUE</b>  | <b>26,831,655.00</b> | <b>25,394,068.00</b>                         | <b>27,245,841.00</b> | <b>102%</b> |

<sup>11</sup>Official Gazette of the Bijeljina Municipality

<sup>12</sup>The Bijeljina Municipality Development Strategy (www.sobijeljina.org)

|                |  |                     |                     |                     |             |
|----------------|--|---------------------|---------------------|---------------------|-------------|
| <b>721 220</b> | <b>REVENUE FROM LAND AND PROPERTY RENT</b>   | <b>517,700.00</b>   | <b>150,500.00</b>   | <b>537,700.00</b>   | <b>104%</b> |
| 721 213        | Revenue from interest on bank time deposits  | 15,000.00           | 11,000.00           | 11,500.00           | 77%         |
| 721 222        | Revenue from leasing the Municipality's premises                                   | 1,000.00            | 15,000.00           | 25,200.00           |             |
| 721 223        | Revenue from land rent   | 500,000.00          | 130,000.00          | 500,000.00          | 100%        |
| 721 229        | The Municipality's cancelled budgetary revenues                                    | 1,700.00            | 500.00              | 1,000.00            | 59%         |
| <b>722 000</b> | <b>REVENUE FROM DUTIES</b>   | <b>3,474,000.00</b> | <b>3,244,000.00</b> | <b>4,062,300.00</b> | <b>117%</b> |
| <b>722 100</b> | <b>ADMINISTRATIVE FEES AND DUTIES</b>  | <b>1,900,000.00</b> | <b>1,670,000.00</b> | <b>1,753,000.00</b> | <b>92%</b>  |
| 722 121        | Municipality administrative fees and duties  | 1,900,000.00        | 1,670,000.00        | 1,753,000.00        | 92%         |
| <b>722 300</b> | <b>MUNICIPAL TAXES</b>   | <b>1,574,000.00</b> | <b>1,574,000.00</b> | <b>2,309,300.00</b> | <b>147%</b> |
| 722 312        | Municipal taxes for company names  | 1,574,000.00        | 1,574,000.00        | 942,860.00          | 60%         |
| 722 314        | Municipal taxes for using parts of public areas                                    | 0.00                | 0.00                | 300,000.00          |             |
| 722 318        | Municipal taxes for using billboards   | 0.00                | 0.00                | 150,000.00          |             |
| 722 319        | Municipal tax for using parking areas  | 0.00                | 0.00                | 600,000.00          |             |
| 722 396        | Municipal taxes for other taxable services   | 0.00                | 0.00                | 300,000.00          |             |
| 722 321        | Tourist taxes  | 0.00                | 0.00                | 16,440.00           |             |
| <b>722 400</b> | <b>FEES AND ROYALTIES FOR USING NATURAL AND OTHER RESOURCES OF COMMON INTEREST</b> | <b>1,388,350.00</b> | <b>1,038,000.00</b> | <b>2,335,000.00</b> | <b>168%</b> |
| 722 411        | Fee for building land development  | 710,000.00          | 240,000.00          | 500,000.00          | 70%         |
| 722 412        | Fee for using building land  | 90,000.00           | 25,000.00           | 1,000,000.00        |             |
| 722 424        | Mineral royalties  | 10,000.00           | 5,000.00            | 10,000.00           | 100%        |
| 722 425        | Fee for changing the intended use of agricultural land                             | 1,000.00            | 3,000.00            | 5,000.00            | 500%        |
| 722 449        | Draining fee collected from corporate bodies and citizens                          | 277,350.00          | 380,000.00          | 400,000.00          | 144%        |
| 722 467        | Fire prevention  | 300,000.00          | 385,000.00          | 490,000.00          | 140%        |
| <b>722 500</b> | <b>REVENUE GENERATED BY THE MUNICIPALITY'S BODIES AND ORGANIZATIONS</b>            | <b>28,000.00</b>    | <b>26,000.00</b>    | <b>978,144.00</b>   |             |
| 722 521        | Revenue from the Municipality's administrative bodies                              | 28,000.00           | 26,000.00           | 30,000.00           | 107%        |
| 722 591        | Personal income of budget beneficiaries  | 0.00                | 0.00                | 948,144.00          |             |
|                | The "Milenko Atanaskovic" Gallery  | 0.00                | 0.00                | 5,000.00            |             |
|                | The Bijeljina fire brigade   | 0.00                | 0.00                | 30,000.00           |             |
|                | The music school   | 0.00                | 0.00                | 20,000.00           |             |
|                | The "Semberija" Cultural and Performing Society                                    | 0.00                | 0.00                | 2,500.00            |             |
|                | The centre for social work   | 0.00                | 0.00                | 37,791.00           |             |
|                | The "Filip Visnjic" Library  | 0.00                | 0.00                | 43,000.00           |             |

|                    |  |                      |                      |                      |             |
|--------------------|--|----------------------|----------------------|----------------------|-------------|
|                    | The "Janja" Vocational School  | 0.00                 | 0.00                 | 0.00                 |             |
|                    | The "Podrinje Janja" Firefighters' Club  | 0.00                 | 0.00                 | 5,000.00             |             |
|                    | The "Oka Jova Zmaj" day nursery  | 0.00                 | 0.00                 | 260,000.00           |             |
|                    | The "Semberija" Museum   | 0.00                 | 0.00                 | 14,000.00            |             |
|                    | The secondary business school  | 0.00                 | 0.00                 | 34,950.00            |             |
|                    | The "Filip Vrančić" High school  | 0.00                 | 0.00                 | 3,000.00             |             |
|                    | The "Mihajlo Pupin" secondary technical school   | 0.00                 | 0.00                 | 8,167.00             |             |
|                    | The secondary agricultural school  | 0.00                 | 0.00                 | 484,736.00           |             |
| <b>723 100</b>     | <b>FINES</b>   | <b>120,000.00</b>    | <b>57,700.00</b>     | <b>108,000.00</b>    | <b>90%</b>  |
| 723 110            | Seized property benefits and resources generated through selling of seized goods under the jurisdiction of the Republican inspection | 50,000.00            | 6,700.00             | 8,000.00             | 16%         |
| 723 121            | Fines imposed in petty offence proceedings for offences stipulated in the documents of the Municipal Council                         | 70,000.00            | 51,000.00            | 100,000.00           | 143%        |
| <b>729 120</b>     | <b>OTHER REVENUES</b>  | <b>1,244,300.00</b>  | <b>1,269,000.00</b>  | <b>1,536,940.92</b>  | <b>124%</b> |
| 729 124            | Other municipal revenues   | 1,244,300.00         | 1,269,000.00         | 1,536,940.92         | 124%        |
|                    | <b>TOTAL NON-TAX REVENUE</b>   | <b>6,772,350.00</b>  | <b>5,791,200.00</b>  | <b>9,558,084.92</b>  | <b>141%</b> |
|                    | <b>TOTAL REVENUE</b>   | <b>33,604,005.00</b> | <b>31,185,268.00</b> | <b>36,803,925.92</b> | <b>110%</b> |
|                    | The grant from Republika Srpska  |                      | 229,252.00           |                      |             |
|                    | Inflow of money due from the PBS Bank  |                      | 432,777.00           | 706,074.08           |             |
|                    | <b>TOTAL BUDGETARY FUNDS</b>   | <b>33,604,005.00</b> | <b>31,847,297.00</b> | <b>37,510,000.00</b> | <b>112%</b> |
| <b>FINANCING</b>   |  |                      |                      |                      |             |
| 815 300            | <b>REVENUE FROM DOMESTIC DEBT ACCUMULATION</b>   | 0.00                 | 0.00                 | 12,690,000.00        |             |
| 815 332            | Revenue from domestic debt accumulation  | 0.00                 | 0.00                 | 12,690,000.00        |             |
|                    | <b>TOTAL BUDGETARY FUNDS</b>   | <b>33,604,005.00</b> | <b>31,847,297.00</b> | <b>50,200,000.00</b> | <b>149%</b> |
| <b>EXPENDITURE</b> |  |                      |                      |                      |             |
| 610 000            | <b>CURRENT EXPENSES</b>  | <b>26,400,933.46</b> | <b>25,079,225.46</b> | <b>29,026,422.28</b> | <b>110%</b> |
| 611 000            | Wages and reimbursement of employees' costs  | 6,725,400.00         | 6,725,400.00         | 7,828,686.00         | 116%        |
| 611 100            | Gross salaries   | 6,415,400.00         | 6,415,400.00         | 7,425,196.00         | 116%        |
| 611 200            | Reimbursement of employees' costs  | 310,000.00           | 310,000.00           | 403,490.00           | 130%        |
| 613 000            | <b>MATERIAL AND SERVICES EXPENSES</b>  | <b>9,605,314.00</b>  | <b>8,999,606.00</b>  | <b>11,815,983.32</b> | <b>123%</b> |
| 613 100            | Travelling expenses  |                      |                      | 203,728.00           |             |
| 613 200            | Energy expenses  |                      |                      | 312,124.00           |             |
| 613 300            | Municipal services expenses  |                      |                      | 4,303,476.00         |             |

|                                    |  |                      |                      |                      |             |
|------------------------------------|--|----------------------|----------------------|----------------------|-------------|
| 613 400                            | Purchase of material   |                      |                      | 812,264.00           |             |
| 613 500                            | Fuel expenses  |                      |                      | 346,540.00           |             |
| 613 600                            | Renting property and equipment                                 |                      |                      | 0.00                 |             |
| 613 700                            | Current maintenance expenses                                   |                      |                      | 1,016,752.28         |             |
| 613 800                            | Insurance, banking service and money transfer service expenses |                      |                      | 176,648.00           |             |
| 613 900                            | Other contractor services and other duties                     |                      |                      | 4,644,451.04         |             |
| <b>614 000</b>                     | <b>CURRENT GRANTS</b>  | <b>6,187,461.00</b>  | <b>5,905,461.00</b>  | <b>7,181,000.00</b>  | <b>116%</b> |
| 614 200                            | Grants for individuals   |                      |                      | 1,946,170.00         |             |
| 614 300                            | Grants for non-profit organizations                            |                      |                      | 4,824,830.00         |             |
| 614 400                            | Subventions for public enterprises                             |                      |                      | 110,000.00           |             |
| 614 800                            | Budgetary reserve  |                      |                      | 300,000.00           |             |
| <b>615 000</b>                     | <b>CAPITAL GRANTS</b>  | <b>3,853,300.00</b>  | <b>3,419,300.00</b>  | <b>2,190,000.00</b>  | <b>57%</b>  |
| 615 200                            | Capital grants for individuals and non-profit organizations    |                      |                      | 2,190,000.00         |             |
| <b>616 000</b>                     | <b>INTEREST EXPENSES AND OTHER FEES</b>                        | <b>29,458.46</b>     | <b>29,458.46</b>     | <b>10,752.96</b>     | <b>37%</b>  |
| 616 300                            | Interest on domestic loans                                     |                      |                      | 10,752.96            |             |
| <b>820 000</b>                     | <b>CAPITAL EXPENDITURE</b>                                     | <b>6,995,230.00</b>  | <b>6,560,230.00</b>  | <b>20,947,032.00</b> | <b>299%</b> |
| <b>821 000</b>                     | <b>FIXED ASSETS PROCUREMENT EXPENSES</b>                       |                      |                      | <b>20,947,032.00</b> |             |
| 821 200                            | Purchase of building structures                                |                      |                      | 7,980,000.00         |             |
| 821 300                            | Purchase of equipment  |                      |                      | 507,032.00           |             |
| 821 521                            | Project engineering  |                      |                      | 780,000.00           |             |
| 821 600                            | Reconstruction and investment maintenance                      |                      |                      | 11,680,000.00        |             |
| <b>823 000</b>                     | <b>Debt payments</b>   | <b>207,841.54</b>    | <b>207,841.54</b>    | <b>226,545.72</b>    | <b>109%</b> |
| 823 300                            | Domestic loan payments   |                      |                      | 226,545.72           |             |
| <b>TOTAL BUDGETARY EXPENDITURE</b> |  | <b>33,604,005.00</b> | <b>31,847,297.00</b> | <b>50,200,000.00</b> | <b>149%</b> |

### 1.3. Gender equality in the policies of the Bijeljina Municipality

The social and economic position of the female part of the population of the Bijeljina Municipality can be analyzed only on the basis of indirect indicators and partial research of non-governmental organizations, primarily of the "Lara" women's organization, which is the most active women's group in Bijeljina. Unfortunately, there has not been any serious and systematic research into this issue at the state level. One of those indicators is also the above-mentioned data retrieved from the Fund of the Bureau for Retirement and Disability Insurance about the gender structure of insurance beneficiaries, of whom only 42% are



women. Surely the conclusions of the author of the Bijeljina Municipality Development Strategy about the poverty of the residents of the Municipality refer to women as well, so we can state that at least one in three female residents of the Bijeljina Municipality is living below the poverty line. Gender-specific statistics on the distribution of welfare allocations of the Centre for Social Work in Bijeljina (Table 2) reveal that women are more often than men beneficiaries of social support.

Research conducted during 2001 by the Lara women's organization through interviewing 1,000 women from rural parts of the area of the Bijeljina Municipality revealed that: only 19% of the interviewees had property registered in their name, with 51% of the interviewees, the property was registered in their husband's name, while 30% of them even had property registered on some other member of the household (father, father-in-law, brother-in-law, etc.). Of a thousand interviewees, only 31% were employed, and 999 interviewees, including the ones employed outside their household, did housework full-time, worked in the garden, kept livestock and were engaged in agricultural production.

The sociologist Mirjana Stanković from Bijeljina reached similar results in her graduation paper "The social position of women in the villages of Semberija", for which she conducted research into the life of women in villages, on the basis of a survey on a sample of 105 women. This research indicated that women in the villages of Semberija mostly, in 60% of the cases, have secondary school qualifications, but also that the percentage of those who had only finished primary school was alarmingly high, 34%, especially if we take into account that all the interviewees were in the age range between 25 and 45. Education had a direct effect also on the employment status of these women, as indicated by the fact that, of the total of 105 women interviewed, as many as 81 (77.1%) were housewives, and most of them expressed the wish to find employment so that they could assist the family economically, have their own income, but also just "get out of the house." Since women's education has an evident effect on the gender aspect of poverty, promoting greater participation of women in education should be one of the fundamental features of a strategy for alleviating poverty.

As many as 95.2% interviewees did not have any real estate registered in their own name. On average, they performed three types of work: housework, work in the fields and in the garden. The traditional division of family roles left women to "shoulder the burden" of all housework, as well as the work in the garden, while "emancipation" enabled some of them also to work outside the house, so that present-day village women, in most of the cases, do not have any time left for their personal interests. In addition, the blatant deep-rooted prejudices that "the woman's place is by the hearth" have prevented them from being publicly or politically involved. As many as 99.1% of the women interviewed were not an active member of any organization, political party, non-governmental organization, local community, club, etc.

<sup>13</sup> Lara is a women's non-governmental organization situated in Bijeljina and founded in 1998. The mission of the organization is to improve the position of women in the society, while its vision is a woman who is protected from violence, economically independent and involved in the decision-making processes in the society. Lara is active on the local, regional, entity and state level, and for longer than five years, Lara has implemented the following programmes: prevention of domestic violence, prevention of woman trafficking, increasing the visibility of women in the media and strengthening women for participation in the public life.

As part of the programme for the prevention of domestic violence, the organization developed an SOS telephone service with a total of 10 volunteers on duty, and, for the last eight years, has organized legal help for victims of domestic violence and led a permanent campaign for raising the public's awareness about domestic violence on the local and the regional level.

Together with the national Women's Association from Sarajevo and the Helsinki Citizens' Assembly from Banja Luka, the activists of Lara participated in the Study of domestic violence in Bosnia and Herzegovina, which is the only integral document of the sort in the country.

Since the introduction of free legal help for women, about 700 women who were victims of violence addressed the organization for help. This number grew progressively and continues to grow each year. With the assistance of the Centre for Social Work in Bijeljina, a certain number of women and children were sent to safe homes in Modriča and Tuzla.

Since 1999, the activists of Lara have worked continually on the prevention of woman trafficking in Bosnia and Herzegovina. In addition to campaigns for raising the public's awareness and activities on creating mechanisms for combating trafficking, since 2000, operating within Lara, there has been a shelter for victims of human trafficking, which has given refuge to about 200 victims so far, mostly women from Eastern Europe, but also from Bosnia and Herzegovina and the neighbouring countries.

<sup>14</sup>The social position of women in the villages of Semberija. University of Novi Sad, the graduation paper of Mirjana Stanković, [www.online-lara.com](http://www.online-lara.com)

Women in the Bijeljina Municipality occupy 6 (of the total of 31) committee seats in the Parliament of the Municipality, have only one more significant position in the executive authorities (head of a department), and hold managing positions in two public cultural institutions, two primary schools and a secondary school.

The Commission for Gender Equality was formed in 2006, but its work and effect are still not visible in the legislative politics. The Municipal Statute prescribed a certain amount of positive discrimination of women on the level of administrations of local communities, where women should be represented in LC councils by at least 30%. However, this measure has not been implemented yet, since there have not been elections in local communities since the adoption of the Statute.

Within the Development Strategy, the analyses of the total socio-economic situation in the Municipality lack a built-in principle of gender equality, and the position of women is not analyzed in relation to the position of men, so that, in the general overview of the situation, women are invisible and are not included in the Municipality's strategic courses of development until 2015.

