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This study is produced within the framework of the regional project 'Transformative Financing for Gender Equality towards more Transparent, Inclusive and Accountable Governance in the Western Balkans', which is financially supported by the Government of Sweden - Sida.

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

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Published in December 2023



GENDER AND CLIMATE FINANCING BASELINE STUDY FOR SERBIA AND BOSNIA AND HERZEGOVINA

Overview of key denominators, policy
and programming options



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List of Abbreviations

CC	Climate change
CSO	Civil society organisation
EnC	Energy community
ETS	Emission trading scheme
EPFFBIH	Environmental Protection Fund of the Federation of Bosnia and Herzegovina
FEPEE	Fund for Environmental Protection and Energy Efficiency of Republika Srpska
GHG	Greenhouse gas
GRB	Gender-responsive budgeting
IPA	Instrument for pre-accession
IPARD	Instrument for pre-accession assistance for rural development
LSG	Local self-government
NAP	National adaptation plan
NDC	Nationally determined contribution
NEEAP	National energy efficiency action plan
NERP	National emission reduction plan
NREAP	National renewable energy action plan
PIMO	Public investment management office
PUC	Public utility company
RE	Renewable energy
RES	Renewable energy source
SDG	Sustainable development goal
SEPA	Serbian Environmental Protection Agency
WB	Western Balkans
UNFCCC	United Nations Framework Convention on Climate Change

1 Rationale

Gender-responsive budgeting is increasingly recognised as an important tool for mainstreaming gender into policies and budgetary processes and de facto for advancing gender equality, supporting SDG¹ implementation, the 2030 Agenda and other global goals as well as for contributing towards the achievement of the commitments of the Western Balkans countries under the Gender Action Plan in the EU External Relations 2016-2020.

At the same time, tackling climate change is at the top of the agenda of governments and international organisations. Recently, in an effort to contribute to urgent action on fighting climate change, IMF published a note on an approach to adapt existing public financial management practices to support climate sensitive policies² – coining the term ‘Green PFM’.

Climate action is seen as an important potential accelerator of gender equality and empowerment, offering an opportunity for more systematic involvement of women in both planning and implementation on climate action. In addition, there is mounting evidence that gender equality is i) an accelerator of both environmental sustainability and climate action and ii) that the focus on climate action offers new opportunities to enhance gender equality and economic empowerment. It is therefore important to have a good understanding of the priority areas for achieving climate and gender synergies.

One of the important ways to identify these areas is to track financial flows targeting gender and climate simultaneously. In practical terms this can be achieved through a combination of tracking and targeting methodologies on both sides of the equation, namely Gender-responsive budgeting (GRB) and climate finance tracking. In order to initiate the work, BiH and Serbia UN Women offices have developed the combined GRB and climate finance flow methodology.³

In 2021, the **Sustainable Development Report**⁴ assessed BiH on place 47 and Serbia on place 38 out of 161 countries. The SDG dashboards (levels and trends) for the Climate Action SDG is assessed as stagnating with significant challenges remaining for BiH and stagnating with challenges remaining for Serbia. In case of Gender Equality SGD, the level and trend is for both countries assessed as moderately increasing with significant challenges remaining.

Notre Dame Global Adaptation Index ranked BiH 79 out of 182 countries, with manageable vulnerabilities and need for improvements to better adapt to future challenges. Bosnia & Herzegovina is the 49th least vulnerable country and the 82nd least ready country. Serbia is ranked 72 out of 182 countries with adaptation challenges still existing, but well positioned to adapt. Serbia is the 89th least vulnerable country and the 74th most ready country.⁵

Unfortunately, up to date climate finance tracking does not exist in Bosnia and Herzegovina or Serbia. In Serbia the only relevant work was the pilot Climate Financing Study, prepared by UNDP in December 2020. With the support of UN Women, GRB has been introduced into the policy framework in Serbia with the aim to be fully integrated into the budgeting system by 2024. In Bosnia and Herzegovina this process is still at an earlier stage, with different requirements and levels of integration at the state and entity level, but with progress being achieved in parallel through the process of introducing programme based budgeting.

The aim of this analysis is to further explore the opportunities for simultaneous tracking of financial flows targeting gender and climate, by studying policies and budget allocations in selected sectors through both gender and climate lenses and providing recommendations and an action plans. This approach contributes towards a better understanding of the synergies in tackling gender equality and climate change, while also providing an insight into the possibilities for tracking the financing of (other) SDGs.

¹ The 17 SDG policy areas are no poverty; zero hunger; good health and well-being; quality education; gender equality; clean water and sanitation; affordable and clean energy; decent work and economic growth; industry, innovation, and infrastructure; reduced inequalities; sustainable cities and communities; responsible consumption and production; climate action; life below water; life on land; peace, justice and strong institutions; partnerships for the goals. See <https://sdgs.un.org/goals>
² Climate-Sensitive Management of Public Finances – ‘Green PFM’.
³ UN Women, COMBINED GENDER-RESPONSIVE BUDGETING AND CLIMATE FINANCE FLOWS TRACKING METHODOLOGY, 2021
⁴ www.sdaindex.org/
⁵ University of Notre Dame, “ND-GAIN Country Index”, 2020. <https://gain.nd.edu/our-work/country-index/>

2 Policy and Institutional Framework

2.1 Climate Change

The European Union is the most important driver of climate action in Europe. The institutional framework sets the basis for improving environmental protection and making the transition to low-carbon development economies in the Western Balkan region. Even though the region as a whole is still lagging behind the EU in the above-mentioned areas certain efforts, with both concrete and ambiguous outcomes, were made in the previous decade. Through the EU's Green Agenda for the Western Balkans and the Sophia Declaration the countries of the Western Balkans have committed to engage in the five pillars of the EU Green Deal: decarbonisation, circular economy, depollution, sustainable agriculture and protection of nature and biodiversity.

Within the scope of the EU accession process both Bosnia and Herzegovina and Serbia are working to transpose EU policy by preparing their National Energy and Climate Plans and negotiating energy efficiency and renewable energy targets. Furthermore, setting binding CO2 reduction targets is expected from each country of the region so that the European continent will reach carbon neutrality by 2050.

The following chapters present an overview of the policy and institutional framework for Bosnia and Herzegovina and Serbia.

2.1.1 Bosnia and Herzegovina

Policy considerations

In the BiH environmental sector the Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina (MOFTER) is responsible for coordinating activities and for international relations and yet environmental issues in BiH are the responsibility of the entity governments. The relevant authorities are the Ministry of Environment and Tourism of the Federation of Bosnia and Herzegovina, the Ministry of Spatial Planning, Construction and Ecology of Republika Srpska and the Department for Communal Works (Brčko District).

Bosnia and Herzegovina (BiH) is a potential candidate for EU membership. The Stabilisation and Association Agreement (SAA) between BiH and the EU was signed in June 2008 as an Interim Agreement. The Agreement on Stabilisation and Association was adopted on 1 June 2015 by which the Interim Agreement was replaced. By adopting the Decision on the coordination of the European integration process in BiH (Official gazette of BiH, No. 72/16) the operational and institutional systems and coordination of institutions in BiH on the implementation of activities related to the EU integration process were defined; however, progress towards EU reforms has been limited.

Among the most important ratified international agreements in the area of environmental protection is the United Nations Framework Convention on Climate Change (UNFCCC). In 2010, BiH submitted its Initial National Communication under the United Nations Framework Convention on Climate Change to the UNFCCC Secretariat. The Second National Communication under the UNFCCC was adopted and forwarded to the Secretariat of the Convention in 2013, while the Third National Communication and Second Biennial Update Report on GHG Emissions of BiH were forwarded in 2017.

BiH is a member of the EU's Energy Community and as such has the obligation to develop strategic documents in the fields of renewable energy, energy efficiency, environment and climate change and to report on progress on implementation and the results achieved. The following is an overview of BiH's progress towards achieving its obligations as a member of the Energy Community in the aforementioned fields.⁶

Renewable energy	
The National Renewable Energy Action Plan (NREAP) sets national targets for the share of energy from renewable sources consumed in transport, electricity and heating and cooling in 2020 and the appropriate measures to be taken to achieve these general national targets.	
National Renewable Energy Action Plan	Progress reports
Submitted: National Renewable Energy Action Plan of Bosnia and Herzegovina - 12.04.2016	Submitted: Bosnia and Herzegovina Forth Progress Report on the promotion and use of energy from renewable sources - 14.06.2021 Bosnia and Herzegovina Third Progress Report on the promotion and use of energy from renewable energy sources - 31.07.2019
Energy efficiency	
The national energy efficiency action plans (NEEAPs) provide a framework for developing a national strategy on how best to increase energy efficiency. NEEAPs also provide a platform for assessing the energy savings that result from implementing these strategies.	
National energy efficiency action plans	Progress reports
Submitted: Energy Efficiency Plan of Bosnia and Herzegovina 2016-2018 - 01.04.2017 In progress: The third NEEAP BiH for 2019-2021 is currently being completed. The Federation of BiH had already completed and adopted the EEAP FBiH 2019-2021 in December 2020, while Republika Srpska and Brčko District are in the final phase of drafting documents.	Submitted: Bosnia and Herzegovina Fourth Annual Report under the Energy Efficiency Directive - 31.08.2020
Environment	
Two alternative implementation avenues exist for existing large combustion plants: 1) either compliance with the emission limit values for SO2, NOx and dust at the individual plant level or 2) implementation of a National Emission Reduction Plan (NERP). Every plant must be covered by one of the two options.	
National Emission Reduction Plan	Progress reports
Submitted: Bosnia and Herzegovina National Emission Reduction Plan 2015 - 31.12.2015	/
Climate	
National greenhouse gas emissions monitoring and reporting systems	National energy and climate plans (NECP)
BiH still needs to define the system for GHG emissions data collection and processing, quality assurance and control of input data, a reporting and monitoring system and the national legislation defining systems for policies, measures and projection.	Drafting of the NECP of BiH is ongoing. No draft had been submitted to the Secretariat for its comments by the cut-off date for this report.

⁶ Source: Energy Community. See www.energy-community.org/implementation/Bosnia_Herzegovina/reporting.html
https://www.energy-community.org/implementation/Bosnia_Herzegovina/CLIM.html.

BiH ratified the Paris Agreement in March 2017. As a part of its dedication to fighting climate change BiH began to develop a Low-Emission Development Strategy (LEDS). This was foreseen by the Copenhagen Accord and focuses on mitigation measures aimed at boosting sustainable development, including the generation of international financial support. The LEDS provides a general roadmap for EU membership in the area of climate change mitigation.

BiH's medium-term macroeconomic and fiscal framework does not contain any reference to climate change or key strategies for climate sensitive sectors such as agriculture or the energy sector. Climate risk and climate related disasters are not yet included in budgets at either the state or entity level. One of the critical barriers to better planning for and understanding the risks associated with climate change is the lack of reliable information that would otherwise enable an assessment of climate change and its potential impact and improve long-term adaptation planning.

Climate change has to some extent been neglected within the BiH administrative apparatus because of a lack of economic and financial resources. Yet the state, entity and district governments have failed to mobilise domestic capital for this purpose. In the Federation of Bosnia and Herzegovina (FBiH) and Republika Srpska (RS), for example, there are emission fees but only a small percentage of these fees are placed through entity funds: the Fund for Environmental Protection and Energy Efficiency of Republika Srpska and the Federal Fund for Environmental Protection.

When it comes to the national/entity regulatory framework the competent ministries have adopted a number of laws and regulations in the field of climate change (Figure 1).

Figure 1. National/entity regulatory framework in the field of climate change in BiH

BIH	
<p>Published:</p> <ol style="list-style-type: none"> 1. Determined contribution of Bosnia and Herzegovina (NDC) for the period 2020-2030. 2. Nationally Determined Contribution of Bosnia and Herzegovina (NDC) for the period 2020-2030. <p>In procedure:</p> <ol style="list-style-type: none"> 1. Draft Fourth National Report of Bosnia and Herzegovina on Climate Change. 2. Proposal on the strategy for adaptation to climate change and low-emission development of Bosnia and Herzegovina for the period 2020-2030. 3. Roadmap and action plan for the implementation of the established contributions of Bosnia and Herzegovina for the period 2020-2030 	
RS	FBiH
<p>Ministry of Spatial Planning, Civil Engineering and Environment</p>	<p>Ministry of Environment and Tourism</p>
<p>Environmental Protection – Laws:</p> <ol style="list-style-type: none"> 1. Law on Waste Management ('Official Gazette of Republic of Srpska', nos. 16/18, No. 70/20, No. 63/21) 2. Law on Environmental Protection ('Official Gazette of Republika Srpska', nos. 71/12, No. 79/15, No. 70/20) 3. Law on the Fund and Environmental Financing ('Official Gazette of Republika Srpska', No. 117/11) 4. Law on Air Protection ('Official Gazette of Republika Srpska', nos. 124/11, No. 46/17) <p>+ Rulebooks and regulations derived from adopted laws.</p> <p>Environmental Protection – Strategies:</p> <ol style="list-style-type: none"> 1. Republic Waste Management Plan 2. Programme for harmonisation of the legislation of Republika Srpska with the <i>acquis Communautaire</i> in the field of environmental protection 3. Waste Management Strategy for the period 2017-2026 ('Official Gazette of Republika Srpska', No. 67/17) 	<p>Environmental Protection – Laws:</p> <ol style="list-style-type: none"> 1. Law on Environmental Protection ('Official Gazette of the Federation of BiH', No. 15/21) 2. Law on Waste Management ('Official Gazette of the Federation of BiH', nos. 33/03, 72/09 and 92/17) 3. Law on Air Protection ('Official Gazette of the Federation of BiH', nos. 33/03 and 4/10) 4. Law on Nature Protection ('Official Gazette of the Federation of BiH', No. 66/13) 5. Law on the Environmental Protection Fund ('Official Gazette of the Federation of BiH', No. 33/03) 6. Law on Waters ('Official Gazette of the Federation of Bosnia and Herzegovina', No. 70/06) <p>+ Rulebooks and regulations derived from adopted laws.</p>

Ministry of Energy and Mining	Ministry of Energy, Mining and Industry
<p>Laws related to climate change:</p> <ol style="list-style-type: none"> 1. Law on Energy Efficiency ('Official Gazette of Republika Srpska', No. 59/13) 2. Law on Renewable Energy Sources and Efficient Cogeneration ('Official Gazette of Republika Srpska', nos. 39/13, 108/13, 79/15 and 26/19) <p>+ Rulebooks and regulations derived from adopted laws.</p> <p>Strategy</p> <ol style="list-style-type: none"> 1. Republika Srpska Energy Development Strategy until 2035 <p>Documents:</p> <ol style="list-style-type: none"> 1. Republika Srpska Energy Efficiency Action Plan for the period 2016-2018 + Amendments 	<p>Laws related to climate change:</p> <ol style="list-style-type: none"> 1. Law on Energy Efficiency 2. Law on Renewable Energy Sources and Efficient Cogeneration <p>+ Rulebooks and regulations derived from adopted laws.</p> <p>Documents:</p> <ol style="list-style-type: none"> 1. Energy Efficiency Action Plan in the Federation of Bosnia and Herzegovina for the period 2019-2021 – EEAPF 2. Energy Efficiency Action Plan in the Federation of Bosnia and Herzegovina for the period 2016-2018 - EEAPF

In the agriculture sector the key strategic documents are the FBiH Midterm strategy of development of the agriculture sector 2015-2019 (extended to the end of 2021) and the RS Strategic Plan for development of agriculture and rural areas 2016–2020.

Institutional framework

In terms of the institutional framework, the complexity of the BiH state and its legislative framework is slowing the country down when it comes to launching a comprehensive strategy to address climate change.

In BiH legislative competence for the environment is the responsibility of the two main entities, namely the Federation of Bosnia and Herzegovina (FBiH) and Republika Srpska (RS), as well as Brčko District (Figure 2). The two main entities have an additional inter-entity environmental body that is in charge of drafting the inter-entity environmental plan and acts as needed.

The main BiH institutions responsible for climate change at the state, entity and district level are presented below.

Figure 2. Main institutions responsible for climate change at the state, entity and district level

BIH		
The Ministry of Foreign Trade and Economic Relations		
FBiH	RS	BRCKO DISTRICT
<p>Ministry of Environment and Tourism</p> <p>Ministry of Energy, Mining and Industry</p> <p>Ministry of Agriculture, Water Management and Forestry</p> <p>Federal Fund for Environmental Protection</p>	<p>Ministry of Spatial Planning, Civil Engineering and Environment</p> <p>Ministry of Energy and Mining</p> <p>Ministry of Agriculture, Forestry and Water Management</p> <p>Fund for Environmental Protection and Energy Efficiency</p>	<p>Department of Communal Works</p>

The main decision-making body at the state level is the Council of Ministers of Bosnia and Herzegovina. The Ministry of Foreign Trade and Economic Relations is responsible for coordination of activities and the harmonisation of individual entity governmental bodies and institutional plans at the international level within energy, environmental protection, development and the exploitation of natural resources. The state acts as a mediator but the entities and the District manage local ecological issues through laws, regulations and standards. Therefore, the state's jurisdiction over climate matters is limited to international cooperation and coordination efforts, such as participation in international agreements dealing with GHG emissions mitigation.

At the operational level two funds take their place: the Fund for Environmental Protection and Energy Efficiency of Republika Srpska and the Federal Fund for Environmental Protection. The funds activities include fundraising as well as financing, preparation, implementation and development of programmes, projects and similar activities in the field of the preservation, protection and improvement of the environment and in the field of energy efficiency and the use of renewable energy sources.

The main decision-making body at the state level is the Council of Ministers of Bosnia and Herzegovina. The Ministry of Foreign Trade and Economic Relations is responsible for coordination of activities and the harmonisation of individual entity governmental bodies and institutional plans at the international level within energy, environmental protection, development and the exploitation of natural resources. The state acts as a mediator but the entities and the District manage local ecological issues through laws, regulations and standards. Therefore, the state's jurisdiction over climate matters is limited to international cooperation and coordination efforts, such as participation in international agreements dealing with GHG emissions mitigation.

2.1.2 Serbia

Policy considerations

The transposition of the EU acquis in terms of environment and climate change is progressing slowly. In early 2020, the position of the Republic of Serbia for the negotiation of EU Chapter 27 – Environment and Climate Change – was enacted together with ten (10) *directive implementation specific plans, a multi-annual investment and financing plan and an Action Plan for Administrative Capacity Development*. However, the negotiation process has yet to start.

The key pieces of the environmental and climate change policy framework in Serbia are presented in Figure 3 below.

At the operational level two funds take their place: the Fund for Environmental Protection and Energy Efficiency of Republika Srpska and the Federal Fund for Environmental Protection. The funds activities include fundraising as well as financing, preparation, implementation and development of programmes, projects and similar activities in the field of the preservation, protection and improvement of the environment and in the field of energy efficiency and the use of renewable energy sources.

Figure 3. National regulatory framework for environment and climate change in Serbia

SERBIA
<p>Published:</p> <ol style="list-style-type: none"> 1. Nationally Determined Contribution of Serbia (NDC) for the Period 2020-2030 2. Second National Communication to UNFCCC 3. First Biennial Update Report to UNFCCC 4. Initial National Communication to UNFCCC <p>In preparation:</p> <ol style="list-style-type: none"> 5. Third National Communication to UNFCCC 6. Second Biennial Update Report to UNFCCC 7. NDC Revision
<p>Ministry of Environmental Protection</p> <p>Environmental Protection – Laws:</p> <ol style="list-style-type: none"> 1. Law on Environmental Protection ('Official Gazette', nos. 135/2004, 36/2009, 36/2009, 72/2009, 43/2011, 14/2016, 76/2018, 95/2018, 95/2018) 2. Law on Waste Management ('Official Gazette', nos. 36/2009, 88/2010, 14/2016 and 95/2018) 3. Law on Air Protection ('Official Gazette', nos. 36/2009, 10/2013, 26/2021) 4. Law on Climate Change ('Official Gazette', No. 26/2021) + Rulebooks and regulations derived from adopted laws. <p>Environmental Protection – Strategies:</p> <ol style="list-style-type: none"> 5. Strategy for Waste Management 2010-2019 ('Official Gazette', No. 26/2010) 6. National Environmental Approximation Strategy ('Official Gazette', No. 80/2011) <p>Documents:</p> <p>National Emission Reduction Plan ('Official Gazette', No. 10/2020)</p> <p>In preparation:</p> <p>Waste Management Strategy 2019-2024 Low Carbon Development Strategy and Action Plan National Adaptation Plan to Climate Change</p>
<p>Ministry of Energy and Mining</p> <p>Laws related to climate change:</p> <ol style="list-style-type: none"> 1. Law on Energy Efficiency and Rational Use of Energy ('Official Gazette', No. 40/2021) 2. Law on the Use of Renewable Energy Sources ('Official Gazette', No. 40/2021) + Rulebooks and regulations derived from adopted laws. <p>Strategy:</p> <ol style="list-style-type: none"> 3. Energy Development Strategy until 2025 with projections until 2030 ('Official Gazette', No. 101/2015) 4. Programme for the Implementation of the Energy Development Strategy until 2025 with projections until 2030 for the period 2017-2023 ('Official Gazette', No. 104/2017) <p>Documents:</p> <p>National Energy Efficiency Action Plan National Renewables Energy Action Plan</p> <p>In preparation:</p> <p>National Energy and Climate Change Plan Energy Development Strategy until 2050</p>

Ministry of Agriculture, Forestry and Water Management

Laws related to climate change:

1. Law on Agriculture and Rural Development ('Official Gazette', nos. 41/2009, 10/2013, 101/2016, 67/2021)
2. Law on Incentives in Agriculture and Rural Development ('Official Gazette', nos. 10/2013, 142/2014, 103/2015, 101/2016)
3. Law on Forests ('Official Gazette', nos. 30/2010, 93/2012, 89/2015 and 95/2018) + Rulebooks and regulations derived from adopted laws.

Strategy:

4. Agriculture and Rural Development Strategy 2014-2024 ('Official Gazette', No. 85/2014)

Documents:

5. National Programme for Agriculture 2018-2020
6. National Programme for Rural Development 2018-2020
7. IPARD Programme

In preparation:

Programme for Development of Forestry

Looking at the most important areas of **environment** (air quality, waste management and water quality) there are major gaps in the policy framework, such as the absence of an air protection strategy in the case of air quality or a new waste management strategy or water management plan. Following the Decision of the Ministerial Council of the Energy Community in 2013, the Energy Community signatories need to conform to the Large Combustion Plants Directive.⁷ The Republic of Serbia has selected the enactment of a National Emission Reduction Plan⁸ as its means for conforming to the Directive.

In the area of **climate change** the cornerstones of Serbia's climate change framework have been prepared, such as the Law on Climate Change and the draft Low Carbon Development Strategy and Action Plan.

The Law on Climate Change⁹ is crucial for integration of climate action into other sectors. The Law envisages the enactment of the Low-Carbon Development Strategy and Action Plan as well as the National Adaptation Plan and provides a legal basis for further legislation on climate change. In line with the EU emissions trading system and Effort Sharing Regulation, it provides for the alignment of legislation on monitoring, reporting and the verification of greenhouse gas emissions. The Law focuses on the integration of climate change into other sectors; however, it does not specify or introduce any climate sensitive budget tagging.

Serbia reports regularly to the UNFCCC, currently the Third National Communication is under preparation¹⁰ along with the revision of the Nationally Determined Contribution.

Development of the National Adaptation Plan (NAP) is foreseen under the Law on Climate Change and the preparation of NAP is supported through the GCF Readiness Project, which is implemented by UNDP under the auspices of the Ministry of Agriculture, Forestry and Water Management.

It is important to mention that according to the hierarchy of the public policies set by the Law on the Planning System¹¹ the Ministry of Environmental Protection is planning to have two overarching strategies, namely the Strategy for Environmental Protection and the Strategy for Low Carbon Development. Specific objectives per area, such as waste or air quality, will be defined in the Strategy for Environmental Protection and the approach for achieving these objectives elaborated in subordinated programmes. The Strategy for Low Carbon Development and the Action Plan were developed with the support of IPA technical assistance and underwent a public consultation process in 2019/2020; however, it has yet to be enacted.

In the **energy sector** the two most important pieces of primary legislation for climate change mitigation are the Law on Renewable Energy Sources and the Law on Energy Efficiency and Rational Use of Energy. The Law on Renewable Energy Sources¹² has the objective to provide a favourable framework for deployment of renewable energy. It states that the new targets for EE and RES are to be determined in the upcoming National Energy and Climate Plan (NECP), the preparation of which has also started under the auspices of the MoME. The Law on Energy Efficiency and Rational Use of Energy¹³ is an updated version of the Law on Efficient Use of Energy¹⁴ and defines different instruments for achieving the energy efficiency targets. The Law also foresees the establishment of an administration for financing and promotion of energy efficiency as separate legal body that will act as an energy efficiency fund. To date, the proposed administration has yet to be established.

⁷ LCPD, 2001/80/EC.

⁸ 'Official Gazette', No. 10/2020.

⁹ 'Official Gazette', No. 26/2021.

¹⁰ Supported by UNDP.

¹¹ 'Official Gazette', No. 30/2018.

¹² 'Official Gazette', No. 40/2021.

¹³ 'Official Gazette', No. 40/2021.

¹⁴ 'Official Gazette', No. 25/2013.

Being a member of the Energy Community means that in addition to aligning its energy legislation with the acquis Serbia has the obligation to develop strategic documents in the field of renewable energy, energy efficiency, environment and climate change and to report on the progress of implementation and the results achieved. The following is an overview the progress in the aforementioned fields.¹⁵ In **agriculture sector** the strategic framework is provided in the National Agriculture and Rural Development Strategy of the Republic of Serbia 2014-2024¹⁶.

The Strategy is elaborated into three- year programmes, currently the valid National Programme for Agriculture 2018-2020¹⁷ and the National Programme for Rural Development 2018-2020¹⁸ The key primary legislation is the Law on Agriculture and Rural Development¹⁹ and the Law on Incentives in Agriculture and Rural Development.²⁰ IPARD II is defined as a key financing instrument in the IPARD Programme 2014-2020.

Renewable energy	
The National Renewable Energy Action Plan (NREAP) set national targets for the share of energy from renewable sources consumed in transport, electricity and heating and cooling in 2020 and the appropriate measures to be taken to achieve these general national targets.	
National Renewable Energy Action Plan	Progress reports
<p>Submitted: National Renewable Energy Action Plan of Serbia 2013</p>	<p>Submitted: Serbia Fourth Progress Report on the promotion and use of energy from renewable energy sources - 31.12.2020 Serbia Third Progress Report on the promotion and use of energy from renewable energy sources - 03.01.2019 Serbia Second Progress Report on the promotion and use of energy from renewable energy sources - 30.12.2016 Serbia First Progress Report on the promotion and use of energy from renewable energy sources - 12.01.2015</p>
Energy efficiency	
The national energy efficiency action plans (NEEAPs) provide a framework for developing a national strategy on how best to increase energy efficiency. NEEAPs also provide a platform for assessing the energy savings that result from implementing these strategies.	
National energy efficiency action plans	Progress reports
<p>Submitted: First NEEAP Second NEEAP</p> <p>In progress: The third NEEAP</p>	<p>Submitted: Serbia Fifth Annual Report under the Energy Efficiency Directive - 14.07.2021 Serbia Fourth Annual Report under the Energy Efficiency Directive - 17.09.2020 Serbia Third Annual Report under the Energy Efficiency Directive - 31.07.2019 Serbia Second Annual Report under the Energy Efficiency Directive - 30.06.2018 Serbia First Annual Report under the Energy Efficiency Directive - 01.06.2017</p>
Environment	
Two alternative implementation avenues exist for existing large combustion plants: 1) either compliance with the emission limit values for SO ₂ , NO _x and dust at individual plant level or 2) implementation of a National Emission Reduction Plan (NERP). Every plant must be covered by one of the two options.	
National Emission Reduction Plan	Progress reports
<p>Submitted: National Emission Reduction Plan, 2020</p>	/

¹⁵ Source: Energy Community. See www.energy-community.org/implementation/Bosnia_Herzegovina/reporting.html and www.energy-community.org/implementation/Bosnia_Herzegovina/CLIM.html.

¹⁶ 'Official Gazette', No. 85/2014.

¹⁷ 'Official Gazette', No. 102/17.

¹⁸ 'Official Gazette', No. 60/2018.