The lack of extensive research into the social position of women in the area of the Bijeljina Municipality in comparison to the social position of men somewhat reduces the effect of instruments which could serve as a means of better assessing not only the policies in the local community towards each of the sexes, but also the distribution of budgetary allocations, as a material manifestation of those policies.

| Economic code | Basic and specific purpose  | Number of women                    | Total amount spent on women (BAM) | Number of men | Total amount spent on men (BAM) | Total amount spent in May 2007 (BAM)     |
|---------------|---|------------------------------------|-----------------------------------|---------------|---------------------------------|--|
| 614200        | Allowance for providing others with help and care                           | 215                                | 8,815.00                          | 220           | 9,020.00                        | 17,835.00                                |
| 614200        | Once-only support   | 39                                 | 3,687.84                          | 37            | 3,498.72                        |  |
| 614 200       | Resources for textbooks for underprivileged children                        | Funds have not been generated yet. |                                   |               |                                 |  |
| 614200        | Family accommodation for 6  | 1                                  | 202.75                            | 3             | 608.25                          |  |
| 614200        | Soup kitchen  | 110                                |                                   | 90            |                                 | Funds are not in the care of the Centre. |
| 614200        | Financial assistance for firewood and clothes for the underprivileged       | Funds have not been generated yet. |                                   |               |                                 |  |
| 614200        | Help in the home for five beneficiaries                                     | 3                                  | 446.28                            | 1             | 148.76                          |  |
| 614200        | Financial assistance for 200 beneficiaries                                  | 134                                | 6,700.00                          | 72            | 3,600.00                        |  |
| 614200        | Fee of the medical panel for determining the working ability of individuals | 0                                  |                                   | 0             |                                 |  |
| 614200        | Maintenance expenses, accommodation of evicted beneficiaries                | 12                                 | 1,817.4                           | 5             | 757.25                          |  |
| 614300        | Accommodation expenses of the underprivileged                               | 26                                 | 12,090.00                         | 14            | 6,510.00                        |  |
| 614200        | Funds for transport of children in homes                                    | 0                                  |                                   | 0             |                                 |  |

**Table 2:** Beneficiaries of social support of the Centre for social work in Bijeljina in May 2007

<sup>15</sup>www.sobijeljina.org

# 2.

## DESCRIPTION OF THE PROBLEM

### The preschool education sector

#### 2.1. Analysis of the situation in the sector

##### 2.1.1. The legal framework

In Republika Srpska, care for preschool children, their education, protection and supervision are one of the Municipality's main jurisdictions, as regulated under Article 19 of the Law on Local Self-government. In addition, Article 23 of the Statute of the Bijeljina Municipality explicitly states that in the area of social care of children the Municipality has the duty to:

- ensure conditions for the stay of children in a preschool institution and make efforts to organize various forms of preschool education, preventive health protection of preschool children and the stay of children in preschool institutions in keeping with the Law, as well as to perform other activities in keeping with the Law and the Municipal documents.
- ensure conditions for maintaining, constructing, renovating and furnishing the premises of the institutions of public care for the children and youth, as well as the conditions for the work of these institutions, ensuring that all rights in this area are respected within the Municipality's jurisdiction.

Bosnia and Herzegovina also awaits the enactment of the Framework Legislation on preschool education, which will have the objective to further upgrade this area organizationally, but also to bring the domestic preschool education into conformity with the Convention on the Rights of the Child, which is an integral part of the Constitution of Bosnia and Herzegovina, and which is valid under the Law on the Ratification of the UN Convention on the Rights of the Child. Taking into consideration the Initial report of Bosnia and Herzegovina (CRC/C11/Add 28) on the state of children's rights, the Committee for the Rights of the Child, at its 1030th and 1031st session held on May 19th 2005, adopted several concluding observations and binding recommendations for the State party of Bosnia and Herzegovina. Under the Recommendations for Bosnia and Herzegovina - Item 57, "the Committee recommends that the State party - d) provide access to preschool education throughout the country, including to children living in rural areas."

After adopting the Legislative Framework, which is currently in the form of a proposal, the entities will be obliged to enact their own legislation which would bring preschool education into conformity with the basic regulations, so that new norms in the organization of education and care for preschool children are yet to be reached.

<sup>16</sup>Law on Local Self-government ("Official Gazette of Republika Srpska," no: 101/04 and 42/05)

<sup>17</sup>Statute of the Bijeljina Municipality ("Official Gazette of the Bijeljina Municipality," no: 05/05 and 06/06)

<sup>18</sup>UN Convention on the Rights of the Child (Official Gazette of the Republic of Bosnia and Herzegovina, no: 2/92 and 13/94).

### 2.1.2.

## Capacities and organization

Preschool education in the area of the Bijeljina Municipality is provided in four preschool institutions, in keeping with the regulations of the Law on Child Protection of Republika Srpska<sup>19</sup> and the Law on Sector Classification and Register of Disambiguation Units<sup>20</sup> :

- The "Čika Jova Zmaj"<sup>21</sup> day nursery,
- Children's institution "Dragan i Zoran day nursery"
- Public institution for preschool education - the "Štrumfograd" outdoor day nursery Ljeljenča,
- The "Dimex-Luana" day nursery.

All these institutions, in addition to full-day programmes, also organize half-day and shorter, alternative preschool programmes. All day nurseries, both public and private, operate in keeping with the Preschool Education Programme, enacted by the Ministry of Education and Culture of Republika Srpska, while the Education Institute of Republika Srpska has the mandate to supervise the implementation of the Programme and the pedagogical standards.

Only one of these day nurseries is the property of the Municipality, namely the "Čika Jova Zmaj" day nursery, which was founded at the beginning of the 1970s, initially as a small-capacity institution (3 rooms for children), which organized a shortened programme for children a year before their enrollment in school. By the end of the 1980s, the "Čika Jova Zmaj" day nursery had the capacity for over 400 children and two subsidiaries which were located on the premises of the then factories "Zenit" and "Sava".

The current capacity of the public day nursery is about 200 children in full-day care, about 50 for the extended stay and about 100 children in shortened programmes (the playschool programme). It owns one building located in the town centre with outdoor space for child play, and uses premises for organizing playschool programmes in two villages: Novo naselje Janja and Patkovača. In relation to the pre-war times, the capacity of the public day nursery is smaller by about 100 children.

The other three day nurseries were founded in the post-war years and are owned privately. The total capacity of private day nurseries, according to the data submitted by these institutions to the authorized Department of the Administrative service of the Bijeljina Municipality, is about 420 children for the full-day stay.

Preschool education is also realized through shorter, alternative preschool programmes in the so-called playschools. The founders of the playschools are, in addition to preschool institutions, also certain civil associations, in keeping with the Law on Associations and Foundations of Republika Srpska, whose statutes specify work with preschool children. In the area of the Bijeljina Municipality, there is a total of three playschools of this type, holding a total of 36 children of the age range 3 to 6. Playschools usually cater for children from families with lower earnings. In urban areas, playschools are also organized by individual persons in the so-called "cottage industry." The exact number of these playschools and the number of children covered by them is difficult to establish.

<sup>19</sup> Law on Child Protection of Republika Srpska (Official Gazette of Republika Srpska, no: 04/02)

<sup>20</sup> Law on Sector Classification and Register of Disambiguation Units (Official Gazette of Republika Srpska, no: 04/97)

<sup>21</sup> Law on Associations and Foundations of Republika Srpska (Official Gazette of Republika Srpska, no: 52/01)

In rural areas, at the initiative of parents, there are two preschool groups of the playschool type operating on the premises of primary schools, with the total of 31 children of the age range 3 to 6 (Crnjelovo and Velika Obarska).

The entire process of preschool education lacks institutionalized coordination by the Department of Public Services of the Administrative service of the Municipality. The Municipality provides more than a half of the funds for the functioning of the public day nursery and approves the annual budget of this institution, which is its legal duty. In addition, it approves the amount that the day nursery will charge the parents for its services, and it appoints the executive board. The public day nursery delivers a report on its activities and a financial report to the municipal service in jurisdiction. For the last three years, the Municipality has also earmarked small grants for the three private day nurseries. All this time, these grants were determined without clear criteria and did not require the private day nurseries to provide a transparent process of forming charges and of financial dealings, apart from the data on the scope of children covered, which had to be submitted in the form of reports on activities to the municipal service in jurisdiction.

On several occasions, mostly at the initiative of the owners of private day nurseries, there were attempts to constitute a network of children's institutions, including day nurseries, which would regulate the manner of financing the stay of children in preschool institutions. However, due to the lack of political will, this process has not been implemented in practice.

## 2.2. Analysis of the policies / programmes within the sector

By analyzing various documents and acts which regulate the area of preschool education, we have determined that there are no criteria under which the child would have a right to a refund of the costs of their stay in the day nursery, or the right to a stay in the public day nursery, where the charges are generally more affordable than in the private day nurseries, which are managed by more economic criteria. The explanation for this situation lies in the Municipality's duty under the Law on Local Self-government, which stipulates that a municipality must ensure funds for wages and salaries and for material expenses of the institution (the day nursery) which it founded.

However, the Law on Local Self-government, and especially the Law on child protection, under Article 32, stipulates the possibility that a municipality may refund the costs of children's stay also to those institutions whose founders are other individual persons or corporate bodies, to the amount of 80% of the charge, depending on the income scale of the family, which was not taken into account in the policy of budgetary planning.

If we compare budgetary allocations for the education of preschool children with some other budgetary items and consumer units, it is evident that children of this age, although being a responsibility of the municipal administration, are not its priority (Table 10). The following table offers an overview of the budget for 2006 and 2007, from the aspect of investment into the preschool sector, as well as other related levels of allocation.

| POSITION  | 2006                 | 2007                                     | TOTAL                  |
|---|----------------------|--|------------------------|
| <b>TOTAL BUDGET</b>   | <b>33,159,971.89</b> | <b>51,831,674.00</b>                     |                        |
| Public institution for preschool education                      | 330,000.00           | 400,000.00                               | <b>401,000.00/06</b>   |
| Grants for other institutions for children                      | 71,000.00            | 81,000.00                                | <b>481,000.00/07</b>   |
| Primary education   | 580,000.00           | 1,450,000.00<br>150,000.00<br>250,000.00 | <b>1,800,000.00/07</b> |
| Secondary education (material expenses for 6 secondary schools) | 788,499.00           | 825,087.00                               | <b>825,087.00/07</b>   |
| Higher education  | 1,500,000.00         | 3,000,000.00<br>100,000.00               | <b>3,100,000.00/07</b> |
| Sports  | 958,000.00           | 1,410,000.00                             | <b>1,410,000.00/07</b> |

**Table 3.** Comparative allocations from the budgets for 2006 and 2007

<sup>22</sup> Law on Local Self-government (Official Gazette of Republika Srpska no: 101/04, 42/05 and 118/05)

<sup>23</sup> Zakon o dječijoj zaštiti Republike Srpske (Official Gazette of Republika Srpska, no: 04/02)

## 2.3.

## Analysis of budgetary allocations

In 2007, the amount of BAM 481,000.00 was allocated from the Bijeljina Municipality Budget for the needs of education of preschool children. This sum was used to cover in different percentages (from 15% to 70%) of the charges of full-day care in the Bijeljina day nurseries for about 570 children in the age range 1 to 6, or for about 9% of this population. More specifically, BAM 400,000.00 was earmarked for the activities of the "Čika Jova Zmaj" day nursery, while the sum of BAM 81,000.00 was allocated to the three private day nurseries as grants. The shortened programmes in the public day nursery and the private day nurseries were entirely financed by the parents themselves.

What follows is the tabular presentation of the budget of the "Čika Jova Zmaj" day nursery:

| Number of consumer unit:<br>0005400 |  | Name of consumer unit:<br>The "Čika Jova Zmaj" day nursery |  |                      |           |
|-------------------------------------|--|--|--|----------------------|-----------|
| Economic code                       | Basic and specific purpose                                     | Budget plan for 2006                                       | Assessment of budget plan execution for 2006 | Budget plan for 2007 | Index 5/3 |
| 610 000                             | <b>CURRENT EXPENSES</b>  | 330,000.00   | 330,000.00                                   | 630,000.00           | 191%      |
| 611 000                             | <b>GROSS SALARIES AND EMPLOYEES' FEES</b>                      |  |  | 354,990.00           |           |
| 611 100                             | Gross salaries and employees' fees                             |  |  | 354,990.00           |           |
| 613 000                             | Material and services expenses                                 |  |  | 275,010.00           |           |
| 613 100                             | Travelling expenses  |  |  | 3,410.00             |           |
| 613 200                             | Energy expenses  |  |  | 8,900.00             |           |
| 613 300                             | Municipal services expenses                                    |  |  | 6,700.00             |           |
| 613 400                             | Purchase of material   |  |  | 150,000.00           |           |
| 613 500                             | Heating fuel expenses  |  |  | 50,000.00            |           |
| 613 700                             | Current maintenance expenses                                   |  |  | 10,000.00            |           |
| 613 800                             | Insurance, banking service and money transfer service expenses |  |  | 6,000.00             |           |
| 613 900                             | Contractor services and other duties                           |  |  | 40,000.00            |           |
| 821 000                             | Capital expenditure  |  |  | 30,000.000           |           |
| 821 600                             | Reconstruction and investment maintenance                      |  |  | 30,000.000           |           |
|                                     | <b>TOTAL EXPENDITURE</b>                                       | 330,000.00   | 330,000.00                                   | 660,000.00           | 200%      |

**Table 4.** The budget of the "Čika Jova Zmaj" day nursery

Budget plan: **400,000.00 BAM**

Own income earnings: **260,000.00 BAM**

<sup>2</sup>The Bijeljina Municipality Budget, "Official Gazette"

Allocations for the other day nurseries in Bijeljina are also presented in the table:

| Number of consumer unit: IX – Department of public services<br>0005210 |                                  |                       |
|--|----------------------------------|-----------------------|
| Economic code  | Name of consumer unit            | Allocated funds (BAM) |
| 614 300  | The "Zenit" day nursery          | 24,000.00             |
| 614 300  | The "Dimex-Luana" day nursery    | 24,000.00             |
| 614 300  | The "Dragan i Zoran" day nursery | 33,500.00             |
| 614 300  | Public institution "Štrumfograd" | 25,500.00             |
| <b>TOTAL:</b>  |                                  | <b>107,000.00</b>     |

**Table 5.** Allocations for the other three day nurseries

## 2.4.

## Analysis of service delivery

In municipal reports, the piece of information relevant for determining the number of children covered by preschool education programmes is the percentage of about 10% of the total number of children at the preschool age.

According to the reports delivered to the Department of Public Services by the day nurseries at the beginning of the school year 2007/2008, the number of children attending them is presented in the following tables:

| The "Čika Jova Zmaj" day nursery: Number of groups and children in the year 2007/08 |                  |                    |            |            |
|---|------------------|--------------------|------------|------------|
| Number and type of programme  | Number of groups | Number of children | Male       | Female     |
| Full day care   | 8                | 227                | 126        | 143        |
| Extended stay   | 1                | 47                 | 22         | 25         |
| Shortened programme   | 6                | 99                 | 51         | 48         |
| <b>TOTAL:</b>   | <b>15</b>        | <b>373</b>         | <b>199</b> | <b>216</b> |

**Table 6.** The number of groups and children in the "Čika Jova Zmaj" day nursery in the year 2007/08

| The "Štrumfograd" day nursery: Number of groups and children in the year 2007/08 |                  |                    |           |           |
|--|------------------|--------------------|-----------|-----------|
| Number and type of programme   | Number of groups | Number of children | Male      | Female    |
| Full-day care  | 4                | 84                 | 51        | 33        |
| <b>TOTAL:</b>  | <b>4</b>         | <b>84</b>          | <b>51</b> | <b>33</b> |

**Table 7.** The number of groups and children in the "Štrumfograd" day nursery in the year 2007/08

<sup>28</sup>Budžet Opštine Bijeljina, Službeni glasnik



| The "Dimex-Luana" day nursery: Number of groups and children in the year 2007/08 |                  |                    |           |           |
|--|------------------|--------------------|-----------|-----------|
| Number and type of programme   | Number of groups | Number of children | Male      | Female    |
| Full day care  | 3                | 70                 | 35        | 35        |
| <b>TOTAL:</b>  | <b>3</b>         | <b>70</b>          | <b>35</b> | <b>35</b> |

**Note:** The management of the day nursery later informed the Department of enrolling 10 more children  
**Table 8.** The number of groups and children in the "Dimex-Luana" day nursery in the year 2007/08

| The "Dragan i Zoran" day nursery: Number of groups and children in the year 2006/07 |                  |                    |            |           |
|---|------------------|--------------------|------------|-----------|
| Number and type of programme  | Number of groups | Number of children | Male       | Female    |
| Full-day care   | 8                | 186                | 103        | 83        |
| <b>TOTAL:</b>   | <b>8</b>         | <b>186</b>         | <b>103</b> | <b>83</b> |

**Note:** The management of the "Dragan i Zoran" day nursery did not provide data about enrollment in the school year 2007/08

**Table 9.** The number of groups and children in the "Dragan i Zoran" day nursery in the year 2006/07

If we add up the number of children attending the three day nurseries which provided data about enrollment, and assume that the "Dragan i Zoran" day nursery enrolled approximately the same number as the year before, the total number of children covered by preschool education in the Bijeljina Municipality is 776, of whom 577 children use the full-day care.

According to the latest records of the Registry Office, the number of children born on the area of the Bijeljina Municipality during the period 2002-2007 is:

|            |                 |
|------------|-----------------|
| 2002 ..... | 1.100 children, |
| 2003 ..... | 1.005 children, |
| 2004 ..... | 1.020 children, |
| 2005 ..... | 975 children,   |
| 2006 ..... | 979 children,   |
| 2007 ..... | 736 children    |
| .....      |                 |
| TOTAL:     | 5.815 children  |

The total number of children covered by preschool programmes: 13.2% of the children  
 Full-day care is used by: 9.3% of the children

| Day nursery      | Charge for parents | Reduced charge* |
|------------------|--------------------|-----------------|
| "Čika Jova Zmaj" | 130.00             | 110.00          |
| "Štrumfograd"    | 150.00             | 130.00          |
| "Dragan i Zoran" | 220.00             |                 |
| "Dimex-Luana"    | 120.00             | 120.00          |

\*Reduced charge is paid by single parents, and, in "Štrumfograd," also by parents of children living in rural areas

**Table 10.** Day nursery charges in September 2007

## 2.5.

## Analysis of results

On the basis of stated indicators on the number and organization of children's institutions, the number of children covered by preschool education programmes and the budgetary policies in the analyzed sector, the following can be concluded:

- the area of preschool education is neglected; it was not developed systematically and in accordance with citizens' needs
- the existing capacities are not available to all children and citizens either territorially or from the aspect of prices
- about 90% of preschool children are not covered by preschool education programmes
- the funds allocated for the area of preschool education are much lower in relation to other items of budgetary expenditure (e.g. sport)
- there are no allocation criteria which would correspond to the families' material needs for grants
- there are no criteria during the allocation of funds which would take into account the category of unpaid labour (women, primarily) and the poverty of the population and would prevent reproduction of poverty.

An interesting indicator of the disregard for the sector of preschool education can be found in the Municipal Development Strategy, where this area is treated in about 25 lines of the text. In the short explanation, it is stated that capacity building for preschool education is planned until 2009, and that the planned amount of budgetary allocations for this purpose is BAM 200,000.00.

All these indicators reveal that it is necessary to engage in the systemic resolution of the sector of preschool education and to eliminate the discrimination towards children which is produced by such policies. In addition, women's responsibility to take care of children can be seen as a consequence of deeply rooted inequalities between genders, but the fact is that this care affects women in the way that it increases their personal engagement and causes additional dissipation of their human resources at the micro level, because the state preschool institutions do not satisfy the needs of the population. It also diminishes the competitiveness of women on the labour market, because it uses up their time and energy in the family.

<sup>28</sup>4.1.4. Capacity building for preschool education, the Bijeljina Municipality Development Strategy until 2015, [www.sobijeljina.org](http://www.sobijeljina.org)

# 3.

## CONCLUSIONS AND RECOMMENDATIONS

The total budget of the Bijeljina Municipality seems gender-neutral and oriented towards resolving the capital infrastructural problems, but is in reality completely gender-unresponsive and only contributes to the future further social and economic inequality of women in relation to men.

Not a single budgetary item is explicitly designed for improving the position of women, reducing their rate of unemployment, poverty of women and violence against women.

The area of education of preschool children and the total care for children is only slightly supported from the budget, which does not reduce women's unpaid labour or alleviate their reproductive role.

For the purpose of achieving gender-responsive budgetary distribution, it is necessary to conduct research into the social position of women on the area of the Municipality, as well as an analysis of total budgetary allocations with indicators which would reveal gender-specific statistics about the users of public funds. With these prerequisites, it will be possible to create a budget which would improve the quality of life of all categories of the population.



# **GENDER ANALYSIS OF THE SREBRENICA MUNICIPALITY BUDGET with a focus on re-training and additional training of the female population**

**Research team:**

**VESNA JOVANOVIĆ - HO Amica prijateljice, Srebrenica**  
**VJEKOSLAVA PERKOVIĆ - HO Amica prijateljice, Srebrenica**  
**BILJANA GLAMOČAK - The Gender Commission of the Municipal Council, Srebrenica**  
**ENVER MUSTAFIĆ - Office for Budgeting and Finances of the Srebrenica Municipality**  
**RAMO DAUTBAŠIĆ - The Srebrenica Municipality**

Srebrenica, January 2008



## 1. GENERAL DESCRIPTION OF THE MUNICIPALITY

The Srebrenica Municipality is situated in the northeast of Bosnia and Herzegovina, in the entity of Republika Srpska, and covers an area of around 530 km<sup>2</sup> of predominantly mountainous terrain. The Municipality's main natural resources are the deposits of lead, zinc, bauxite and other minerals, timber resources and hydro-potentials; Crni Guber mineral waters and spas, drinking waters.

The Srebrenica Municipality belonged to the class of middle-sized municipalities (the average size of a municipality in Bosnia and Herzegovina is 39,953 inhabitants). During the period between 1948 and 1991, the number of the population rose by 62.5%. The population growth rate was 1.1% a year on average. However, during the next ten years, the war that raged in these areas caused a considerable population drain, between 3,900 and 5,000 people, or 390-500 people a year, which was around 10% of the negative migration balance in the region of northeastern Bosnia and Herzegovina.

### 1.1.

### Demographic statistics

According to the 1991 Census, there were 36,666 people in the area of the Municipality, living in 81 towns and villages which were administratively and spatially organized into 19 local communities. The population density was 69 people per square kilometer.

The ethnic, i.e. national structure in the pre-war period was as follows: Bosniaks 75.20%, Serbs 22.68%, while others amounted to less than 2% of the entire population. The gender structure was as follows: 51.48% of the population were male, and 48.5% were female.

The most numerous age group was the working-age population (15-65 years of age), which represented 65.3% of the entire population. Of this number, more than 8,000 inhabitants of the Srebrenica Municipality (around 24%) had employment in the period of 1991/1992. The working-age population was mostly employed in the productive branches and the mining industry, while a smaller percentage worked in the non-productive branches. A considerable number of households (84.5%) were rural and were engaged in agriculture, as a second or as the main activity. The second most numerous age group were the young (15 years of age and below), who accounted for 27.7% of the population.

The demographic situation of Srebrenica changed drastically in the period from 1992 until today due to the ravages of war and the post-war migrations of the population. Therefore, it is hard to give a precise overview of the present demographic state. It is estimated that Srebrenica today has 7,267 inhabitants, and that the population density is 14 people per square kilometer. The gender structure is such that women constitute 55% of the population (3,997) and men 45% (3,270). This structure has changed considerably compared to the period before the war, due to the enormous war sacrifices of the male part of the population. The present-day national structure is as follows: Serbs account for 59% of the population, Bosniaks 40%, Croats 0.5% and others 0.5%.

The main regional roads go around Srebrenica, which diminishes the importance of this Municipality's location. From the geographical and communicational aspect, the Municipality is more open to the River Drina in the east, i.e. to Serbia and Montenegro, and the neighbouring municipality of Bratunac. The communicative connection with the rest of Bosnia and Herzegovina is unfavourable.

The area of Srebrenica has a rich cultural and historical heritage with beautiful landscape and regions which are home to numerous species of wild animals. As part of the development of this area, the history records a number of stages which marked the cultural development of the Srebrenica Municipality. In rural areas there are records of a variety of folk sayings and quips, as well as the tradition of preserving folk songs and dances accompanied by autochthonous national instruments: the fife, the twin flute, the gusle, the šargije, the saz and the mandolin.

## 1.2.

### The cultural and sports life

In 1946 a group of young enthusiasts started the activities of restoring the cultural life of Srebrenica. They formed the "Vaso Jovanović" Cultural and Performing Society, which also housed drama, the folk dancing and the music club. At that time, many residents of Srebrenica performed in cities across the former Yugoslavia, and won the highest awards at numerous festivals. The drama club received the widest acclaim. Until the war, the Society consisted of about 120 active members. From 1991 to 2004, the "Vaso Jovanović" Cultural and Performing Society was not active, but in 2005, on the initiative of several enthusiasts, the Society was restored. As part of the Cultural and Performing Society, the folk dancing and the music club are currently active, presently gathering 40 active members (the folk dancing club has 30 active members, and the dancing club 10).

There is also the Guber Srebrenica Sports Society operating in the area of the Municipality which gathers all sports clubs in Srebrenica. The active sports clubs are the "Guber" football club, the "Guber" basketball club and the TEAKWANDO martial arts club.

In 2002, the Council of Srebrenica Youth was founded in the area of the Municipality, which is the parent organization for ten organizations dealing with the issues of the youth and children in the Srebrenica Municipality: "Sara", "Leptir", the "Guber" scout unit, "Drina", etc.

Since 2002, at the proposal of the municipal administration, which was welcomed by people eager to instill into Srebrenica the kind of life that is normal for all cities in the world, Srebrenica has had its first post-war city festival, Dani Srebrenice, featuring sports and cultural events and entertainment, which serves to regenerate the cultural, entertainment, sports and economic life of Srebrenica. For the first four years of its existence, Dani Srebrenice has attracted a large audience not only from Srebrenica, but also from the neighbouring municipalities, and represents one of the best festivals of this sort in the region.

Currently, there are a number of cultural institutions operating in the Srebrenica Municipality. First of all, there is the National Library, which contains the total of 22,540 books on its area of 260 m<sup>2</sup>, and which uses the UNESCO software (winisis biblio) to manage its book fund, like all libraries. The number of recorded monographic publications is 1,532. Furthermore, other cultural institutions include the Cultural Centre, Srebrenica, the County Museum and Radio Srebrenica, whose premises also house the "Vaso Jovanović" Cultural and Performing Society. In 2005, on the premises of the Cultural Centre and in cooperation with the non-governmental sector, numerous cultural programs were organized, including the following: cultur-

al exchange among the libraries in the region, creative children's workshops that were attended by 109 children presently living or who used to live in Srebrenica, theatre plays, movie marathons and a variety of other cultural events.

### 1.3.

## Natural resources

While the regular, fresh waters are commonly used only for the every-day maintenance of the human body, mineral waters, which contain numerous minerals and salts, are mostly used for healing and refreshment. Natural mineral waters can be cooler or warmer, and their temperature depends primarily on the geological structure of the ground they are flowing through - namely, their flow through the deeper strata, which are exposed to higher heat and pressure. This is the case with the Guber hot springs, as well as other springs of thermo-mineral waters that can be found in the area of Srebrenica, but which are rather rare in Europe: Crni Guber, Očna voda, Voda ljeptica, etc.

Among various natural mineral waters, mineral waters with high iron and arsenic content hold a special place due to their chemical composition. These mineral waters are rich in iron, arsenic and other heavy metals (zinc, copper, manganese, cobalt, nickel, and strontium) in milligram amounts. The effect of these waters is based on an array of biological and chemical/physical processes which are mutually complementary, and the results of monitoring the effect of these elements of the human body are pharmacologically confirmed.

### 1.4.

## The budgetary process

The Srebrenica Municipality Budget is adopted in keeping with the Law on Budgeting of Republika Srpska. Firstly, the budget proposal is drafted and subsequently submitted to the Municipal Assembly for consideration. This is followed by a public discussion, to which all budget users, as well as all interested citizens, NGOs and groups, are invited via the media. If during the public discussion there are some constructive suggestions and remarks about the budget proposal, they are submitted to the Mayor, who then sends them to the Municipal Assembly. As the last step, the budget is adopted and implemented for the ongoing fiscal year.

Citizens should be involved in the process of planning the local budget and their opinions related to ensuring all types of public services should be taken into account. However, citizens' participation in the public discussion on the budget draft is insufficient for several reasons. First of all, the Municipality does not devote enough effort into informing the citizens of all its activities and plans, so that they would better understand the priority trends in the developmental policies of the Municipality. Furthermore, the activities of the Municipality in terms of consulting citizens during the process of identifying their needs and determining the priority are insufficient, and there is a lack of effective methods of collecting ideas and suggestions for certain issues which are of vital importance for raising the citizens' quality of life on the area of the Municipality. In addition, the municipal authorities do not encourage citizens to make use of the advantages of mutual communication, informing and consultations, and do not put in enough effort to clarify for the citizens the manner of reaching certain decisions, providing all supporting arguments.



# 2.

## DESCRIPTION OF THE PROBLEM

### High unemployment rate, primarily among the female population, due to inadequate investment in their re-training and additional training

In transitional and post-conflict societies, like the society of Bosnia and Herzegovina, it is necessary to take into account the gender dimension of poverty, not only because of the principle of equality and equal opportunity, but also in order to make the measures which have to be designed more effective and useful. In addition, in these societies, there is also the important aspect of heavy losses of the male population, so it is necessary to uncover gender-specific consequences of the wider social developments which usually cannot be controlled by individuals, either men or women. Therefore, instead of provoking mutual confrontation between losers, it is essential to develop strategies which be directed towards social integration and a consensus between the sexes which would rely on total recognition of the distinct qualities of the local context and respect for positive heritage.

Despite efforts to reduce the number of unemployed individuals in the area of the Srebrenica Municipality through opening new enterprises and through restoring the enterprises that used to operate in the pre-war period, the problem of unemployment still reflects on the reality of this Municipality and threatens to further lower the standard of living of the population which already lives on the edge of poverty. Especially pronounced is the high unemployment rate among the female population, due to inadequate investment in their re-training and additional training in the economic branches that are dominant in the Srebrenica Municipality, in keeping with the drastically changed demographic structure of the population after the war. Consequently, it is essential to grant women greater access to the existing social resources and thus increase their competitive edge on the labour market and reduce the negative aspect of their social position.

On the other hand, although the population migration in the area of the Municipality, which is manifested through the departure of many people from this Municipality, somewhat mitigates this trend, it also blurs any realistic insight into the situation, so that it is hard to predict the future trends on the basis of this economic indicator, particularly if we take into account that women and men leave this area to approximately the same extent.

Furthermore, the programmes of structural adjustment seem to mostly affect those sectors in which women account for the majority of employees (or at least a significant part of them). Restrictions of public funds also affect women indirectly, because they increase their personal engagement and additional dissipation of their human resources on the micro level, draining their energy and family time, which then further decreases women's competitive edge on the labour market.

As a result, since the state policies fail to satisfy the needs of its population, it is necessary that these trends are taken into consideration and approached in terms of ensuring sustainable development. Employment rate of the population in Srebrenica was 56% before the war, while today it is estimated at 50%.

According to the statistics from the Unemployment Bureau in 2006, there are 1,540 registered unemployed individuals, which represents a drop of 3.2% in relation to the year 2005 (1,591). Of the total number of unemployed individuals, 870 are men (56.5%), while the female unemployed workforce accounts for 670 persons (43.5%). The actual number of the people unemployed is probably even larger, as many people do not register with the Unemployment Bureau, because they do not believe that it can help them in finding employment.

Tabular presentation of statistical data:

| N°  | Elements   | Indicators          |
|-----|--|---------------------|
| 1.  | Area in square kilometers                          | 530 km <sup>2</sup> |
| 2.  | Population in 2006                                 | 10,705              |
| 3.  | Population density in 2006                         | 20                  |
| 4.  | Men  | 4,817 (45%)         |
| 5.  | Women  | 5,888 (55%)         |
| 6.  | Quota of employment around 50%                     | 5,352               |
| 7.  | Estimated unemployment rate in 2006 (11/ 6-10)     | 39%                 |
| 8.  | Estimated employment rate in 2006 (10/6)           | 27%                 |
| 9.  | Average net salary/BAM (2005)                      | 315.00 KM           |
| 10. | Number of employed individuals until June 1, 2006  | 1,432               |
| 11. | Number of registered unemployed individuals        | 1,540               |
| 12. | Number of pensioners (2005)                        | 617                 |
| 13. | Number of households registered for return in 2006 | 3,856               |

**Table 1.** Overview of general data on the Srebrenica Municipality

## 2.1. Analysis of the situation in the sector

### 2.1.1. Undeveloped capacities

On the basis of the raw material potential in the region, the research team reached the conclusion that the existing processing capacities are insufficiently developed in the following areas:

- primary and final wood processing,
- lead and zinc processing,
- bauxite processing,
- various tourism potentials,
- the cultural-historical heritage,
- exploitation of the existing natural resources.

A great number of potentials before the war (these are mostly natural resources) can be of excellent use also for the post-war renovation and the strategic economic development of the Srebrenica Municipality. This primarily applies to the following economic branches:

- Mining (minerals: lead, zinc, bauxite, silver, gold and other precious metals, as well as rock exploitation and processing)
- Spa tourism and exploitation of healing mineral waters
- Forestry and the wood-processing industry
- Agriculture and the food industry (farming, fruit, vegetables, cattle breeding, beekeeping, meat and meat products, milk and others)

- Hydro-potentials
- Tourism and eco-healthy environment:
  - waters of Lake Perućac, natural landscapes Sušice, the Bukova glava ski centre and organic food
  - commemorative tourism: The Potočari Memorial Centre
  - the cultural-historical heritage
- Hunting and fishing
- Health services (a geriatric hospital, a special ward for treating addictions, the Guber Spa)

Bearing in mind that the greatest part of the potential of the Srebrenica Municipality lies in its natural resources, this creates the conditions for manufacturing certain products and offering specific services, such as processing of nonferrous, rare and precious metal, production of sawn timber, plywood and hardboard, wooden and tin containers, slate floor coverings and tiles, not only for the market of Bosnia and Herzegovina, but also in the wider region. This area is, as a matter of tradition, economically well linked with Serbia and Montenegro, so these products and services also compete in their market. There is a certain level of market competitiveness for most of the products of the metal-processing industry, but the future existence of these production facilities depends on the inevitable process of privatization and restructuring.

Throughout the history of this region, forestry and wood processing have been the major industrial branches. Today it is possible to obtain a sustainable level of production through investments for upgrading the facilities. Due to the lack of a forest surveillance programme during the war, there was the problem of illegal forest operations that were conducted, which also had negative effects on the environment. For that reason, this branch fails to use its potential for sustainable economic development, although it offers adequate employment opportunities for the unemployed. For the time being, the political establishment of Bosnia and Herzegovina does not provide the authorities of the Srebrenica Municipality with the opportunity to make certain strategic moves regarding the development of the foresting industry in this area, which is the reason for inadequate exploitation of actual capacities in the foresting industry.

Except for marginal production and small trading activities, the sectors of forestry and mining alone cannot provide employment for all unemployed individuals. Bearing these circumstances in mind, it can be concluded that this Municipality needs an alternative for opening a larger number of new job positions.

The area of this Municipality provides all necessary conditions for the successful development of agriculture in the areas of farming, cattle breeding, fruit growing, beekeeping and fishery. There are relatively good terrains for forming several milk farms. Growing fruit and berries can also be an alternative line of development, but it requires long-term investments, because the regional technical capacities in agriculture are very small and limited. For the most underprivileged and those living in remote areas (especially returnees), sheep breeding can be another alternative.

### 2.1.2.

### Lack of adequately-trained workforce

Due to the difficult socio-economic situation, insufficient stimulation and deficient housing opportunities, as well as low earnings, the workers from other regions have no interest in obtaining employment in certain occupations that are currently in demand for adequately-trained workers in Srebrenica (doctors, veterinarians, computer experts, teachers, tourist workers, ore refiners, precise mechanics, etc.). In addition, re-training and additional training of the existing population receives no stimulation from the budget, so this is one of the reasons why the budget is considered gender unresponsive.