¹⁹ 'Official Gazette', nos. 41/2009, 10/2013, 101/2016, 67/2021.

²⁰ 'Official Gazette', nos. 10/2013, 142/2014, 103/2015, 101/2016.

Climate	
National greenhouse gas emissions monitoring and reporting systems	National energy and climate plans (NECP)
The MRV system was introduced through the Law on Climate Change, while the development of secondary legislation is in process.	Drafting of the NECP is ongoing. No draft had been submitted to the Secretariat for comments by the cut-off date for this report.

Institutional framework

The institutional framework for climate change is set by the Law on Ministries.²¹ The Law defines the division of responsibilities. The main ministries involved are the ministries for (i) environmental protection, (ii) energy and mining, (iii) agriculture and (iv) construction, traffic and infrastructure.

Currently, there is no central ministry or institution (such as finance or the prime minister's office) involved in these policy areas. The figure below presents an overview.

Figure 4. Overview of responsibilities for topics relevant to climate change according to the Law on Ministries (Official Gazette, No. 128/2020)

Responsible ministry	Sub-area
Ministry of Agriculture, Forestry and Water Management Forestry Directorate Republic Water Directorate	<ul style="list-style-type: none"> • Agricultural production policy. • Financial support for agricultural production (Directorate for Agrarian Payments). • Forest management policy. • Multipurpose use of water. • Water supply, except water distribution, and water protection • Implementation of water protection measures and planned rationalisation of water consumption. • Regulation of water regimes. • Climatological measurements and observations.
Republic Hydrometeorological Institute	<ul style="list-style-type: none"> • Analysing and forecasting conditions and changes in weather, climate and water. • Development of methods and models for weather, climate and water forecasting and weather modifications.
Ministry of Environmental Protection	<ul style="list-style-type: none"> • Climate change issues. • Waste management. • Air protection. • Ozone layer protection. • Cross-border air pollution. • Implementation of state monitoring of air quality.
Serbian Environmental Protection Agency	<ul style="list-style-type: none"> • Protection of water from pollution. • Implementation of state monitoring of water quality.
Ministry of Mining and Energy	<ul style="list-style-type: none"> • Climate change in the field of energy. • Energy efficiency. • Renewable energy sources.
Ministry of Construction, Transport and Infrastructure	Operation of public utility companies dealing with waste management, water supply and wastewater management and district heating companies

The area of climate change comes under the auspices of the Ministry of Environmental Protection, but important policy areas are under the ministries of Energy and Agriculture. Climate change in the energy sector comes under the Ministry of Mining and Energy.

In terms of climate change adaptation, MoAFWM leads the work on adaptation in agriculture and the preparation of the National Adaptation Plan (NAP).

2.2 Gender Equality

2.2.1 Bosnia and Herzegovina

The Law on Gender Equality in Bosnia and Herzegovina²² is the key gender mainstreaming regulation in the country. Article 24 of the Law in particular defines the obligations of each institution²³ in relation to gender mainstreaming.

This includes the following:

1. development of programmes for achieving gender equality;
2. harmonisation of the legal framework with the provisions of this Law and international standards for gender equality;
3. implementation of the Gender Action Plan of Bosnia and Herzegovina, including ensuring budget resources;
4. data collection, record keeping and analysis and presentation of sex-disaggregated statistics.

With regard to programmes and measures to achieve gender equality, the work should contain gender analysis, adoption of gender-responsive policies and measures to bridge the identified gender gaps.

In terms of ensuring implementation of the Law and the Gender Action Plan, competent legislative, executive and administrative bodies at all levels of authority in Bosnia and Herzegovina (BiH) have the obligation to establish an adequate institutional mechanism for equality and to coordinate achievement of the defined goals and their compliance with international standards and obligations. Moreover, institutions at all levels are required to obtain opinions from the gender mechanisms on the level of compliance of their proposed regulations with the Law on Gender Equality in Bosnia and Herzegovina.

Under Article 25 of the Law it is specified that the Ministry for Human Rights and Refugees of Bosnia and Herzegovina reviews the implementation of the Law, which set the basis for the establishment of the Agency for Gender Equality of Bosnia and Herzegovina within the Ministry's organisational structure.

The Agency for Gender Equality of Bosnia and Herzegovina is tasked with monitoring and reporting on the status of gender equality in BiH, based on its analysis and the reports from the entity gender centres. It initiates and coordinates the development of the Gender Action Plan of Bosnia and Herzegovina, in cooperation with the entity gender centres, monitors implementation of the Action Plan, provides opinions on the level of compliance of drafts and proposed laws, bylaws and other norms, strategies, plans and programmes with the Law and international standards on gender equality, considers complaints of citizens on violations of rights stemming from the Law and monitors implementation of the Law and the fulfilment of international obligations within the sphere of gender equality.

The Gender Centre of the Federation of Bosnia and Herzegovina and the Gender Centre of Republika Srpska (the Centre for Gender Equity and Equality) monitor the application of the Law at the entity level, as specified in Article 27, including the level of compliance of laws and other acts, policies, strategies, plans and programmes adopted at the entity level with domestic and international standards for gender equality.

Integration of gender equality elements into public financial management has been implemented only partially and at different stages at the state and entity levels. Namely, the Law on financing of institutions of BiH does not include provisions on gender-responsive budgeting (GRB) but the Ministry of Finance and Treasury does issue annual budget circulars that have some GRB elements, while the budget planning system requires specification of the gender component of each category of expenditure.²⁴ In the FBiH GRB is recognised in the annual budget execution laws, budget framework documents and the budget circulars. In RS, on the other hand, none of these documents contain specific reference to GRB. Only the manual on the use of the budget planning information system (BPMIS) stipulates "Following the addition of a performance measure, budget user should insert the value of the performance measure in the Panel 3 field 'Value' and optionally apply gender responsiveness of the performance measure from the drop-down list in the column 'GRB'".

The slow progress in introducing programme-based budgeting at all levels is very much linked to these deficiencies.²⁵ The result is that the existing budget programmes that tackle gender equality are difficult to track and monitor in a comprehensive way.

²¹ 'Official Gazette', No. 128/2020.

²² Official Gazette of BiH, No. 32/10.

²³ Authorities at the state and entity level, cantonal bodies, local self-governance units, legal persons with public authority, legal entities in majority owned by the state

²⁴ A 'gender module' was incorporated into the Budget Management Information System (BMIS) at the state level and in both entities. It includes a mandatory self-assessment question for all budget users that relates to the impact of the programmes/projects/expenditure categories on gender equality. The main issue with BMIS implementation is that it proved to be purely a formal requirement with no meaningful use of the information.

²⁵ The four-year EU financed project aimed at formal introduction of programme-based budgets at the state, entity and BD level is currently under implementation.

2.2.2 Serbia

The institutional framework for gender equality is set by the Gender Equality Law.²⁶ Article 59 of the Law stipulates that gender policy design, implementation and improvement is done by a host of actors. These include the government, line ministries and other public bodies operating in area that include and implement general and special measures seeking to advance and attain gender equality, the Coordination Body on Gender Equality, public bodies at the autonomous province level, public bodies at the level of local self-governance and other public bodies, organisations and institutions taking part in preventing gender-based discrimination and the prevention of gender based violence.

Article 60 specifies the duties of the government in the design, implementation, monitoring and advancement of gender equality policy. The following six sets of duties set the comprehensive framework for the executive branch:

1. policy alignment with international obligations;
2. development and implementation of the equal opportunity policy in all spheres of life, leading to a balanced representation of women and men in all phases of planning, preparation, adoption and implementation of decisions that bear an impact on women and men;
3. designing equal opportunity measures to fulfil the rights and freedoms of women and men and prevent and address gender based discrimination;
4. adoption of a National strategy for gender equality and an action plan for strategy implementation;
5. establishment of a coordination body for gender equality to coordinate the performance of public bodies in this area, consider relevant issues and advance gender equality and of a council for gender equality as an advisory body to seek to integrate civil society;
6. performs other work in this area, in accordance with the Law.

The role of ministries and other public bodies is set in Article 61. Essentially, they take part in the creation, implementation, monitoring and evaluation of sectoral policies, articulation of draft laws, bylaws, administrative decrees and activities within the realm of their respective mandates and particularly in areas where general and special measures are mandated by the Law seeking to advance gender equality.

It is important to note that in addition to the national mechanism for gender equality the Law foresees provincial and local mechanisms. It also states that all public bodies employing or contracting 50+ staff members are bound to have a designated staff member for gender equality.

Typically, this duty will be entrusted to the manager of the unit keeping the record of work related data, namely human resources or legal affairs.

The new Gender Equality Law places higher emphasis on gender data and monitoring of progress on gender equality. Article 65 documenting data on the attainment of gender equality stipulates the types of data that must be collected and made available disaggregated according to sex in all public bodies and by all employers in the public and private sector.²⁷

Article 66 stipulates the obligation of public bodies to submit annual progress reports on the advancement of gender equality, including an assessment of the status of gender equality in the public body or employer, the reasons for any failure to achieve balanced representation of women and men and a report on the implementation of the plan for risk management for public bodies who are bound to have such a plan. The ministry tasked with monitoring the Gender Equality Law prepares an aggregate annual report on the level of progress on achieving gender equality and it submits it to the government by 1 March of the current year for the previous year. The aggregate report is publicly available on the government and the respective ministry's website.

Information and statistical data collected and archived by public bodies and employers related to gender equality measures in all areas must be made available disaggregated according to sex and age in line with Article 12. Data on unpaid work is collected and aggregated by the National Statistics Office. Public bodies ought to publish administrative data on unpaid work in order to enable uptake by the National Statistics Office and integration into the Gross Domestic Product calculations.

Finally, the Gender Equality Law²⁸ reinforces the gender-responsive budgeting obligation that was introduced in the Budget System Law²⁹ in December 2015. The Budget System Law prescribes a gradual introduction of gender-responsive budgeting (GRB) into budget planning, execution and reporting at all levels, starting from 2016 to 2024. After 2024, GRB ought to be fully integrated into the budget system and become a regular part of the budget cycle. The gradual nature of this public finance management reform requires continuous progress by all budget users at the national, provincial and local level. In fact, ensuring advances in gender equality is promoted to an objective of the budget system.³⁰ GRB is defined³¹ as the integration of the gender perspective into the budget process, which includes gender analysis of the budget and restructuring of income and expenditure in order to advance gender equality.

The leading policy document in the realm of gender equality is the National Strategy for Gender Equality 2021-2030, adopted in October 2021 along with an action plan. At the time of writing this report, the National Action Plan 2021–2022 had been developed and was in the process of adoption.

Therefore, the institutional and policy framework for gender equality in the Republic of Serbia is strong and well aligned with the EU framework. However, the adopted rules lag behind reality in practice and legal guarantees still fail to materialise for underrepresented women and most vulnerable groups. On a positive note, there is a continuum of government commitment to gender equality with breakthrough engagement in non-traditional sectors, such as climate justice and innovation, and other sectors that are male dominated, non-inclusive and gender blind. Agriculture and rural development remain a sustained focus for women's groups in Serbia, although the gender perspective remains to be integrated in a systematic and comprehensive way.

²⁶ Official Gazette of Republika Srpska, No. 52/2021.

²⁷ Employed and outsourced staff, number and percentage of employed and outsourced women and men and the ratio of the total employment and outsourcing, qualifications of staff and outsourced contractors by sex, number and percentage of staff and contractors according to executive and leadership positions, salaries and other types of remuneration, age of newly employed and terminated staff including the reasons for their termination, reasons for segregation in certain lines of work, reasons for larger share of a given sex in appointments, number and percentage of job applicants by sex and qualifications, number of complaints about sexual harassment, sextortion or other forms of conduct leading to gender based discrimination, action taken by employees in cases of such complaints, the number of legal cases for gender based discrimination and number of court cases in favour of the employee and actions taken by the employer in response to court decisions, number of staff members and contractors according to sex who are included in professional development programmes, internships and other staff development initiatives, by sex; number and percentage of employed persons in management bodies and supervisory bodies, committees and other bodies according to sex, qualifications and age; number and percentage of free legal aid users according to sex, number and percentage of registered cases of gender based violence by type of violence and according to the sex of the perpetrator and their relationship to the victim; number and percentage of persons who have committed domestic violence according to the sex of the perpetrator and the victim and their relationship, and number and percentage of court decisions on gender based violence and domestic violence according to the sex of the victim and the perpetrator.

²⁸ Article 5.

²⁹ Official Gazette of the Republic of Serbia, nos. 54/2009, 73/2010, 101/2010, 101/2011, 93/2012, 62/2013, 63/2013 - corr., 108/2013, 142/2014, 68/2015, 103/2015, 99/2016, 113/2017, 95/2018, 31/2019, 72/2019 and 149/2020.

³⁰ Article 4.

³¹ Article 2, Definitions, 58v.v

3 Selection of Sectors

Based on a review of the available documentation and expert knowledge about climate change financing and GRB in BiH and Serbia, we propose the following.

General considerations:

1. In terms of approach, the **same sectors** should be analysed in both countries to enable comparison and facilitate communication of the Baseline Study with key stakeholders and the broad public, as appropriate. This would be a pilot effort that would generate new methodological, procedural and budget content related recommendations. It is paramount that these recommendations be clear and applicable in both target countries and ideally in other contexts. To this end, it is better to focus on the same sectors and to consider contextual similarities and differences as they affect climate change and GRB financing.
2. The review should focus on the **national level** since the policy direction is set at the national level, the majority of financing comes from the central level and not the local self-government level, and GRB is generally more advanced at the national level in comparison with the local level. Due to its institutional structure, the focus in the case of BiH should be on the **entity level** whereas **the central level – institutions of BiH – should be consulted in line with their competencies in the sectors of choice.**
3. Insights into the strategic direction, intensity and continuity of financial commitments to both climate change and GRB will be deeper if the mid-term budgeting is taken as the starting point for the analysis as opposed to annual budgeting. This approach would result in a more balanced review of financing and policy intent. This approach would also increase the ability to compare the situations in BiH and Serbia, given the differences between the respective budgeting systems. Annual budget review would be used to supplement the **mid-term budgeting** information.

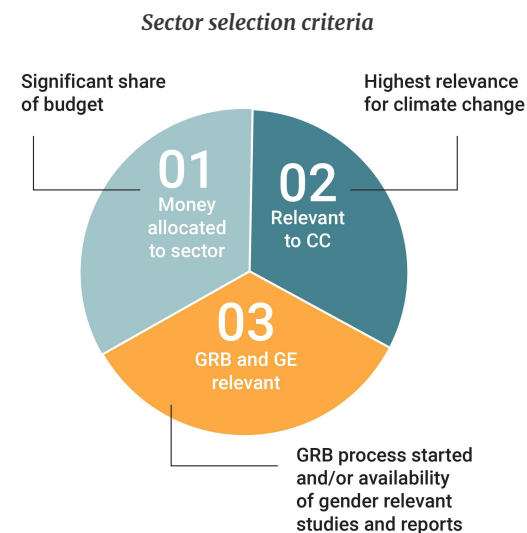
In the selection of the budget years to consider in the analysis the team proposes to look at 2019 and 2020 as two different cases that would help to understand how climate change and GRB financing are prioritised in 'regular' and 'extraordinary' circumstances.³²

Selection of two sectors

The selection of the sectors were guided by the UN Women report GRB and Climate Finance Flows Methodology. The following unified criteria were applied to the sector selection:

Based on the above criteria, the first sector selected in both countries was **agriculture**. We propose that this sector be included in the analysis because of the following:

- significant budget share in both countries;
- relevance to climate change, both adaptation and mitigation (as shown in the UNDP report 'Climate Financing in Serbia');³³
- relevance to gender equality.



³² In Serbia, for example, gender analysis of budget revisions in 2020 showed that the Ministry of Energy and Mining registered a significant increase of 30%, the Public Investment Management Office budget grew by 97%, the Ministry of Construction, Transport and Infrastructure registered a 40% increase, the budget of the Ministry of Agriculture, Forestry and Water Management was augmented by 8%, while the budget of the Ministry of Environmental Protection was reduced by 26%. It is interesting to see whether the impact of these changes on climate change financing was neutral, negative or positive and whether there were any shifts in comparison with 2019 as a 'normal' or non-crisis year.
³³ Source: www.klimatskepromene.rs/wp-content/uploads/2021/07/ClimateFinancingStudy.pdf.

In the case of agriculture, the detailed analysis of budget allocations would be done with the aim of identifying the measures that have an impact on GHG emissions or the vulnerability to climate change. Within the scope of the analysis, those measures that have an impact on the following would be identified:

- **Use of fertilizers** – Measures such as the provision of subsidies for the use of fertilizers, promotion of organic agriculture, regulation ensuring proper soil fertilization and conservation of soil quality.
- **Enteric fermentation** – Measures supporting an increase in the number of cattle.
- **Manure management** – Measures supporting anaerobic digestion and a decrease in methane emissions.
- Measures relevant to the use of animal and plant **biomass for renewable energy generation.**
- Measures that increase **resilience to climate change**, such as the construction of irrigation and drainage systems, selection of crops in line with climate change, anti-hail and anti-frost systems, promotion of crop insurance, transfer of knowledge for adaptation.
- **Energy consumption in agriculture**³⁴– Support for introducing energy efficiency measures for production facilities and the purchase of new mechanisation.

As for the second sector, we propose to take the sector with the highest relevance for combatting climate change. In this context, in addition to agriculture, environment and energy are the most important sectors. Yet environmental protection is to a great extent decentralised, meaning that the analysis would need to cover a number of both national and local level representation according to a sample of local self-governments that goes beyond the scope of this study. Furthermore, although environmental protection is relevant to combatting climate change the highest emissions of CO2 and the highest potential for CO2 reduction in both countries lies in the energy sector. This is why the energy sector is included as the second one for the analysis.

In this sector, the analysis will identify measures that have an impact on climate change mitigation – decrease of CO2 emissions:

- **energy efficiency** on the supply and demand side,
- deployment of **renewable energy sources** for the generation of electric and heat energy.

In addition, in the case of both sectors, in the analysis the programmes and projects that relate to circular economy will also be identified, providing for an overview of financing for circular economy.

³⁴ Even though these emissions are accounted for in energy and not agriculture.

4 Scope of the detailed Review

4.1 Agriculture

In terms of budget reviews, the focus is on the review of the budgets of the following budget users:

4.1.1 Bosnia and Herzegovina

The budgets and spending for Bosnia and Herzegovina of the following users are analysed:

- Federal Ministry of Agriculture, Water Management and Forestry;
- Ministry of Agriculture, Forestry and Water Management of Republika Srpska;
- Agricultural Payments Agency of Republika Srpska.

The reviewed budget documentation includes the following:

- FBiH and RS budget framework documents;
- annual budgets for 2019, 2020 and 2021;³⁵
- programme structure of the budgets of the reviewed institutions for the period (as received from ministries of finance);
- budget execution reports for 2019 and 2020;
- public calls for agriculture subsidies for 2019, 2020 and 2021;
- FBiH programme of financial support in agriculture and rural development 2019, 2020 and 2021;
- RS ordinance on incentives 2019, 2020 and 2021

4.1.2 Serbia

The budgets and spending for Serbia of the following users are analysed:

- Ministry of Agriculture, Forestry and Water Management incl.:
 - Water Directorate, including the Fund for Water;
 - Forestry Directorate, including the Fund for Forestry;
 - Directorate for Agrarian Payments.

A review of the following documents is conducted:

- Priority areas for financing (Prioritetne oblasti finansiranja or POF in Serbian) for the period 2019-2021 and for 2022-2024 – Ministry of Agriculture, Forestry and Water Management.
- budgets for 2019, 2020 and 2021 and the budget execution reports for 2019 and 2020 for the Ministry of Agriculture, Forestry and Water Management.
- GRB Progress Report for 2021 – Ministry of Agriculture, Forestry and Water Management, UN Women.
- GRB Budget Execution Report 2020 – Ministry of Agriculture, Forestry and Water Management, UN Women.
- Directorate for Agrarian Payments – public calls 2019, 2020 and 2021 and the review of financed measures under the National Support Scheme and IPARD II and identification of potential implications for gender equality and climate change.

4.2 Energy

4.2.1 Bosnia and Herzegovina

In terms of budget reviews, the focus is on the review of the budgets of the following budget users:

- Federal Ministry of Mining, Energy and Industry;
- Ministry of Mining and Energy of Republika Srpska;
- Fund for Environmental Protection of the Federation of Bosnia and Herzegovina;
- Fund for Environmental Protection and Energy Efficiency of Republika Srpska.

A review of the following documents is conducted:

- FBiH and RS Budget Framework Documents;
- annual budgets for 2019, 2020 and 2021;
- programme structure of the budgets of the reviewed institutions for the period (as received from the ministries of finance);
- budget execution reports for 2019 and 2020;
- public calls issued by the Fund for Environmental Protection of the Federation of Bosnia and Herzegovina for 2019 and 2020 and 2021;
- public calls issued by the Environmental Protection and Energy Efficiency of Republika Srpska for 2019 and 2020 and 2021.

4.2.2 Serbia

In terms of budget reviews, the focus is on the review of the budgets of the following budget users:

- Ministry of Mining and Energy, including the Energy Efficiency Fund;
- Ministry of Construction, Transport and Infrastructure;
- Public Investment Management Office.

The documents to be reviewed:

- Priority areas for financing (Prioritetne oblasti finansiranja or POF in Serbian) for the period 2019-2021 and for 2022-2024 – Ministry of Mining and Energy, Ministry of Construction, Transport and Infrastructure, and the Public Investment Management Office;
- budgets for 2019, 2020 and 2021 and the budget execution reports for 2019 and 2020 for the Ministry of Mining and Energy, Ministry of Construction, Transport and Infrastructure and the Public Investment Management Office;
- public calls issued by the Energy Efficiency Fund 2019 2020 and 2021;
- GRB Progress Report for 2021 for the Ministry of Mining and Energy, Ministry of Construction, Transport and Infrastructure, the Public Investment Management Office and UN Women;
- GRB Budget Execution Report 2020 – Ministry of Mining and Energy, Ministry of Construction, Transport and Infrastructure, the Public Investment Management Office and UN Women;
- conference proceedings for the conference 'Energy, Gender Equality and Sustainable Development';
- Women in sustainable energy, climate change and environmental protection – leadership for change Center for the promotion of sustainable development, 2018.³⁶

³⁵ Even though the budget for 2021 was currently in execution and subject to changes, we propose to request the documents for all three years. The final decision on the documents to be included in the detailed analysis will be taken upon receipt of the documents.

³⁶ <https://balkangreenenergynews.com/rs/wp-content/uploads/2018/03/WiseSee-S.pdf>.

5 Overview of Stakeholders

5.1 Bosnia and Herzegovina

Government of Bosnia and Herzegovina
Ministry of Finance and Treasury of Bosnia and Herzegovina
Ministry of Trade and Economic Relations of Bosnia and Herzegovina (departments for energy, water resources, tourism, environmental protection, agriculture, food, forestry and rural development)
Agency for Gender Equality (under the Ministry for Human Rights and Refugees of Bosnia and Herzegovina)
Federation of Bosnia and Herzegovina
Environmental Fund of the Federation of Bosnia and Herzegovina
Federal Ministry of Energy, Mining and Industry
Federal Ministry of the Environment and Tourism
Ministry of Finance
Ministries of finance of 10 cantons
Ministry of Physical Planning of the 10 cantons
Ministry of Physical Planning, Construction and Environmental Protection of Sarajevo Canton
Regulatory Commission for Energy in the Federation of Bosnia and Herzegovina (FERK)
Canton Sarajevo/City of Sarajevo
Municipalities: Novo Sarajevo, Centar and Novi Grad
Municipal public utility companies
Federal Ministry of Agriculture, Water Management and Forestry
Federation of Bosnia and Herzegovina Gender Centre

Republika Srpska

Ministry of Energy and Mining Republika Srpska
Ministry of Finance of Republika Srpska
Ministry of Spatial Planning Construction and Ecology of Republika Srpska
Regulatory Commission for Energy of Republika Srpska (RERS)
Fund of Environment Protection and Energy Efficiency of Republika Srpska
City of Banja Luka
Municipal public utility companies
Ministry of Agriculture, Forestry and Water Management of Republika Srpska
Republika Srpska Gender Centre
Economic subjects
EPS
SEEPEX
RES Investors
Heavy industry
Farmers
EE and RE technology suppliers
International donors, organisations and Fis
EU
The Energy Community Secretariat
The World Bank
USAID
SIDA
UN WOMEN

³⁶ <https://balkangreenenergynews.com/rs/wp-content/uploads/2018/03/WiseSee-S.pdf>.

UNDP
GIZ
Local FI's: UCB dd, UCB a.d., Sparkasse Bank ; Intesa Sanpaolo Bank d.d.; Nova Banka a.d
CSOs, media, academia, citizens
Development agency Serda BiH
Energis BiH
The Centre for Ecology and Energy
Households
Universities

5.2 Serbia

Serbian Government
Ministry of Mining and Energy
Ministry of Environmental Protection
Serbian Environmental Protection Agency
Ministry of Agriculture, Forestry and Water Management
Ministry of Construction, Transport and Infrastructure
Ministry of Finance
Local self-governments/municipal public utility companies
City of Belgrade
Provincial Secretariat for Energy and Mineral Resources
Provincial Secretariat for Agriculture, Forestry and Water Management
Provincial Secretariat for Urbanism and Environmental Protection
Energy Regulatory Agency of Serbia
Srbijasume/Vojvodinasume
Srbijavode/Vojvordinavode
Public Investment Management Office

Economic subjects
EPS
SEEPEX
RES Investors
Heavy industry
Farmers
EE and RE technology suppliers, International donors, organisations and Fis
International donors, organisations and Fis
EU
The Energy Community Secretariat
The World Bank
IFIs: EIB, KfW, EBRD
SIDA
UN Women
UNDP
UNOPS
FAO
GIZ
CSOs, media, academia, citizens
Standing Conference of Towns and Municipalities
Chamber of Commerce and Industry of Serbia
RES Foundation
CESID
Coalition 27
Households
SeCONS
Mikser
Universities
Women's groups

6 Analysis of budgetary allocations for climate change and gender equality

6.1. Methodology for gender equality and climate impact assessment

Assessing the impact of a publicly funded intervention on gender equality and climate is a form of ex ante assessment. The anticipated impact of funding on the status of gender equality and climate change is recognised based on this assessment. This methodology can also be used ex post to assess the effects of consumption, in conjunction with other available tools.³⁷

The main objective of the methodology is as follows:

1. Assist budget users to recognise in advance the potential impact that funding has on gender equality and climate.
2. Support budget users to eliminate negative impacts on the observed variables, namely gender equality and/or climate, by redirecting funds to interventions that have a more favourable impact.
3. Enable budget users to increase the share of gender transformative and climate significant outcomes in the budget.

It is clear that the ultimate goal, namely gender transformative and climate key interventions, cannot be achieved in practice through a sudden U-turn or overnight change. This is because how we budget is a function of our habits rooted in previous budget cycles, our value

judgments regarding the importance of particular investments and their benefits for society. It also relates to the perceived political benefits for decision makers and the available capacities in public administration and other segments of society to design, implement and monitor gender transformative and climate principal programmes, programme activities and projects.

Therefore, it is about a process that registers constant improvement against the initial assessment. In the context of the observed sectors in Bosnia and Herzegovina and the Republic of Serbia, budget users most often start from gender neutral and gender-sensitive, climate irrelevant and climate significant investments. The goal is to help them move at least a step forward in the next medium-term planning period and, wherever possible, towards gender transformative and climate principal budget spending, namely, to make sure that the budget in the observed sectors is either 'yellow' or 'green'.

It is important to point out that this methodology contributes to the complete elimination of all interventions that could have a gender or climate negative effect. In that way, the methodology flags potential negative effects and prevents the damage that would otherwise cost far more to repair than to prevent.

Tool for assessing the impact on gender equality and climate

The assessment is conducted based on the matrix for assessment of the impact on gender equality and climate provided below in Table 1.

Table 1. Matrix for assessment of the impact on gender equality and climate change

Impact on gender equality/climate	Gender negative	Climate principal	From gender-sensitive to gender positive	Gender transformative
Climate negative	-1	-1	-1	-1
Climate not targeted	-1	0	1-2	2
Climate significant	-1	1-2	2-4	2-4
Climate principal	-1	2	2-4	5

³⁷ For example, gender statistics, gender analysis, etc

The combined matrix consists of a six-point scale in the range from -1 to 5. The matrix includes both observed variables: gender equality and climate. For ease of understanding, these six levels are grouped into four groups of influence in relation to gender equality (gender negative, gender neutral, from gender-sensitive to gender positive, and gender transformative) as well as four groups of influence in relation to climate (climate negative, climate not targeted, climate significant, and climate principal).