### 2.1.3. Gender misbalance of (un)employed individuals in terms of their qualifications

Tabular presentation of the gender and qualification structure and the number of unemployed individuals in the Srebrenica Municipality:

| <b>Educational background</b>                       | <b>Number of individuals</b> | <b>Men</b> | <b>Women</b> |
|---|------------------------------|------------|--------------|
| Unskilled worker                                    | 772                          | 429        | 343          |
| Semiskilled worker and lower education background   | 56                           | 25         | 31           |
| Skilled worker                                      | 410                          | 287        | 123          |
| Highly skilled worker                               | 13                           | 12         | 1            |
| Secondary school qualifications – crafts and trades | 58                           | 10         | 48           |
| Secondary school qualifications –administration     | 199                          | 101        | 98           |
| Two-year postsecondary school qualifications        | 18                           | 6          | 12           |
| University qualifications                           | 13                           | 9          | 4            |
| <b>TOTAL:</b>                                       | <b>1,540</b>                 | <b>870</b> | <b>670</b>   |

**Table 2.** Gender and professional structure and the number of unemployed individuals in the area of the Srebrenica Municipality

### 2.1.4. Poor privatization in the area of the Municipality

Republika Srpska is presently in the process of transition with a number of initiated reforms towards transferring to the market economy. The process of the privatization of state capital in companies in Republika Srpska started through adopting a series of laws regarding privatization, which were adopted by the National Assembly of Republika Srpska. The greater part of this period (1998-2006) was related to the preparation of companies for the privatization of state capital.

The companies which have undergone the transition through selling state capital are transformed into joint stock companies or corporations in keeping with the Decree on changing the manner of organization, which is the integral part of the privatization programme. Of 21 state companies until the drafting of this document, 7 companies were privatized, 4 have strategic significance, and the assets of one of them (the AS Accumulator Production Plant), following the decision of the High Representative for Bosnia and Herzegovina, were transferred to the Srebrenica-Potočari Foundation, memorial and cemetery. This is an indicator that it is necessary to accelerate privatization, i.e. to finalize the privatization of strategic enterprises.

Unfavourable economic conditions, economic instability and the lack of common interests in the privatization process have resulted in slowing down the processes of ownership transfer and revitalization of companies, which negatively affects the employment rate at the municipal level.

<sup>27</sup>Official Gazette of Republika Srpska, no: 24/98

## 2.2. Analysis of the policies / programmes within the sector

### 2.2.1. Incentives for the development of small and medium-sized business

Allocated budgetary funds are around 90,000 BAM, and are ear-marked for offering incentives to small businesses. The employee structure in two small businesses which received incentives is presented in the table:

| Economic subject*                   | Number of employees |    |
|-------------------------------------|---------------------|----|
|                                     | F                   | M  |
| "Cimos" Department store            | 25                  | 8  |
| Agricultural producers' cooperative | 5                   | 11 |

**Table 3.** Employee structure

**\*Note:** The total list of economic subjects which received state incentives for employment, and their employee structure is presented below, in Table 7.

These two economic subjects were singled out on purpose in order to demonstrate vividly the extent of gender segregation by occupations. Thus women are the primary choice for employment in the trading branch, while in agriculture (which generates higher earnings) men are employed more than two times as often as women.

### 2.2.2. Tax exemption

When registering new companies, taxpayers are exempted from paying a portion of the profit tax, as well as from paying municipal taxes. In addition, a great number of economic subjects are exempted from paying the property tax, as well as from taxes for use and development of city land. Certain municipal premises were given to several production facilities (Gusto Sapore, Alma Ras) for free use, all for the purpose of employing new workers.

### 2.2.3. Granting of scholarships

Since the Srebrenica Municipality does not have a single institution for training individuals for a university degree, individuals who graduate from high-schools and secondary schools continue their education at the faculties of the Universities of Banja Luka and Tuzla, as well as at universities throughout Republika Srpska, Bosnia and Herzegovina, Serbia and Montenegro. The age group which is generally involved in this level of education includes young people between 20 and 26.

For the purpose of ensuring adequately-trained workforce, the Srebrenica Municipality provided scholarships for 40 students at institutions of higher education in 2007, who either live in Srebrenica or used to live in Srebrenica. Of this number, several scholarships are also given for training individuals for occupations in educational institutions, which lack adequately-trained personnel:

| FACULTY                                     | NUMBER OF SCHOLARSHIPS | MEN       | WOMEN     |
|---|------------------------|-----------|-----------|
| Faculty of Medicine                         | 4                      |           |           |
| Faculty of Mathematics and Natural Sciences | 6                      |           |           |
| Faculty of Philosophy                       | 2                      |           |           |
| Faculty of Pharmacy                         | 1                      |           |           |
| Faculty of Law                              | 3                      |           |           |
| Faculty of Criminal Sciences                | 1                      |           |           |
| Faculty of Mechanical Engineering           | 2                      |           |           |
| Faculty of Theology                         | 1                      |           |           |
| Faculty of Economics                        | 5                      |           |           |
| Faculty of Civil Engineering                | 5                      |           |           |
| Faculty of Political Sciences               | 3                      |           |           |
| Other faculties                             | 5                      |           |           |
| <b>TOTAL:</b>                               | <b>40</b>              | <b>17</b> | <b>23</b> |

**Table 4.** Gender structure of students who received scholarships in 2007

#### 2.2.4.

#### Re-training projects implemented by NGOs

| Name of training session          | Nationality/Gender |            |                |              |            |              | Total        |
|-----------------------------------|--------------------|------------|----------------|--------------|------------|--------------|--------------|
|                                   | Bosniaks           |            | Total Bosniaks | Serbs        |            | Total Serbs  |              |
|                                   | Female             | Male       |                | Female       | Male       |              |              |
| Business English                  | 1                  | -          | 1              | 889          | 239        | 1,128        | 1,129        |
| Business Start-Up                 | 66                 | 235        | 301            | 255          | 205        | 460          | 761          |
| Communication skills              |                    | 10         | 10             | 225          | 76         | 301          | 311          |
| Basic English                     | 14                 | 18         | 32             | 232          | 42         | 274          | 306          |
| Working as secretary in a company | 12                 | -          | 12             | 255          | 4          | 259          | 271          |
| <b>TOTAL:</b>                     | <b>93</b>          | <b>263</b> | <b>356</b>     | <b>1,856</b> | <b>566</b> | <b>2,422</b> | <b>2,778</b> |

**Table 5.** The number of users of training sessions in terms of nationality and gender

| Name of training session          | Venue      |            |              | Total        |
|-----------------------------------|------------|------------|--------------|--------------|
|                                   | Bratunac   | Milići     | Srebrenica   |              |
| Business English                  | 603        | 352        | 174          | 1,129        |
| Business Start-Up                 | 112        | 176        | 473          | 761          |
| Communication skills              | 91         | 114        | 106          | 311          |
| Basic English                     |            |            | 306          | 306          |
| Working as secretary in a company | 92         | 71         | 108          | 271          |
| <b>TOTAL:</b>                     | <b>898</b> | <b>713</b> | <b>1,167</b> | <b>2,778</b> |

**Table 6.** The number of users of training sessions in municipalities

## 2.3.

### Analysis of budgetary allocations

#### Employment grants

In 2007, the support grant for providing jobs for the unemployed amounted to 77,000 BAM, while 21,000 BAM was ear-marked as support for the activities of the Faculty of Law in Srebrenica. Support grant for the development of agricultural production - Agricultural producers' cooperative amounted to 90,000 BAM.

#### Grants for NGOs

Support for the activities of NGOs on the basis of programmes and the criteria was provided through the allocation of BAM 19,580.00 from the total budget of the Bijeljina Municipality. The Public Invitation for awarding grants received applications from all NGOs which operate in the area of the Srebrenica Municipality, and not only from those whose activities promote the employment of the female workforce.

#### Student scholarships

The municipal budget in 2007 allocated 22,000 BAM on scholarships.

#### Subventions for occupations in short supply

In 2007 ten interns were employed under the Intern Training Programme implemented by the Unemployment Bureau in cooperation with the Srebrenica Municipality.

## 2.4.

### Analysis of service delivery

#### New job positions created

| Economic subject                    | Women | Men | TOTAL     |
|-------------------------------------|-------|-----|-----------|
| Gusto Sapore; Alma Ras              | 25    | 8   | 33        |
| Agricultural producers' cooperative | 5     | 11  | 16        |
| Educational institutions            | 11    | 5   | 16        |
| Medical institutions                | 5     | 3   | 8         |
| Police management                   | 1     | 18  | 19        |
| <b>TOTAL:</b>                       |       |     | <b>92</b> |

**Table 7.** Number of employees in various branches in 2007 in terms of gender structure

From the total number of employed workers, it is visible that employment in new job positions is considerably gender-balanced (men hold a slight advantage), although there is an evident gender misbalance regarding the profile of occupations. Obviously, these figures must be taken with certain qualifications, because one cannot disregard the fact that the gender structure in the area of the Srebrenica Municipality changed drastically after the war (see 1.1. Demographic statistics above)

## 2.5.

## Analysis of results

---

The team of analysts in Srebrenica failed to complete the fifth step of the analysis of the municipal budget in the period specified by the project.



# 3.

## 3. CONCLUSIONS AND RECOMMENDATIONS

In the area of the Srebrenica Municipality, development is based directly on female human resources, so the development strategy and the improvement of women's position should follow that direction as well. The idea of sustainable development simply has to take into account the distinctiveness of accumulated discrimination which produces and reinforces the unfavorable position of women, and, at the same time, to open women's economic potentials for future development. In that sense, along with the necessity of engaging the local governmental level in the process of economic empowerment of women, the following needs to be done as soon as possible:

- to improve the cooperation between the Unemployment Bureau and the municipal offices and services (as well as other bodies which have jurisdiction over work and employment) in the planning and realization of framework employment programmes of interest for the Municipality and the measures for their realization,
- to influence municipal offices and services to participate more actively in the employment programmes, through programmes for co-financing private entrepreneurship and through ensuring access to the market and providing advisory services to entrepreneurs,
- to ensure the monitoring of the execution of these measures from the gender aspect by establishing gender-specific records,
- to allocate funds from the budget for financing programmes which will ensure the realization of measures for an active employment policy according to the demands of the labour market (professional training, additional training, retraining, professional orientation, etc.) - financing or co-financing of retraining and additional training for occupations lacking qualified personnel in accordance with the needs of the labour market,
- to reduce structural adjustment which results in decreasing the scope of the public sector, thus especially affecting women,
- through municipal grants, to support NGOs which will raise the level of general awareness of gender equality in institutions and the level of sensitization of the female and male population in general about the problems of gender inequality, and to work on changing the general social consensus on women's specific unequal position due to the long-term accumulation of the processes of discrimination and exclusion of women,
- training of a certain number of experts for making the budget more gender-responsive and devising a plan for a gender-sensitive mobilization of funds,
- to increase the role of the local self-government in the programmes of employing women - to reduce the continual gender segregation by occupations through defining a budget line for additional training and retraining of women, and also to upgrade the outdated skills and knowledges of the unemployed and to reduce technological illiteracy,
- to introduce tax relief for employers who/which hire women (especially women who are at a particular disadvantage: single mothers, war widows, elderly women, women with special needs, rural women, etc.), as well as for self-employment,
- to inform the employers about various (flexible) forms of employment,

- to integrate the concept of gender inequality into the formal educational system by adapting the curriculum (from the primary to the higher education level),
- to reduce the rapid deterioration of women's human resources, primarily health, due to the war and the "survival economy," as well as inadequate health service, all of which turned some of the women who could have been involved in the development of the community into a portion of the population more dependent on social welfare,
- to allocate a portion of the funds earmarked for the Development fund to the development of women's entrepreneurship,
- to introduce the gender perspective into the existing statistical system and to create gender-specific data: to conduct a gender-specific census and inventory of the workforce,
- to ensure equal employment opportunities for women and men alike - during the process of proposing programmes and measures for boosting employment, one should take into account the real state of employment of both genders as the starting point and propose incentive measures/programmes for stimulating the employment of the less represented gender, thus gradually changing the existing unfavorable ratio between the number of employed women and the number of employed men,
- to raise the standard of public services so that they would correspond to the requests of the differentiated population,
- to promote entrepreneurship and cooperatives and to enable a greater number of women to use incentives for self-employment in agriculture,
- to ensure institutional conditions for the creation of mechanisms of gender equality on the local level.

**GENDER ANALYSIS  
OF THE TRAVNIK MUNICIPALITY BUDGET**  
**with a focus on the number of women employed in the  
official bodies of local communities which identify  
priority projects financed from the local budget**

**Research team:**

**ARMIN ŠAKIĆ - Telecentar, Travnik**  
**SANELA KAJMOVIĆ - Telecentar, Travnik**  
**VLADO LOVRINOVIĆ - Office for Budgeting,  
Entrepreneurship and Inspection of the Travnik Municipality**  
**SUADA KARAJKO - The Gender Commission of the Municipal Council, Travnik**

Travnik, January 2008

# 1.

## 1. GENERAL DESCRIPTION OF THE MUNICIPALITY

**T**hose who have been all around the world, seen its every corner, say that there is no such place like Travnik. There, a man's heart is cleared of all rust; its water and air delight the soul." These words were uttered by Bulbulija, a poet from Mostar, in the 18th century.

Travnik, a city in the heart of Bosnia, flooded by the green of the mountainous scenery, laved by the waters of the gold-bearing Lašva River and the pellucid currents of the mountain rapids, bears the name which signifies grass and rich pastures for sheep since medieval times (Bosnian trava = grass). Travnik is known all around the world by the novel of the same name written by Ivo Andrić, a Nobel laureate, born there in 1882, and is famous for its Vlačić cheese, for Tornjak, the autochthonous breed of sheepdog, and for the Travnik short-beaked pigeon.

Travnik is a city with a unique panorama marked by silhouettes of medieval forts, numerous minarets and church towers; a city that has two downtowns, the "upper" and the "lower," and a clock tower in each. The Travnik Municipality, as an administrative, health, educational, tourist and cultural centre, is situated in the central part of Bosnia and Herzegovina on 517 m above sea-level, and has the area of 563 km<sup>2</sup>.

### 1.1. Local economy

Following the steps of the old artisans and the first industrialists, the most developed economic branches in Travnik are the textile, the shoe-making, the wood-processing and the food industry, as well as cattle breeding and farming.

### 1.2. Education

Travnik has a great and honourable tradition in the area of schooling and education. The city is known for the Elči Ibrahim-pasha Muslim religious secondary school of 1706, the Archiepiscopal high-school of 1882, the Orthodox-Christian primary school of 1822, while literacy and education is promoted through the activities of Dervish monasteries and Franciscan friaries on Mount Guča. In present-day Travnik, there are 11 primary and 6 secondary schools, a large number of departments of the Universities in Tuzla and Sarajevo, as well as several private universities.

### 1.3. Health service

From the monastic medicine books and the Sephardic doctors, the health service in Travnik today includes the up-to-date Cantonal "Travnik" Hospital, the Hospital for pulmonary conditions and the "Dr. Fra-Mato Nikolić" Hospital, as well as a Community Health Centre and five outpatient clinics. Some of the eldest medical experts in Travnik are considered to be Dr. Sulejman-beg Hafizadić, Dr. Anton Rakidija, Dr. Jakov Gaon and many others.

Tourism is regarded as exceptionally important for the development of the Travnik Municipality. Along with the other cultural and natural sights, Mount Vlašić and its Babanovac Tourist Centre are strongly promoted as the most popular winter destination in Bosnia and Herzegovina.

The great and successful tradition of the cultural life is reflected through the existence of the oldest Musical Society in Bosnia and Herzegovina, the Amateur Theatre, as one of the most prominent in the former Yugoslavia, as well as numerous and diverse Cultural and Performing Societies. Travnik is the host of many guitar festivals, the Andrićevi dani literary encounters, art colonies and other cultural events. Today, art and cultural programmes are effectively designed by two public institutions, the Culture Centre and the County Museum, along with the support of non-governmental organizations.

Signs and symbols of past times have always drawn the attention of home and foreign tourists, so a tourist itinerary should certainly include: the County Museum with 80,000 exhibits, the birth house of Ivo Andrić, the Stari grad fortress with an ethnographic collection, a souvenir shop and an amphitheatre, 17 mosques, particularly the Jeni mosque, as the oldest, and the Sulejmanija mosque - šarena džamija, as a unique example of Islamic sacral architecture. Furthermore, one should visit the vizier burial sites, the Muslim, the Catholic, the Jewish and the Orthodox-Christian cemeteries, the catholic and the Orthodox-Christian churches, the Franciscan monastery Guča Gora, the Jesuit high-school, the Elči Ibrahim-pasha Muslim religious secondary school, the clock towers and the sundial, the Hafizadić home, Varoš and Osoje, šumeće and the Plava voda.

It is recommended that a tour of Travnik should be concluded with a meal of Travnički ćevapi, Vlašić cheese, and trout from Ugra, accompanied by a drink of Lutva's coffee and ice-cold waters of Travnik.

In a report by a certain spy, dating from June 3rd 1463, it is accounted how the Turkish army of the Sultan Fatih conquered the fort town of Travnik, which represents the first mention of the name Travnik in history. The greatest development of Travnik occurred in the vizier times between 1669 and 1850. For the entire 150 years, Travnik was the main city of the Bosnian province - the capital of Bosnia and Herzegovina. From Halil-pasha ćosa to Tahir-pasha, 77 viziers resided in the renowned Konak residence. In 1807, the French and the Austrian Empires opened their first Consulates in Bosnia exactly in Travnik. Ivo Andrić described those times and "the consul times," and they certainly represent the most glorious days of Travnik's turbulent history.

According to the 1991 census, the number of people living in the Travnik Municipality was 70,402, of whom 31,862 (45%) were Bosniaks, 26,008 (37%) were Croats, 7,751 (11%) were Serbs, and 4,781 (7%) others. At present, that number is estimated at 56,596 inhabitants, of whom 46,696 (82.5%) are Bosniaks, 9,133 (16.1%) are Croats, 485 (0.9%) are Serbs, and 282 (0.5%) others.