The visual presentation is made further user friendly by reducing the aggregate results to three colour marks, like in traffic lights.

Red indicates interventions that should not be funded in their current form because they have a negative impact on gender equality or the climate. They receive a score of -1. The supposedly neutral interventions, i.e. those not sufficiently aware of their impact on one and/or the other element or both, are also marked in red. Bearing in mind that the purpose of the methodology is to strengthen awareness of the need to integrate a gender perspective and to render conscious impact on the climate, wherever either of these two perspectives have not been integrated the colour mark is red if such conscientious efforts are lacking. Yet although the colour red is applied in both BiH and Serbia there is a purposeful difference introduced in the weighing of grades for the 'gender-neutral' budget expenditures in the two countries.

The methodology for the Republic of Serbia is more strict because there is a stronger legal basis for GRB. Application of GRB has been mandatory since 2016, in line with the Budget System Law.³⁸

This fundamental Law defines GRB as "integration of a gender perspective in the budget process, which implies gender budget analysis and restructuring of income and expenditures in order to attain gender equality". It further stipulates that efficient allocation of budget resources in order to attain gender equality is one of the four budget objectives.³⁹ The GRB obligation is further strengthened by the Gender Equality Law⁴⁰ and the Strategy for Gender Equality 2021-2030. Thus, even when the score is positive for the other observed element **the mark remains negative if the impact is 'negative' or 'neutral' on gender equality.** Ex ante impact assessment is an attempt to provide in advance of legislating, funding or implementing a coherent analysis of the reasoning that lies behind and the foreseeable effects of any proposed measure or policy initiative.⁴¹ If, for example, an intervention receives -1 on gender equality and 3 on climate it will still have a negative overall grade. This is because integration of a gender perspective is mandatory by the law and a failure to address the gender gap contributes towards an increase in the gender gap when budget resources are added and therefore help preserve the status quo.

The Law on Gender Equality⁴² is the key gender mainstreaming regulation in the country along with the Gender Action Plan (2018-2022) in Bosnia and Herzegovina. GRB is introduced via budget circulars and in the Federation of BiH only through budget framework documents and annual laws on budget execution.⁴³

³⁸ Official Gazette of the Republic of Serbia, nos. 54/2009, 73/2010, 101/2010, 101/2011, 93/2012, 62/2013, 63/2013 - correction, 108/2013, 142/2014, 68/2015 - other law, 103/2015, 99/2016, 113/2017, 95/2018, 31/2019, 72/2019 and 149/2020.
³⁹ Ibid., Article 4.
⁴⁰ Official Gazette of the Republic of Serbia, No. 52/2021.
⁴¹ [www.europarl.europa.eu/thinktank/en/document/EPRS_BRI\(2015\)528809](http://www.europarl.europa.eu/thinktank/en/document/EPRS_BRI(2015)528809)
⁴² Official Gazette of Bosnia and Herzegovina, No. 32/10.
⁴³ A detailed overview of the legal and institutional framework is provided in section 2.2.1. of this study.

Therefore, gender-neutral interventions for Bosnia and Herzegovina are scored 0 and that has an impact on the overall grade.

If, for example, an intervention is deemed 'gender-neutral' it will receive a grade of 0. This coupled with a grade of 3 on climate means that the overall score will be 1.5 (rounded to 2) or the average of the two grades.

The yellow colour marks the scope of acceptable interventions. Yellow also indicates that from a gender perspective and/or from the angle of climate impact it is possible to increase the positive effects. This means that the money from the budget is directed to more significant and sustainable improvements against the observed variables.

Green represents the desired situation, i.e. examples of interventions that contribute to both gender equality and climate. From the budget perspective, these interventions are the most efficient way of spending money as they contribute to sustainable solutions to problems, namely to the removal of obstacles for women and men.

Table 1 above shows all the combinations of grades and colours applied in line with this methodology.

Steps in conducting an assessment of the impact on gender equality and climate

The impact assessment process consists of three steps:

1. Gender equality impact assessment
2. Climate impact assessment
3. Calculation of the combined result and colour marking

Please note: the matrix for gender and climate impact assessment is an expert tool that requires the simultaneous availability of strong gender and climate related competences. However, the assessment results can be used by everyone involved in the budget process.

The first step is to measure the impact on gender equality. This step provides an answer to the question 'Will funding of a particular programme, programme activity or project contribute towards a deepening, preservation, reduction or closure of the gender gap and gender based inequalities?'

In this step we look into the available data regarding the following aspects:

1. The availability of sex-disaggregated and gender relevant data.
2. Data on the participation of women and men from different groups in identifying needs and designing solutions to meet those needs. Fostering gender equality implies promoting the participation of women in the public sphere (politics, economy, employment, culture, etc.) or sectors where they are underrepresented (energy, ownership of agricultural households, decision-making on energy and agricultural policy) and increasing men's participation in domestic duties and care work.

3. Data on access to and control of resources. The impact will be considered gender positive when the elimination of existing gender gaps or at least a significant reduction of them is foreseen.
4. Data on gender based social norms and values. The impact will be considered positive when mechanisms or structures that help to reproduce gender inequalities are modified. For example, acting on the division of labour where some jobs are seen as intrinsically male or female or on the organisation of private life. In the first instance, progress in eliminating gender stereotypes is made. A gender transformative intervention eliminates the root causes of negative gender stereotypes.

Table 2. Assessment of the impact on gender equality

Impact on gender equality	Grade	Explanation	Example
Gender-negative	-1	A programme, programme activity or project deepens the gender gap and contributes towards gender inequality. This activity is contrary to the proclaimed policies concerning gender equality and non-discrimination and undermines accepted international standards in this area.	Providing additional financial incentives to members of the overly represented sex without trying to understand and/or eliminate the reasons for the under-representation or increase the coverage of the underrepresented sex.
Gender-neutral	0 BIH -1 Serbia	It is not clear what the impact of funding is on gender equality because the gender perspective is not integrated and gender-responsive data is lacking. Gender-neutral is not really neutral, but only indicates areas in which gender budget analysis has not yet been done.	Construction of kilometres of highway without connecting the investment to the impact on women and men or an overview of their mobility schemes and economic patterns.
Gender-sensitive	2	The activity is the first step towards integrating a gender perspective into the budget through the collection of data on beneficiaries disaggregated by gender. This data is not aimed at further integrating the gender perspective into programme design and closing the gender gap is not the primary goal of the programme and nor is the contribution to gender equality taken into account when articulating the objective.	Financing public calls intended for 'everyone who meets the eligibility criteria', while data on the number of grantees is available disaggregated by sex.
Gender-sensitive+	3	A gender-specific activity has been designed with the intent to address some of the causes of gender based inequality. However, this activity is not sufficient to close the gender gap because it only affects the underrepresented group that needs to be 'repaired' and not the redistribution of power, cessation of exploitation or access to resources and decision-making that causes the inadequate representation or disadvantage of that underrepresented group.	Funding training for women on entrepreneurship or climate change.

Gender positive	4	Gender based inequalities are considered as one of the most important parameters in the design of activities and the gender perspective has been integrated into the budget objective and indicators. It is possible that it is a specially designed programme (special measure) that is aimed at the underrepresented sex/group with the intention of investing in reducing the gender gap and eliminating specific gender based issues. The biggest difference between a gender positive and a gender transformative intervention is that a gender positive intervention is very limited in scope, i.e. focused on a set that does not provide systemic change.	Quota for ensuring a more equal representation of the underrepresented sex in the management of public enterprises and funding of a mentoring programme to support women in management positions in the public sector.
Gender transformative	5	The activity aims to close the gender gap in a way that addresses the root causes and not just the consequences. The activity is fully aligned with the priorities of the gender agenda and gender-responsive budgeting or represents a breakthrough in new areas that were not recognised in the gender agenda but which are based on data and evidence (for example through sectoral gender analyses). The activity is focused on systemic change, although it is in the annual budget, then it is part of a broader strategic direction that is multi-year.	The contribution of public authorities to a more balanced redistribution of unpaid work

Please note: The colours in the table are given to make it easier to understand the value of the grades. However, the colour marking only takes place in the third step.

The second step is to measure the impact on climate. The range spans from 'climate negative' to 'climate critical' interventions.

The basis for the methodology is the OECD DAC Rio Markers for Climate: Handbook.⁴⁴ Possible ratings include 'climate negative' (-1), 'climate not targeted' (0), 'climate significant' (2 - 4) and 'climate principal' (5). Compared to the rating usually used for Rio Markets, grade 1 here corresponds to grades 2-4, while grade 2 corresponds to grade 5. As in the previous step, the range that covers the most commonly identified positive category 'climate significant' includes three grades for a broad range of practices (2,3 and 4), the explanations are given below in Table 3.

⁴⁴ www.oecd.org/dac/environment-development/Revised%20climate%20marker%20handbook_FINAL.pdf.

Table 3. Climate impact assessment

Impact on climate	Grade	Explanation	Example
Climate negative	-1	The activity leads to an increase in greenhouse gas emissions or an increase in vulnerability to climate change.	Construction of thermal power plants based on fossil fuels.
Climate not targeted	0	The activity has no impact on reducing, stabilising or increasing greenhouse gas emissions nor on adapting to climate change.	Support for SME development
Climate significant	2	The activity has a positive effect on the fight against climate change, mitigation or adaptation, but that is not its main goal. The positive impact cannot be determined with precision.	Capacity building and advisory services for agricultural producers, including support for organic production and adaptation to climate change.
	3	The activity has a positive effect on the fight against climate change, mitigation or adaptation, but it is not its main goal. The positive impact can be precisely determined but the activity is not predominant compared to other activities within the programme.	Support modernisation of production for increased competitiveness and resource efficiency, but without indication of energy savings
	4	The activity has a positive effect on the fight against climate change, mitigation or adaptation, but that is not its main goal. The positive impact can be precisely determined and is predominant in relation to other related activities within the programme. All activities that have a dual benefit (mitigation and adaptation) but are not key fall into this category.	Improving waste management, including reduction of landfills through biodegradable waste.
Climate principal	5	The activity aims to combat climate change.	Support for the construction of renewable energy plants.

Please note: The colours in the table are given to make it easier to understand the value of the grades. However, the colour marking only takes place in the third step.

The third step is to combine the measurement results (grades) from the previous two steps then calculate the average grade and mark it with the appropriate colour.

The overall score is calculated as the average of the scores for the impact on gender equality and on climate. Only in the case when one of the grades is negative (-1) for any of the elements will the overall grade become negative, regardless of the other score, and the field is marked red.

In all other cases the colours shown in Table 1 are used: red for -1 and 0; yellow covers the range of 2 - 4 and green is used only when the average is 5, namely when the allocation is gender transformative and climatically crucial. Thus, green marked fields constitute examples of good practice.

Table 4 below demonstrates how we apply the methodology in the analysis of budget programmes of selected sectors and institutions.

Table 4. Examples of the application of the methodology in the analysis of budget programmes in selected sectors and institutions in the Republic of Serbia and in Bosnia and Herzegovina

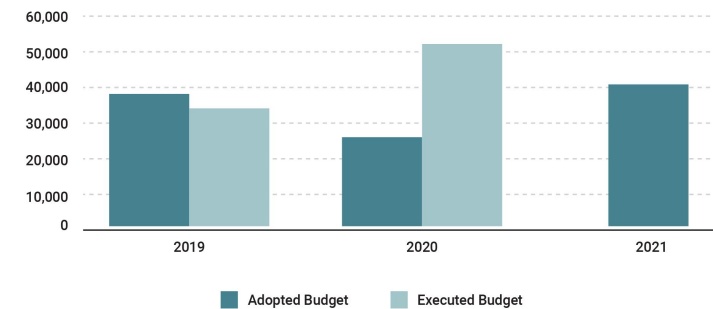
Programme activity/ project	Description	Budget 2021 (local currency)	Share of the total budget	Gender- sensitivity grade	Climate significance grade	Consolidated grade
Ministry of Mining and Energy of the Republic of Serbia						
0001	Subsidies for improving energy efficiency	500,240,000	6.01%	Gender negative (-1)	Climate principal (5) (mitigation)	-1
Comment:	The programme includes projects and activities that contribute towards an improvement in energy efficiency through the implementation of investment and other activities in the area of energy efficiency. The programme is gender negative, as neither a gender analysis nor a gender impact assessment has been conducted and there is no evidence of the existence of sex-disaggregated data on the beneficiaries of the programme.					
Federal Ministry of Agriculture, Water Management and Forestry (Bosnia and Herzegovina)						
240101	Agriculture	90,349,556	92.21%	Gender positive (3) Sub category: Rural Development Model is gender transformative (5) The remainder of the programme is gender-sensitive (2)	Climate significant (3) (mitigation and adaptation)	3
Comment:	The gender performance indicator is defined in the budget programme but the expected value /target is not attributed. The Subsidies Programme and the Rural Development Manual include preferential treatment for women and youth in the rural development model, where the amount of subsidy increases by 5% for women and youth. This segment of the programme is gender transformative, while the rest of the programme is marked gender-sensitive: gender analyses have been prepared and the data on beneficiaries is sex-disaggregated. With regard to climate change, the budget programme encompasses activities relevant to combating climate change such as irrigation systems development or support for organic production. These activities have measurable effects but are not dominant within the budget programme.					

6.2. Analysis per observed budgetary user – Bosnia and Herzegovina

6.2.1 Federal Ministry of Mining and Energy

The data on the total budget of the Federal Ministry of Energy, Mining and Industry presented in the Figure 5 shows significant fluctuations of funding over the last few years. The budget was cut significantly in 2020 compared to 2019, but more than doubled in the execution phase. Almost BAM 30 million was distributed in subsidies by the Ministry during 2020 to private companies and entrepreneurs, which was not planned in the original budget but implemented as part of the government recovery programmes. The 2021 budget is an indicator of an increasing trend in allocations in this sector.

Figure 5. Federal Ministry of Energy, Mining and Industry budgets 2015-2021

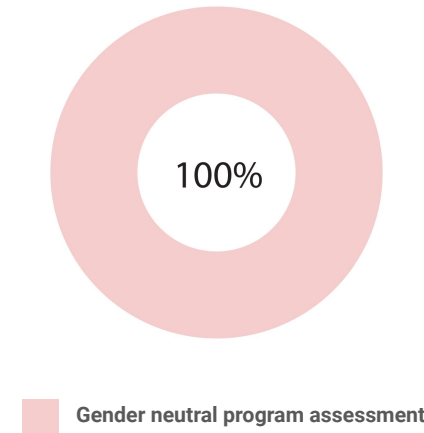


The budget⁴⁵ of the Ministry is divided into five programmes.

Budget Programme	Share of the total 2021 budget
Human and material resources	4%
Mining	3%
Industry	39%
Special purpose industry	12%
Energy	43%

We start an assessment of the budget programmes with a gender impact assessment. Here, the total budget of the Federal Ministry of Energy, Mining and Industry is marked 'gender-neutral'. In line with the methodological guidance (p.29) a gender-neutral assessment of the budget stems from the absence of gender analysis of budgetary spending and a situation where there is no evidence that the gender aspect is recognised in the budget planning process. Namely, the description and performance measures of the budget programmes.

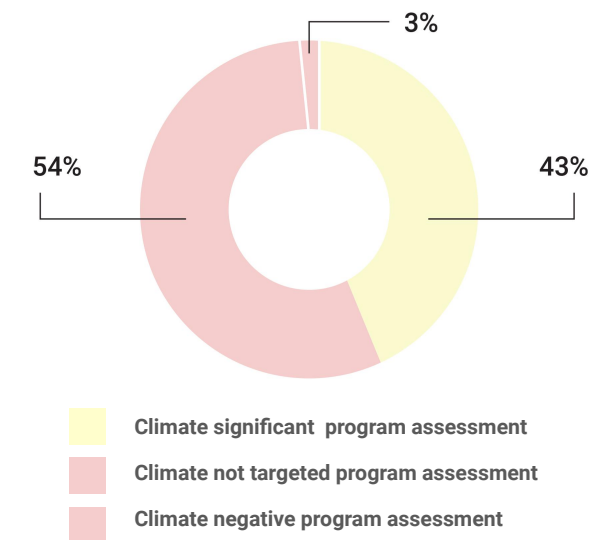
Figure 6. Gender impact of the 2021 budget of the Federal Ministry of Energy, Mining and Industry (BiH)



The climate segment of the assessment of the budget of the Federal Ministry of Energy, Mining and Industry resulted in 43 per cent of funds marked 'climate significant', 3 per cent of funds 'climate negative' and the remaining 54 per cent of funds climate not targeted (Figure 7).

The significance of the budget allocations with regard to climate change is recognised in the energy programme, including the development of laws and bylaws that define instruments relevant to energy efficiency as well as the preparation of a strategy for energy sector development. A climate negative assessment is made for the mining programme because it envisages measures for the further exploitation of fossil fuels. Programmes marked as not targeted with regard to climate change are the remaining budget programmes: human and material resources, industry and special purpose industry. This is based on the available budget documentation, description and performance indicators for these budget programmes.

Figure 7. Climate impact of the 2021 Budget of the Federal Ministry of Energy, Mining and Industry (BiH)

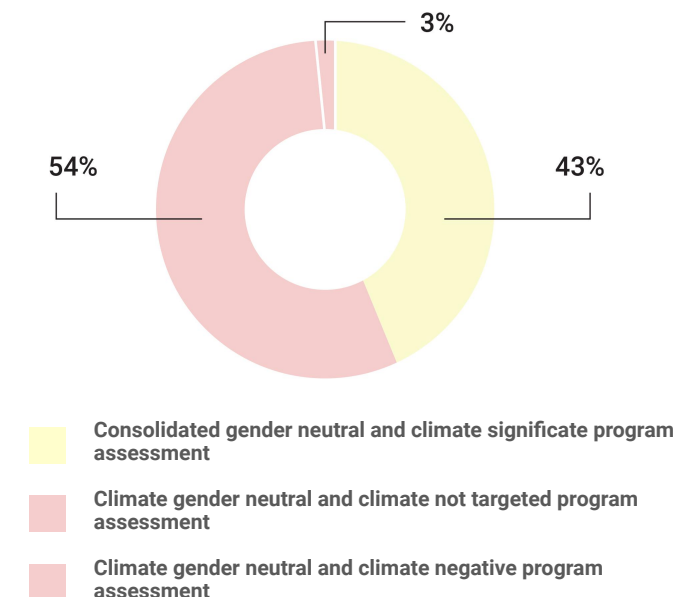


As the total budget is marked gender-neutral, climate significance drives the overall consolidated result.

The consolidated assessment of the programmes is shown below in Figure 8 where 43 per cent of the budget is marked as significant, which relates to the energy programme. This programme includes the development of laws and bylaws that define instruments relevant to energy efficiency as well as the preparation of the strategy for energy sector development.

At the same time, 3 per cent of the budget is marked negative. The remaining 54 per cent of the funds allocated to the Ministry is marked neutral/not targeted, i.e. neither gender-sensitive nor climate significant.

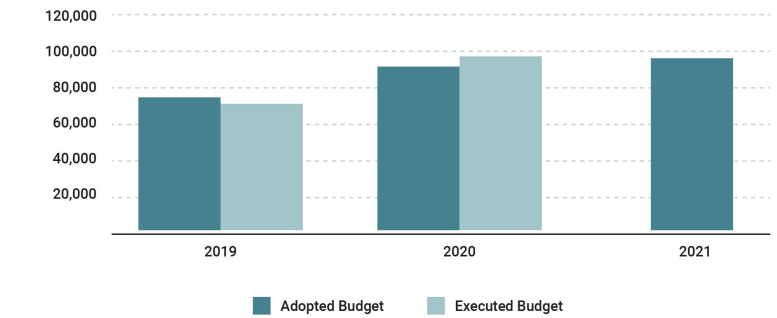
Figure 8. Consolidated gender and climate impact assessment of the 2021 budget of the Federal Ministry of Energy, Mining and Industry (BiH)



6.2.2 Federal Ministry of Agriculture, Water Management and Forestry

The overview of budget allocations and the trends for the Federal Ministry of Agriculture, Forestry and Water Management are shown below in Figure 9.

Figure 9. Federal Ministry of Agriculture, Water Management and Forestry budgets 2019-2021



The budget is divided into five programmes.

Budget Programme	Share in the total 2021 budget
Budget Programme	0.32%
Water Management	92.21%
Agriculture	2.94%
Veterinary Medicine	2.52%
Administration	2.01%

Separate assessments for gender and climate impact of the budget of the Ministry are shown in figures 10 and 11.

Agriculture as the largest budget programme makes the major contribution to the overall assessment. The gender performance indicator is present, but no target values are determined in the available documentation. The subsidies programme shows that within the Rural Development Model preferential treatment is given to female applicants as well as persons under 40 years of age. This subcategory would be marked as 'gender transformative', while the rest of the subsidised programme would be marked 'gender-sensitive' because individual beneficiaries can be tracked by gender and provide a basis for gender analysis.

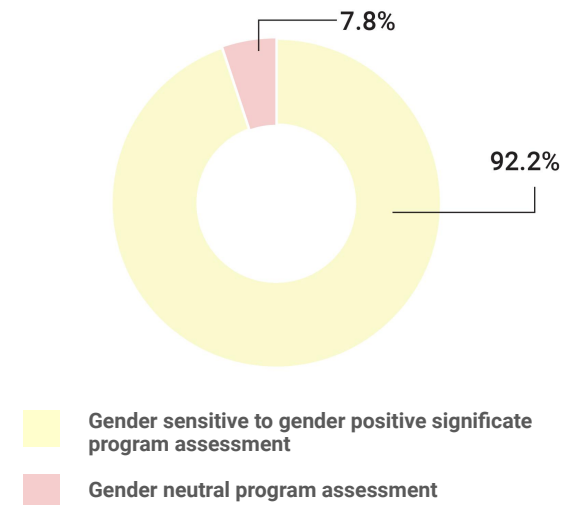
The water management, forestry, veterinary medicine and administration programmes are marked gender-neutral, based on the reviewed documentation.

⁴⁵ Because of a lack of information about programmes in 2021 the budget for 2020 was taken for assessment.

With regard to climate change, the agriculture programme includes activities relevant to climate change adaptation and mitigation such as irrigation systems and the introduction of organic production. These activities have measurable impact but are not dominant within the programme.

The crucial activities for climate change are found in the forestry programme: interventions that contribute towards sustainable forestation and conservation of carbon sinks are key to fighting climate change and therefore it is marked 'climate principal'. The same programme is also marked as 'gender-neutral'.

Figure 10. Gender impact of the 2021 budget of the Federal MoAWMF (BiH)

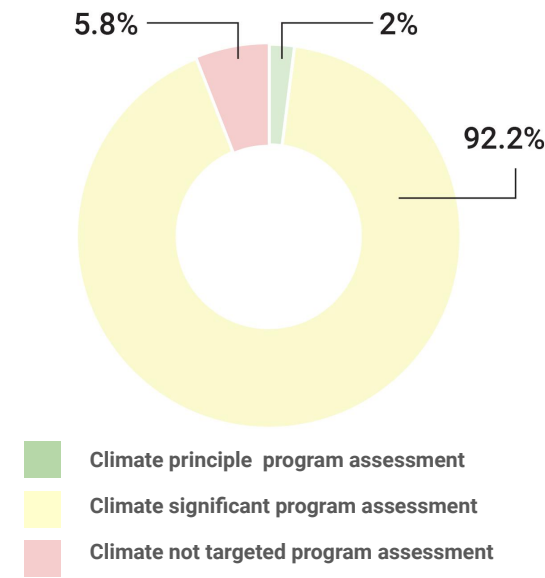


With regard to climate change, the agriculture programme includes activities relevant to climate change adaptation and mitigation such as irrigation systems or the introduction of organic production. These activities have measurable impacts but are not dominant within the programme; therefore, the total agriculture programme is marked 'climate significant'.

The crucial activities for climate change are found in the forestry programme: interventions that contribute to sustainable forestation and conservation of carbon sinks are key to fighting climate change and therefore it is marked 'climate principal'.

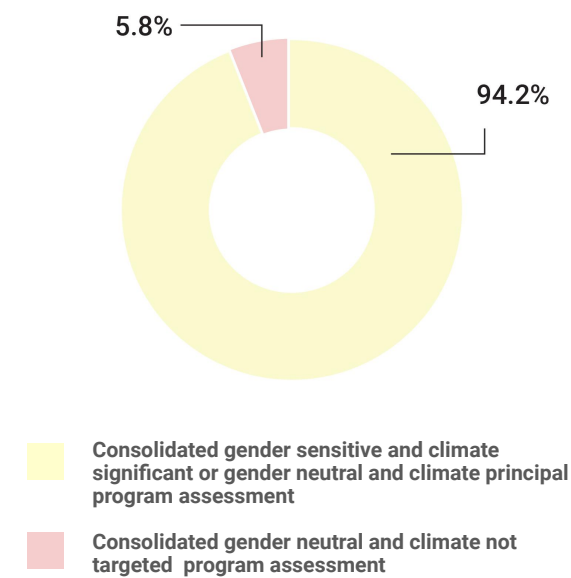
The remaining programmes, water management, veterinary medicine and administration, are marked climate not targeted, based on the reviewed documentation.

Figure 11. Climate impact of the 2021 budget of the Federal MoAWMF (BiH)



The consolidated assessment of the budget indicates that 94.2 per cent of the total budget is significant, with gender-sensitive and climate significant or gender-neutral and climate principal, while the remaining 5.8 per cent is neutral/not targeted.

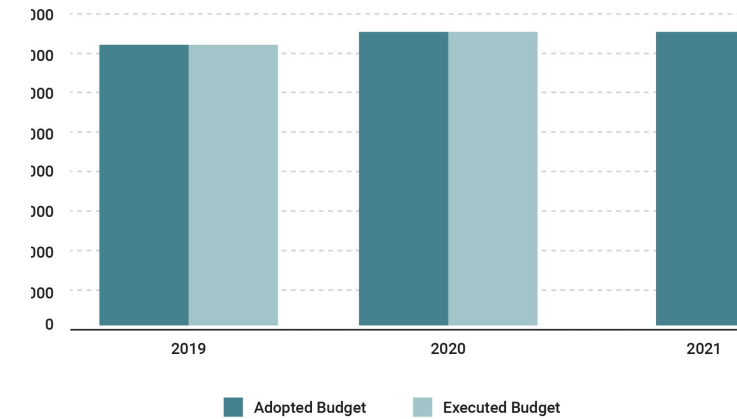
Figure 12: Consolidated gender and climate impact of the 2021 budget of the Federal MoAWMF (BiH)



6.2.3 Ministry of Mining and Energy of Republika Srpska

The trend in budgetary allocations of the Ministry of Energy and Mining of Republika Srpska are presented in the figure below. Significant cuts were noted in 2020 and the allocations for 2021 were still below the 2019 level.

Figure 13. Ministry of Energy and Mining of Republika Srpska (BiH) budgets for 2019-2021

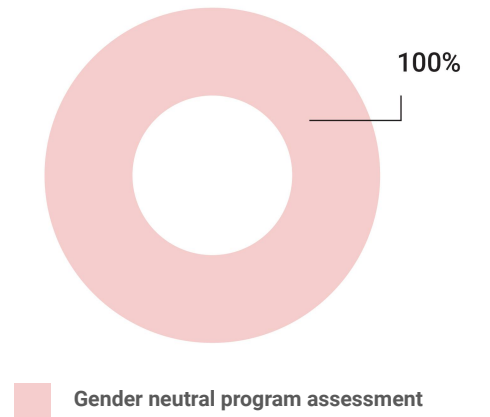


The budget of the Ministry includes two main programmes.

Budget Programme	Share of the total 2021 budget
Industry Development a. Subsidies for economic development b. Management and administration c. Support to companies in managing administration/bankruptcy procedures.	60.7%
Energy Development	39.3%

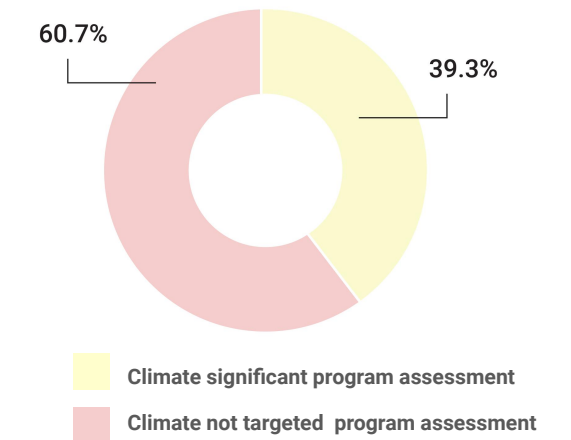
The overview of the assessments for each of the component's gender-sensitivity and climate relevance is presented below in figures 14 and 15. Namely, the gender assessment for the total budget and each of the programmes is marked as 'gender-neutral' as no indication is found regarding the gender component in the existing budget programmes, neither gender indicators nor analysis of the impact of budgetary spending on women and men.

Figure 14. Gender impact of the 2021 budget of the Ministry of Energy and Mining of Republika Srpska (BiH)



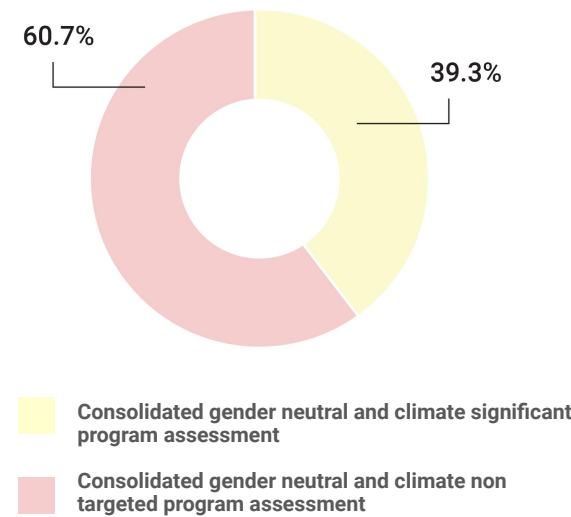
Climate sensitivity is found to be significant for 39.3 per cent of the budgetary allocations of the Ministry. The Energy Development budget programme is marked 'climate significant' because of the operational goal of increasing the share of the renewable energy sources and improving energy efficiency. However, the performance indicators are not related to this operational goal and therefore the programme is marked 'significant' but not 'principal'.

Figure 15. Climate impact of the 2021 budget of the Ministry of Energy and Mining of Republika Srpska (BiH)



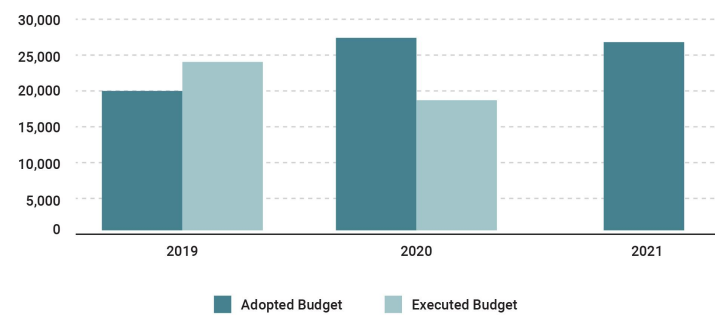
The overall assessment of the budget programmes is presented in Figure 16, with 39.3 per cent of the budget marked as having combined impact on gender equality and climate change and 60.7 per cent marked as not contributing to either.

Figure 16. Consolidated gender and climate impact of the 2021 budget of the Ministry of Energy and mining of Republika Srpska (BiH)



6.2.4 Ministry of Agriculture, Forestry and Water Management of Republika Srpska

Figure 17. Ministry of Agriculture, Forestry and Water Management of Republika Srpska budgets 2019–2021

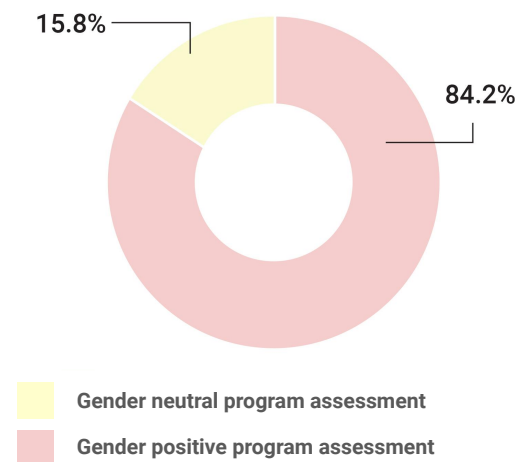


The budget of the Ministry is divided into 6 programmes.

Budget Programme	Share in total 2021 budget
Water Management	0.32%
Agriculture	92.21%
Veterinary Medicine	2.94%
Administration	2.52%
Forestry	2.01%

The breakdown of the assessments for gender impact and climate impact is provided below in figures 18 and 19.

Figure 18. Gender impact of the 2021 budget of the Ministry of Agriculture, Forestry and Water Management of Republika Srpska (BiH)

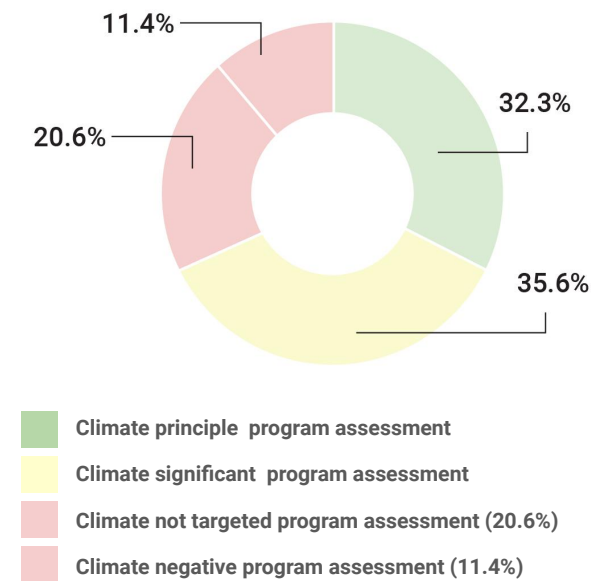


The programmes marked 'gender-sensitive' are agriculture, food industry and rural development and the Provision of professional services in agriculture, with a total budget share of 15.8 per cent.

The agriculture, food industry and rural development programme is marked 'gender positive' because it is directly related to the agricultural subsidies (implemented by the Agricultural Payments Agency)⁴⁶ and refers to the provision of the policy framework for subsidies. Similarly, the provision of professional services in agriculture programme is marked 'gender-sensitive (+)' because it refers to advisory services to agricultural workers and subsidies beneficiaries, women and men.

The remaining programmes, administrative services, forestry and hunting, water management, and veterinary medicine, with a combined share of 84.2 per cent of the the total budget, are marked 'gender-neutral' due to the absence of evidence of the gender component in the reviewed documentation.

Figure 19. Climate impact of the 2021 budget of the Ministry of Agriculture, Forestry and Water Management of Republika Srpska (BiH)



The forestry and hunting programme is marked 'climate principal' because its stated goal is sustainable forest management. Furthermore, in the description of its goal it mentions support for strengthening additional forest functions; however, they are not further elaborated and therefore it is not clear if it refers to the functions relevant to climate adaptation.

⁴⁶The assessment is provided in the following section

Climate sensitivity is found to be significant for 39.3 per cent of the budgetary allocations of the Ministry. The Energy Development budget programme is marked 'climate significant' because of the operational goal of increasing the share of the renewable energy sources and improving energy efficiency. However, the performance indicators are not related to this operational goal and therefore the programme is marked 'significant' but not 'principal'.

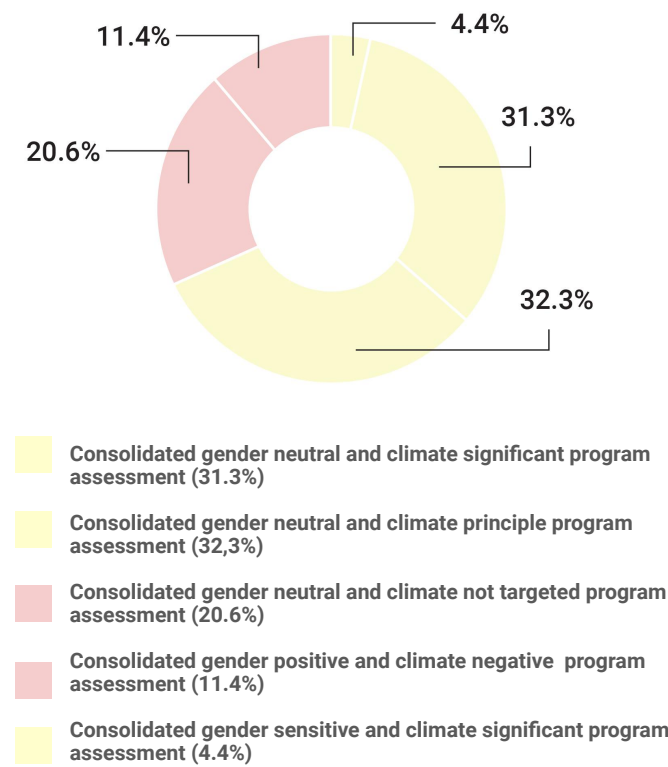
Climate significant marked programmes are the provision of professional services in agriculture, and water management programmes. The provision of professional services in agriculture programme is marked 'climate significant' because of the importance of educating agricultural producers about climate change resilience. Yet the activities and the goal of the programme do not take climate change adaptation into account, but only protection of the environment and support for estimation of damages following natural disasters and therefore it is not marked climate principal. The water management programme is marked climate significant because its goals is water protection.

The agriculture, food industry and rural development programme is marked 'climate negative' despite the fact that one of its operational goals is to improve competitiveness along with the rational use of natural resources. There are no indicators that take into account the need to reduce emissions or climate adaptation. According to the existing performance indicators, the main goal of the programme is to increase production and this leads to rising emissions.

Finally, the consolidated assessment presented in Figure 20 marks 68 per cent of the budget as having an impact on gender equality and climate change, with more nuances within the programmes, while 20.6 per cent of the budget is neutral/not targeted.

Interestingly, 11.4 per cent of the budget is marked gender positive but climate negative. Budget programmes such as this should be the ones to receive priority attention among policymakers. In this particular case, the agriculture, food industry and rural development programme in the budget of the Ministry of Agriculture, Forestry and Water Management of Republika Srpska would benefit from interventions in agricultural spending policy aimed at tackling climate change so that positive impact can be achieved in both segments of the assessment.

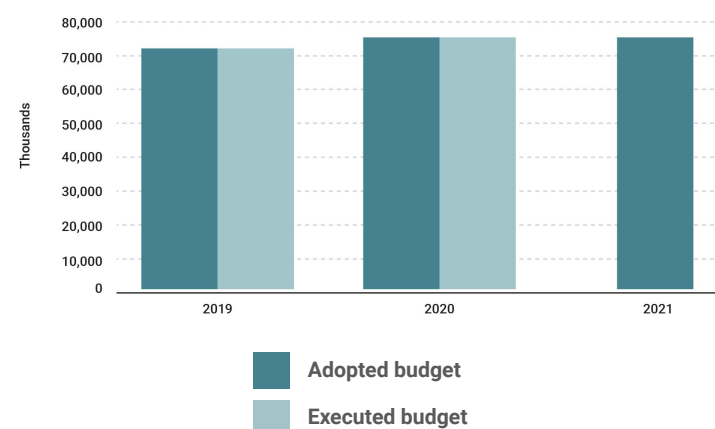
Figure 20. Consolidated gender and climate impact of the 2021 budget of the Ministry of Agriculture, Forestry and Water Management of Republika Srpska (BiH)



6.2.5 Agricultural payment Agency of Republika Srpska

The budget of the Agency, as shown in the figure below, has been increasing in recent years, especially in 2020 with the onset of the pandemic, and kept in the current 2021 budget.

Figure 21. Agricultural Payment Agency of Republika Srpska budgets 2019-2021



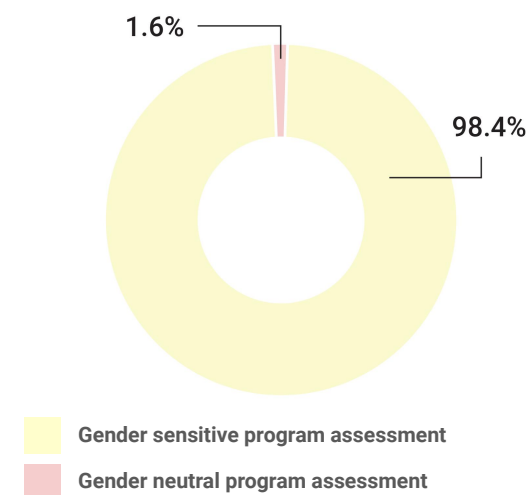
The structure of the budget consists of two programmes.

Budget Programme	Share in total 2021 budget
Administrative services	1.6%
Subsidies to promote agriculture and rural development	98.4%

The separate assessments of the impact on gender and climate are provided in figures 22 and 23.

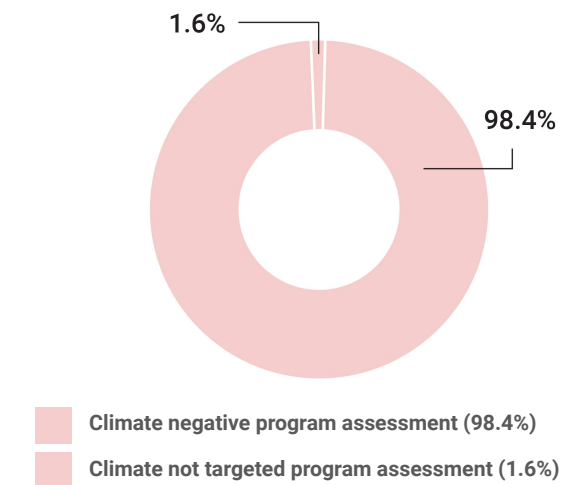
Subsidies in agriculture and rural development, which make up the largest share of the Agency's budget, are marked 'gender-sensitive' to 'gender positive' because a large portion of the funds can be tracked according to the individual beneficiaries – a women or a man. Moreover, some of the subsidies exclusively target women in agriculture and rural development and therefore make a positive contribution to gender equality and reducing gender gaps in this sector.⁴⁷ Only the administrative services programme is marked 'gender-neutral'.

Figure 22. Gender impact of the 2021 budget of the Agricultural Payment Agency of Republika Srpska (BiH)



At the same time, the climate sensitivity of subsidies programme is marked as negative for climate change. The goal of the programme is to increase agricultural production and therefore it could have a potentially negative impact on greenhouse gas emissions.; however, it could also work to efficient more and competitive production that would lead to a reduction in emissions. Given the lack of data, this programme has been deemed 'climate negative'.

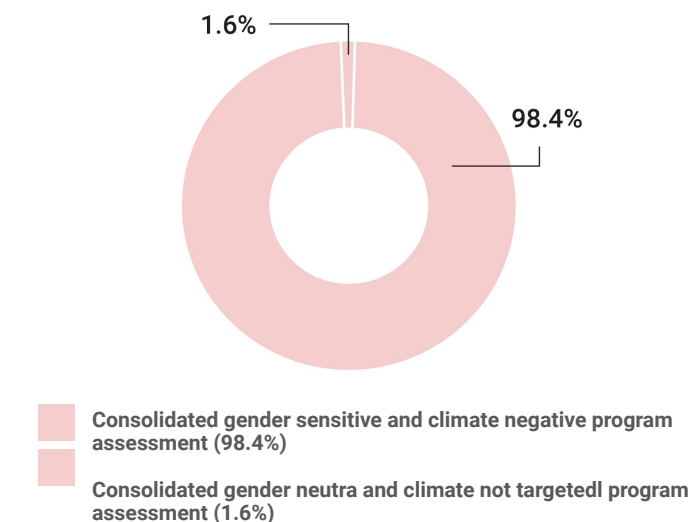
Figure 23. Climate impact of the 2021 budget of Agricultural Payment Agency of Republika Srpska (BiH)



The consolidated assessment of the Agricultural Payment Agency budget is presented below in Figure 24. The largest share of the budget, 98.4 per cent is marked gender-sensitive but climate negative. As was the case with the related budget programme, the agriculture, food industry and rural development programme in the budget of the Ministry of Agriculture, Forestry and Water Management of Republika Srpska, this should be the area of priority interventions for policymakers in order to combine positive gender and climate impact of budgetary spending and counteract the negative implications on either segment.

The remainder of the budget (1.6%) has no overall impact on gender or climate. Yet this is expected, as it refers to administrative services.

Figure 24. Consolidated gender and climate impact of the 2021 budget of the Agricultural Payment Agency of Republika Srpska (BiH)



The recommendations and concrete measures developed in the final section of the baseline study and the action plan were based on the findings of these analyses of the budget programmes of the selected institutions in Bosnia and Herzegovina. The proposed measures are aimed at strengthening one of the segments of the impact or both gender and climate in order to improve the overall consolidated impact of budgetary spending.

6.3 Analysis per observed budgetary user – Serbia

6.3.1 Ministry of Mining and Energy

The Ministry of Mining and Energy (MoME) covers the following seven sectors: 1) electricity sector, 2) Green Energy Department, 3) energy efficiency and heating plants sector, 4) the oil and gas sector, 5) sector for ecology and mining, 6) International Cooperation and European Integrations Department and 7) the inspection supervision sector. The total budget of the Ministry amounted to RSD 13,508,470,000 in 2021.

The table below presents an overview of MoME budget expenditure in 2019 and 2020⁴⁸ and the approved budget as per the Budget Law for 2021.⁴⁹ No budget execution report for 2021 was available at the time of the preparation of this report.

Table 5. Overview of MoME spending in 2019 and 2020 and the budget for 2021

MoME	Budget execution 2019	Budget execution 2020	Budget 2021
	10,663,118,257	15,912,505,028	13,508,470,000

The key guiding strategic documents for this Ministry are the Energy Sector Development Strategy of the Republic of Serbia for the period up to 2025 with projections by 2030⁵⁰ and Strategy of Management of Mineral Resources of Serbia up until 2030.⁵¹

The Energy Sector Development Strategy of the Republic of Serbia for the period up to 2025 with projections by 2030 was adopted in 2016. This strategic framework document is not gender mainstreamed. It refers, for example, to consumers only in two places, with regard to the behaviour of consumers and the protection of consumers, but without distinguishing between the different groups of women and men or different groups of women and men or different enterprises as consumers.

⁴⁷Please Note: These subcategories would be marked 'gender transformative' but the data on the exact funds allocated was not available at that point.

⁴⁸Ibid. Source: <https://mfin.gov.rs/o-ministarstvu/izvršenje-budžeta>
⁴⁹Official Gazette, nos. 149/2020, 40/2021 and 100/2021.

The strategy fails to establish a connection between the desired strategic changes or the women and men who will be affected by them. There is recognition that energy sector development in the Republic of Serbia includes a high social dimension.⁵² The strategy does discuss the need for a social protection component and claims that the development of the energy sector has to be 'socially tolerable'. According to the SWOT analysis, deepening of social and economic crisis, poverty increase, indebtedness and slow economy development of the country are recognised, while retention of principles of social prices of energy is seen as a threat to development of the sector. It is further acknowledged that for sustainability of foreseen changes in energy sector it is necessary to establish adequate social dialogue.⁵³

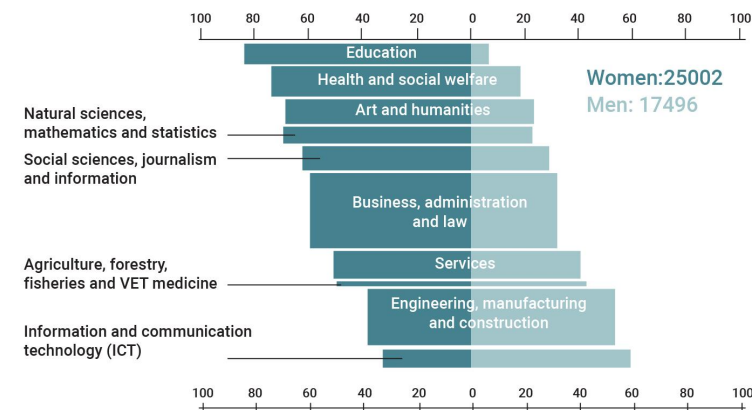
Yet there is an opportunity ahead for integration of a gender perspective through a guiding strategic document as the MoME has initiated work on a new strategy to cover the period up until 2050, along with a commissioned report containing a strategic assessment of the impact of the new strategy on the environment. It helps to know that the line Minister, Dr Zorana Mihajlović, also heads the national gender equality mechanism – The Coordination Body on Gender Equality – and has a solid track record on gender mainstreaming sectoral strategies, policies and procedures.

The Strategy on Management of Mineral Resources of Serbia is also gender blind. The availability of social impact assessments (SIAs) in the mining sector is of particular importance from the gender perspective.

SIAs are being implemented the data and reports are not always made publicly available.⁵⁴ According to the World Bank, when they are made public gender disaggregated data on the harmful impacts is lacking. Furthermore, the legally binding provisions on community stakeholder consultations with affected communities that must be held throughout the lifespan of a mine do not specifically require or account for the participation of women.

In terms of employment, both energy and mining are traditionally predominantly male sectors. Although this is starting to change with greater levels of enrolment of women in engineering, manufacturing and construction and with more emphasis on gender equality through GRB and more broadly through the gender equality agenda.⁵⁵ On the demand side, employers are beginning to reach out to women in the mining and energy sectors and, as indicated by the graph below, women are empowered to seek education and employment in these sectors.

Figure 25. Students who graduated tertiary education, by fields of education and sex in 2019 (%)



The MoME budget covers the Ministry itself as well as the Budget Fund for Advancement of Energy Efficiency⁵⁶ and the Directorate for Energy Reserves.⁵⁷ The MoME budget is organised under three budget programmes, subordinate programme activities (PAs) and a varying number of projects.

The budget programmes are as follows:

0501 Planning and implementation of energy policy

- Under this programme there were four PAs and five projects in 2021)

0502 Energy efficiency

- One PA (0001 Support for improvements in energy efficiency) and 6 projects

0503 Management of mineral resources

- There was 1 PA, along with 2 projects (1 IPA project specifically referring to environmental protection and climate change)

0902 Social protection

- One PA titled Energy-Vulnerable Customer

In addition, the MoME budget includes allocations for the following areas

Budget Fund for Advancement of Energy Efficiency, with one budget programme.

0502 Energy efficiency (not funded in 2021)

- A single PA pertains to incentives for energy efficiency

Directorate for Energy Reserves, with one budget programme.

2403 Management of Mandatory Reserves

- With one PA formation and maintenance of obligatory oil reserves, oil derivatives and natural gas.

⁵⁰ or-the-period-bhttp://meemp-serbia.com/wp-content/uploads/2018/09/Legislative-Energy-Sector-Development-Strategy-of-the-Republic-of-Serbia-fy-2025-with-projections-by-2030.pdf.

⁵¹ <http://otvorenavlada.rs/strategija-mineralni-resursi0525-lat.doc>.

⁵² p.71

⁵³ ibid

⁵⁴ The World Bank, Serbia Mining Sector Diagnostic (MSD), January 2020.

⁵⁵ Includes the Gender Equality Law, Gender Equality Strategy and Action Plan, anti-discrimination legislation, international gender equality commitments (Beijing Declaration and Platform for Action, SDGs, especially Goal 5 gender equality; CEDAW Convention, Security Council resolution on women and peace and security, etc.; Gender Index as well as a growing body of knowledge stemming from the available gender analyses and gender-responsive data that helps to identify key sectoral and intersectoral gender gaps.

⁵⁶ The Law on Efficient Use of Energy ("Official Gazette of Republic of Serbia", No. 25/13) provided for the establishment of the Budget Fund for Energy Efficiency of the Republic of Serbia as an efficient way to raise and place funds to finance or co-finance projects, programmes and activities aimed at more efficient use of energy. Funds are allocated in accordance with the procedures and conditions prescribed by the rulebook and on the basis of annual financing programmes adopted by the Government of the Republic of Serbia. Funds can be given to legal entities and individuals through public tenders. In late 2013, the Government of the Republic of Serbia adopted the Decision on the opening of the Budget Fund for the Improvement of Energy Efficiency of the Republic of Serbia ("Official Gazette of the Republic of Serbia", No. 92/13). The budget fund started work in 2014. So far, 6 public calls for (co) financing of energy efficiency improvement projects in local self-government units (LGUs) have been implemented and 77 contracts have been concluded. The projects primarily included measures to improve energy efficiency on the building's thermal envelope (replacement of carpentry and installation of thermal insulation) and measures to improve thermotechnical systems (installation of biomass boilers, installation of thermostatic valves, electronically regulated circulation pumps and devices for measuring heat transfer). They were most often realised in public facilities such as preschool institutions, health centres, primary and secondary schools and administrative buildings of local self-government units. ⁵⁷ The Directorate for Energy Reserves (hereinafter, the Directorate) performs executive and professional activities related to the formation, maintenance and placement on the market of obligatory reserves of natural gas and obligatory reserves of oil and oil derivatives; concluding agreements on the purchase and sale of natural gas as well as loans for natural gas for the purpose of forming, maintaining and placing on the market required reserves; preparation and monitoring of the implementation of the long-term, medium-term and annual programme for the formation and maintenance of required reserves, setting priorities and proposing appropriate measures and activities; keeping a register of required reserves, reporting to the government on the implementation of the annual programme of required natural gas reserves, reporting to the government on the quantity, structure, distribution and availability of required natural gas reserves; cooperation and coordination with competent state bodies, monitoring the implementation of interstate agreements and agreements related to required reserves, preparation of contracts and drafting of acts related to required reserves as well as other tasks within the scope of the Administration. The following internal units are formed to perform tasks within the scope of the Administration determined by law: Central Storage Body Group - CSB and the Group for Public Procurement, Financial and General Affairs. Source: www.mre.gov.rs/en/ministarstvo/sekretarijat-ministarstva/uprava-rezerve-energenata.

The budget programmes are as follows:

0501 Planning and implementation of energy policy

- Under this programme there were four PAs and five projects in 2021)

0502 Energy efficiency

- One PA (0001 Support for improvements in energy efficiency) and 6 projects

0503 Management of mineral resources

- There was 1 PA, along with 2 projects (1 IPA project specifically referring to environmental protection and climate change)

MoME budget programmes	Amount	Percentage of the total budget
0501 Planning and implementation of energy policy	1,146,518,000	8.49%
0502 Energy efficiency	863,154,000	6.39%
0503 Management of mineral resources	5,004,269,000	37.04%
0902 Social protection	1,302,876,000	9.64%
Total	8,316,817,000	61.57%
Budget Fund for Advancement of Energy Efficiency		Amount
0502 Energy efficiency	Not funded in 2021	0%
Directorate for Energy Reserves		Amount
2403 Management of mandatory reserves	5,191,653,000	38.43%
Total under the MoME budget	13,508,470,000	100%

Whereas the total appropriations for the MoME varied greatly in the observed period (2019-2021) changes to the MoME programme budget structure were minimal, which is convenient for application of the methodology for the assessment of the impact on gender equality and climate.

If the 2021 budget programmes are taken as an example for an assessment based on the methodology described in the previous chapter, the main conclusion is that this budget user has, as shown in the graph, introduced a gender perspective for 8.5 per cent (RSD 1,46 billion) of the total budget for this institution. At the same time, the graph indicates that a gender perspective has not been introduced for budget allocations worth 12,361,952,000 RSD or 91.5 per cent of the total MoME budget.

0902 Social protection

- One PA titled Energy-Vulnerable Customer

In addition, the MoME budget includes allocations for the following areas: Budget Fund for Advancement of Energy Efficiency, with one budget programme.