The past war in the area of the Travnik Municipality resulted in mass movements and migrations of the domestic population, so that it is impossible to obtain the real statistical data. However, according to

unofficial data at the disposal of municipal and other services, which were estimated by the Central Electoral Commission on the basis of lists of registered voters, Travnik has about 50,000 to 60,000 citizens living in 36 local communities. The largest local community is Centar, which has about 15,000-20,000 inhabitants. There are no exact data concerning the gender structure of the population, but it is estimated that the ratio between women and men is about 50:50. The table below presents the estimated number of people in terms of the gender and the age structure:

| 14 and under |       | 15 – 64 |       | 65 and above |       |
|--------------|-------|---------|-------|--------------|-------|
| 22.8%        |       | 67.1%   |       | 10.1%        |       |
| Men          | Women | Men     | Women | Men          | Women |
| 11.8%        | 10.8% | 33.1%   | 33.9% | 5%           | 5.1%  |

**Table 1.** Population in terms of age and gender

## 1.8.

## The labour market

According to the data of the Cantonal Unemployment Bureau of the Central-Bosnian Canton, there are over 42,000 registered unemployed individuals who seek employment through this institution. Of this number, 17,645 (41.6%) are women (see Table 3). In the area of the Travnik Municipality, the total number of unemployed individuals is 8,611, of whom 3,202 (37.2%) are women, and 5,409 (62.8%) are men.

| Indicators   | Jan    | Feb    | March  | April  | May    | June   | July   | Aug    | Sep    | Oct | Nov | Dec |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----|-----|-----|
| 1. Number of employed individuals  | 37,258 | 37,258 | 37,305 | 37,305 | 37,407 | 37,803 | 38,111 | 38,231 | 0      | 0   | 0   | 0   |
| 2. Total number of individuals seeking employment  | 41,409 | 42,258 | 42,227 | 42,227 | 42,277 | 42,884 | 42,154 | 41,833 | 42,064 | 0   | 0   | 0   |
| <b>2.1. WOMEN</b>  | 17,084 | 17,432 | 17,533 | 17,533 | 17,500 | 17,733 | 17,856 | 17,578 | 17,845 | 0   | 0   | 0   |
| 3. Individuals seeking employment for the first time   | 28,008 | 28,905 | 28,882 | 28,882 | 28,740 | 24,027 | 28,897 | 28,000 | 28,080 | 0   | 0   | 0   |
| 4. Skilled individuals   | 25,850 | 25,097 | 25,484 | 25,484 | 25,287 | 25,550 | 25,175 | 24,958 | 25,050 | 0   | 0   | 0   |
| 5. Unskilled individuals   | 16,052 | 16,559 | 16,798 | 16,798 | 16,990 | 17,114 | 16,984 | 16,870 | 17,014 | 0   | 0   | 0   |
| 6. Individuals registered in the unemployment records during the month monitored               | 1,024  | 1,465  | 1,104  | 1,104  | 721    | 1,184  | 1,184  | 947    | 1,003  | 0   | 0   | 0   |
| 7. Number of employed individuals in the records   | 270    | 277    | 268    | 268    | 341    | 517    | 1,260  | 678    | 852    | 0   | 0   | 0   |
| 8. Termination of employment<br>Individuals erased from the records during the month monitored | 112    | 50     | 44     | 44     | 49     | 41     | 48     | 74     | 78     | 0   | 0   | 0   |
| 9. Notifications for job vacancies   | 56     | 17     | 44     | 44     | 36     | 166    | 417    | 114    | 68     | 0   | 0   | 0   |
| 11. Filled job vacancies during the month monitored  | 187    | 153    | 217    | 217    | 244    | 415    | 1,377  | 203    | 252    | 0   | 0   | 0   |
| 12. Beneficiaries of unemployment benefits   | 407    | 453    | 485    | 485    | 487    | 373    | 412    | 414    | 382    | 0   | 0   | 0   |
| 13. Health insurance beneficiaries   | 14,258 | 14,861 | 14,938 | 14,938 | 14,882 | 14,781 | 14,432 | 14,524 | 14,448 | 0   | 0   | 0   |
| 14. Dual-licensed military conscripts  | 2,817  | 11,358 | 12,138 | 12,138 | 12,280 | 13,349 | 13,382 | 13,481 | 12,807 |     |     |     |

**Table 2.** Overview of unemployed individuals in the area of the Central-Bosnian Canton

Under the Statute of the Travnik Municipality, in keeping with the Constitution of the Federation of Bosnia and Herzegovina and the Constitution of the Central-Bosnian Canton, as well as the Cantonal Law on Local Self-Government, the following issues are regulated:

- establishment and protection of human rights and freedoms,
- cooperation with ombudsmen,
- the self-governing jurisdiction of the Travnik Municipality,
- municipal government bodies,
- direct citizens' participation in making decisions about the local affairs of the Municipality,
- property and financing of the local self-government,
- municipal regulations and other documents,
- administrative supervision,
- adopting the Municipal Statute,
- other issues relevant for the organization and work of the Municipality and its bodies.

Financing of the local self-government is regulated under the Statute of the Travnik Municipality, which stipulated that all revenue and expenditure of the Municipality is regulated by the annual municipal budget. The Municipal Council, through a two-third majority of votes of all members of the Municipal Council, adopts the Municipal Budget and reaches the Decision on executing the municipal budget, as well as the Decision on the Municipality's provisional financing (Article 34), while all citizens from the area of the Municipality can directly participate in making decisions about the local affairs within the Municipality's self-governing jurisdiction (Article 50).

Forms of citizens' direct participation are referendums and the citizens' local meetings, along with other forms of direct participation. Article 86 stipulates that if the annual Municipal Budget for the following year cannot be adopted before the beginning of that year, the Municipality will undergo provisional financing, lasting for no longer than three months (Article 86). The Decision on the Municipality's provisional financing is made by the Municipal Council at the recommendation of the Municipality Mayor. After the end of the year for which the Municipal Budget is adopted, at the recommendation of the Municipality Mayor, the Municipal Council delivers the annual statement on the execution of the Budget (Article 89).

The Municipal administration has made a breakthrough in its relations with non-governmental organizations by signing the Agreement on the establishment of partnership relations among the Municipal Council, the Municipality Mayor and the non-governmental organizations.

# 2.

## 2. DESCRIPTION OF THE PROBLEM

### 2.1. Analysis of the situation

For the purpose of better understanding of the circumstances in the part regarding the analysis of the situation in local communities in the area of the Travnik Municipality, as an important indicator of its functionality, we have collected a number of indicators:

- The list of local communities with complete data about the territory they occupy and data on the members of Councils and Parliaments
- Demographic structure of the population in each local community
- Tabular overview of governing bodies of local communities in terms of gender distribution
- Tabular presentation of the existing premises belonging to local communities and the state of their condition
- The plan of capital investments for 2007-2009

| №             | NAME          | THE PARLIAMENT OF THE LC |            |            | THE COUNCIL OF THE LC |            |            | PRESIDENT OF THE COUNCIL AND THE PARLIAMENT OF THE LC |          |
|---------------|---------------|--------------------------|------------|------------|-----------------------|------------|------------|---|----------|
|               |               | F                        | M          | Total      | F                     | M          | Total      | M   | F        |
| 1.            | LC Centar     | 9                        | 34         | 43         | 1                     | 10         | 11         | 1+1   | 0        |
| 2.            | LC Dolac n/L  | 7                        | 20         | 27         | 1                     | 8          | 9          | 1   | 1        |
| 3.            | Sevano        | 2                        | 25         | 27         | 0                     | 7          | 7          | 1+1   | 0        |
| 4.            | Kovča         | 6                        | 31         | 37         | 0                     | 11         | 11         | 1+1   | 0        |
| 5.            | Vojsvo        | 0                        | 21         | 21         | 0                     | 10         | 10         | 1+1   | 0        |
| 6.            | Konjaska      | 0                        | 25         | 25         | 0                     | 11         | 11         | 1+1   | 0        |
| 7.            | Trakovo       | 0                        | 20         | 20         | 0                     | 7          | 7          | 1+1   | 0        |
| 8.            | Nova Bila     | 0                        | 41         | 41         | 0                     | 11         | 11         | 1+1   | 0        |
| 9.            | Truhak        | 7                        | 23         | 30         | 0                     | 9          | 9          | 1+1   | 0        |
| 10.           | Mudnik        | 0                        | 25         | 25         | 0                     | 7          | 7          | 1+1   | 0        |
| 11.           | Bijelo Brdo   | 0                        | 25         | 25         | 0                     | 8          | 8          | 1+1   | 0        |
| 12.           | Golub         | 0                        | 25         | 25         | 0                     | 8          | 8          | 1+1   | 0        |
| 13.           | Zagrad        | 0                        | 25         | 25         | 0                     | 6          | 6          | 1+1   | 0        |
| 14.           | Dub           | 0                        | 20         | 20         | 0                     | 7          | 7          | 1+1   | 0        |
| 15.           | Poljica       | 0                        | 10         | 10         | 0                     | 0          | 0          | 1+1   | 0        |
| 16.           | Stari Grad    | 17                       | 30         | 47         | 2                     | 0          | 11         | 1+1   | 0        |
| 17.           | Mosor         | 0                        | 25         | 25         | 0                     | 7          | 7          | 1+1   | 0        |
| 18.           | Muharic       | 0                        | 27         | 27         | 0                     | 11         | 11         | 1+1   | 0        |
| 19.           | Plota         | 4                        | 26         | 30         | 2                     | 0          | 11         | 1+1   | 0        |
| 20.           | Bojno         | 7                        | 22         | 29         | 0                     | 7          | 7          | 1+1   | 0        |
| 21.           | U Hakovara    | 0                        | 24         | 24         | 0                     | 11         | 11         | 1+1   | 0        |
| 22.           | Gata Gora     | 0                        | 25         | 25         | 0                     | 8          | 8          | 1+1   | 0        |
| 23.           | Kalibar       | 0                        | 20         | 20         | 1                     | 10         | 11         | 1+1   | 0        |
| 24.           | Pokrajci      | 0                        | 25         | 25         | 0                     | 7          | 7          | 1+1   | 0        |
| 25.           | vatic         | 3                        | 22         | 25         | 2                     | 8          | 8          | 1+1   | 0        |
| 26.           | Turbo         | 2                        | 25         | 27         | 1                     | 10         | 11         | 1   | 1        |
| 27.           | Grubovici     | 4                        | 23         | 27         | 1                     | 8          | 9          | 1+1   | 0        |
| 28.           | Milino        | 0                        | 31         | 31         | 0                     | 11         | 11         | 1+1   | 0        |
| 29.           | Iskova        | 7                        | 22         | 29         | 0                     | 8          | 7          | 1+1   | 0        |
| 30.           | Janjina       | 0                        | 31         | 31         | 0                     | 11         | 11         | 1+1   | 0        |
| 31.           | Vitovje       | 1                        | 24         | 25         | 0                     | 7          | 7          | 1+1   | 0        |
| 32.           | Dolac         | 3                        | 23         | 26         | 0                     | 8          | 8          | 1+1   | 0        |
| 33.           | Konjani       | 0                        | 27         | 27         | 0                     | 9          | 9          | 1+1   | 0        |
| 34.           | Ploje Glinica | 2                        | 23         | 25         | 0                     | 7          | 7          | 1+1   | 0        |
| <b>TOTAL:</b> |               | <b>91</b>                | <b>593</b> | <b>684</b> | <b>18</b>             | <b>281</b> | <b>299</b> | <b>341/32</b>   | <b>2</b> |

**Table 3.** Indicators of the gender distribution of people employed in the bodies of LCs in the area of the Travnik Municipality



After completing the analysis of the above-mentioned indicator, it was concluded that the number of women in administrative bodies is unacceptably small compared to the number of men. This really represents a problem if we take into account that all initiatives and priority projects proposals which will be funded from the municipal budget are determined exactly by these administrative structures. Unfortunately, the recognition of these priorities is, in the majority of cases, completely gender-unresponsive.

Although in 2007 significant progress had been made compared to the previous years for the purpose of strengthening the local community in the area of planning allocations of budgetary funds, it was concluded that:

1. The local communities lack sufficient technical equipment to perform their missions adequately,
2. The number of women in the official bodies of the local communities does not correspond to the number of women living on the area of these local communities,
3. The Budget for 2007 responded to the actual needs of citizens, who had previously identified them as such through determining the priorities, although the process was not gender-balanced in terms of gender structure,
4. The non-existence of a professional, paid job position in the Council of the Local Community is an aggravating circumstance in view of the participation required,
5. Women are insufficiently motivated to participate in the bodies of local communities, although the Municipality Mayor and the Gender Commission recommended that the election of members is performed in keeping with the regulations of the Law on Gender Equality.

## **2.2. Analysis of the policies / programmes within the sector**

By adopting the Travnik Municipality Development Strategy for 2005-2010, progress has been made in the sense of determining procedures for planning capital investments, as well as the ways how local communities can apply. Satisfying actual needs, in keeping with the budget for the ongoing year, can be considered as a very successful breakthrough from the perspective of the local communities.

A public invitation for applications for capital investments in the area of infrastructure was issued, and the criteria were determined for the selection of project proposals. There was a major media campaign which encouraged citizens to take active participation in devising the strategic investment plan. As part of these activities, meetings were held with the presidents of Parliaments and Councils of local communities, whose purpose was to ensure that all the project application were first collected in the local communities, so that they could conduct the first control check of the submitted applications, and define if these applications covered all the pre-determined priorities.

The results of the control check of all applications submitted in response to the Public invitation for projects, which was open from September 5th until September 20th 2006 by 15.00 hours:

1. Total number of received applications: 221
2. Total number of applications which fulfilled the selection criteria: 214
3. The number of projects from the area of municipal infrastructure which arrived on October 18th and 25th 2006 and were not taken into consideration: 2
4. Classification according to the project type is presented in the Table:

| Category     | Roads      | Public lighting | Water supply system/ sewage system | Development of public land | Environment protection | Sports events | Cultural events | Others                     | Late-arriving applications |
|--------------|------------|-----------------|------------------------------------|----------------------------|------------------------|---------------|-----------------|----------------------------|----------------------------|
| Total number | <b>101</b> | <b>26</b>       | <b>39</b>                          | <b>2</b>                   | <b>12</b>              | <b>1</b>      | <b>4</b>        | <b>29+7 (7 eliminated)</b> | <b>2</b>                   |

**Note:** The section Others includes the following projects: school playgrounds, purchase of a loud-speaker system, renovating premises, public lavatories, traffic lights, renovation of the passage through Amerikanka, reconstruction of the Koreja building, etc.

From the gender perspective, it cannot be claimed that the selection of projects was gender-unresponsive, because both men and women, girls and boys, equally benefited from their implementation.

##### 5. Classification according to the type of proposer:

| Proposer     | LC         | Citizens (individuals) | Primary schools | Civil associations |
|--------------|------------|------------------------|-----------------|--------------------|
| Total number | <b>208</b> | <b>1</b>               | <b>5</b>        | <b>7</b>           |

After analyzing the enclosed documents and the records of the Office for development, economy and public services, which conducted these activities, a number of problems became evident:

- the applicants were inadequately trained for filing applications,
- the funds required for the implementation of the projects were based on an estimate, rather than a precise calculation of each budgetary item,
- the applicants seemed to be confused by the Public invitation for Gender Action Plan (GAP) projects, because some citizens thought that the Public invitation referred to only a certain type of project and that the allocation of budgetary funds would be performed in the same manner as previously, while others thought that the Public invitation in question was just an extension of the Public invitation of the GAP project,
- many legal and individual persons were not informed about the Public invitation, because certain areas of the Municipality are not covered by the TV signal,
- during the period of the duration of the Public invitation, several councilors of the Municipal Council were staying in Leipzig, and were thus unable to call on the citizens from their local communities to apply to the Public invitation, and failed to file an application themselves,
- inadequate participation of the presidents of Councils and Parliaments of local communities in defining priority interests of local communities, which was one of the conditions of the Public invitation,
- it was decided that the project proposals which were submitted to the Office for reconstruction, refugees and returnees and housing affairs were to be considered when devising the list of eligible candidates.

A number of mechanisms were created, ensuring the participation of individual citizens, as well as of local communities, in the processes of budgetary planning, and the need for determined for informing citizens, particularly the women, about the necessity of their more active involvement in the budgetary process. In addition, the greatest portion of the Budget concerning capital investments was planned on the basis of

## TOTAL PROJECT REALIZATION PER YEAR for the period 2007-2009

| Project realization         | Number of projects | Project cost (FBAM) | Potential sources of funding     |             |                                |                   |                       |                  |                   | Total (FBAM) |                     |
|-----------------------------|--------------------|---------------------|----------------------------------|-------------|--------------------------------|-------------------|-----------------------|------------------|-------------------|--------------|---------------------|
|                             |                    |                     | This Municipality's funds (FBAM) | Loan (FBAM) | Higher authority levels (FBAM) | Citizens (FBAM)   | Donation/Grant (FBAM) | Other (FBAM)     | Amplifying (FBAM) |              |                     |
| Project realization in 2007 | 61                 | 1,480,000.00        | 1,480,000.00                     | -           | -                              | -                 | -                     | -                | -                 | -            | 1,480,000.00        |
| Project realization in 2008 | 37                 | 2,586,000.00        | 1,015,000.00                     | -           | 357,000.00                     | 234,000.00        | 50,000.00             | 50,000.00        | 50,000.00         | 20,000.00    | 2,606,000.00        |
| Project realization in 2009 | 75                 | 2,882,335.00        | 2,162,335.00                     | -           | 70,000.00                      | 550,600.00        | 100,000.00            | -                | -                 | -            | 2,882,335.00        |
| <b>TOTAL 2007-2009:</b>     | <b>173</b>         | <b>6,948,335.00</b> | <b>5,657,335.00</b>              | <b>-</b>    | <b>427,000.00</b>              | <b>784,600.00</b> | <b>160,000.00</b>     | <b>60,000.00</b> | <b>20,000.00</b>  | <b>-</b>     | <b>6,968,935.00</b> |

Table 4. Total project realization per year for the period 2007-2009

requests and plans of local communities, which is the reason why we analyzed this part of the Budget.

As can be seen from the tabular overview of the representation of women in the bodies of local communities (Table 3), it is evident that the number of women participating in planning the largest budgetary item is unsatisfactory. However, since the budgeting is concerned with capital investments, i.e. the infrastructure, it is impossible to raise the issue of gender disproportion of users, since these are services used by both women and men. Yet, it is necessary to point out that women use these services in larger numbers than men, because, e.g. the water supply system facilitates and enables women to greatly reduce the time they spend on housework. Taking into consideration that Travnik is by two thirds a rural municipality, it is clear that, to women in these areas, the water supply system represents more than to men.

As can be seen from the table, it is evident that, in the period to come, other potential sources of funds will be available during the realization of projects, and that the current practice of projects being financed exclusively from the municipal funds will become a thing of the past. In addition, although in 2008 the number of projects whose realization is planned is almost half the number of the previous year, their total cost is by over 43% higher compared to the costs of the projects in 2007.