0502 Energy efficiency (not funded in 2021)

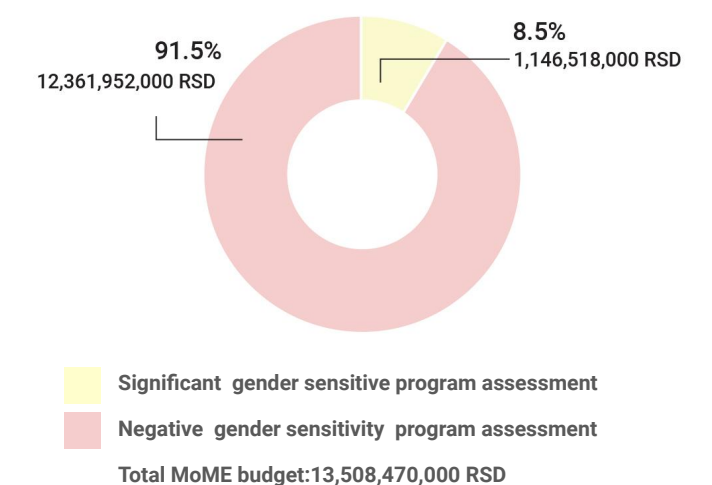
- A single PA pertains to incentives for energy efficiency

Directorate for Energy Reserves, with one budget programme

2403 Management of Mandatory Reserves

- With one PA formation and maintenance of obligatory oil reserves, oil derivatives and natural gas

Figure 26. MoME Budget for 2021 according to the gender impact (Serbia)



Integration of a gender perspective was achieved through the introduction of a GRB objective under Programme 0501 Planning and implementation of energy policy. The GRB objective is To set priorities for advancing gender equality in the sector of mining and energy. Clearly, the budget user will not actually spend a better part of 1.46 billion on the implementation of this objective.

The actual cost of this exercise includes the cost of outsourcing a gender analysis and of action planning based on the analysis. Still, this is a good example of how to initiate work on gender equality in a sector that does not abound with gender-responsive data that can rely in part on the available analyses but still needs to make a connection between broader analytic and budget data.

Potentially, this could turn into a gender transformative GRB application in the sector. However, this budget user has been putting off the implementation of own commitment to conduct gender analysis and produce an action plan for the last four years. Therefore, the GRB objective has earned this budget user a score of 3. It is a relatively high score based on the understanding that this is the right thing to do in the given sector as a first step for GRB introduction and the impact of the gender analysis, once it is completed, will spill over at least to the entire programme, if not the entire budget of this budget user.

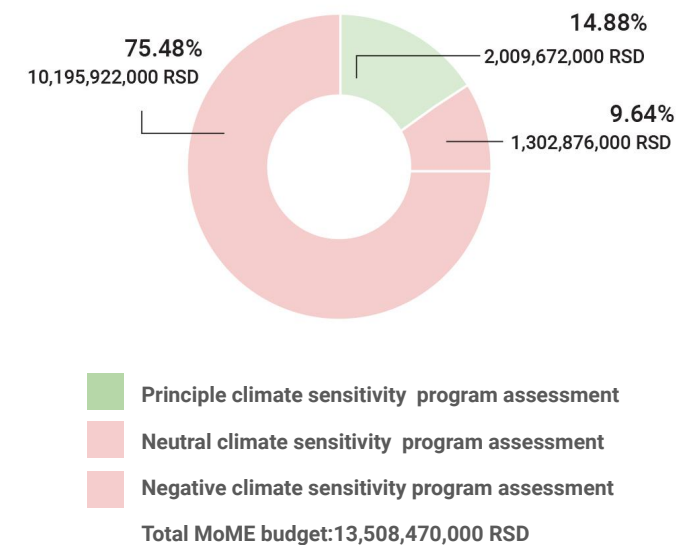
Still, even based on such a liberal calculation of a gender-sensitive budget programme, 91.5 per cent of the MoME's budget remains red, i.e. 'gender-neutral'. As stated in the methodology section, the colour red signifies that urgent action is needed to finalise gender budget analysis and integrate a gender perspective into budget planning, implementation and monitoring, as mandated by the Budget System Law.

There are currently no gender transformative examples at the level of MoME budget programmes, programme activities or projects. As previously indicated, this could change in a subsequent assessment as the MoME is working on gender mainstreaming of strategy, policies and procedures and planning to introduce gender-responsive measures, as indicated in the GRB info sessions held in June 2021.

MoME is also interesting from a gender perspective as an active beneficiary of pre-accession assistance (IPA). In cooperation with UN Women and the EU Delegation in Serbia, the Government of Serbia through support provided by the Coordination Body on Gender Equality has been supporting gender mainstreaming of IPA for the past five years. In this process gender annexes were produced for different sectors, including the energy sector. The scope of gender annexes is to facilitate integration of a gender perspective into project planning, implementation and monitoring. That is why a gender-sensitive mark and a score of 2 was awarded to IPA projects included in the budget. However, this is a hypothetical that needs to be verified by MoME for each individual project.

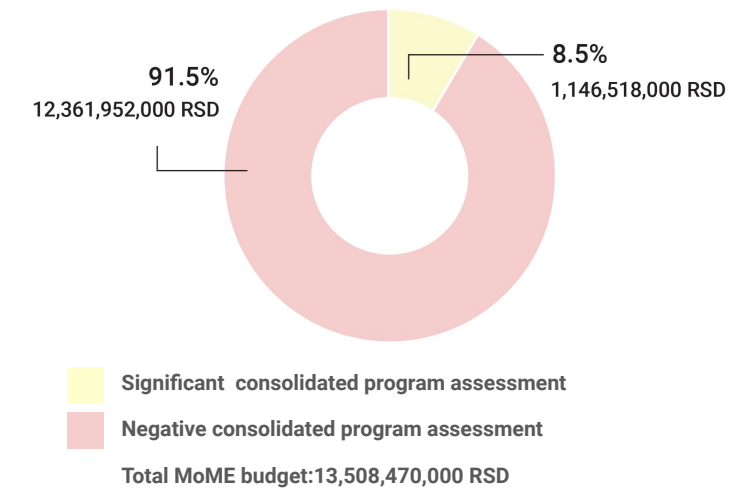
When it comes to the assessment of the other observed variable – climate – the situation was more advanced, as close to 15 per cent of the 2021 budget or just over RSD 2 billion was deemed climate principle. While this is a step in the right direction it is important to note that climate negative investments constitute 75 per cent of the budget share due to high investment in coal exploitation.

Figure 27. MoME budget for 2021 according to the climate impact



The final graph presents a combined grade after consideration of both elements: contribution to gender equality and climate change mitigation and/or adaptation. As a share of the total budget, gender-sensitive and climate significant consolidated programmes were worth RSD 1,146,518,000 or 8.50 per cent of the total budget for 2021. At the same time, a gender and climate negative consolidated programme assessment amounted to RSD 12,361,952,000 RSD or 91.50 per cent of the total budget. The consolidated grade is based on the principle that if either variable – gender or climate – are negative or neutral then the consolidated result is negative and coloured red, as shown in the graph.

Figure 28. MoME 2021 budget according to the gender and climate impact (Serbia)



The highest combined score of 4 was awarded to Programme 0501 Planning and implementation of energy policy.

Based on the above overview, there are three sets of activities that would ensue from the assessment:

1. Activities that require urgent action to halt or modify programmes that create gender and climate negative impacts.
2. Activities aimed at reinforcing the budget contribution towards gender equality and climate change mitigation /adaptation.
3. Activities seeking to diminish the share of the budget that is gender/climate neutral.

A detailed presentation of the next steps is provided in the proposed action plan for strengthening the gender and climate impact.

6.3.2 Ministry of Agriculture, Forestry and Water management

The Ministry of Agriculture, Forestry and Water Management of the Republic of Serbia (MoAFWM) is one of the largest budget users with a total appropriation of RSD 58,333,695,000 in 2021. According to budget execution reports, this institution expended RSD 48,610,549,010 in 2019 and RSD 54,051,190,261 in 2020, respectively.

The MoAFWM budget covers 12 institutions/funds. The names of the institutions and their budget programmes (bold) along with information on the number of programme activities and projects is presented below.

MoAFWM

0101 Regulation and supervision in the field of agriculture

- With four PAs and five projects budgeted in 2021

Fund for encouraging the development of agricultural production in the Republic of Serbia (not funded in 2021)

0103 Incentives in agriculture and rural development

- With one PA credit support in agriculture and one project (prevention and mitigation of the consequences of COVID-19 caused by SARS - CoV 2 virus)

Veterinary Directorate

Plant Protection Administration

Republic of Serbia Water Directorate

0401 Integral water management

- With six PAs and six projects budgeted in 2021

Budget Fund of the Republic of Serbia for Water (not funded in 2021)

0401 Integral water management

- With four PAs and two projects (not funded in 2021)

Forest Directorate

0106 Development of forestry and hunting

- With four PAs

Budget Fund of the Republic of Serbia for Forest (not funded in 2021)

0106 Development of forestry and hunting (not funded in 2021)

- With one PA (not funded in 2021)

Budget Fund of the Republic of Serbia for the development of hunting (not funded in 2021)

Directorate for National Reference Laboratories

Directorate for Agrarian Payments

0103 Incentives in agriculture and rural development

- With five PAs and three projects funded in 2021

Directorate for Agricultural Land

0102 Protection, arrangement, use and management of agricultural land

- With three PAs

The MoAFWM 2021 budget allocation according to the budget programme is presented in the following table.

MoAFWM budget programmes	Amount	Percentage of the total budget
0101 Regulation and supervision in the field of agriculture	1,220,467,000	2.09%
Fund for Encouraging the Development of Agricultural Production in the Republic of Serbia	Not funded in 2021	0%
0103 Incentives in agriculture and rural development	Not funded in 2021	0%
Veterinary Directorate	4,413,338,000	7.56%
Plant Protection Administration	1,248,507,000	2.14%
Republic of Serbia Water Directorate	5,974,723,000	10.24%
0401 Integral water management	5,974,723,000	10.24%
Budget Fund for Water of the Republic of Serbia	Not funded in 2021	0%
Forest Directorate	1,400,593,000	2.40%
0106 Development of forestry and hunting	1,400,593,001	2.40%
Budget Fund of the Republic of Serbia for Forests	Not funded in 2021	0%
0106 Development of forestry and hunting	Not funded in 2021	0%
Budget Fund of the Republic of Serbia for the Development of Hunting	Not funded in 2021	0%
Directorate for National Reference Laboratories	288,474,000	0.49%
Directorate for Agrarian Payment	43,219,329,000	74.08%
0103 Incentives in agriculture and rural development	43,219,329,000	74.08%
Directorate for Agricultural Land	568,264,000	0.97%
0102 Protection, arrangement, use and management of agricultural land	568,264,000	0.97%
Total MoAFWM budget 2021	58,333,695,000	100%

The key strategic document is the Strategy for Agriculture and Rural Development of the Republic of Serbia for the period 2014-2024.⁵⁸ The strategy recognises that gender inequalities in the domain of economic participation are very pronounced among the rural population. Women constitute a lower share in this activity, lesser employment and fewer women work outside agriculture than men.

The lack of easily accessible gender disaggregated data on agricultural households and land ownership as well as the real time status of agricultural production to inform policy process is noted as an obstacle in multiple gender analyses as well as in the preparation for the National Action Document in the agriculture sector. Further gender issues pertain to insufficient investment in rural development, rural infrastructure and services.

It is for this reason that the Coordination Body on Gender Equality and the Ministry of Finance, with support from UN Women, are working on recommendations on the use of GRB to support improvement of the economic status of rural women. The report is expected by the end of 2021.

From a gender perspective, policies and programmes in agriculture are not focused enough on small agricultural households where women tend to be aggregated. Organic agriculture as a value-added activity that is suitable for smaller producers is marginalised in comparison to conventional production.

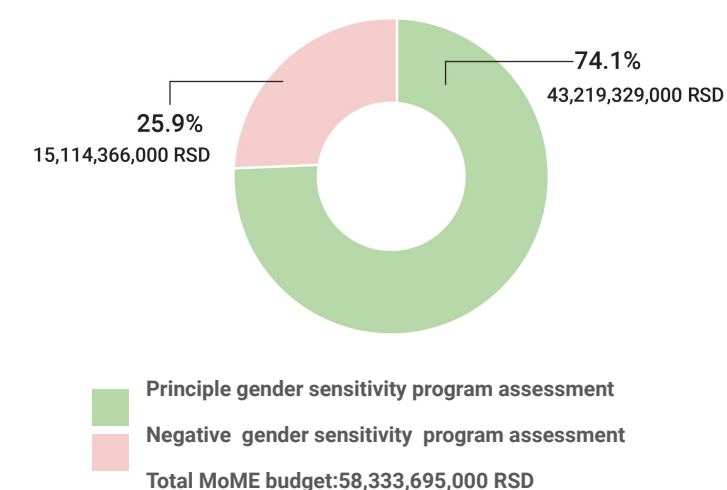
Unresolved issues for women include access to the market for smaller agricultural producers and access to up-to-date information and knowledge on agriculture and agribusiness. Status wise, women and youth are more often helpers in agricultural households without access to pension benefits. Agricultural pensions do not cover the basic needs, especially for the elderly in single headed households.

With minor and recent exceptions, resource allocation in agriculture is focused on financing the status quo where men are the predominant owners of agricultural land, owners of agricultural farms and machinery. The participation of women in decision-making on the farm is small and only 15.9 per cent of farms are managed by women. The share of female owners of registered farms has increased since 2012 and currently stands at 26.7 per cent. Of this number, only 23 per cent meet the requirements for subsidies. A gender analysis conducted in 2015 uncovered that farms owned by women received on average 26 per cent less funding than men or EUR 155 per individual farm.

Yet a gender-responsive approach to rural development and agriculture is not only about women. It is also mindful of the following vulnerable categories: owners of the smallest agricultural households, young women and men in rural areas, women in rural areas, the unemployed, helpers in agricultural households, women and men without land ownership, elderly women and men in rural areas, single headed households in rural areas, women and men in remote rural areas far from larger cities and in the mountains, women and men with disabilities in rural areas and girls and boys in rural areas.

Based on the gender impact assessment of the MoAFWM budget for 2021, the following results have been noted.

Figure 29. MoAFWM budget for 2021 according to the gender impact at budget programme level (Serbia)



In gender impact rating the Directorate for Agrarian Payment sways the result in favour of a gender transformative approach. This is owing to their programme 0103 Incentives in Agriculture and Rural Development, under the programme objective *Improving the condition of fixed assets of agricultural holdings engaged in primary agricultural production*. The gender perspective is introduced in the following indicators: the share of investments in processing capacities of supported farms in total investments, the share of investments in physical assets of supported farms, the share of women headed households in the total value of investments in processing capacities and the share of women headed households in the total value of investments in physical property. Together, these indicators tackle some of the root causes of the poor status of women in agriculture: lack of access to investment and physical assets. The choice of GRB indicators related to investment in processing capacities is of great importance because women owned agricultural holdings need to be included in higher value sectors and they are currently not represented enough. Given the size of holdings that are significantly smaller when it comes to women owned households, it may be necessary to support the implementation with additional measures and activities such as additional promotional activities and information as well as assistance in applying.

By making sure that beneficiary data is available according to the sex of the household owner the Ministry is contributing towards an improvement of gender data in line with the requirements of the Gender Equality Law.

As indicated in the GRB progress report, the Republic of Serbia allocates significant funds for direct payments in agriculture as well as other incentives. It is of great importance, primarily from the point of view of efficiency, to monitor the success of these measures through a set of indicators in order to better plan funds in agriculture. For example:

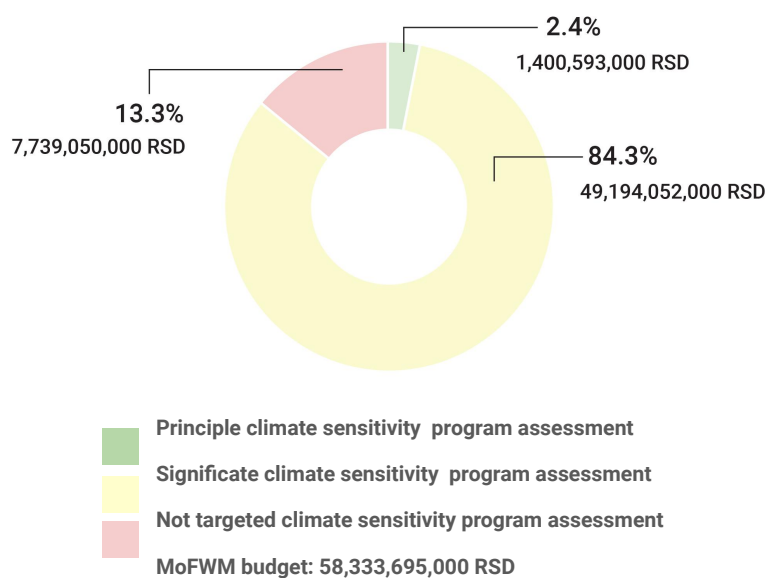
⁵⁸ Official gazette No. 85/2014

- Total number of agricultural households entitled to subsidies, disaggregated by the sex of the holder.
- Total number of agricultural households that submitted a request for exercising the right to subsidies, as a share of the total number eligible according to the sex of the holder, by municipality and whether they are engaged in agriculture as a predominant activity.
- Average amount of subsidy per agricultural household according to the sex of the holder, by municipality where the agricultural households is registered and by type of agricultural production.

In terms of actual spending on gender equality, clearly it is an exaggeration to claim the entire amount of RSD 43 billion contributed. At present, precise data on the share of funds that supported the attainment of gender equality is not available. In the future, this should be an objective of the Ministry of Finance to allow for a more precise counting and tagging of the gender impact of the budget. This would also contribute to reporting under the SDG indicator 5.c.1. It is worth noting that the Republic of Serbia submitted its' first 5.c.1. report in 2021.

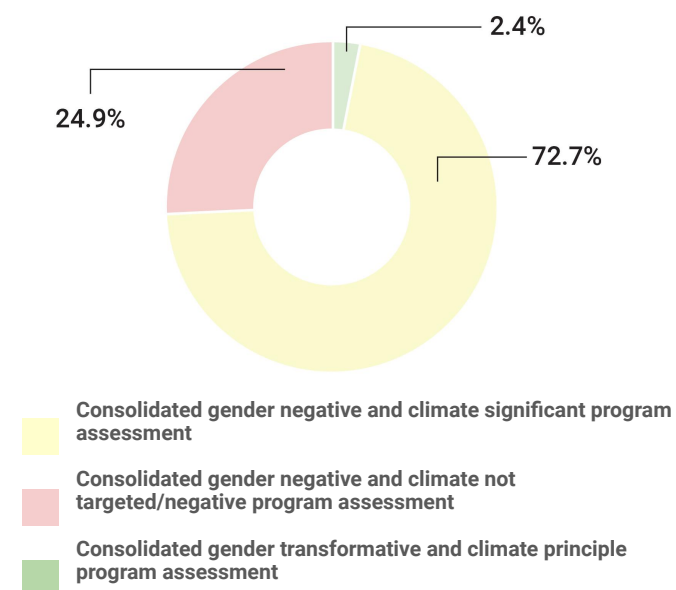
In terms of climate impact, the majority (84.3%) of the allocations are assessed as significant, with activities ranging from climate change mitigation through increased resource efficiency up to climate change adaptation measures (e.g. advisory services for adapting to climate change). Some 13.3 per cent are assessed as negative since the programmes contribute to an increase in GHG emissions. Finally, some 2.4 per cent are assessed as principle for combating climate change with activities such as afforestation or flood prevention interventions.

Figure 30. MoAFWM budget for 2021 according to the climate impact at the budget programme level (Serbia)



The final graph presents the combined score for the gender and climate impact.

Figure 31. MoAFWM budget 2021 by combined gender and climate impact at the budget programme level (Serbia)



The consolidated impact assessment on gender and climate again brings out the Directorate for Agrarian Payment and its' programme Incentives in Agriculture and Rural Development as a positive example. The gender transformative mark (5) for this programmes is now brought down when combined with climate significant marking (2) for a still very strong combined total of 4 and a yellow mark. Because of its significant share in the budget, this programme drives up the entire institution. Still, it is worth noting that a red mark is earned by all other budget programmes. However, it is also important to note that at the level of programme activities and projects some positive developments are noted with regard to both investment in gender equality and climate justice. This exercise is about boosting these developments and making sure that the programmes that earned a red mark are unpacked and analysed before the next round of budget investments.

6.4 Ex-post analysis – extra budgetary users in Bosnia and Herzegovina

In the case of Bosnia and Herzegovina (BiH) two extra-budgetary users have an important role in the financing of climate relevant interventions: the Environmental Protection Fund of the Federation of Bosnia and Herzegovina and the Fund for Environmental Protection and Energy Efficiency of Republika Srpska.

Because of their specific nature and importance these two extra-budgetary users were analysed separately. Due to the lack of planning documents, the analysis was done for the previous three years: 2018, 2019 and 2020. Since some information was also available about the projects financed, the analysis of these extra-budgetary users was taken as an example for applying the methodology ex post.⁵⁹

6.4.1 Analysis of the Environmental Protection Fund of the Federation of Bosnia and Herzegovina

1. Analysis of the existing types of fees of EPFFBiH

Funds for financing projects, programmes and other activities in the field of environmental protection of the Fund, as defined in Article 18 of the Law on the Environmental Protection Fund of the Federation of Bosnia and Herzegovina ('Official Gazette of the FBiH', No. 33/03), are prescribed to be generated from the collected fees. One part of environmental fees is intended to be collected and distributed on the basis of the Law on the Fund, while other part of the fees is realised on the basis of other laws, the Water Law, the Waste Law and the Law on Energy Efficiency.

- Funds for financing, in accordance with the Law on the Environmental Protection Fund of FBiH, are provided from:
 - compensation from environmental polluters,
 - compensation from environmental users,
 - special environmental fees paid at each registration of motor vehicles.

So far, revenue has been generated on the basis of environmental pollutants as follows:

- air pollutant charges,
- environmental pollution charges from suspender bags up to 20 microns thick,
- special environmental fees payable at each registration of motor vehicles.

Funds collected under the Law on the Fund are first distributed in the form of 70 per cent to the cantons and the remaining 30 per cent remaining in the Project Implementation Fund, in accordance with the environmental strategy. The cantons do not report to the Fund on the intended use of the funds transferred to them, as this is not provided for in the existing Law on the Fund. Thus, 70 per cent of these funds are spent at the cantonal level on various projects some of which in the future may provide direct support for GRB. According to a detailed analysis of budget expenditure, some of the projects have the potential to have a gender positive impact.

b. Fund revenue based on the water Law

They are generated from general and special water charges in accordance with Article 177 of the water Law ('Official Gazette of the FBiH', No. 70/06), which stipulates that 15 per cent of the revenue generated from general and special water charges belong to the Environmental Protection Fund of the Federation of Bosnia and Herzegovina. The same Law prescribes the purpose of these funds, i.e. that they must be spent on water protection projects important for the FBiH.

c. Fund Revenue based on the waste Law

To date, revenue is generated on the basis of the adopted Ordinance on packaging and packaging waste management and the Ordinance on waste management of electrical and electronic products; however, bylaws to regulate the generation of revenue from environmental pollution charges from other products that after use become special waste streams, and on the basis of hazardous waste management, have yet to be adopted.

The funds raised under the waste Law are intended for investments in the waste management system in accordance with the Environmental Protection Strategy and the Federal Waste Management Plan.

d. Other revenue

Other revenue of the Fund originates from earmarked transfers of higher levels of government and interest income.

It should be emphasised that the revenue collected under the Law on the Fund are first distributed up to 70 per cent to the cantons with the remaining 30 per cent remaining in the Fund for Project Implementation, in accordance with the Environmental Strategy. The cantons are not obliged to report to the Fund on the intended use of the funds transferred to them, as this is not provided for in the existing Law on the Fund. Other funds raised are purposefully used for areas related to fundraising (waste and water).

⁵⁹ The information on projects supported was only available for the EPFFBiH.

It can also be stated that the inflows of collected revenue into the Fund are stable but with a significant decline in 2020. The latter was due to the known situation regarding Covid 19, while the Fund had certain problems collecting funds from individual taxpayers (large businesses). The largest revenue of the Fund is generated from vehicle registration fees at the level of approximately 50 per cent of the total funds raised, followed by fees for environmental pollution (air).

2. Expenditure of the Fund

The analysis of implemented activities revealed that the following groups of activities realised by the Fund in the period 2018-2020, every year, to a greater or lesser extent were as follows:

1. Projects of importance to the FBiH

Among the implemented projects there was not a single project in which the gender consideration had been specifically included.

2. Other environmental projects

Among the implemented projects there was not a single project in which the gender consideration had been specifically included in the observed years.

3. Projects improvement and use of energy

- Energy efficiency in residential (collective housing) and non-residential buildings (monitoring and reporting). The funded projects focused on making detailed energy inspections (audits) mostly of public buildings but also a few residential ones.
- Energy efficiency in public services (monitoring and reporting)
- Energy efficiency in industry (monitoring and reporting)
- Improving energy use (Public Call 2020-2-LOT5). As part of the public call the Fund made available financial resources for investments in increasing energy efficiency in residential (collective housing) and non-residential buildings, in public services (utilities such as public lighting systems, district heating systems, water distribution and other systems in the utilities sector) and in industrial processes. Energy audit projects, technical documentation and implementation of energy efficiency projects on existing facilities/systems/processes, in accordance with the recommendations from energy audits and feasibility studies, were supported.

4. Programmes and projects of co-financing with international institutions

Among the implemented projects in 2020, there was not a single project with gender relevance considerations. Some of the financed projects, such as the GIZ decarbonisation of the energy sector in BiH project, increased investment in public facilities with low carbon emissions in BiH, have had an indirect impact on user comfort and have the potential to become gender-sensitive.

5. Establishment of a Revolving Energy Efficiency Fund

Implemented activities to monitor projects that approved loans from both revolving funds, one of which was for energy efficiency, were established in 2016. Financial resources in the Revolving Energy Efficiency Fund were planned for 2020 in order to pilot a new financial mechanism that was being developed through the project Starting Environmental Financing, for the purpose of low-carbon development in cooperation with the UNDP. In 2020, the conditions for this activity were not met. The Fund's management did not plan additional funds for financing projects through the Revolving Fund or for the allocation of new funds through the Revolving Fund in 2020. There were no new public calls or selection of new projects. It seems that the existing revolving fund for energy efficiency was not fully functional, although several legal entities used the funds from the Revolving Fund since 2016.

6. Transfers to the cantons under the Law on the Fund

Transfers to the cantons represent the most significant expenditure of the EPFFBiH, amounting to over 50 per cent of total expenditure. EPFFBiH has no influence over how the transferred funds are spent by the cantons or the possibility to introduce a system of monitoring and reporting on the appropriateness of the spent funds.

Total expenditures of EPFFBiH	2018	2019	2020
Current transfers and the other Expenditures (for projects)	7,130,136	9,401,093	9,302,103
Transfers to Cantons	17,329,559	17,311,285	16,006,993
Other expenditures(current and capital)	4,235,185	3,986,515	4,354,238
Total expenditures	28,694,880	30,698,893	29,663,334

Out of the expenditure related to the co-financing/financing of EPFFBiH projects, which ranges from around 25 to 30 per cent of the total annual expenditure, only a small part can be spent on projects related to energy (EE and RES), because the funds collected from water fees and on the basis of the waste Law must be purposefully spent in these areas.

This can be seen in the following table, where the expenditure of funds for the improvement of energy management is shown in relation to the total expenditure of funds for EPFFBiH projects (current transfers). This expenditure varies from 1 to 2.7 per cent in relation to the total current transfers (EPFFBiH projects) for the observed period.

Total expenditures on current EPFFBiH	2018	2019	2020
Energy efficiency in residential and non-residential buildings	166,804	260,266	94,334
Energy efficiency in public lighting	107,937	14,866	89,040
Energy efficiency in industry	3,032	0	175,860
Total energy use improvement programs	28,694,880	30,698,893	29,663,334
Total other programs (current transfers)	6,852,363	9,125,961	8,942,869
Total current transfers (for projects)	7,130,136	9,401,093	9,302,103

The figures below provided the overview for the assessment of the gender and climate impact.

Figure 32. EPFFBiH budget 2020 consolidated gender and climate impact (BiH)

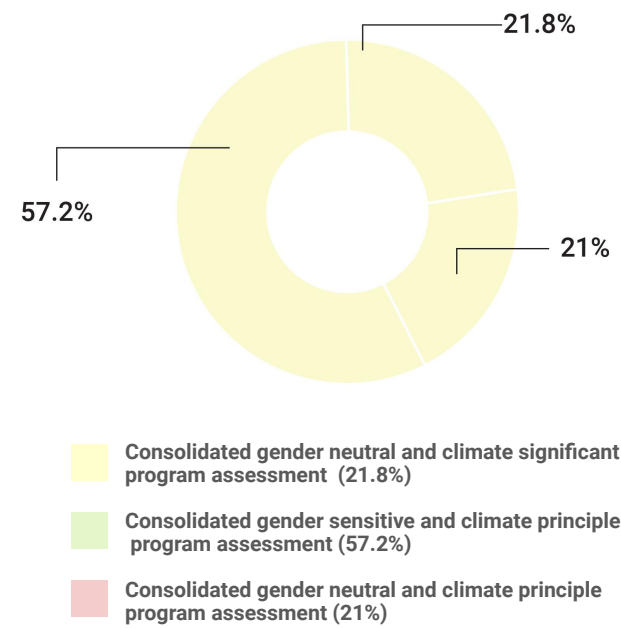


Figure 33. EPFFBiH budget 2020 according to the gender impact (BiH)

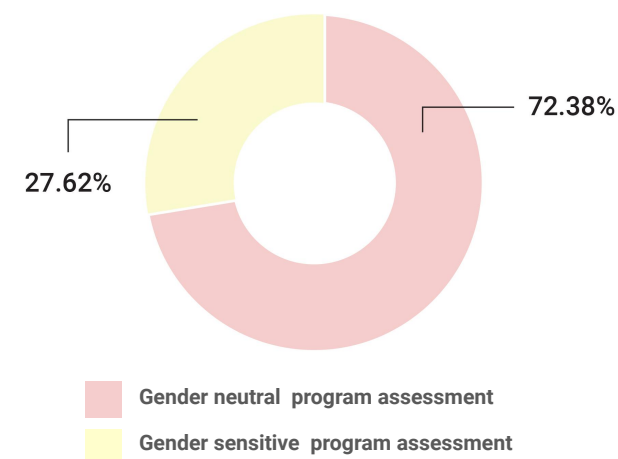
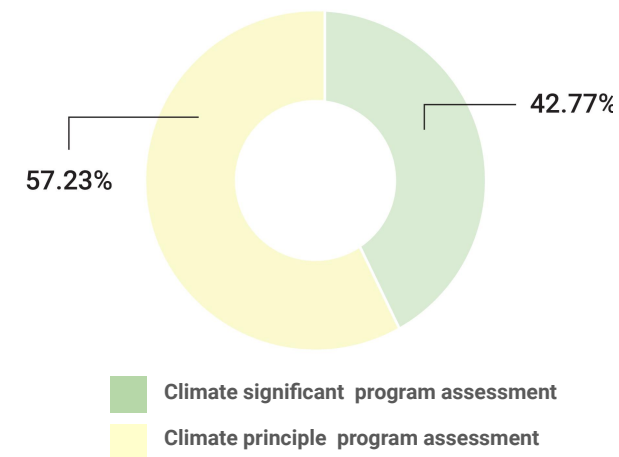


Figure 34. EPFFBiH budget 2020 according to the climate impact (BiH)



As a conclusion of this analysis, most of the activities are climate change relevant or even principle. However, the gender considerations are not taken into consideration and the potential for positive gender impact is not tapped. This is especially relevant for investments such as energy rehabilitation of public buildings and public lighting.

As mentioned previously, 70 per cent of the collected funds are distributed to the cantons and there are positive examples that can be used as pilot projects for including gender relevant considerations and for the introduction of GRB.

Positive examples implemented through the cantonal administrations

The executed budget of Sarajevo Canton in 2020 amounted to BAM 879,217,597. The part of the budget related to energy projects, especially in the field of energy efficiency, was realised through capital transfers to non-profit organisations. Capital transfers to non-profit organisations over the observed period had execution to the amount of BAM 16,669,471 or a 20.35 per cent share of capital transfers. The Energy Efficiency Programme was implemented to the amount of BAM 1,902,853.

When it comes to development and investment projects financed from international loans in the field of Energy, the following stand out:

- Energy Efficiency in Bosnia and Herzegovina Project with planned borrowing to the amount of BAM 490,994 from the World Bank through the International Development Association for the Public Secondary School for Environment and Wood Design. During 2020, the total funds used amounted to BAM 490,994.
- Energy Efficiency in Public Facilities of Sarajevo Canton Project (EUR 8 million + EUR 2 million grant funds), financed by EBRD to the amount of up to EUR 8 million with additional credit funds for the implementation of the project, grant funds of up to EUR 2 million will be awarded.
- Energy efficiency project - additional financing of EUR 1.29 million. On 28 May 2020, the Government of Sarajevo Canton passed a Decision approving the participation of the Ministry of Health of Sarajevo Canton in the additional financing for the project Energy Efficiency in Bosnia and Herzegovina for the Federation of Bosnia and Herzegovina (FBiH) for the period 2020-2024. The latter to be financed by World Bank loans. Facilities within the competence of the Ministry of Health of Sarajevo Canton that are included in this project and are on the proposed list of facilities of the Federal Ministry of Spatial Planning are the Clinic for Emergency Medicine (estimated value of the investment including VAT is BAM 1,928,612.23 or around EUR 986,0839) and the Clinic for Physical Medicine and Rehabilitation (estimated value of the investment including VAT is BAM 599,788 or around EUR 306,666).

General conclusion: The projects focused on energy rehabilitation of public buildings are principle for climate change mitigation. These projects have the potential to become gender positive and this potential should be tapped by conducting relevant gender analyses and setting appropriate indicators.

Tuzla Canton

Although Tuzla Canton has a significant annual budget, amounting of around BAM 405,000,000 for 2019 and BAM 435,000,000 for 2020, and revenue related to environmental protection fees amounted to around BAM 7,800,000 in 2019 and BAM 11,800,000 in 2020. Tuzla Canton does not have any programmes related to the financing of energy efficiency projects in general.

When we look at the distribution of funds collected by the cantons and which EPFFBiH distributes to the cantons (70% of collected funds) it is evident that Tuzla Canton received BAM 4.8 million in 2018, BAM 4.2 million in 2019 and BAM 3.7 million in 2020.

City of Tuzla

In 2020, the City of Tuzla recorded a budget revenue of BAM 66,556,425 with expenditure amounting to BAM 56,431,904 (surplus of just over BAM 10 million). The situation in 2018 was similar, the realised income was BAM 64,396,495 and the expenditure BAM 53,373,237 (surplus around 11 million). In 2018, a budget surplus of around BAM 12 million was realised.

In the observed period, the City of Tuzla implemented several energy projects. Some of these projects are shining examples and can indirectly connect with gender responsibility.

- Grants for the procurement and installation of thermal district heating substations (DHS) and for the costs of engaged capacity in the local communities of Šićki Brod, Bukinje and Husino and grants for energy efficiency amounting to BAM 676,814 in 2020 and BAM 721,579 in 2019 under the item capital grants to individuals (Grants are awarded according to previously defined criteria that refer to stakeholders who are of lower financial status).
- Grants for energy efficiency projects to Tourist Board of the City of Tuzla, the Centre for Autism and to religious communities to the amount of BAM 176,200 under the item capital grants to individuals.

Within the Service for Communal Affairs, Construction and Local Government Affairs, under budget item 05 05 0505, expenditures of the fund from the collected fees and the revenue generated through the operation of the thermal power plants financed the implementation of the following projects:

- Current expenditure covered grants for energy efficiency amounting to BAM 515,232 in 2020 and BAM 5,000 in 2019.
- Current expenditure covered capital grant allocated for participation in international and EU energy efficiency projects amounting to BAM 150,000.
- Energy efficiency projects on facilities managed by the Public Institution Centre for Culture Tuzla amounting to BAM 46,207 in 2020.

Under the item expenditures of the funds from the compensation for revenue generated by the operation of the Thermal power plants through the Service for Communal Affairs, Construction and Local Government Affairs, a total of BAM 6,992,055 was spent in 2020, BAM 2,777,015 in 2019 and BAM 1,488,917 in 2018.

Similar to the case of Sarajevo Canton, the listed interventions have the potential for gender-responsiveness but this has yet to be tapped.

6.4.2 Analysis of the Fund for Environmental Protection and Energy Efficiency (FEPEE)

Funds for financing projects, programmes and other activities in the field of environmental protection and energy efficiency of the Fund, as defined in Article 17 of the Law on the Fund and Financing of Environmental Protection of Republika Srpska ('Official Gazette Republika Srpska', nos. 117/11, 63/14 and 90/16), are prescribed to be generated from fees.

Article 17 defines that the funds for financing the Fund for environmental protection, energy efficiency and renewable energy sources in accordance with this Law shall be provided from earmarked funds: charges paid by environmental polluters;

- charges for waste disposal;
- charges for water protection paid by owners of means of transport using oil or oil derivatives in accordance with the water Law ('Official Gazette of Republika Srpska', nos. 50/06 and 92/09);
- funds generated on the basis of international programmes, projects and other activities in the field of environmental protection, ener

- d. funds generated on the basis of international programmes, projects and other activities in the field of environmental protection, energy efficiency and renewable energy sources;
- e. contributions, donations, gifts and assistance;
- f. from other sources in accordance with the Law.

One part of the fees is planned to be collected and distributed on the basis of the Law on the Fund and Financing of Environmental Protection of Republika Srpska, while part of the fees is to be realised on the basis of other laws (Law on Water, Law on Waste Management, Law on Renewable Sources and Efficient Cogeneration).

According to the Law on Renewable Sources and Efficient Cogeneration, the Fund is paid 10 per cent of the funds collected in order to encourage the production of electricity from renewable sources and efficient cogeneration to implement energy efficiency measures and encourage the production of energy from renewable sources.

According to the report on the execution of the work plan and financial plan of the Fund for Environmental Protection and Energy Efficiency of Republika Srpska for the period 1 January to 31 December 2020, the Fund's operating income included income from the following:

a. Water protection fee based on the Water Act

Article 194 of the Water Law stipulates that the Fund receives 15 per cent of the funds through a special purpose account for environmental protection in Republika Srpska, from the total revenue collected in Republika Srpska in the name of fees for water protection.

As of 31 December 2020, the Fund generated revenue from the fee for water on the basis of the Water Law to the total amount of BAM 2,110,191.42, which is 11.15 per cent less than the planned amount.

In accordance with the recommendations of the Main Audit Office for the public sector in Republika Srpska, within subgroup 655, water fees are also recorded revenue that the Fund claims under the Multilateral Compensation Report, liabilities of the Ministry of Finance based on offsets with other users, amounting to BAM 3,060.32. Within subgroup 655, revenue to the amount of BAM 4,040.85 was recorded in relation to application of the rulebook on the manner of returning and transferring more or incorrectly paid public revenue ('Official Gazette of Republika Srpska', nos. 18/08 and 111/11).

b. Fee based on the Law on Renewable Energy Sources and Efficient Cogeneration

Revenue from the fee for stimulating the production of electricity from renewable sources and efficient cogeneration is based on the implementation of the Law on Renewable Energy Sources and Efficient Cogeneration and the Decision on the fee for stimulating the production of electricity from renewable sources and efficient cogeneration that was adopted by the Energy Regulatory Commission of Republika Srpska ('Official Gazette of Republika Srpska', No. 120/18). The calculation for 2020 amounted to BAM 2,814,370.

As of 31 December 2020, the amount of BAM 5,053,592.50 is recorded as an outstanding debt of MH Elektroprivreda Republike Srpske a.d. Trebinje in view of the signed agreement on debt settlement between the Fund and MH Elektroprivreda Republike Srpske a.d. Trebinje dated 30 November 2020 (remaining 15 instalments of BAM 290,000). The amount of BAM 4,350,000 and fees calculated on behalf of the last three months of 2020 amounted to BAM 703,592.50. Fund and MH Elektroprivreda Republike Srpske a.d. Trebinje adjusted the balance on 31 December 2020.

During the preparation of financial reports for 2020, the Fund was provided by MH Elektroprivreda Republike Srpske a.d. Trebinje with the remitted funds for the settlement of part of the receivables registered on 31 December 2020, on regular bases

c. Environmental pollution charge for motor vehicles in accordance with the Law on Air Protection

Revenue from environmental pollution charges for motor vehicles is based on the application of Article 70 of the Law on Amendments to the Law on Air Protection ('Official Gazette of Republika Srpska', No. 46/17) and the Decision on Amendments to the Decision on Unit Compensation for Environmental Pollution for Motor Vehicles ('Official Gazette of Republika Srpska', No. 119/18). Revenue for 2020 was planned to the amount of BAM 3,600,000.

In accordance with the Rulebook on Accounting and Accounting Policies of the Fund, the revenue of the Fund from the environmental pollution charge for motor vehicles is recorded on a cash basis.

As of 31 December 2020, the Fund generated revenue from the fee for environmental pollution for motor vehicles in accordance with the Law on Air Protection to the amount of BAM 3,560,726.26, which was 1.09 per cent less than the planned amount.

In accordance with the Rulebook on Accounting and Accounting Policies of the Fund, the revenue of the Fund from the environmental pollution charge for motor vehicles is recorded on a cash basis.

As of 31 December 2020, the Fund generated revenue from the fee for environmental pollution for motor vehicles in accordance with the Law on Air Protection to the amount of BAM 3,560,726.26, which was 1.09 per cent less than the planned amount.

d. Revenue from the provision of services – organisation of professional training for performing energy audits of buildings, according to Article 91 of the Law on Spatial Planning and Construction

Pursuant to Article 91 of the Law on Spatial Planning and Construction, the Fund, in the period 1 January to 31 December 2020, organised the training of persons to perform energy audits of buildings, which was conducted according to the programme of training and professional development for persons who perform energy audits of buildings. The total number of participants in this training was eight candidates (regular training of five candidates and three candidates, initiating the procedure of determining the equivalence of the training programme).

Based on this programme and the Decision on the amount of the cost of the training and professional development, number 1506/15 dating from 6 November 2015 and number 1506-01/15 dating from 15 December 2015, and the decisions on the amount of the cost of the procedure for determining the equivalence of training programmes and certificates of competency, and conducting training and taking exams as part of the programme, for candidates whose training for energy audit of buildings was conducted outside the borders of Republika Srpska, No. 1042/16 of 13 June 2016, the Fund, in the period from 1 January to 31 December 2020, realised income to the amount of BAM 8,040.00 (subgroup 611).

e. Revenue from issuing energy certificates in accordance with articles 91 and 94 of the Law on Spatial Planning and Construction

Pursuant to the rulebook on conducting energy audits of buildings and issuing energy certificates ('Official Gazette of Republika Srpska', No. 30/15) and requests submitted by the contracting authority, an authorised legal entity during 2020, the Fund issued 215 invoices and certificates on realised income to the amount of BAM 63,305.67 (subgroup 611).

f. Fee for environmental pollution of packaging waste pursuant to the Law on Waste Management

According to the financial data, which is properly kept in the accounting and bookkeeping records and the Information System for monitoring the payers of fees, the Fund, over the period 1 January to 31 December 2020, based on the submitted annual reports of producers, importers, packers/fillers and suppliers for 2020, issued a total of 240 decisions to taxpayers, which determined the obligation to pay compensation for environmental pollution by packaging waste and two decisions to the operator, which determined the obligation to pay compensation for burdening the environment with packaging waste for 2018 and 2019.

g. Other income of the Fund

Other income in this reporting period included lower income from other financial assets (interest income on behalf of the Fund's accounts) as well as income from certain refunds (Child Protection Fund, income from donations, gains from the sale of equipment, etc.).

It should be emphasised that during 2020 the Fund for the first time generated income from donations in the form of funds received on the foreign currency account on the basis of the signed Partnership Agreement for the implementation of project 959 CIRCLE (KRUG) from 14 May 2020 between the Fund and several European partners via the Intereg programme (to the amount of BAM 15,910).

1. Expenditure of FEPEE funds

By analysing the implemented project activities in the field of energy efficiency and renewable energy sources, the following groups of activities were implemented by the Fund in the period 2019-2020.

- Energy efficiency and renewable energy projects implemented within the Permanent Public Competition for the allocation of funds for co-financing programmes and projects in the field of environmental protection, energy efficiency and renewable energy sources:
 - 15 projects from the category of non-residential buildings,
 - 42 projects from the category of residential buildings,
 - 10 projects from the category other (scientific papers, scientific conferences, etc.).

Among the implemented projects there were 57 projects in the field of direct energy efficiency measures in the housing sector for the period 2019 and 2020. The total value of realised projects for the stated period was BAM 3,053,297.13 (joint participation of the Fund and the beneficiaries of funds for all the above categories of projects). This included projects implemented in accordance with the Decisions of the Government of Republika Srpska.

2. Implementation of project activities in the field of energy efficiency during 2020

Within the implemented projects (not including the GED project) the following measures were applied to the facilities:

- installation of energy efficient thermal insulation;
- installation of PVC joinery;
- installation of solar power plants in urban areas;
- arrangement of heating systems from renewable energy sources;
- reconstruction with additions and upgrades, which included the replacement of carpentry and the installation of thermal insulation on the walls and roof.

In addition to the above measures, projects that included promotional and educational activities, such as the preparation of energy efficiency studies and environmental energy education, were co-financed. Significant effects have been achieved in terms of energy savings and the reduction of greenhouse gas emissions as well as the promotion of energy efficiency and renewable energy sources.

During 2020, the total value of investments in energy efficiency and renewable energy projects, which were co-financed based on the decisions of the Government of Republika Srpska was BAM 1,798,000 of which the beneficiary's own investment was BAM 1,170,000.00 or 65.10 per cent, while the Fund's investment was BAM 628,000.00 or 34.90 per cent. A total of seven projects were co-financed. The total value of investments in energy efficiency and renewable energy projects, which were co-financed on the basis of general acts of the Fund, was BAM 243,307 of which the beneficiary's own investment was BAM 112,057 or 46.06 per cent and the Fund's investment was BAM 131,250.00 or 53.94 per cent. A total of 34 projects were co-financed.

According to the available information, gender equality was not taken into account during the planning and implementation of energy efficiency projects. However, the impact is reflected in the evident positive indirect impact and they have undoubtedly had a positive impact on the housing comfort of citizens.

The assessment of the gender and climate impact is provided in the following figures.

Figure 35. FEPEE budget 2020 consolidated gender and climate impact (BiH)

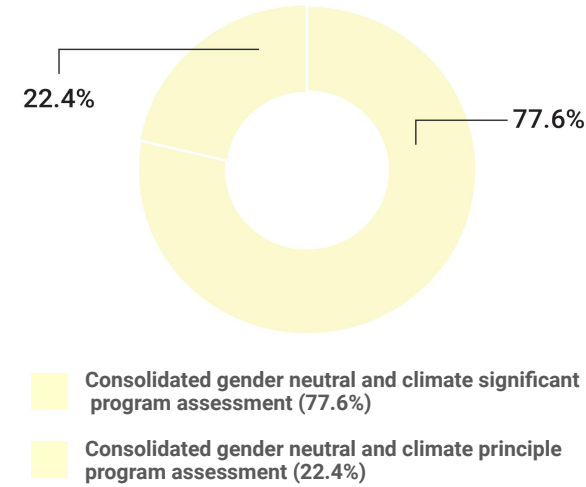


Figure 36. FEPEE budget 2020 according to the gender impact (BiH)

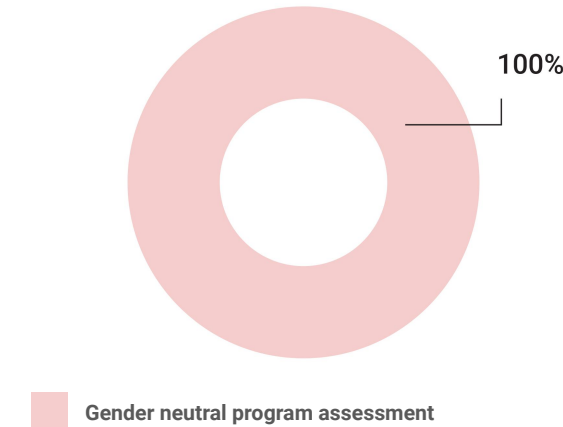
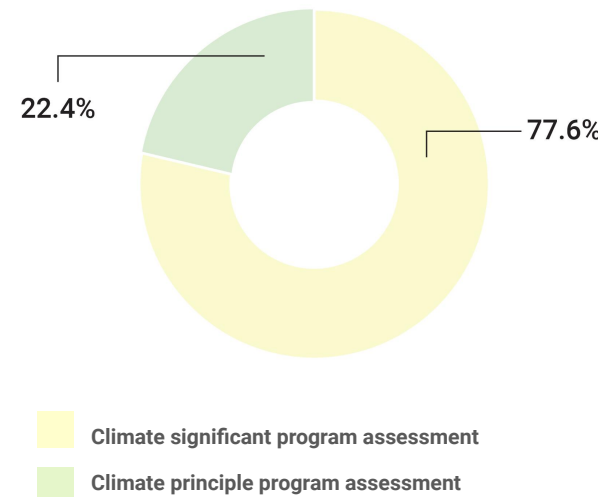


Figure 37. FEPEE budget 2020 according to the climate impact (BiH)



In addition to the projects financed through the aforementioned Standing Public Call, it is important to list the projects that have been implemented as a result of the Fund's cooperation with international partners: international cooperation in the field of energy efficiency and renewable energy sources.

Projects in cooperation with the United Nations Development Programme (UNDP)

- Green Economic Development - GED - Green Economic Development 2 Programme

The Programme was implemented in order to organise a strategic approach to energy management, where the Fund has a significant role. The purpose of the project 'Strengthening the capacity and reducing costs of users of public facilities in Republika Srpska through increasing energy efficiency, streamlining energy management and reducing air emissions' is to increase energy efficiency measures by strengthening the capacity of public institutions to implement energy efficiency projects.

Table 8. Implemented project activities within the GED project in 2020 with an overview of the funds spent

Overview of activities in 2020 in Republika Srpska (through the GED project)			
GED	Performed works	Constructional, Modriča - Srednjoškolski centar 'Jovan Cvijić'	BAM 100,000.00
		* (The facility was reconstructed according to the model of parallel financing, in cooperation with the Ministry of Physical Planning, Construction and Ecology of Republika Srpska, through world Bank.	
		Construction works, Mrkonjić Grad – Secondary school Centre 'Mrkonjić Grad' .	BAM 324,148.00
		Construction works, Modriča - Centre for Social Work.	BAM 97,511.58
		Construction works, Foča - Red Cross building.	BAM 28,193.37
		Construction works, Banja Luka - Childcare 'Kuljani'.	BAM 468,755.12
		Construction works, Sokolac - Childcare 'Sokolac'.	BAM 57,235.69
		Construction works, Sokolac - Sokolac Municipality building.	BAM 52,364.95
		Construction works, Banja Luka - public lightening.	BAM 406,382.30
	Implemented services	Development of the conceptual and implementation project reconstruction and conversion of space into kindergarten space 'Kuljani' in Banja Luka.	BAM 7,590.00
		Development of a project for the implementation of energy efficiency construction measures on buildings in Mrkonjic Grad.	BAM 7,200.00
		Preparation of project-technical documentation for the needs of delivery, installation and the installation of hot water preparation systems and revision of documentation at the hospital facility 'Sveti Vračevi' in Bijeljina.	BAM 4,200.00
		Preparation of detailed energy audits for 20 public buildings and 30 public lighting projects.	BAM 215,050.00
		TOTAL (BAM)	BAM 1,902,707.69

In accordance with the goal, the following project activities were realised and significant effects in the field of energy efficiency were achieved:

1. Conducting detailed energy audits for public facilities in Republika Srpska,
 2. Implementation of energy efficiency infrastructure measures,
 3. Preparation of project-technical documentation.
- Project 'Increasing Investment in Public Buildings with Low Carbon Emissions in BiH'

During 2018, the implementation of the project 'Increasing Investment in Public Buildings with Low Carbon Emissions in BiH' began and is planned to last until 2026. The total value of the project is USD 122,564,000 of which the grant funds of the Green Climate Fund (GCF) are USD 17,646, UNDP USD 4,050,000 and the participation of governments and partners through co-financing to the amount of USD 100,868,000. The main goal of the project is to provide technical assistance to public and private sector stakeholders at the municipal, cantonal, entity and national levels in

Table 9. Implemented project activities within the URBAN LED project during 2020 with an overview of spent funds

Overview of activities in 2020 in the Republika Srpska (through the URBAN LED project)			
URBANLED	Completed services	Conceptual model of waste management for the Banja Luka region.	BAM 3,919.20
		Amendments to the RS Law on Waste Management.	BAM 9,798.00
		Economic feasibility study for the rehabilitation of 3 (three) public buildings through a public-private partnership project in Republika Srpska.	BAM 11,040.00
		Development of ESCO financing model in Republika Srpska (risk analysis, conceptual model, sustainability analysis, accounting model).	BAM 115,510.00
		Preparation and maintenance of project cycle management training.	BAM 52,380.00
TOTAL (BAM)			BAM 192,647.20

GIZ projects

The institutions of Republika Srpska and the Federation of Bosnia and Herzegovina are involved in the project and the key partners are the two entity associations of municipalities and cities, the Environmental Protection Fund of the FBiH and the academic community.

In the past period, the following significant projects have been implemented:

- Decarbonisation of the Energy Sector project,
- Implementation of the Law on Energy Efficiency in Republika Srpska - Energy Efficiency Action Plans in Local Self-Government Units project,
- Establishment of the Process of Development of the Information System for Energy Efficiency in Republic of Srpska project.

BiH in order to help address non-financial barriers and to create favourable policies, regulations and capacities to implement the national investment framework for public buildings with low carbon emissions.

- Project 'Initiation of Environmental Financing for the purpose of Low-Carbon Urban Development' (URBAN LED)

The Global Environment Facility (GEF) approved a USD 2.37 million grant to fund the Initiating Environmental Financing for Low Carbon Urban Development project (URBAN LED), while the United Nations Development Programme (UNDP) provides USD 3.5 million to co-finance accompanying activities, for a total of USD 5.8 million.

Implementation of the project is planned for the period 2018-2023, through UNDP as the implementing agency, with the participation of institutions relevant to the field of environment. The goal of the URBAN LED project is to invest in launching the concept of low carbon urban development in BiH through the promotion of safe, clean and healthy cities and at the same time reduce greenhouse gas emissions.

Project credited with WORLD BANK funds, the WORLD BANK – 'Energy Efficiency in Bosnia and Herzegovina - Bosnia Energy Efficiency' project

One of the goals of the project is to demonstrate the benefits of energy efficiency and thus increase the level of awareness about energy efficiency. Considering that good results and increased scope of energy efficiency improvement in the public buildings sector have been achieved within the already implemented project, additional financing has been proposed as a continuation of the BEEP project. On 16 May 2019, the National Assembly of Republika Srpska adopted the Decision on accepting the indebtedness of Republika Srpska to the World Bank - International Bank for Reconstruction and Development, for additional financing under the Energy Efficiency Project in Bosnia and Herzegovina (8906-BA) to the amount of EUR 10,910,796, which is 40 per cent of the total loan amount for Bosnia and Herzegovina, which amounts to EUR 27,276,989.

The development goal of the project is to improve energy efficiency in public sector buildings and provide support for the development and implementation of flexible energy efficiency financing models. The Ministry of Spatial Planning, Construction and Ecology of Republika Srpska, which includes the Project Preparation and Implementation Unit, is in charge of the implementation of the project in Republika Srpska.

In 2020, construction works began on 22 facilities and so far 4 facilities have been completed. In 2020, the Fund continued to participate in the activities of this project through the provision of technical and financial support.

European Bank for Reconstruction and Development (EBRD) - project of implementation of energy efficiency measures

The project includes the introduction of energy efficiency measures in 20 public buildings in order to achieve a higher standard of heating and cooling as well as greater comfort for the users of these buildings. Measures include thermal insulation of external walls, thermal insulation of roofs, replacement of windows, installation of energy efficient lighting and modernisation of heating, cooling and ventilation systems. Expected results include a 30 to 50 per cent reduction in energy consumption and a reduction in CO2 emissions. The project is in line with the EBRD strategy for the period 2017-2022. The project is the first in Republika Srpska to represent an unregistered utility loan.

Similar to the investments supported directly by the Fund, the gender aspect is not included in these projects even though they have the potential to be gender-sensitive to gender positive through the increase of comfort and working/living condition of the users.

6.5 Key Observations

The analysis conducted for the two pilot sectors showed that there are similarities between the two countries. Thus, the key observations are provided per sector. These observations are the basis for drafting recommendations to ensure synergies and the action plan.