Furthermore, the fact that citizens themselves will also partly participate in the realization of the projects means that the budget for these projects will be far more precise than was the case in previous practice, and that more attention will be devoted to the identification of the citizens' needs. It is to be hoped that such a process will be more gender-balanced and that it will pay more attention to the needs of the marginalized categories of the population.

It is necessary to point out that all of the above could be achieved far more easily if the citizens were trained in devising project proposals and in the procedures required by the application process.

## 2.3.

## Analysis of budgetary allocations

The program of activities of the Municipal Council and the Municipality Mayor, as well as the Municipal Development Strategy and the legal regulations and recommendations used to form certain bodies (boards/commissions), have provided mechanisms which guarantee the participation of women in the procedures of decision-making. This fact is the main prerequisite which ensures that the Municipal Council and the Mayor take into consideration during the decision-making process where the funds should be allocated, and that both men and women from all levels are heard in the process of preparing the budget.

In addition, the present policies have created prerequisites which ensure that the budgetary allocations reflect the objectives of gender equality, in the way the grants for local communities are allocated and the incomes are generated. It is clear that the allocation of funds affects the general welfare of the individual, be it man or woman, as well as the development of the Municipality in general.

However, the budgetary funds, which are limited in relation to the needs of all users, reflect the priorities which are, unfortunately, still social. An important breakthrough was achieved by the budget for the year 2007, which is said to have elements of a developmental budget, compared to the previous years. This fact created the prerequisites for including such budgetary items that would reflect efforts in the field of gender equality.

The Travnik Municipality realized various projects and public campaigns that included encouraging women to participate in the work of local communities, which resulted in "awarding" five local communities which employed a certain number of women in the Council and the Parliament of the Local Community. In 2007, elections were held in most of the local communities, and the Municipality organized day-long workshops where it tried to raise the awareness of the need to include women in the work of local communities.

Still, it should be noted that the Travnik Municipality does not have a developed civil sector which would have the power to use the existing mechanisms, although the Travnik Municipality is one of the first municipalities to sign the Agreement with non-governmental organizations.

Additionally, there is evident inertia demonstrated by women in most of the local communities, and if we take into consideration the fact that Travnik is by two thirds a rural municipality, then it is clear that it is somewhat harder to involve women in such local communities.

Clearly, the Municipal Council has the primary responsibility to implement strategic objectives and should take activities towards systematic consideration of how women can benefit from allocations in the public sector, and adapt budgets so that they ensure equality in access to the budgetary funds, for the purpose of improving the productive capacities and meeting the social needs.

In such a situation, it is evident that the Travnik Municipality undertook a series of steps and created a large number of mechanisms regarding gender-responsive budgeting, but that it did not perform an analysis of the situation in the sense of adapting the budget to ensure equal access to allocations.

From all of the above, the following can be concluded:

- The procedures of preparing and proposing the budget and the budgetary allocations have not ensured a sufficient number of mechanisms for including women in the decision-making process,

- There is an evident problem of general inertia in women regarding the process of decision-making,
- All Municipal Commissions and Boards which make decisions on budget-related issues include members of both sexes
- The Municipality does not have an established mechanism which ensures a gender-sensitive analysis of the budget and the budget users
- The local communities identify the needs and make individual decisions on the priorities that will be financed from the Municipal Budget for each budgetary year
- Women are not sufficiently motivated to work in the bodies of the local communities
- The services and the quality of services which are financed in response to the needs of local communities are used equally by both men and women, since these are allocations for infrastructure and for other needs of common interest (naturally, this has to be taken with some qualifications, because e.g. women benefit far more from the introduction of the water supply, simply because it greatly facilitates housework, which is, in most cases, their "responsibility").

## 2.4.

## Analysis of service delivery

### Report on the execution of the Travnik Municipality Budget for the period from January 1st to June 30th 2007

During the first six months of 2007, the amount of the revenue collected was BAM 5,165,605.00, which accounts for 56% of the total anticipated funds for the entire 2007.

During the first six months of 2007, there was a significant increase in the amount of tax revenue, which rose by 20% compared to the original six-month plan.

The greatest increase was achieved due to the revenue from the following taxes:

- property tax - the collected revenue accounted for 77% of the annual plan
- payroll and work force tax 66%,
- revenue from VAT 62%,
- revenue from capital transfer tax 87% of the annual plan.

The non-tax revenue collected was only 48% of the annual plan, so the employees at the offices and services of the Travnik Municipality will have to work harder on collecting this type of revenue in the second half of the budgetary 2007, for two kinds of reasons: on the one hand, their greater involvement is needed to respond to all parties' requests, and on the other, to collect more revenue for 2007, because this type of revenue depends exclusively on the amount of work employees in administration invest.

Current support grants amounted to 38% of the annual plan for 2007. The main reason for the short-fall in this revenue type lies in the fact that in the first six months of 2007 the Central-Bosnian Canton failed to meet its commitment to provide support for the transport of school students for 5 months, which amounts to ca BAM 200,000.00. The Canton only fulfilled this commitment in July of the ongoing year, so it was not included in the revenue for the first six months of the ongoing year.

## EXPENDITURE

The incurred expenditure per consumer units was as follows:

### The Municipal Council

The total expenditure within this consumer unit for the first 6 months of 2007 amounted to BAM 177,600.00 and represented 45% of the total anticipated funds for 2007, which serves as a guarantee that this consumer unit will not exceed the total planned expenditure for 2007.

### The Mayor and offices and services

The current expenditure within this consumer unit amounted to 54% of the annual plan, employees' wages and benefits 59%, material and services expenses 45%. Within the Mayor and offices and services consumer unit, various items differ considerably, which should be leveled out through the rebalance of the Budget for 2007.

### Current grants

The total current grants amounted to 50% of the annual plan. The situation within this unit is such that certain items planned for 2007 (such as expenditure of home renovations, expenditure for natural and other accidents, etc.) will only be realized in the second half of 2007.

With regard to the external users of the budgetary funds, the following was incurred for the first six months of 2007:

### The Municipal Public Attorney's Office

This consumer unit spent BAM 42,162.00 of the planned BAM 70,000.00 for the entire year, which amounts to 60% of the plan, so in the second half of the year it will have to reduce its expenses in order to comply with the planned funds for the ongoing year at the end of the year.

For other consumer units, viz. the Library, the County Museum, the Culture Centre, the Croatian Cultural Society, the Centre for Social Work, the Day nurseries and the Travnik Fire brigade, the expenditure for the first six months was in accordance with the anticipated funds for 2007.

### Capital grants

The realization of projects in the area of infrastructure accounted for only 29% of the plan, because there were unrealized programs in this area from 2006. We believe that the workload left behind in the first half of the year will be compensated in the second half, putting an end to the practice of transferring obligations of unfinished work within the budgetary year.

### Fixed assets procurement expenses

In the first half, this item accounted for 41% of the funds planned for this type of expenditure, so greater efforts will have to be taken in the second half to realize the plan for the ongoing year.

During the first six months of 2007, there was a surplus of revenue over expenditures to the amount of BAM 914,166.00. A great deal of surplus funds were generated due to planned, but unrealized projects in 2007, which was the result of a considerable difference between the collected incomes and expenses for the first half of the ongoing year. The real surplus of revenue over expenditure will be evident after the rebalance of the Budget for 2007, which is already prepared for the next session of the Municipal Council of the Travnik Municipality.

## 2.5. Analysis of results

---

Taking into consideration the demographic structure of the population in the area of the Travnik Municipality and the types of financed projects, at face value, it is easy to conclude that, with some qualifications, both sexes equally benefit from them. Yet, the conclusion that becomes clear is that there is a lack of initiatives and projects which are the result of female initiative or which involve the participation of a greater number of women in decision-making, but also in enriching the social involvement of women, all for the purpose of their greater participation in all the developments and needs of the local community.

All activities performed by the Municipality in the previous years for the purpose of ensuring equal access resulted in a variety of established mechanisms which ensure the formal and legal conditions for the participation of women in the processes of decision-making and the use of the Budget. However, a large number of established mechanisms is not used in an adequate way, or is not used at all.

# 3.

## 3. CONCLUSIONS AND RECOMMENDATIONS

Due to all this, the following steps are recommended:

- To adapt the existing mechanisms for monitoring the implementation of the gender aspect in the local budget;
- Through educating women in rural local communities, the level of their involvement in the work of the local communities should be increased;
- The local media and journalists should be trained and informed about gender-responsive budgeting, and about the Budget itself;
- Within the selection criteria for NGO projects which are financed from the Budget, certain support should be ear-marked for those projects which promote the recruitment and involvement of women in the work of the local community;
- The Councils of local communities should be assigned the task of conducting a more massive campaign based on the Mayor's recommendations for recruiting women into the LC councils and ensuring the participation of women in the activities of the official bodies of local communities;
- The existing mechanisms should be revised for the purpose of ensuring their better functionality.



# **GENDER ANALYSIS OF THE TUZLA MUNICIPALITY BUDGET with a focus on investments in sport**

**Research team:**

**AMELA MULAHALILOVIĆ - Vesta, Tuzla**

**LARISA BUŠEVAC - Vesta, Tuzla**

**SELMA HUKIĆ - Vesta, Tuzla**

**SNEŽANA DIVKOVIĆ - Office for Budgeting and Finances of the Tuzla Municipality**

**HANIFA KANTIĆ - Commission for Gender Equality of the Municipal Council, Tuzla**

Tuzla, January 2008



## 1. GENERAL DESCRIPTION OF THE MUNICIPALITY

Tuzla is one of the biggest cities in Bosnia and Herzegovina, the administrative seat and the economic, cultural and educational centre of the Tuzla canton and of the economic-geographic region of NE Bosnia. Regarding its geographic position, it is a slightly hilly-mountainous area with characteristic natural, geomorphologic and hydrographic resources, flora, fauna and landscapes of rare preserved beauty. After the signing of the Dayton Agreement, almost the entire area of the Tuzla Municipality became part of the Federation of Bosnia and Herzegovina. Only a part of the community of Porta<sup>4</sup> was assigned to Republika Srpska.

### 1.1.

#### Population

Although it covers an area of only 294 km<sup>2</sup>, by the number of its inhabitants, Tuzla is the third largest municipality in Bosnia and Herzegovina. According to the last official census of 1991, the Tuzla Municipality had 131,618 residents, living in 66 towns and villages. With regard to the national structure of the population of the Tuzla Municipality, there were 62,669 Bosniaks (47.6% of the population), 21,995 (16.7%) were Yugoslavs, 20,398 (15.5%) were Croats, 20,271 (15.4%) were Serbs and 6,295 (4.8%) others. The statistics from the same census reveal that the city of Tuzla had 83,770 residents, of whom 44,091 (52.6%) declared themselves as Bosniaks, 16,302 (19.5%) as Yugoslavs, 13,137 (15.7%) as Serbs, 6,328 (7.6) as Croats, while 3,912 (4.7%) were unspecified<sup>1</sup>. On the area of the Tuzla Municipality, the female population is slightly dominant and accounts for 51% of the entire population.

### 1.2.

#### The Neolithic past

Tuzla is one of the oldest settlements in Europe with sustained living. As evidence in favour of this fact, archeologists discovered the remnants of an old lake-dwelling settlement dating from the Neolithic times (the latest period of the Stone Age) in these areas, while most of the other discovered lake-dwelling settlements in Europe date from the Iron Age. Archeologists discovered numerous settlements with abundant remains of the material culture of ancient dwellers in this area. Thus a large number of artifacts from the Neolithic period were recovered in the Tuzla region, among which ceramic salting-out bowls, i.e. containers for producing salt by boiling salt water, hold a special place. These archeological discoveries confirm that even the Neolithic inhabitants exploited the salt wells in these areas.

What made Tuzla one of the oldest European settlements was its extraordinary geological past. Namely, in the ancient geological past, a large part of present-day Europe was the bed of the Pannonic Sea, and the last remains of that sea retreated from the present area 10 million years ago.

<sup>29</sup> www.tuzla.ba

Beneath Tuzla alone, this sea left a trace in the form of 350 million tons of salt rock and salt water. Thus Tuzla is said to be “the city on the grain of salt.”

The oldest European cultures which used salt date back to the Copper Age, which means that the Neolithic findings in Tuzla shift the timeline of knowing and using salt in human nutrition to the Neolithic period. The salt waters emerged above the ground, and people processed them into salt as early as in the Neolithic period. Later on, they formed wells, which became increasingly advanced, and the salt waters eventually became the basis of the chemical industry in present-day Tuzla.

For the entire period of Tuzla’s existence, in the languages of all travel writers, cartographers, historians, conquerors, the city’s name was always related to salt. The Jala River, which flows through Tuzla, bears the name that originates from the Greek word *Jalos*, meaning salt, while the city was called different names throughout its history: *Salenes* (Greek), *Ad Salinas* (Latin), *Soli* (south Slavic), *Memlehatejn* (Arabic), *Memleha-i Zir* (Persian), *Tuz* (Turkish), etc. until the present name *Tuzla*, which means salt works in Turkish. The Museum of Eastern Bosnia owns an ethnological, a historical, a biological, a numismatic and an art collection, and among its 50,000 exhibits there are documented traces of sustained life in the Tuzla region for 6,500 years. The Museum of Salt-making, which exists within the Salt works, exhibits photographic documentation on the history of salt making.

It should be noted that the Neolithic settlement was found in the very centre of the present-day city of Tuzla, which is a unique phenomenon and evidence that the settlement was the beginning of sustained living in the area of the present city, through all historical periods from the Neolithic period until today. In the recent past, the local authorities decided to extract a large amount of salt water above ground, having previously prepared the bed, so that today Tuzla is the only city in Europe which has a salt lake, as well as the only city in the world whose salt lake, which is also a public beach, is located in the very historical core of the city. The water of the Pannonica salt lake is extracted through wells directly from the underground deposits of salt rock, and in addition to offering the comfort of bathing in waters which have almost all characteristics of sea water, this water also has healing properties, especially in treating rheumatic and respiratory conditions. For all these reasons, thousands of visitors are attracted to Tuzla during summer.

Tuzla is a city with a developed tradition of multiculturalism. The harmony between diversities, which Tuzla cherished and preserved for centuries, stood the test of time and was uninterrupted throughout history. Even the Tuzla Development Strategy rests on three letters T: Tolerance, Talent, Technology. The citizens of Tuzla believe that tolerance is the precondition of the city’s physical survival and development, as was demonstrated in World War II and the recent war in Bosnia and Herzegovina. Due to the principles the Tuzla Development Strategy is based on, the demographic structure of the population in terms of nationality changed very little after the war compared to most other municipalities in Bosnia and Herzegovina. The citizens of Tuzla are proud of this fact, and perceive the city’s multiethnicity as a blessing of sorts. The present-day Tuzla is a city of new energy, and for the last several years, it has undergone a massive expansion of abrupt and rapid urban development.

### **1.3. Characteristics of economy on the area of the Tuzla Municipality**

After the city of Sarajevo, Tuzla is the biggest industrial centre of Bosnia and Herzegovina. Natural resources and rich deposits of energy sources and minerals were the determining factor for directing the existing economic development of this area, but also an important foundation for the future development. Tuzla has a well-established industrial tradition, based on rich deposits of salt and coal.

The pre-war economic structure of the Tuzla area was characterized by the development of the basic industry and the energy industry, as the dominant economic branches. Until the beginning of the war, industry in the Tuzla Municipality was the economic branch which held the largest share in the realization of the total economic effects: about 45% in employment, and 50% in the gross domestic product. With regard to the GDP in the pre-war period, Tuzla was among the best ranking cities in Bosnia and Herzegovina, while it was the most developed regional centre when it came to the employment rate.

#### 1.4. Public administration the gender distribution of employees in the Tuzla Municipality

The Municipality, as a body of local self-government, has the authority to decide and conduct activities within its self-governing jurisdiction, in keeping with the Federal Law, the Cantonal Law and the Municipal Statute. The Municipal government in Tuzla is comprised of:

**1. The Municipal Council** (the representative-legislative body) is the representative body of citizens consisting of 30 councilors who are elected through direct democratic elections on the entire territory of the Municipality. Citizens elect the members of the Municipal Council on the basis of their free, general, equal and direct voting right, through secret ballots. The Municipal Council has its chairperson, the deputy chair and the secretary, who are elected for the period of two years and who perform their function of a voluntary basis.

**2. The Municipality Mayor and administration offices and services** (executive bodies) handle affairs within their jurisdiction independently. The municipal administrative offices and services perform activities on a transparent basis, and are responsible to the Municipal Council and the Municipality Mayor. Administrative offices and services are founded for handling administrative and other professional affairs within the Municipality's self-governing jurisdiction, as well as affairs transferred from the cantonal and federal authorities, in keeping with the Law. The Municipal administrative offices and services are:

- Office for budgeting and finances,
- Office for development and entrepreneurship,
- Office for municipal affairs, construction and local community affairs,
- Office for housing affairs,
- Office for urban development and environmental protection,
- Office for property rights and geodetic affairs,
- Office for inspection affairs,
- Office for displaced persons and refugees ,
- Office for administration and public services,
- Office for affairs of war veterans and disabled war veterans,
- Civil defense service,
- The administrative and professional service of the Municipal Council,
- Office for urban planning,
- The Municipal Public Attorney's Office.

It could be said that the Tuzla Municipality is not gender-balanced regarding its employment structure, since of the total number of people employed in the administrative bodies (413), 258 are

women, while there are 155 employed men. As can be seen, women account for 63% of the total number of employees, which is, in this case, discriminatory against men. Within the executive staff of the Tuzla Municipality, comprised of the Mayor and his/her assistants, women are represented by more than 50%, as 6 of the Mayor's assistants are female, while 5 are male.

However, the situation is somewhat different in the legislative branch of the Tuzla Municipality, where, with the exception of the chairperson being a woman, the greatest part of the Municipal Council is composed of men, since there are only 6 women councilors. The situation is similar in the working bodies of the Municipal Council of Tuzla, where there are only 24 women of the total of 119 members. Here we can conclude that, although the majority of people employed in the administration of the Tuzla Municipality are women, the positions that have the highest concentration of power in decision-making are occupied by men, which places the entire discussion on the gender balance of the people employed in the administration of the Tuzla Municipality into a somewhat different context.