6.5.1 Agriculture

The key observations for the sector of agriculture are the following:

- The sector has the potential for having a strong impact on climate change and on gender equality. Currently, this potential is underemphasised although significant budget allocations are provided for this sector.
- In terms of climate change, this sector is expected to increase its share of the overall GHG emissions in the coming years and therefore the impact on GHG emissions should be taken into consideration when prioritising measures.
- At the same time, this sector is extremely vulnerable to climate change and adaptation measures should be set as priority.
- Consequently, the interventions in this sector have the potential to have a significant impact when it comes to combatting climate change.
- In order to tap this potential the relevance for climate change needs to be taken into consideration when budgeting, defining the objectives to show the relevance to climate change and defining indicators that include climate change considerations.
- In the case of gender, there are already positive examples of gender transformative interventions and these should be upscaled.
- There is sufficient gender relevant data and gender analyses for the agriculture sector in the region to warrant gender-responsive policy and budget planning.
- Underinvestment in rural development negatively affects women.

6.5.2 Energy

The key observations for the energy sector:

- The sector has a strong impact on climate change and current policy and budget planning practices focus on gender-neutral interventions.
- It is necessary to deconstruct the notion of gender-neutrality in the sector by relying on broader use of tools for integration of the gender perspective, namely gender relevant data, gender analysis and gender-responsive budgeting. A nucleus of gender-responsive policies and budgeting in the sector is starting to emerge.
- In both countries the interventions that have a negative impact on climate change represent a significant share of the respective budgets and while the interventions leading to decarbonisation are present they have a much smaller budget share.
- Activities that are climate change relevant often do not have climate change as their objective or it is the case that they do but this is not reflected in the indicators, making it impossible to monitor the climate change impact.

7 Action Plan for Improving Gender and Climate Impact

In accordance with the applicable laws on gender equality in Serbia and Bosnia and Herzegovina (BiH), gender equality implies equal rights, responsibilities and opportunities, equal participation and balanced representation of women and men in all areas of social life. It implies equal opportunities for exercising rights and freedoms, the use of personal knowledge and skills for personal and social development, equal opportunities and rights of access to goods and services as well as achieving equal benefit from work results. It further implies respect for the biological, social and cultural differences between men and women and the different interests, needs and priorities of women and men when making public and other policies and deciding on rights, obligations and law based provisions as well as constitutional provisions.

The Action Plan is prepared for UN Women to support potential further engagement and it defines recommended measures with the overall aim to increase the consolidated impact on gender and climate and achieve a higher score based on the methodology for the assessment. The recommendations are defined based on the detailed analysis of the budget documents in the two sectors. Taking into account that the legal framework is different in the two countries as well as that the level of implementation is different between the budget users, the Action Plan also includes measures that refer only to the improvement of the gender or climate impact. These measures are proposed solely as an interim step and should not be considered as sufficient for achieving the overall aim.

This Action Plan covers the period 2022-2024 for two reasons. The first is that it is the timeframe within which the introduction of the GRB process into the budget of all budget users in the Republic of Serbia should be completed. Equally, 2024 is the final year of the regional UN Women implemented project 'Transformative Financing for Gender Equality: Towards More Transparent, Inclusive and Responsible Governance in the Western Balkans'.⁶⁰

In BiH this period also covers the duration of another project of high importance for public financial management, namely the EU Aid 'Further Support to Public Finance Management in Bosnia and Herzegovina' project aimed at improving the budget planning process and the formal introduction of programme based budgeting. This project represents an opportunity to integrate some of the recommendations from this study.

In addition to the Action plan, examples of programmes or activities from the current budgets that have the potential to make a highly consolidated impact are provided together with recommendations on how to achieve this potential.

The recommendations are aligned with the applicable laws on gender equality, the budget systems and energy in the two countries. Moreover, the Law on the Planning System⁶¹ of Serbia defines principles in public policy system management in Article 3. One of the 14 principles is "the principle of integrity and sustainable growth and development, which means that the design and implementation of measures take into account the requirements of environmental protection, combating climate change, mitigating the effects of climate change and climate change, preventing overuse of natural resources, increasing energy efficiency and the use of renewable energy sources and the reduction of greenhouse gas emissions, their effects on society, especially on local communities, their development and specificities, vulnerable populations, gender equality, and the fight against poverty."⁶²

The new Gender Equality Strategy in the Republic of Serbia⁶³ seeks to move beyond traditional gender-relevant sectors⁶⁴ to integrate public policy, to include sectors that have so far not been included in the national guidance documents on gender equality, such as climate change or access to energy and energy efficiency. Systematic and comprehensive involvement of all vulnerable groups is tied to a more consistent use of tools in order to advance gender equality (gender data, gender analysis, gender-responsive budgeting, gender-responsive policy planning, gender impact assessment, etc.). All public policies and budgets ought to integrate a gender perspective. A systematic integration of the gender perspective also requires additional focus on transparency, participation and consultation with civil society and other bearers of gender competence, while working on the capacity building of institutions.

Special measures are introduced in order to achieve full gender equality, protection and progress of persons who are not considered as being discrimination against, namely groups of persons who are in an unequal position⁶⁵ based on their sex, gender or gender characteristics. On the contrary, such measures are a welcome accompaniment to gender mainstreaming of policies and budgets that alone cannot advance gender equality quickly enough.

The following tables present the measures/recommendations per sector per country. Please note that we have included proposals for budget indicators. In addition, the work of UN Women Serbia on the report 'Mapping Gender-Sensitive Data on Environmental Protection and Climate Change' provides additional sector indicators that should be taken into consideration for concrete interventions

Table 10. Colour coding of action plan activities by type of action

Activities that require urgent action to halt or modify programmes that create gender or climate negative impacts.	Blue
Activities intended to reinforce the budget contribution towards gender equality and climate change mitigation /adaptation.	Green
Activities seeking to diminish the share of the budget that is gender/climate neutral	Orange

Sometimes, although it is the same type of intervention, the same type of activity is marked blue, green or orange. The reason for this is that, depending on the current status of the budget interventions, different approaches are proposed that are aligned with the three types of action. Introducing a gender perspective as an intervention, for example, is marked with different colours in the Action Plan. In the case of introducing a gender perspective into budget Programme 0501 the objective 'Planning and implementation of energy policy through adding GRB at the budget programme level' is marked orange because it seeks to diminish the share of the budget that is gender-neutral by increasing the share of policies and measures that are gender mainstreamed. In other words, the budget is shifted from neutral to gender and/or climate responsive.

Another example relates to the 'Introducing a gender perspective in PA 0001, Regulation of systems in the field of energy efficiency, renewable energy sources and environmental protection in energy.

This is marked green because it is focussed on increasing access to and participation of the less represented sex, i.e. reinforcing the budget contribution towards gender equality and climate change mitigation/adaptation. In other words, the budget is channelled to a very particular purpose.

Under PA 0003, 'Strategic planning in energy', it is proposed to introduce a gender and climate perspective by rewording as follows "Gender and climate responsive strategic planning in energy". This is marked blue because the strategy revisions are ongoing and it is a high (strategic) level intervention that constitutes a starting point for gender mainstreaming and if this opportunity is missed, it will be hard to make up for it until the next strategy period. It is for this reason that this intervention is marked blue, namely urgent. A similar logic is used for IPA projects where urgent interventions are required.

⁶⁰ Funded by the Government of the Kingdom of Sweden through the Swedish International Development Cooperation Agency (SIDA).

⁶¹ Law on the Planning System of the Republic of Serbia ('Official Gazette the Republic of Serbia', No. 30/2018).

⁶² Ibid., Article 3.

⁶³ <http://sociojalnoulucivanje.gov.rs/rs/usvojena-strategija-za-rodnu-ravnopravnost-od-2021-do-2030-godine/>

⁶⁴ Such as social protection, education, employment, economy, etc., where there is still a need to advance gender equality but working only in those sectors will not lead to full gender equality.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: ENERGY, Republic of Serbia 2022-2024.									
1	Introduce the gender perspective into budget Programme 0501, Planning and implementation of energy policy through adding a GRB objective at the budget programme level.	Gender Climate is already included through participation of RES in final consumption and decrease of total consumption.	Unless the gender perspective is included in key planning documents it will not be possible to ensure effective budgeting of advances in gender equality.	Gender mainstreaming of energy policy and practice.	Number of energy policies and strategies that are gender mainstreamed in the reporting period. Number of recommendations from the sectoral gender analysis implemented in the reporting period.	Ministry of Mining and Energy	2022-2024	Budget of the Ministry.	UN Women support required.
2	Introduce the gender perspective into PA 0001, Regulation of systems in the field of energy efficiency, renewable energy sources and environmental protection in energy.	Gender Climate is already integrated.	Unless the gender perspective is included in key planning documents it will not be possible to ensure effective budgeting of and increasing the budget contribution for gender equality.	Ensuring balanced access and participation for women and men in the field of energy efficiency, renewable energy sources and environmental protection in energy.	Number of measures introduced in the reporting period to increase access to and participation of the less represented sex, by type of measure.	Ministry of Mining and Energy	2022-2024	Budget of the Ministry.	UN Women support required.
3	Under PA 0002, Electricity, oil and natural gas and district heating systems, introduce the gender perspective and strengthen the climate perspective.	Consolidated	Conduct a gender analysis of the impact on beneficiaries and strengthen gender-responsive beneficiary data availability in order to better understand the impact on women and men from different groups. For example, development of district heating systems and gas-based heating contributes to an expansion of access for women and men but still some groups are left out. Depending on the price, it might worsen the living situations and needed measures for the protection of women and men who are without access to regular income and below the poverty line. Support and public education is also needed for the transition from climate negative to climate positive practices in households. Move from climate negative to climate principal. It is necessary to shift from increasing capacities for electric power production from fossil fuels to renewable energy sources and thus make the intervention climate principal.	Conduct a gender and climate impact assessment of the planned measures under PA Electricity, oil and natural gas and district heating systems. Expand access to electricity, oil, natural gas and district heating systems for the 'energy poor'.	Number of gender and climate impact assessments produced (1). Number of households newly included in access to energy, according to the sex of the head of the household and the municipality. Number of households supported to transition to climate positive energy practices, according to the sex of the household head, municipality and type of support.	Ministry of Mining and Energy	2022-2023	Budget of the Ministry.	UN Women support required.
4	Under PA 0003 Strategic planning in energy introduce a gender and climate perspective by rewording to: „Gender and climate responsive strategic planning in energy“.	Consolidated	The new energy strategy should include targets for EE, RES and emissions, in line with NECP.	Alignment of the new strategy with NECP.	RE and EE targets.	Ministry of Mining and Energy	2022	Budget of the Ministry.	Consultations with CSOs on gender equality and climate change required deadlines.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: ENERGY, Republic of Serbia 2022-2024.									
5	Under PA 0005, Administration and management, include the gender perspective in line with the Law on Gender Equality.	Gender	Ensure that all data on employees (full time, part-time, contracts on temporary and occasional jobs, and consultancies), decision makers, rewards and recognitions, training participants, etc. is available disaggregated by sex. If needed, special measures can be introduced to boost participation of the less represented sex in decision-making positions or other areas as needed.	Align data bases and registries with the requirements of the Gender Equality Law. Informative and educational measures to promote gender equality and prevent discrimination in the energy sector.	Share of data bases and registries aligned with the requirements of the Gender Equality Law Outreach to target groups by number, type and sex.	Ministry of Mining and Energy	2022-2024	Budget of the Ministry.	UN Women support needed. Should be done in consultation with women's organisations and gender experts working in the energy sector.
6	Gender mainstreaming of all IPA projects.	Gender	Pre-accession assistance is conditional upon integration of the gender perspective. This is an opportunity for the budget user to leverage external funding to develop capacities, data and specific activities that contribute to gender equality.	This will be project specific.	This will be project specific.	Ministry of Mining and Energy	2022-2024	EU/ IPA.	EU Delegation and UN Women support needed for supporting gender mainstreaming of IPA.
7	Programme 0502, Energy efficiency is a priority for integration of both gender and climate perspective.	Consolidated	Ensure integration of recommendations from analytic documents on gender and energy efficiency. Promote women in the energy sector as role models. Combine modernisation with an increase of efficiency and introduction of RES in district heating systems. The measure should ensure that the overall budget contribution with consolidated positive impact will increase.	Support to advancing energy efficiency of residential, public and professional buildings. Removal of gender based barriers to promoting energy management at the national, provincial and LSG level. Ensure that the modernisation of district heating plants has energy efficiency and fuel switch to renewables as the primary objective.	Number of women and men who benefited from support for advancing energy efficiency. Number of gender mainstreamed energy efficiency governance Structures. ⁶⁵ Total value of incentives to advance energy efficiency, according to the level of government. Share of RES in the district heating sector, level of efficiency in district heating systems.	Ministry of Mining and Energy Directorate for Energy Efficiency Provincial Secretariat for Energy, Construction and Transport, APV Standing Conference of Towns and Municipalities	2022-2024	Ministry of Energy Budget. LSG budgets.	A number of international development partners are working in this area (UN, GIZ, World Bank, EBRD and the Swiss Cooperation Office in Serbia). Efforts should be coordinated with regard to gender.
8	Propose to add a budget tag to be applied wherever subsidies and incentives are included: Channelling financial incentives to close the gender gap in the energy sector.	Gender	In different budget programmes in the energy sector, but especially with regard to energy efficiency, there are different subsidies and incentives that target LSGs and individual citizens. The gender gap can be narrowed or even closed over time by ensuring that women are informed, included and strengthened through these mechanisms of direct support.	Ensure balanced participation of the less represented sex in terms of access to and benefits from financial incentives and subsidies.	Number ⁶⁶ of beneficiaries of financial incentives and subsidies, by sex and municipality.	Ministry of Mining and Energy	2023-onward	Budget of Ministry.	Ministry of Finance and UN Women support required.

⁶⁵Enabling Frameworks, 2) Institutional Arrangements and 3) Co-ordination Mechanisms. Under 1, enabling frameworks are laws and decrees, strategies and action plans and Funding mechanisms. Under 2, institutional arrangements are implementing agencies, resourcing requirements, role of energy providers, stakeholder engagement, public-private sector co-operation and international assistance. Finally, under 3, Co-ordination mechanisms are governmental co-ordination, targets and evaluations. Source: Energy Efficiency Governance Handbook, International Energy Agency

⁶⁶Should be included in any programme, programme activity or project that offers incentives.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: ENERGY, Republic of Serbia 2022-2024.									
9	Propose to add a new PA: Promoting gender equality in the energy sector.	Gender	Includes special measures to tackle the sectoral gender gap. This measure will increase the budget contribution for gender quality.	Addressing the gender pay gap ⁶⁷ in the energy sector. Promoting women's leadership ⁶⁸ in the energy sector. Strengthening participation of the less represented sex in decision-making in the energy sector.	Number of initiatives to tackle sectoral gender pay gap, by type. Number of women from the energy sector promoted as role models. Reach of events to promote women's leadership in the energy sector. Number of strategic level decision-making positions according to the sex of the decision maker. ⁶⁹ Share of women in mid-level management in the energy sector.	Ministry of Mining and Energy	2023-onward	Budget of the Ministry.	Ministry of Finance and UN Women support required.

⁶⁷ In electricity supply, women earn 1,474,000 and men 1,600,000 with a pay gap of 8 per cent.

⁶⁸ Women in sustainable energy, climate change and environmental protection – Leadership for change. Swiss Cooperation Office in Serbia; Energy efficiency in associations of local self-governments - EeMA, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

⁶⁹ Includes the Ministry for Energy and Mining, the Provincial Secretariat for Energy, Construction and Mining, publicly owned companies and the Budget Fund.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: AGRICULTURE, Republic of Serbia 2022-2024.									
1	Programme 0101, Regulation and supervision in the field of agriculture to be gender mainstreamed.	Gender	Policy mainstreaming by including the gender perspective sets the basis for gender responsive planning and budgeting.	Gender mainstreaming of agriculture policy and practice.	Number of agriculture policies and strategies are gender mainstreamed in the reporting period. Number of gender equality relate recommendations ⁷⁰ implemented in the reported period.	Ministry of Agriculture, Forestry and Water Management	2022-2024	Budget of the Ministry of Agriculture, Forestry and Water Management.	UN Women support needed. Should be done in consultation with CSOs, gender experts and rural women's organisations.
2	Include the gender and the climate perspective in PA 0001, Regulation in the field of agriculture and rural development.	Consolidated	Identify and address the specific needs of women and men in the field of agriculture and rural development. ⁷¹ The agriculture sector is an important emitter of GHG and the programme activity should ensure that the climate change impact is considered for all activities.	Support for balanced representation of the less represented sex in the field of agriculture and rural development.	Number of regulatory initiatives that are gender mainstreamed. Number of regulatory initiatives that include special measures for the less represented sex. Number of initiatives that support climate change mitigation. Number of regulatory initiatives that support climate change adaptation.	Ministry of Agriculture, Forestry and Water Management	2023	Budget of the Ministry of Agriculture, Forestry and Water Management.	In collaboration with UN Women, women's cooperatives, CSOs and experts on gender equality, agriculture and rural development.
3	PA 0003, Gender and climate responsive systems and databases in the field of agriculture.	Consolidated	Align data collection with the requirements of the Gender Equality Law and set the stage for gender and climate responsive evidence based policy making.	Alignment of systems and databases in the field of agriculture with gender and climate responsive policy making and tracking requirements.	Share of changes and adjustments made to the total number of changes required to allow for gender and climate responsive policy making and tracking.	Ministry of Agriculture, Forestry and Water Management	2023-2024	Budget of the Ministry of Agriculture, Forestry and Water Management.	Consultations with gender and climate stakeholders recommended.
4	PA 4004, Gender responsive investment management in the field of agriculture.	Gender	Gender equality is one of the objectives of the budget system. All investments must include a gender perspective. This measure will ensure that the budget intervention has a consolidated positive impact.	Developing a methodology for gender responsive investment management in the field of agriculture.	Milestone indicator - Gender-responsive methodology development progress: a. no methodology, b. methodology designed, c. methodology tested, d. methodology finalised, e. methodology adopted, f. methodology mainstreamed and used regularly	Ministry of Agriculture, Forestry and Water Management	2022-2023	Budget of the Ministry of Agriculture, Forestry and Water Management.	Ministry of Finance and UN Women support needed.
5	Gender mainstreaming and consideration of the climate impact of all IPA and other externally funded projects.	Consolidated	EU external assistance support as well as domestic policy and the budget development framework require mandatory gender mainstreaming. The external assistance support in the agriculture sector needs to avoid an increase in GHG emissions and improve adaptation to climate change.	Gender mainstreaming of IPA and other externally funded projects. Ensure that projects contribute to combatting climate change.	Share of the total number of IPA and other externally funded projects that integrate the gender perspective.	Ministry of Agriculture, Forestry and Water Management	2022-2024	Budget of the Ministry of Agriculture, Forestry and Water Management (IPA).	EU Delegation and UN Women support needed for supporting gender mainstreaming of IPA

⁷⁰From CEDAW, National Report on BDPfA +25, gender analyses and GRB Progress and execution reports.

⁷¹Relying on UN Women resource materials: Recommendations for improvement of the economic position of rural women through GRB application at national and provincial level; Gender Annex for Agriculture of the National Action Document; Gender Analysis of Provincial Secretariat for Agriculture, Forestry and Water Management and other available gender analyses and statistical data regarding ownership of agricultural households, distribution of women and men in agriculture and non-agricultural activities in rural areas, asset ownership and participation in salary and pension contributions and benefits.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: AGRICULTURE, Republic of Serbia 2022-2024.									
6	Programme 0103, Subsidies in agriculture and rural development, to be modified as gender and climate responsive subsidies in agriculture and rural development.	Consolidated	The purpose is to use budget resources to maximise the impact on gender equality and climate in addition to achieving the sectoral priorities.	Ensure that the impact on climate change is considered and used when approving financing. Development of gender and climate responsive subsidies in agriculture. Development of gender and climate responsive subsidies in rural development. Implementation of gender and climate responsive subsidies in agriculture. Implementation of gender and climate responsive subsidies in rural development.	Number and type of new gender and climate responsive subsidies developed in agriculture. Number and type of new gender and climate responsive subsidies developed in rural development. Number of beneficiaries according to sex and type of subsidy. Total funds expended for implementation of gender and climate responsive subsidies in agriculture. Number of beneficiaries according to sex and type of subsidy. Total funds expended for implementation of gender and climate responsive subsidies in rural development. Assessment of the reduction in GHG emissions through mitigation measures of relevant projects. Number of supported projects that are relevant to climate change adaptation.	Ministry of Agriculture, Forestry and Water Management	2022	Budget of the Ministry Agriculture, Forestry and Water Management.	
7	PA 0005, Credit support to agriculture.	Consolidated	Ensure increased access to finance for gender and climate responsive initiatives in agriculture.	Increase access to finance for women in agriculture. Ensure that the impact on climate change is considered and used when approving financing.	Number of women in agriculture who obtained financial support. Assessment of the reduction in GHG emissions through mitigation measures of relevant projects.	Ministry of Agriculture, Forestry and Water Management	2024-onward	Budget of the Ministry Agriculture, Forestry and Water Management and other financial outlets (banks, LSGs).	UN Women support needed.
8	Project 7078, Prevention and mitigation of consequences resulting from COVID - 19 caused by virus SARS - CoV 2, to be modified to gender responsive prevention and mitigation of consequences.	Gender	The gender dimension must be integrated into any funding dealing with the consequences of natural and/or human-made disasters.	Gender responsive prevention and mitigation of the consequences of the COVID-19 pandemic.	Number of direct beneficiaries according to sex. Number of measures implemented. Total, median and average amount disbursed according to the sex of the beneficiary.	Ministry of Agriculture, Forestry and Water Management	2022-2023	Budget of the Ministry Agriculture, Forestry and Water Management	Rely on the numerous gender analyses on the impact that COVID-19 had on gender equality. Many are on the UN Women website.
9	Propose to add budget tag for expenditures contributing to gender equality and climate.	Consolidated	It is very difficult to track total budget funds committed to gender equality and/or climate. It is possible to add a tag in budget classification for tracking these contributions. A similar tagging practice exists for human rights.	Contributing to unified reporting on gender and climate financing.	Total allocated to/ expended for gender equality in the reporting period. Total allocated to/expended for climate in the reporting period. Total allocated for/ expended for consolidated impact on gender and climate.	Ministry of Agriculture, Forestry and Water Management	2023-2024	Budget of the Ministry Agriculture, Forestry and Water Management	Ministry of Finance and UN Women support needed.
10	Propose to add a new PA: Promoting gender equality in agriculture and rural development.	Gender	This is a way to organise special measures contributing to gender equality in the field of agriculture and rural development. In this way, it is possible to tackle unpaid work, asset ownership, support to women in accessing services and capital, etc.	Contributing to the removal of gender based barriers in the field of agriculture and rural development.	Number of measures designed and implemented in the reporting period, by type: 1. regulatory, 2. incentives, 3. informative and educational, 4. institutional management organisational, 5. provision of goods and provision of services. Number of women benefiting from these measures. Number of barriers tackled by measures funded under this objective (e.g. , VAW, asset ownership, access to services, access to decision -making, access to resources, unpaid work, etc.)	Ministry of Agriculture, Forestry and Water Management	2023-onward	Budget of the Ministry Agriculture, Forestry and Water Management	Use UN Women Recommendations for the improvement of the economic position of rural women as well as other available gender analyses.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: AGRICULTURE, Bosnia and Herzegovina from 2022- 2024.									
1	Conduct gender analysis of all agriculture programmes and projects.	Gender	Gender-responsive budgeting is only present in the Rural development programmes.	Providing input for gender mainstreaming and the creation of gender sensitive measures.	The gender analysis conducted.		2022	Donor funds	
2	Develop gender sensitive KPIs for all programmes and projects in agriculture.	Gender	Only one gender sensitive KPI was previously defined, in the programme structure of reviewed institutions, whereas all subsidy programmes to individuals can be tracked by the sex of the beneficiaries.		Gender sensitive KPIs defined and included in the programme budget documentation.	FMAWF, RSMAFW, RS APA.	2023	Budget of the Ministry/Agency	External expert support might be needed.
3	Development of special measures to increase gender equality in agriculture.	Gender			Targeted measures included in budget programmes and criteria for disbursement of subsidies in agriculture.		2023	Budget of the Ministry/Agency	External expert support might be needed.
4	Development of special measures to increase climate relevance in agriculture programmes.	Climate	The majority of the programmes does not take into account the impact on climate change. The assessment should lead to better targeting of public spending to decrease the negative impact of climate change.	Ensure that the impact on climate change is considered and used when approving financing.	Targeted measures included in budget programmes and criteria for disbursement of subsidies in agriculture. Assessment of GHG emissions saved for mitigation relevant project. Number of projects supported that are relevant to climate change adaptation.	Federal Ministry of Agriculture, Water Management and Forestry, RS Ministry of Agriculture, Forestry and Water Management.	2023	Budget of the Ministry/Agency	External expert support might be needed.
5	Gender needs assessment on water supply and protection from flooding.	Consolidated	Increasing the quality of water supply and protection from flooding are recognised as performance indicators in water management budget programmes, whereas the different effects on women and men are not.		The gender needs assessment conducted.	Federal Ministry of Agriculture, Water Management and Forestry. RS Ministry of Agriculture, Forestry and Water.	2023	Donor funds	Donor funds required.

No.	Measure/ Recommendation	Focus (gender, climate change or consolidated)	Description	Objective	Indicator	Responsible	Timeline	Financing source	Comment (e.g., other relevant UN Women or other donor projects)
SECTOR: ENERGY, Bosnia and Herzegovina from 2022-2024.									
1	Conduct gender analysis of energy supply and its appropriateness and quality.	Gender	Women and men have different needs in terms of energy consumption.	Providing input for gender mainstreaming and GRB in the energy sector.	The analysis conducted.		2023	Donor funds	Donor funds required.
2	Introduce a gender and climate perspective by rewording to "Gender and climate responsive strategic planning in energy" in line with international commitments on climate change.	Consolidated	The new energy strategy should include targets for EE, RES and emissions, in line with NECP.	Alignment of the new strategy with NECP.	RE and EE targets.	FMERI, RS MER	2022	Budget of the Ministries	The National Energy and Climate Plan (NECP) is a key document that defines the ways in which SEE countries will achieve the planned goals in the field of climate change and energy efficiency by 2030 according to the obligations through the agreement with the Energy Community.
3	Inclusion of gender equality criteria in energy efficiency and environmental protection projects (residential, public and commercial buildings, utility services) that are cofinanced through the public calls by the funds for environmental protection and energy efficiency.	Consolidated	Ensure inclusion of gender equality criteria in energy efficiency and environmental protection projects that are cofinanced through the public calls by the funds for EP & EE. Promote gender equality (women, vulnerable groups) through the EE and EP projects.	Gender equality integrated as one of the criteria for energy efficiency and environmental protection projects that are cofinanced through the public calls by the funds for environmental protection and energy efficiency.	Number of the selected EE and RE projects that take gender equality into account. Assessment of GHG emissions saved.	BiH: Federal Fund for EP. RS: Fund for EP and EE.	2022-2024	Public revenue (fees for electricity, RES, air pollution ...).	A number of international development partners are working in this area (UN, GIZ, World Bank, EBRD). Efforts should be coordinated with regard to gender mainstreaming.
4	Inclusion of gender equality criteria in energy efficiency and environmental protection projects (residential buildings, public buildings, commercial buildings, utility services) that are co-financed through the EE obligation schemes.	Consolidated	Ensure inclusion of gender equality criteria in energy efficiency and environmental protection projects that are cofinanced through the EE obligation schemes. Promote gender equality (women and vulnerable groups) through the EE obligation schemes.	Gender equality integrated as one of the criteria for energy efficiency and environmental protection projects that are cofinanced through the EE obligation schemes.	Number of the selected EE and EP projects that take gender equality into account. Assessment of GHG emissions saved.	BiH: Federal Fund for EP. RS: Fund for EP and EE.	2022-2024	Energy efficiency obligation schemes.	Entity government involvement.
5	Inclusion of gender equality criteria in energy efficiency and environmental protection projects (residential buildings, public buildings, commercial buildings, utility services) that are cofinanced through the Alternative financial mechanisms.	Consolidated	Ensure the inclusion of gender equality criteria in energy efficiency and environmental protection projects that are cofinanced through the alternative financial mechanisms. Promote gender equality (women, vulnerable groups) through the EE and EP projects.	Gender equality integrated as one of the criteria for energy efficiency and environmental protection projects that are cofinanced through the alternative financial mechanisms.	Number of the selected EE and EP projects that take gender equality into account. Assessment of GHG emissions saved.	RS: Fund for EP and EE.			