As can be seen from the above-mentioned figures, the representation of women is satisfactory in the executive branch, which is responsible for implementing, proposing and executing the budget, while in the part which is related to changing the proposed budget and which also adopts the budget proposal, women are considerably less represented.

# 2.

## 2.

## DESCRIPTION OF THE PROBLEM

Sport has a major influence not only on the mental and physical health of the population, but only on the social, economic, even the political development of a country. Still, in many societies, sport is traditionally associated with “masculinity” and the general opinion is that it is inappropriate for women and girls to engage in sport. For that very reason, sport represents an area of life where social constructions of masculinity and femininity have an extremely important, if not a decisive role, so it represents “fertile ground” for discrimination on the basis of gender.

A four-member research team from Tuzla performed an analysis of the Tuzla Municipality Budget for the purpose of determining the extent of its gender-responsiveness in an attempt to promote equal participation of men and women in sport.

Sport in its wider sense represents the area of sports recreation which results from the need of the modern man for movement. Namely, rapid industrialization and urbanization created new, inadequate living and working conditions for the human race. These adverse conditions of the environment where we work and live cause the body to tire quickly, disrupting the biological and social natural balance, and create the motivation for movement and other forms of activities which not only distract the person from their monotonous every-day life but also restore their energy. However, one of the main factors that have an effect on the total development of sport and recreation is leisure time and its productive use. Enriching the every-day life and work through introducing an “active break” from the professional working commitments, but also from the unrecognized and unpaid labour in the micro sphere (at home, care for children, care for elderly family members, etc.), which is in most cases the exclusive “responsibility” of women, is of the utmost significance for the health of the individual, and thus on their social efficiency.

Another factor crucial for the development of sport and recreation is the size of the income, because each and every sports-recreational activity requires spending a certain amount of financial resources. Taking into consideration that sports-recreational needs are not only individual, but social as well, their financing should partly be provided from the public resources.

The Team reached the general conclusion that women in Tuzla are less represented in sports activities than men, and that discrimination on the basis of gender in sport has various forms starting from informal perceptions that sport is not suitable for women and girls, to marginalization and intimidation, and finally to formal discrimination. In addition, the managing structures are frequently unresponsive to the detrimental effect sexism can have on providing equal opportunities for men and women. In general, the main causes of inequality are ignored and little attention is given to the different needs of men and women in sport, so that they remain unsatisfied in the majority of cases.

The Team used the method of gender-disaggregated analysis of the benefits for the users and of their assessments, in order to determine the attitudes of men and women, boys and girls, on whether the pro-

grammes of municipal allocations are in accordance with their priorities regarding sport, and whether the allocations are adequate and sufficient. This analysis revealed that men and women, boys and girls, engage in different forms of physical activity for different reasons (for some, the reason for their doing sport is to compete, while for others, it is an opportunity to socialize), and also that their attitudes towards sport differ considerably.

It is a widely-known fact that gender-disaggregated statistics are of crucial importance for conducting this type of analysis. Namely, classifying data in terms of gender, but also some other variable characteristics (nationality, age, special needs, etc.), is of great significance, because it does not assume that women are a homogenous, uniform group. Unfortunately, the lack of a gender-specific database on the membership in sports clubs, even if the data are conflicting and incompatible, represented a serious difficulty in performing the analysis. To resolve this problem, the Team devised questionnaires and used the method of random sample and assessment to compensate for the lack of exact data.

In addition, it was hard to estimate the basic expenditure in the area of sport, as the officials were reluctant to provide information on the gender perspective in sport, and determining the nature and the amount of allocated funds was a difficult task, since the budgetary items regarding allocations for sport are rather complex.

## **2.1. Analysis of the situation in the sector**

At present, there are 75 active and 20 inactive sports clubs in Tuzla, as well as 3 sports unions and 4 sports associations, with 6,500 active athletes engaging in 29 sports<sup>1</sup>. The types of clubs which are the most represented are football clubs (10 active and 4 inactive), basketball clubs (9), martial arts clubs (13), along with 5 clubs gathering disabled individuals. Also active on the area of the Tuzla Municipality is the Sports and Recreation Association of Disabled Persons of the Tuzla Municipality.

Of the total of 75 active sports clubs, only 3 are exclusively female (4%), viz. the Tuzla-Jelovica women's volleyball club, the Jedinstvo-Trocal basketball club and the Jedinstvo-Tuzlanski list handball club. Furthermore, only in the Tuzla-Jelovica women's volleyball club do women hold positions in the administration, as the director and the president of the expert committee, while there are no women whatsoever in the administrations of the remaining two women's sports clubs. All other clubs either have mixed membership (there are relatively high numbers of women in karate, athletics, tennis and dancing, but there are also clubs with predominantly male members) or are exclusively male (56%).

The research which the Team conducted on 60 children revealed that:

- up to the age of 8, girls display a negative attitude towards physical activities and sport,
- 43% of girls stop being engaged in sports activities before the age of 18,
- 68% of boys, compared to only 33% of girls, engage in some form of physical activity.

In addition to the insufficient number of women's clubs, the Team also discovered:

- underrepresentation of women in the profession of licensed trainers,
- in the act of awarding funds, in addition to gender discrimination, there was evident discrimination against the smaller clubs compared to the bigger ones.

<sup>30</sup>The register of sports clubs/organizations in the Tuzla Municipality

Through observing the effect of the public budget of the use of time, as an analytical instrument, we determined how the present policy of public allocations for sport affects men and women. Thus we established that by placing a large amount of responsibility for taking care of the family on women and girls, their leisure time is reduced, and consequently the time spent on recreation and physical activities. Namely, it is a well-known fact that women engage to a much larger extent in social reproductive activities in the private sphere, such as taking care of children, caring for the elderly and the sick, maintaining the household, shopping for groceries, etc., which leaves them less leisure time to play sports. In addition, sports institutions are not sensitized and do not make an effort to provide recreation sessions in the intervals which would be most suitable for women.

Additionally, we determined that women do not have equal opportunity to engage in recreation, because the times of sessions which are suitable for them are already booked, so that, in addition to overt, there is also indirect discrimination. There are no affirmative programmes which promote maintaining women's health, whose implementation would provide women with more opportunity to engage in recreation. It would be possible to develop these programmes, if only the public resources were allocated more effectively, e.g. through ensuring free recreation sessions, or at least if the Rulebook on fees on using sports halls in prime time intervals was adopted.

Furthermore, women are underrepresented in sports institutions and decision-making bodies (e.g. in trainer and leader positions in clubs), which results in the evident lack of women who could serve as a role model for others. In addition, women and girls lag behind in all aspects of sports and physical activities, not only because of their insufficient direct participation in them, but also in the financing of women's sports clubs and the media coverage of their activities. All the above-mentioned facts are the reason why women display a devastatingly low level of participation in sports and physical activities in general.

It was also established that the priorities of women and men with regard to public allocations for sport and sports events differ considerably, and that, in view of the currently provided opportunities as well as planned measures, men's needs in this area are satisfied to a much larger extent.

## **2.2. Analysis of the policies / programmes within the sector**

Bosnia and Herzegovina does not have a Law on Sports on the state level which would, among other things, formally regulate the development and the quality of sport in Bosnia and Herzegovina. In addition, the non-existence of a formal body for anti-doping control prevents many BH. athletes from participating in international sports events.

The law in Bosnia and Herzegovina guarantees full gender equality in all spheres of the society, particularly in the areas of education, economy, work and employment, social and health protection, sport, culture, public opinion and the media, regardless of one's marital and family status. Discrimination on the basis of gender represents any legal or factual, direct or indirect act of differentiation, granting privileges, exclusion or limitation based on gender which hinders or prevents individuals from being acknowledged or from enjoying their human rights and freedoms in the political, educational, economic, social, cultural, sports, civil or any other segment of public life.<sup>1</sup>

<sup>1</sup>Law on Gender Equality in Bosnia and Herzegovina, Articles 2 and 3



The Law on Sport<sup>22</sup> regulates the following: the establishment and development of the system of sporting culture, performing activities in the sports sector, programming of the development of sport, the foundation of sports organizations and sports unions and their work, the use of sports premises, professional, expert and private sports activities, athletes' rights and obligations, health protection of athletes, supervision of the implementation of the Law on Sport, financing of sport, as well as all other issues related to the activity and the development of the sports sector in the area of the Tuzla Canton.

In keeping with this Law, sports activities are performed by sports clubs, sports association, sports unions, sports recreation associations, institutions, economic subjects and individuals independently. A sports club is formed for realizing activities within the area of one sport, in keeping with the international regulations, the Law on Sport and other regulations. Two or more sports clubs can be joined into a sports association. If there are at least three sports clubs on the area of a municipality that are related to the same sport, they can form a municipal sports union for that sport.

In addition, the resources for maintaining the public interest in the area of sport are allocated in both the Cantonal and the Municipal Budget. Sport is also financed from public resources which serve to promote engagement in sports activities, primarily in the area of basic sports for the youth, in keeping with the criteria determined by the Government of the Tuzla Canton and the Municipality Mayor. During the allocation of funds, none of the criteria give priority to those sports events which promote equal participation of men and women in the activities, or to those which advocate greater participation of women.

The Cantonal sports development strategy is adopted by the Cantonal Parliament, for the period of no less than five years. The Municipal Sports Development Programme, which is in accordance with the Cantonal sports strategy and is adopted by the Municipal Council at the proposal of the Municipality Mayor, specially stipulates the following:

- the main issues and the scope of special areas of sports activities which are financed from the Municipality's public resources;
- the criteria for financing the municipal sports programme;
- organization of sport and municipal sports events;
- the subjects, manner and time limits for the realization of the municipal sports programme.

The main sources of funds for financing sports clubs are incomes generated by sports corporate bodies by performing activities in the sports sector, membership fees, profit from organizing games of chance, as well as other sources of financing in keeping with the Law.

In addition, the Municipality has the responsibility, within its jurisdiction, to ensure the fulfillment of the population's local needs in the areas of childcare, education, culture, physical activity and sports, among other things. Since the Office for administration and public services of the Tuzla Municipality has the authority to manage the areas of sports and physical activity, it delivers a proposal of the amount of funds which will be allocated for these areas from the budget, in accordance with the amount of available resources for that fiscal year.

Concurrently with the adoption of the budget for the ongoing fiscal year, the Decision on the manner of budget execution is adopted as well, regulating also the manner of funds allocation for sports users. The budgetary funds are allocated according to the requests of sports users (sports clubs, unions, associations, etc.), who submit their requests and project proposals for consideration upon the announcement of the Public invitation for participation.

<sup>22</sup>Law on Sport of the Tuzla Canton, Official Gazette of the Tuzla Canton

Sports organizations (unions, clubs, associations) submit project proposals which include, among other things, also the objectives, a detailed description of the project, the budget and the means of monitoring the project. In addition to the project proposal, other relevant documentation (the ID number, registration, etc.) is also submitted when applying for the funds, and if a certain sports organization was the holder of a programme in the previous year and failed to account for the allocated funds, it also needs to submit a report with financial documentation, since otherwise it will not be able to participate in the allocation of funds.

According to the criteria for the allocation of funds, priority is given to programmes which:

- ensure the promotion and continual engagement of children and young people in sport, their general physical development and education and sports education;
- contribute to the promotion and development of top-quality and first-rate sport through the achieved results;
- endorse and promote engagement of the disabled in sport and constant care of the disabled;
- are of special interest for the Tuzla Municipality;
- ensure training of professionals;
- ensure the development of talented athletes;
- whose organization is mostly funded from other sources of financing (of which adequate evidence needs to be presented).

The assessment and selection of the projects of sports activities, events and other needs in the area of sport is performed by a commission appointed by the Mayor of the Tuzla Municipality. After that, the authorized municipal office (the Office for administration and public services) takes all programs into consideration, giving priority to certain projects, and finally enacts a proposal of budgetary allocations according to a certain chronology of payments, and submits it for adoption.

In keeping with the above-mentioned Decision, the Programme proposal is adopted by the Municipality Mayor at the meeting of the Executive board. Afterward, the funds are transferred in accordance to the adopted Programme, which precisely specifies the list of users, the amounts and the chronology of payment, implemented by the authorized Office for finances and budgeting.

## 2.3.

### **Analysis of budgetary allocations**

The area of public services represents a component through which the development of the local community is ensured, as well as better life conditions for its citizens. During the previous years, the Tuzla Municipality allocated a considerable amount of funds for the area of sport, although it did not have the basic authority over financing that area. It is important to point out that the areas of culture and sport are primarily the responsibility of the higher governmental levels (the cantonal and state level), while municipalities participate in the development of these areas to the extent that their budgets allow them, and depending on the level the above-mentioned social branches recognized them as the strategic priority of the development of a certain municipality.

Through financing sports organizations and events, civil associations and support for projects in the area of public services, the Tuzla Municipality spent BAM 1,296,605.00 in 2007 for the development of sport and physical activity. The total budget of the Tuzla Municipality for 2007 was BAM 42,489,700.00, which indicates that the amount spent on sport accounted for 3% of the total.

|  | 2004              | 2005              | 2006                | 2007                |
|--|-------------------|-------------------|---------------------|---------------------|
| Sports events  |                   | 45,000.00         | 90,000.00           | 176,605.00          |
| Grants for non-profit organizations - sport                        | 490,000.00        | 455,000.00        | 470,000.00          | 490,000.00          |
| The training process and competitions of sports clubs              | 170,000.00        | 230,000.00        | 330,000.00          | 390,000.00          |
| Grant The Sloboda Sports Association for the Sloboda football club |                   | 240,000.00        | 200,000.00          | 240,000.00          |
| <b>TOTAL:</b>  | <b>660,000.00</b> | <b>970,000.00</b> | <b>1,090,000.00</b> | <b>1,296,605.00</b> |

**Table 1.** Comparative overview of allocated funds for sport and physical activity in 4 years

From the comparative overview of allocated funds for sport and physical activity from the Tuzla Municipality budget above, it can be seen that the amount of allocations for sports events in 2007 is almost four times the amount for the same item in 2005, while in 2004, there were no allocations. At the same time, investment in the Sloboda football club remained at the same level. This clearly indicates that the awareness of the need to introduce the gender perspective into the budget is still present in the decision-makers, because, at least to a certain extent, women participate in sports events, while the Sloboda football club is exclusively male.

The funds for sport in the municipal budget were ensured through the following budgetary items:

- Grants for cultural and sports events
- Grants for non-profit organizations – sport
- The training process and the expenses of competitions of sports clubs in sporting premises
- Grant for the non-profit organization – The Sloboda Sports Association<sup>1</sup>

In the majority of cases, almost every club that applies to the public invitation with its project receives funds from the budget. The clubs' highest expenses are paying for the premises and maintaining the sports fields. The clubs which receive funds from the Tuzla Municipality and the Tuzla Canton for the training process are in a better position.

Of the total of BAM 394,755.00 ear-marked for the events of non-profit associations during 2007, the amount of BAM 176,605.00 was allocated for organizing sports events (competitions, championships, tournaments, etc.). A total of 33 sports events were financed from these funds.

Of the total of 33 events financed from the funds for sports events, only two included the participation of the Tuzla-Jelovica women's volleyball club, in the Volleyball Cup and a tournament in Slovenia, while only one included the participation of the Jedinstvo handball club. Therefore, only 11% of the total funds (BAM 20,000.00) were spent on the participation of women's clubs in sports events, while 58% of the funds were allocated for events with exclusive male participation (BAM 101,105.00). The remaining 31% of the total amount was spent on events which included both male and female participation (BAM 55,500.00).

Of all sports events, only the organization of the International memorial bicycle race and the Vivicitta street race is related to mass sport and the recreation of citizens, while participation in other events, competitions, cups, tournaments, championships, etc. requires membership in sports clubs. Therefore, it is necessary to increase the efforts to support mass sport and events which include a greater number of male and female citizens.

<sup>33</sup>The Sloboda Sports Association is of special significance for the city of Tuzla

## 2.4.

## Analysis of service delivery

In 2007, through the programme of the allocation of funds for sport and physical activity, 67 sports clubs, 5 sports unions, 5 sports associations and 12 other organizations (civil associations, the University of Tuzla, etc.) requested funding. Of the total of 89 applicants, 82 sports clubs/unions/associations received a portion of requested funds. Of the 7 applicants/programmes which did not receive funds, 5 were funded through the programme of financing events of special significance for the Tuzla Municipality, while 2 of them did not receive any funds.

The total amount of funds requested by sports clubs, unions, associations and other was BAM 6,058,788.00, while the total amount requested from the Tuzla Municipality was BAM 2,004,397.00. The total allocated funds for financing the training process and the programme proposals amounted to BAM 821,426.00. Of that amount, BAM 331,426.00 was spent on the training process, while BAM 490,000.00 was spent on the programmes. The funds for co-financing the training process were received by 28 of the total of 67 clubs.

The team of analysts conducted a survey on a random sample of 60 people. Among the 60 interviewees, there were 28 women and 32 men. Of the 60 of them, only 18 stated that they engaged in sport on a recreational basis, 34 did not engage in sport at all, while 8 of them played sports professionally.

Of the total of 18 of those who played sports recreationally, there were 6 women and 12 men, while out of the total of 34 interviewees who did not engage in sport either recreationally or professionally, there were 20 women and 14 men. The most common reason why women did not engage in sports was the lack of time due to professional, household and other obligations (8 women). Six women of the total of 20 did not engage in sport due to the lack of motivation or disinterest, 4 of them due to the lack of financial resources, while 2 of them mentioned poor health as the reason. The reasons for not engaging in sport are similar in men: 8 of them did not play sports due to the lack of time (work), 4 due to poor health, while two of them stated that they were not interested in playing sports.

Of the total of 8 female interviewees who played sports recreationally, all stated that the main reason for doing so was maintaining good health and keeping fit. With regard to men, in addition to this reason, they also mentioned the productive use of the spare time which they had after completing their professional obligations, as well as doing it just for the sake of enjoyment.

63% of the interviewees believed that women were not sufficiently represented in sport (either recreationally or professionally), 23% of them thought that women were sufficiently represented in sport, while 14 % of the interviews responded that they did not know if women were or were not sufficiently represented in sport.

A public discussion about the proposed funds for providing support for sport, sports programmes and other events is attended by the authorized representatives of sports, sports clubs and sports associations – all men, because in addition to clubs of “masculine” sports, even the representatives of women’s clubs are also male. The reasons for such gender structure in the administrative structures of sports clubs are hard to define. The only logical conclusion that comes to mind is that the causes of such a devastating situation should be traced to the traditional understanding of sport as a “male” domain, but also to the fact that women are overwhelmed by obligations at the micro level

(at home) and that there are insufficient target investments into the training and promotion of the success of female athletes. Since women do not even participate in it, this public discussion can be considered gender-unresponsive.

At this point, it is necessary to point out that the head of the Municipal Office for administration and public services, who has jurisdiction over the allocation of budgetary funds for the development of sport and physical activity, is a man, and that the officer in charge of implementing municipal activities in the area of sport is also male. Since even the Mayor of the Tuzla Municipality is a man, it is clear that women are not represented in this area on any basis whatsoever.

Taking into consideration all of the above, it is our conclusion that the present manner of adopting projects was devised exclusively by the male population, and is thus gender-discriminating in its very core.

## **2.5.**

## **Analysis of results**

In March 2003, the Tuzla Municipality enacted the Long-term Economic Development Strategy (LED), with the mission and vision for the period of 15 years, with an incorporated participatory principle ensuring the establishment of strong relations with the local communities and the NGO sector, as well as the establishment of cooperation in the wider region. The LED Strategy of the Tuzla Municipality created a new developmental philosophy which tends to promote a healthy economic environment through strengthening human resources, ensuring efficient municipal services, improving the traffic infrastructure, and developing a proficient system of municipal administration.

The development of sports recreation is dependent to a considerable extent on the socio-economic changes in the society. In that context, this area of physical activity opens up great possibilities for the market offer of adequate products and services. Developing the market and re-privatizing the social capital opens up wide opportunities for the presentation and holding of sports-recreational events on the economic basis. Sports unions and associations for sports recreation have a special opportunity to develop not only programmes of general interest, but also specific events as well. Therefore, the values of sports recreation need to be valorized expertly and professionally through top-quality programmes, starting from researching the market, to the realization and distribution of programmes.

# 3.

## 3. CONCLUSIONS AND RECOMMENDATIONS

After conducting the analysis of gender responsiveness of the Municipal budget, the Team of analysts reached the conclusion that the following activities need to be implemented as soon as possible:

- To introduce a register of sports clubs, unions and associations, as well as of individuals employed in the sport sector, which would include gender-specific data
- To inform service providers (sports workers and municipal officials from authorized offices and services) about the international sports policy regarding gender equality in the area of sport, and about the real meaning of equality and non-discrimination in sport
- To establish a gender-balanced network of activities and personnel among the sports clubs, unions and associations, but also the authorized municipal offices and services
- To create prerequisites which will ensure and monitor the full participation of women in sports activities and their recruitment to the executive positions in sport
- To publicly announce the latest scientific findings about women and sport
- To increase the number of women who professionally participate in sports organizations and other organization related to sport
- To establish operative mechanisms for the integration of the gender issue in sport through including a greater number of women in sport and forming more women's sports clubs
- To revise the criteria for the allocation of funds for sport, so that they would be more gender-sensitive
- To increase the responsibility of authorized offices and services, so that they would provide equal opportunities for men and women, boys and girls during the allocation of funds for sports organizations
- To develop sports programmes which are related to gender equality, and to integrate the principle of gender equality in sports programmes and sports development strategies
- To ensure special budget lines for the realization of gender-sensitive sports programmes
- To conduct research into the specific needs of end users in terms of gender, and to establish gender-disaggregated records
- To train the media for providing affirmative information about women in sports
- To raise funds for target programmes which will serve to increase the participation of women in sport, and to make them available to all interested groups
- To encourage sports programmes in schools
- To take coordinated action among national and international organizations for the purpose of exchanging positive experiences and building a partnership
- Non-governmental and research organizations can contribute to a more successful implementation of gender- and budget-related initiatives through collecting information, initial research, setting objectives and technical coordination
- In order to facilitate raising the awareness of different needs of men and women, boys and girls, it is necessary to define guidelines for budget officials which would assist the introduction of the gender-responsive approach into the medium-term models of financing. These guidelines should

integrate the vision, the mission and the objectives of the policy and the institutional environment together with concrete programmes, for the purpose of illustrating ways of incorporating gender, gender relations and their effects of the creation of political and economic decisions

- To devise indicators for monitoring the success of the integration of the gender component into the development of sport, and, on the basis of them, to perform an effective evaluation and monitoring of service delivery
- To increase the efforts to support mass sport and events which include a greater number of male and female citizens

# Literatura

## LITERATURE:

Dikić, Jasmina, *Bosnia and Herzegovina Report*. Sarajevo, 2006

*Gender Responsive Budgeting in Practice: Manual For Trainers*. UNDP Regional Centre for Europe and the CIS. Bratislava, 2005

*Gender Responsive Budgeting in Practice: a Training Manual*. UNFPA, UNIFEM. New York, 2006

*Gender Responsive Budgeting and Women's Reproductive Rights: a Resource Pack*. UNFPA, UNIFEM. New York, 2006

*Guidelines for Gender – Inclusive Communication*. Government of Prince Edward Island. May, 1999

*Gender Budgeting – Intergration of a Gender Perspective in the Budgetary Process*, part report: country reports. Nordic Council of Ministers. Copenhagen, 2006

*Gender Budgeting*. An overview by the European Women's Lobby, 2004

*Gender Budgeting*. Final report of the Group of specialists on gender budgeting (EG-S-GB). Directorate General of Human rights. Strasbourg, 2005

D. Budlender, G. Hewitt, *Engendering Budgets: A Practitioner's Guide to Understanding and Implementing Gender-responsive Budgets*. Commonwealth Secretariat. London, 2003

D. Budlender & R. Sharp with Kerri Allen, *How To Do a Gender-sensitive Budget Analysis: Contemporary research and practice*. Australian Agency for International Development, Canberra and the Commonwealth Secretariat. London, 1998

Raes, Florence, *What Can We Expect From Gender Sensitive Budgets? Strategies in Brazil And in Chile in a comparative perspective*. WIDE, 2006

*What Is Gender Budgeting?* Wales Gender Budget Group

Elson, Diane, *Integrating Gender Issues into National Budgetary policies and Procedures: Some Policy Options*. Journal of International Development, 1998

Elson, Diane, *Monitoring Government Budgets for Compliance with CEDAW*. UNIFEM. New York, 2006

T. Đurić-Kuzmanović, M. Dokmanović, G. Tisheva, *Gender Budgeting Initiatives in Serbia and Bulgaria*

Đurić-Kuzmanović, Tatjana, *Towards Gender-responsive Budgeting*. ženske studije i istraživanja i Futura publikacije. Novi Sad, 2007.

Blagojević, Marina. *Gender Barometer in BiH 2002*. Banja Luka: Gender centar Vlade Republike Srpske i Gender Centar Federacije BiH, 2004.

Blagojević, Marina, *Gender study: Livestock and rural finance development project*. Banja Luka: APCU/IFAD, 2007

Blagojević, Marina, *The Gender Aspects of Poverty*. 2003.

Dardić, Dragana, et al. *Study On Domestic Violence in Bosnia and Herzegovina*. Banja Luka: Helsinški parlament građana Banja Luka, Organizacija žena Lara Bijeljina, Udruženje građanki žene ženama Sarajevo, 2005.

N. Golubović i M. Damjanović, *Opportunities and Challenges for Introducing Gender Sensitive Budgeting in the Area of Domestic Violence on Local and Entity level in Bosnia and Herzegovina*. Udružene žene, Banja Luka, 2007.

*Gender Relations in the Rural Areas, the gender study*. Banja Luka: Gender centar Republike Srpske i Centar za društvena istraživanja, 2003.

*Izveštaj o humanom razvoju za 2007 – Socijalna uključenost u Bosni i Hercegovini*. Sarajevo: UNDP/IBHI, 2007.

*Izveštaj o radu Gender centra Federacije BiH*. GC F BiH, 2006.

Neimanis, Astrida, *Gender mainstreaming u praksi*. Sarajevo: UNDP RBEC, 2006

G. Melander, G. Alfredsson and L. Holmström. *The Raoul Wallenberg Institute Compilation of Human Rights Instruments*. Leiden/Boston: Martinus Nijhoff Publishers, 2004

*Stotinu riječi za jednakost*. Rječnik termina o jednakosti između žena i muškaraca. Opći Direktorat za zaposlenje, industrijske odnose i socijalne poslove. Evropska komisija, 1998.



Petrušić, Nevena, ur. *Putevi ostvarivanja rodne ravnopravnosti i jednakih mogućnosti – Od ideje do prakse*. Priručnik za službenike i organe lokalnih samouprava zadužene za ravnopravnost polova. Beograd: Savet za ravnopravnost polova Vlade Republike Srbije, 2007.

*Uvođenje principa jednakosti i ravnopravnosti polova na lokalnom nivou vlasti*. Priručnik za institucionalne mehanizme u lokalnoj upravi. Banja Luka: Helsinški parlament građana Banja Luka, Gender centar RS, 2006.

*Law on Gender Equality in Bosnia and Herzegovina*. Nalazi i preporuke radne grupe. Sarajevo: Agencija za ravnopravnost spolova BiH, Gender centar Vlade RS, Gender Centar FBiH, Civilni sektor, 2007.

Živanović, Aleksandar et al. *Ravnopravnost polova i sudska praksa u Bosni i Hercegovini*. Banja Luka: Helsinški parlament građana, 2007.

*Mid-term Development Strategy of Bosnia and Herzegovina (MTDS)*, 2004-2007.

*Gender Sensitive Budgets – poverty mitigation potentials in Bosnia and Herzegovina*, GEEP, 2005.

Spahić-Šiljak, Zilka, *Ravnopravnost spolova i sudska praksa u Bosni i Hercegovini*. Banja Luka: Helsinški parlament građana, 2007.

Spahić-Šiljak, Zilka, *Political representation of women in Croatia: Analysis of the socio-cultural, socio-economic and political obstacles for full representation of women in politics*

Mrda, Milan, *Civil Participation in Making Decisions on Local Affairs through Citizens' Budget*. CRS, 2005.

Bajrović, Reuf, *Bosanskohercegovačke opštine i Evropska unija: Neposredno učešće građana u stvaranju politika na lokalnom nivou*. Open Society Fund BiH, 2006.

S. Smiljanić, M. Bulić, V. Milas, *Little School of Budget*. Centres of Civil Initiatives, 2007

Klimenkova, Tatjana, *Woman as a Cultural Phenomenon*. Beograd: Centar za ženske studije, 2003.

Fredman, Sandra, *Discrimination Law*. Oxford University Press, 2002

Bakšić-Muftić, Jasna, *Women Rights in the System of Human Rights*, Pravni fakultet Univerziteta u Sarajevu, 2006.

*Čitanka ljudskih prava*. Centar za ljudska prava Univerziteta u Sarajevu, 2001.

Dahlerup, Drude, *Using Quotas to Increase Women's Political Representation in Women in Parliament: Beyond Numbers*, IDEA, Stockholm, 1998

*Toolkit on mainstreaming gender equality in EC development cooperation*, EC Relex Family Gender Help Desk, 2004

*Toolkit for mainstreaming Equal Opportunities for Women and Men into the Structural Fund Programmes in Scotland*. Scottish Executive and equal Opportunities Commission, 1999

S. Swann, *European Equality Partnership Equal Opportunities Guidelines for European Programme in Wales*. Welsh European Funding Office, 2000

S. Swann, *European equality partnership Applying for European Structural Funds in Wales, Equal Opportunities Additional Guidance for Applicants and Assessors*. Welsh European Funding Office, 2003

U. Lorentzi, H. Lundkvist, *Just Progress. Applying Gender Mainstreaming in Sweden*. Fritzes Offentliga Publikationer, 2001

J. van Beveren, T. Van Osch, S. Quinn, *Budgeting For All*. Manual for local gender budget initiatives. Vrouwen Alliantie media productions. Utrecht, 2004

## THE INTERNATIONAL DOCUMENTS ON HUMAN RIGHTS ON INTERNET

On the Helsinki Committee for Human Rights in Bosnia and Herzegovina's website ([www.bh-hchr.org](http://www.bh-hchr.org)) can be found following international documents on human rights:

- Universal Declaration of Human Rights
- International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights
- Convention on the Elimination of All Forms of Discrimination against Women, with the CEDAW Optional Protocol
- Convention on the Rights of the Child
- European Convention on Human Rights and Fundamental Freedoms
- European Social Charter

On the Gender Equality Agency of Bosnia and Herzegovina's website ([www.arsbih.gov.ba](http://www.arsbih.gov.ba)) can be found following documents:

- The Beijing Declaration and the Platform for Action
- UN Security Council Resolution 1325

the Millennium Development Goals and the UN Millennium Declaration can be found on following website: [www.gom.cg.yu](http://www.gom.cg.yu)

Conventions of the International Labour Organization (ILO) can be found on ILO's official website: [www.ilo.org](http://www.ilo.org)

EU Gender Roadmap can be found on following website: [www.eurlex.europa.eu](http://www.eurlex.europa.eu)

Recommendations of the Committee of Ministers of the Council of Europe can be found on following website: [www.coe.int](http://www.coe.int)

## PUBLICATIONS ON INTERNET:

Gender Akcioni Plan BiH. Agencija za ravnopravnost spolova Bosne i Hercegovine. [www.arsbih.gov.ba](http://www.arsbih.gov.ba)

CEDAW – Konvencija o ukidanju svih oblika diskriminacije žena. Agencija za ravnopravnost spolova Bosne i Hercegovine. [www.arsbih.gov.ba](http://www.arsbih.gov.ba)

Convention on the Elimination of All Forms of Discrimination against Women. Division for the Advancement of Women/Department of Economic and Social Affairs. [www.un.org](http://www.un.org)

European Charter of Local Self-Government (Konvencija o lokalnoj samoupravi Savjeta Evrope) Council of Europe Treaties. Council of Europe. [www.conventions.coe.int](http://www.conventions.coe.int)

[www.internationalbudget.org/resources/library/GenderBudget.pdf](http://www.internationalbudget.org/resources/library/GenderBudget.pdf) [www.gender-budgets.org](http://www.gender-budgets.org)

Društveno odgovorno poslovanje – osnovni pojmovi. Balkanski fond za lokalne inicijative. [www.bcif.org](http://www.bcif.org)

Gateway to the European Union (Portal Evropske Unije). [www.europa.eu](http://www.europa.eu)

Gender audit 2006. Publikacije i projekti. Gender centar Vlade Republike Srpske. [www.gc.vladars.net](http://www.gc.vladars.net)

Gender mainstreaming. Završni izvještaj o aktivnostima Grupe specijalista za mainstreaming (EG-S-MS). Publikacije i projekti. Gender centar Vlade Republike Srpske. [www.gc.vladars.net](http://www.gc.vladars.net)

Human Rights/Equality between Women and Men. Council of Europe. [www.coe.int](http://www.coe.int)

Pekinška deklaracija i Platforma za akciju. Agencija za ravnopravnost spolova Bosne i Hercegovine. [www.arsbih.gov.ba](http://www.arsbih.gov.ba)

Radović, Nadežda. Urođnjavanje budžeta. Intervju sa dr. Marinom Blagojević. Danas Vikend. Objavljeno 1-2. novembra 2003. [www.danas.co.yu](http://www.danas.co.yu)

Resolution 176 (2004) on Gender Mainstreaming at Local and Regional Level: A Strategy to Promote Equality Between Women and Men in Cities and Regions (Rezolucija 176 (2004) Kongresa lokalnih i regionalnih vlasti Savjeta Evrope o uvođenju načela ravnopravnosti spolova na lokalni i regionalni nivo: strategija promovisanja ravnopravnosti žena i muškaraca u gradovima i regijama). The Congress of Local and Regional Authorities. Council of Europe. [www.coe.int](http://www.coe.int)

Resursni centar civilnog društva u BiH. [www.civilnodrustvo.ba](http://www.civilnodrustvo.ba)

The United Nations Human Rights Treaties. [www.bayefsky.com](http://www.bayefsky.com)

Women watch: Information and resources on Gender Equality and Empowerment of Women (Informacije i resursi UN-a o gender ravnopravnosti i osnaženju žena). [www.un.org](http://www.un.org)

The Women's Budget Group. [www.wbg.org.uk](http://www.wbg.org.uk)

The Scottish Women's Budget Group. [www.engender.org.uk/budget](http://www.engender.org.uk/budget)

BRIDGE: Examples of international practice and further links. [www.genie.ida.ac.uk](http://www.genie.ida.ac.uk)

Gender Budgeting Tools. [www.thecommonwealth.org](http://www.thecommonwealth.org)

## **LAWS:**

The Constitution of Bosnia and Herzegovina

The Constitution of Republika Srpska

Law on Budgets in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 20/98, 19/06)

Law on the Budgetary System of Republika Srpska (Official Gazette of Republika Srpska, no. 96/03, 14/04)

Law on Treasury in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no.19/03)

Law on Entitlements to Public Income in the Federation of Bosnia and Herzegovina and on Funding of the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 26/96, no. 32/98)

Law on Investing Public Funds (Official Gazette of the Federation of Bosnia and Herzegovina, no. 77/04)

Law on Accountancy and Auditing in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 32/05)

Law on Financing Institutions in Bosnia and Herzegovina (Official Gazette of Bosnia and Herzegovina, no. 61/04)

Law on Free Access to Information of Federation of Bosnia and Herzegovina

Law on Free Access to Information of Republika Srpska

Law on Gender Equality in Bosnia and Herzegovina (Official Gazette of Bosnia and Herzegovina, no. 16/03)

Law on Budgets in the Federation of Bosnia and Herzegovina (Official Gazette of the Federation of Bosnia and Herzegovina, no. 19/06)

The Law on Principles of Local Self-Government in the Federation of Bosnia and Herzegovina

Law on Local Self-government (Official Gazette of Republika Srpska, no: 101/04 and 42/05)

Law on Child Protection of Republika Srpska (Official Gazette of Republika Srpska, no: 04/02)

Law on Sector Classification and Register of Disambiguation Units (Official Gazette of Republika Srpska, no: 04/97)

Law on Associations and Foundations of Republika Srpska (Official Gazette of Republika Srpska, no: 52/01)

Law on Sport of the Tuzla Canton, Official Gazette of the Tuzla Canton