ANNEX 1. Report from the Stakeholder Workshop in Sarajevo

Workshop on climate finance and gender-responsive budgeting
United Nations House Sarajevo, 4 November 2021.

The workshop was organised in partnership with the Coordination Body for Gender Equality.

Participants

In terms of participation, the representatives from the relevant ministries from both entities who participated in the workshop as well as NGOs working on gender equality and climate change including:

- Ministry of Finance and Treasury of Bosnia and Herzegovina
- Ministry of Foreign Affairs and Economic Relations of Bosnia and Herzegovina
- Agency for Agricultural Payment of Republika Srpska
- Ministry of Agriculture, Forestry and Water management of the Federation of Bosnia and Herzegovina
- Bosnia and Herzegovina Agency for Gender Equality – Ministry for Human Rights and Refugees of Bosnia and Herzegovina
- Federation of Bosnia and Herzegovina Gender Centre
- European Union Special Representative in Bosnia and Herzegovina
- United Nations Development Programme

Conclusions

- The introduction of programme budgeting is urgently needed to ensure planning and monitoring of public expenditure.
- Introduction of GRB is needed to ensure that financed interventions have a positive or, ideally, transformative role in reducing the gender gap.
- There is a high number of activities that are relevant either to gender or for combating climate change; however, this relevance is not reflected in programming documents.
- More coordination and capacity building support is needed from UN Women.
- The RCC representative invited UN Women to support preparation of the annual report on implementation of the Green Agenda for the Western Balkans and to provide situation analysis of the relevance of gender equality to the green transition.

ANNEX 2. Report from the Stakeholder Workshop in Belgrade

Workshop on climate finance and gender-responsive budgeting
Online Meeting, 5 November 2021.

The workshop was organised in partnership with the Coordination Body for Gender Equality.

Participants

In terms of participation, 25 (21 women and 4 men) representatives from the relevant ministries participated in the workshop as well as NGOs working on gender equality and climate change including:

- Ministry of Mining and Energy of the Republic of Serbia
- Ministry of Agriculture, Forestry and Water Management of the Republic of Serbia
- Ministry of Environmental Protection of the Republic of Serbia
- Coordination Body for Gender Equality
- Ministry of Finance of the Republic of Serbia
- Delegation of the EU to Serbia
- The Standing Conference of Towns and Municipalities, Gender Knowledge Hub, Young Researchers of Serbia

Conclusions

- Not all budgetary users fulfil the legal requirements regarding gender-responsive budgeting and very often the gender analysis have not been conducted.
- Although there are a number of programmes targeting energy efficiency and the use of renewable energy sources, combatting climate change is not included as an objective.
- There is a high number of activities that are relevant either to gender or for combatting climate change; however, this relevance is not reflected in programming documents.
- The financial plans of budget users need to focus more on gender and climate transformative and significant interventions.
- The RCC representative invited UN Women to support preparation of the annual report on implementation of the Green Agenda for the Western Balkans and to provide situation analysis of the relevance of gender equality to the green transition.

ANNEX 3. Checklist for determining the gender/climate significance of budget programmes/projects/objectives and indicators

1. Purpose of the Gender and Climate Tracking Guide and Checklist

The Baseline Study on Gender and climate relevant financing in Bosnia and Herzegovina (BiH) and the Republic of Serbia was designed and implemented as an expert-led assessment and tracking methodology. This strength of such methodologies is that they tend to be comprehensive, rapid, conducive to maximization of leverage and relevance of findings to both climate tracking and advancing gender equality. Experts are hired to lead or do the work for a given institution that does not have the time, resources or expertise to cover the specific niche that is observed in the assessment. Outside expertise also potentially contributes to distancing the result from the intent and thus objectivizing the findings. Finally, it helps to minimize the bias of shared assumptions that are commonly built in analyses by the implementation teams.

One negative aspect of (outsourced) expert led assessment is that it depends on the outsourcing modality, i.e. it is not always available. Thus, it tends to be used ad hoc as opposed to regularly and its' impact fades over time as it is not a part of day-to-day thinking and operations of an institution.

For this reason, the methodology that was designed assessment of impact of financing on climate and gender equality is made available to professionals in target institutions whose expertise may lie in areas other than GRB, climate financing and/or conducting assessments. The methodology is geared towards the two sectors in focus: energy and agriculture. However, it can be adjusted to other sectors upon minor modifications.

This Guide and Checklist for determining gender/climate significance of budget programmes / projects / objectives and indicators are intended for use by teams working on planning and budgeting. The Checklist provides an overview of the items to be considered and the Guide elaborates on the specific steps and provides the 'how to' information in more detail.

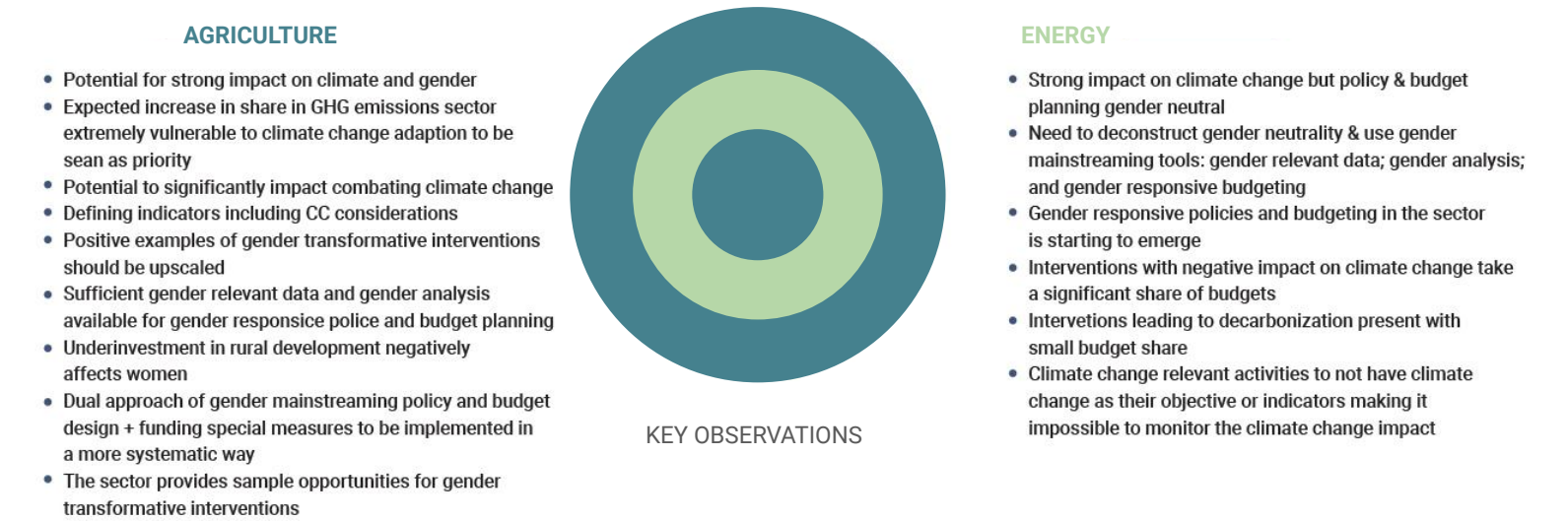
A note of caution still applies: the purpose of this Guide is to facilitate implementation and use of the methodology. The primary purpose of the methodology is to contribute to the advancement of gender equality and climate mitigation and adaptation. These are complex areas that require substantial amount of expertise. While the Checklist simplifies the process, during its' application, institutions may still find out that there is a need for expert assistance in unblocking assessment processes that run into a dead end. In such cases, expert assistance should be solicited.

2. Target Sectors and General Preconditions for Climate and Gender Responsive Planning

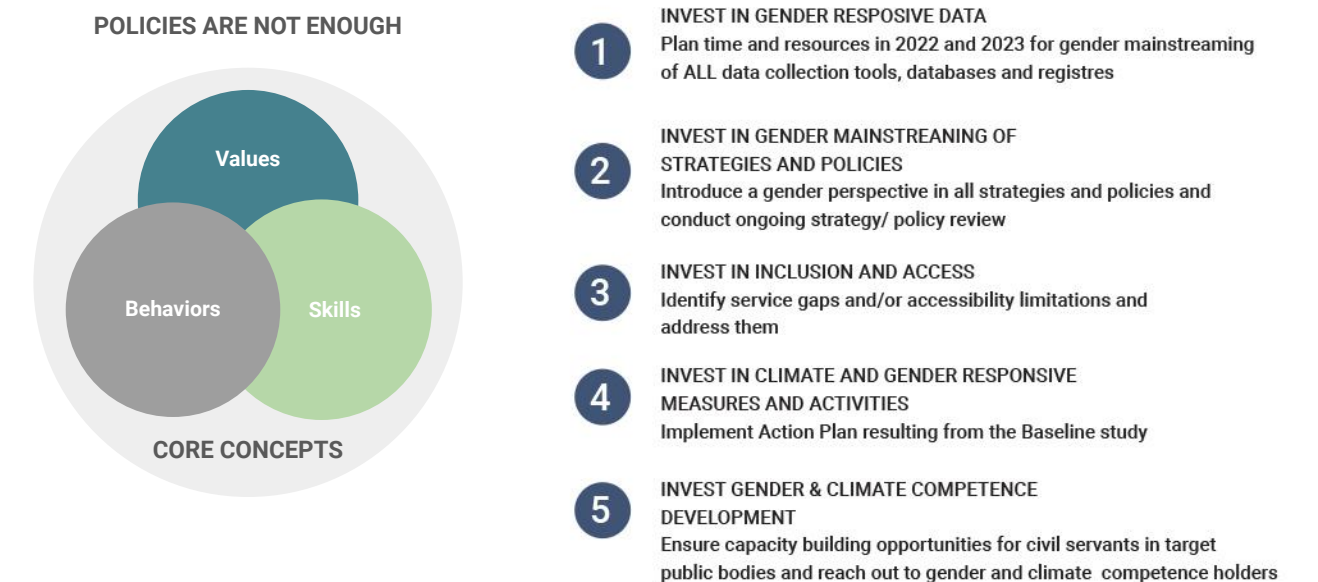
It is important to bear in mind that this tool is only one of many available tools that support work on gender and climate responsive planning, implementation, monitoring and reporting. Further efforts will be required to deconstruct the norms and behaviours that may guide our thinking and decisions away from gender and climate responsiveness.

A brief overview of sectoral observations and preconditions to bear in mind when working on gender and climate responsive planning are provided in the graphs below.

Sectoral observations used on the analysis



Five preconditions of gender & climate responsive planning



3. Checklist

Table 1. Gender responsiveness and climate checklist

GENDER RESPONSIVENESS		
No.	Key question and process	Answer
1.	Are there links with international, national or local gender equality commitments?	Yes
		No
		I do not know
2.	Who are the beneficiaries of the goods and/or services provided by the budget proposer, and specifically under the budget programme, programme activity or project? Data is obtained from: a. Mid-term priorities for financing and beneficiary data in last annual performance report b. Review of gender/impact analysis pertaining to policy or measure to be funded, if available. c. Proposed target values for indicators pertaining to beneficiaries of the current funding proposal (disaggregated by sex).	No data on beneficiaries
		Beneficiary data available but not disaggregated by sex
		Past beneficiary data available and disaggregated by sex
		Available data on gender impact
3.	Based on the information available, is there evidence on the population groups formally or factually excluded from access to goods and/or services to be provided under the budget programme, programme activity or project?	Yes
		Special measures are in place to include underrepresented groups
		No
		We do not know
4.	Are the available recommendations of gender analyses included and funded?	Yes
		No
		We do not know, desk research has not been completed
		There are no gender analyses

CLIMATE		
No.	Key question and process	Answer
1.	Is the objective of the measure aligned with international climate change commitments (Paris Agreement, Green Agenda Action Plan, Energy Community 2030 targets)?	Yes
		No
		I do not know
2.	Does the intervention contribute to adaptation / resilience to natural hazards caused by climate change (extreme weather conditions: droughts, floods, heavy rains)?	Yes and it is its main objective (i.e. would not have happened in the absence of climate change)
		Yes, but it's not the main objective. The contribution to climate change adaptation is predominant in the overall budget allocation.
		Yes, but the contribution to adaptation is not predominant or no data available.
		Not targeted
		No
3.	Does the intervention contribute to the increase of GHG emissions which is opposite of the international commitments (Paris Agreement, Energy Community 2030 targets)?	Yes
		No
4.	Applies only in case the answer to question 3 is "No" Does the intervention have components which contribute to the reduction of GHG emissions? (Namely, improving energy efficiency, investments in renewable energy sources, reducing emissions from biodegradable waste, fuel switching from fossil fuels to renewables, increasing carbon sinks through afforestation, etc.)?	Yes and the main objective of the activity is reduction of GHG emissions (i.e. it would not have happened in the absence of climate change)
		Yes
		Not targeted
5.	Applies only in case the answer to question 4 is "Yes" 'Yes and the main objective of the activity is reduction of GHG emissions ' or 'Yes'.* Is the contribution to GHG emission reduction measured?	Yes
		No
6.	Applies only in case the answer to question 4 is 'Yes and the main objective of the activity is reduction of GHG emissions ' or 'Yes'.* Is the component which is contributing to the reduction of GHG emissions predominant compared to the overall allocation?	Yes
		No or no data available

*In case the reply to question 3 is "YES" the overall score for climate impact is calculated by dividing the total score with three.
*In case the reply to question number 4 is "Not targeted" the overall score for climate impact is calculated by dividing the total score with four.

4. Step-by-Step Guide

The following steps constitute the full process:

STEP 1: Ex-ante rapid gender budget impact assessment

STEP 2: Scoring for gender responsiveness of planned financial allocations

STEP 3: Ex-ante rapid climate budget impact assessment

STEP 4: Scoring for climate responsiveness of planned financial allocations

STEP 5: Consolidated score for gender and climate responsiveness

STEP 6: Prioritizing gender and climate relevant funding with positive impact

For each step, roles are assigned to different functions in an institution. The overview of roles by step is provided in the table below. In this way, you can easily access only the relevant parts that are of direct concern for you or seek to understand the logic of the entire process by going through this step by step Guide.

Table 2. Overview of steps and roles, gender/climate responsive tracking

Step No.	Name of the step	Programming Staff	Budget staff
1.	Ex-ante rapid gender budget impact assessment	Review of mid-term priorities for financing and beneficiary data in last annual performance report Analysis of proposed target values for indicators pertaining to beneficiaries of the current funding proposal	Analysis of past budget plans and performance reports
2.	Scoring for gender responsiveness of planned financial allocations	Conducting scoring	Reviewing scores from a budget perspective
3.	Ex-ante rapid climate budget impact assessment	Review of mid-term priorities for financing and beneficiary data in last annual performance report Analysis of proposed target values for indicators pertaining to beneficiaries of the current funding proposal	Analysis of past budget plans and performance reports
4.	Scoring for climate responsiveness of planned financial allocations	Conducting scoring	Reviewing scores from a budget perspective
5.	Consolidated score for gender and climate responsiveness	Proposing consolidated scores	Reviewing consolidated scores from a budget perspective
6.	Prioritizing gender and climate relevant funding with positive impact	Proposing modifications	Reviewing modifications from a budget perspective

4.1 Step 1-Ex ante rapid gender budget impact assessment

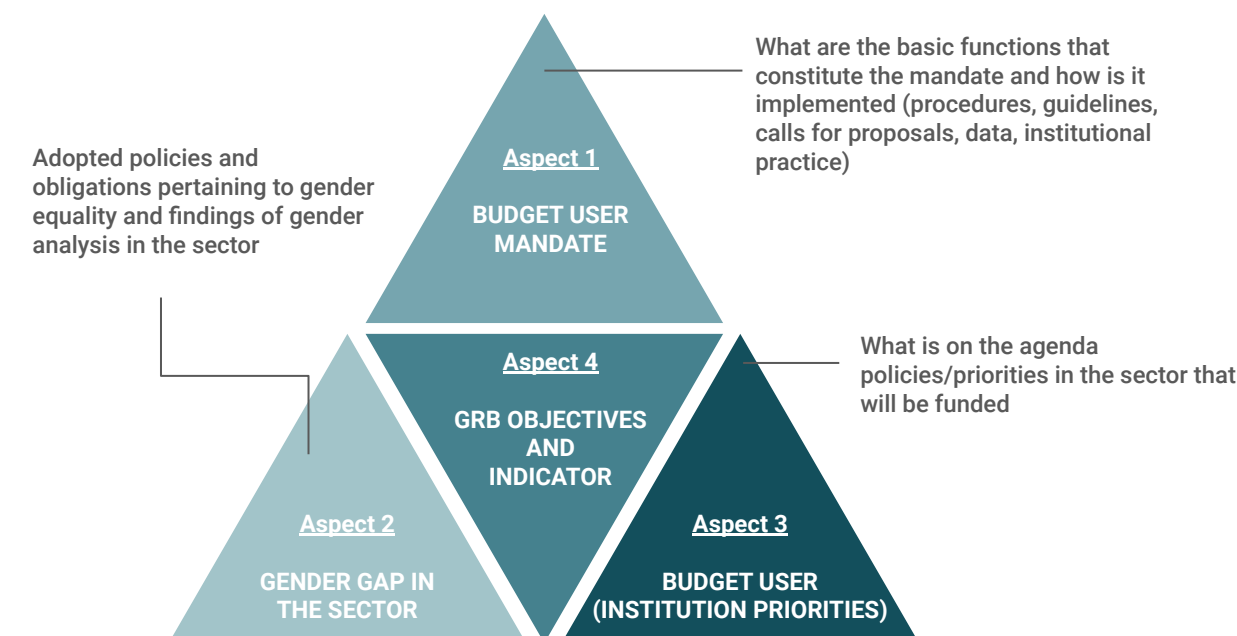
The purpose of this step is to establish two things:

- 1. whether the needs of women and men, girls and boys are taken into account; and**
- 2. whether gender equality priorities in the sector are considered in budget planning.**

Rapid Gender Budget Analysis (RBGA) provides information about the availability of data on past beneficiaries of funding, as well as the different needs, capacities and coping strategies of women, men, boys and girls based on desk research. It does this in part by examining the relationships between women, men, boys and girls.

The framework for the analysis is summarized in the graph.

Framework for gender responsive budget planning



Within this broader framework for gender responsive planning, budget proposers need to verify the following:

Table 3. Verification of gender responsiveness in planning

No.	Key question and process	Answer	Score
1.	Are there links with international, national or local gender equality commitments? Please refer to the gender equality strategy and action plan, consult with gender experts and review sectoral gender analyses.	Yes	5 points
		No	-1 points
		I do not know	0 points
Example			
Please elaborate on the specific commitments addressed and state the source of commitment.			
2.	Who are the beneficiaries of the goods and/or services provided by the budget proposer, and specifically under the budget programme, programme activity or project? Data is obtained from: a. Mid-term priorities for financing and beneficiary data in last annual performance report b. Review of gender/impact analysis pertaining to policy or measure to be funded, if available. c. Proposed target values for indicators pertaining to beneficiaries of the current funding proposal (disaggregated by sex)	No data on beneficiaries	-1 points
		Beneficiary data available but not disaggregated by sex	0 points
		Past beneficiary data available and disaggregated by sex	3 points
		Available data on gender impact	2 points
Example			
Please elaborate on the answer you provided. The maximum score for this question is 5 points in case that the conditions c. and d. Are both met, i.e., that past beneficiary data is available disaggregated by sex as well as data on target beneficiaries and/or the expected impact of the financing on gender equality.			
3.	Based on the information available, is there evidence on the population groups formally or factually excluded from access to goods and/or services to be provided under the budget programme, programme activity or project?	Special measures are in place to include Underrepresented groups	5 points
		No	0 points
		I do not know	-1 points

Example

Please elaborate on your answer here

Please note that funding allocations very seldom cover the entire population. Depending on the funding amount and eligibility criteria, some groups may be excluded, whether intentionally or unintentionally. It is important to know who is included, and who will not receive the services or other benefits provided. In particular, this refers to exclusion of vulnerable groups as defined in the law on gender equality and law on non-discrimination. Whereas it would be ideal to always target funding and investments to address barriers to inclusion, it is equally important to be able to tell who will benefit that is likely to be excluded from the general publicly/ financed goods and/or services. If you selected Yes, please state who and where evidence is available.

4.	Are the available recommendations of gender analyses included and funded?	Yes	5 points
		No	-1 point
		We do not know; desk research has not been completed	-1 point
		There are no gender analyses	0 points

Example

Please elaborate on the specific recommendations here if you picked answer 1 'Yes'

Total score: the sum of points to questions 1+1a+2+3+4 divided by 4 questions.
For the total score below 0, the final grade is -1
Your score:

**Table 4. Verification of gender-responsiveness in planning – Example:
Agriculture subsidies in the Federation of Bosnia and Herzegovina – Rural Development Model**

No.	Key question and process	Answer	Score
1.	Are there links with international, national or local gender equality commitments? Please refer to the gender equality strategy and action plan, consult with gender experts and review sectoral gender analyses.	Yes	5 points
		No	-1 points
		I do not know	0 points
Example			
Please elaborate on the specific commitments addressed and state the source of commitment. E.g. Gender Equality Law, article 15(2)			
2.	Who are the beneficiaries of the goods and/or services provided by the budget proposer, and specifically under the budget programme, programme activity or project? Data is obtained from: a. Mid-term priorities for financing and beneficiary data in last annual performance report. b. Review of gender/impact analysis pertaining to policy or measure to be funded, if available. c. Proposed target values for indicators pertaining to beneficiaries of the current funding proposal (disaggregated by sex).	No data on beneficiaries	-1 points
		Beneficiary data available but not disaggregated by sex	0 points
		Past beneficiary data available and disaggregated by sex	3 points
		Available data on gender impact	2 points
Example			
Please elaborate on the answer you provided. The maximum score for this question is 5 points in case that the conditions c. and d. Are both met, i.e., that past beneficiary data is available disaggregated by sex as well as data on target beneficiaries and/or the expected impact of the financing on gender equality. Data on beneficiaries of subsidies is available for the previous period, the Ministry informs the Gender Centre about implementation of gender responsive measures in agriculture programmes. Ex- ante gender impact assessment is not conducted.			

No.	Key question and process	Answer	Score
3.	Based on the information available, is there evidence on the population groups formally or factually excluded from access to goods and/or services to be provided under the budget programme, programme activity or project?	Yes	3 points
		Special measures are in place to include Under-represented groups	5 points
		No	0 points
		We do not know	-1 points
Example			
Please elaborate on your answer here Please note that funding allocations very seldom cover the entire population. Depending on the funding amount and eligibility criteria, some groups may be excluded, whether intentionally or unintentionally. It is important to know who is included, and who will not receive the services or other benefits provided. In particular, this refers to exclusion of vulnerable groups as defined in the law on gender equality and law on non-discrimination. Whereas it would be ideal to always target funding and investments to address barriers to inclusion, it is equally important to be able to tell who will benefit that is likely to be excluded from the general publicly/ financed goods and/or services. If you selected Yes, please state who and where evidence is available. Women were largely excluded from access to agricultural subsidies due to criteria that allows applications only from the registered owners of the agricultural land or farm owners. Traditionally, men were the sole registered owners of land and still are predominantly registered as such. These programmes, that aim to correct this gender gap, specify that larger amount of funds (5%) would be attributed to women applicants compared to the men. The effect of such policy should be the increase in female ownership of agricultural land over time and related better access to financing and increased security of income arising from agricultural activities.			
4.	Are the available recommendations of gender analyses included and funded?	Yes	5 points
		No	-1 point
		We do not know, desk research has not been completed	-1 point
		There are no gender analyses	0 points
Example			
Please elaborate on the specific recommendations here if you picked answer 1. 'Yes' Check with the Ministry if any earlier analyses resulted in these measures being designed – it seems the 2020 analyses did not result in new recommendations.			
Total score: the sum of points to questions 1+(1a)+2+3+4 divided by 4 questions. For the total score below 0, the final grade is -1 Your score:			3 points

Table 5. Verification of gender responsiveness in planning – Example: Programme 0102, Protection, arrangement, use and management of agricultural land, Budget of AP Vojvodina, Provincial Secretariat for Agriculture, Water Management and Forestry. GRB objective: Subsidies for the more intensive use of agricultural land by women as agricultural producers.

No.	Key question and process	Answer	Score
1.	Are there links with international, national or local gender equality commitments? Please refer to the gender equality strategy and action plan, consult with gender experts and review sectoral gender analyses	Yes	5 points
		No	-1 points
		I do not know	0 points
Example			
Please elaborate on the specific commitments addressed and state the source of commitment a. Measure 4.4., Improved capacities for the creation of gender-responsive departmental public policies, analysis and monitoring of the effects of public policies on achieving gender equality, Strategy for gender equality for the period from 2021 to 2030: 103/2021-4. b. Committee on the Elimination of Discrimination against Women, Concluding Observations on the fourth periodic report of Serbia, 36c. (2019). c. Committee on the Elimination of Discrimination against Women Seventy-second session, summary record of the 1676th meeting (2017).			
2.	Who are the beneficiaries of the goods and/or services provided by the budget proposer, and specifically under the budget programme, programme activity or project? Data is obtained from: d. Mid-term priorities for financing and beneficiary data in last annual performance report e. Review of gender/impact analysis pertaining to policy or measure to be funded, if available. f. Proposed target values for indicators pertaining to beneficiaries of the current funding proposal (disaggregated by sex).	No data on beneficiaries	-1 points
		Beneficiary data available but not disaggregated by sex	0 points
		Past beneficiary data available and disaggregated by sex	3 points
		Available data on gender impact	2 points
Example			
The beneficiaries of the funds are 367 women registered in the registry of agricultural holdings, who access the procurement of irrigation equipment, structures and equipment for production in a protected area and for protection from weather disasters. Please elaborate on the answer you provided. The maximum score for this question is 5 points in the case that the conditions c and d are both met, i.e. that past beneficiary data is available disaggregated by sex as well as data on target beneficiaries and/or the expected impact of the financing on gender equality.			
3.	Based on the information available, is there evidence on the population groups formally or factually excluded from access to goods and/or services to be provided under the budget programme, programme activity or project?	Yes	3 points
		Special measures are in place to include underrepresented groups	5 points
		No	0 points
		We do not know	-1 points

Example			
Please elaborate on your answer here No data on the total number of eligible women is available and it is hard to conclude whether the measure is sufficient to meet the need. What is more, there is no intersectional data, for example, on Roma women living in rural areas. Without access to land they are excluded from this measure and it is important to think of alternative ways to ensure that the intended benefits are also available to Roma women. Equally, women victims of violence against women could have been targeted with a specific special measure to offset the fact that some of them do not have access to land.			
4.	Are the available recommendations of gender analyses included and funded?	Yes	5 points
		No	-1 point
		We do not know, desk research has not been completed	-1 point
		There are no gender analyses	0 points
Example			
Please elaborate on the specific recommendations here if you picked answer 1 'Yes'. a. The impact of the COVID-19 pandemic and measures to prevent it on the socio-economic position of women living in rural areas with a focus on agriculture, SeConS, (2020). b. Evaluation of the Gender equality strategy, specific objective 3.1. c. SITUATION OF RURAL WOMEN IN SERBIA REPORT, Shadow Report to the Committee for the Elimination of All Forms of Proposal of gender-responsive measures and activities to reduce the gender gap and improve the quality of life in the countryside through the synchronised application of gender-responsive budgeting at the national level and at the APV level, Nikolin S., Vladislavljević A., Milenković Bukumirović A, Vujović M., UN Women (2021). d. Discrimination against Women regarding the fourth reporting cycle of Serbia, (2017).			
Total score: the sum of points to questions 1+2+3+4 divided by 4 questions. For the total score below 0, the final grade is -1 Your score:			4 points

The findings are evidenced in the table above, which accompanies the budget proposal.

4.2 Step 2 – Scoring for the gender-responsiveness of planned financial

Upon the rapid gender budget impact analysis, the budget proposer needs to find the score on the table indicating the importance of the proposed allocation for gender equality. The purpose of this step is to establish what the likely impact on women and men, girls and boys will be if this allocation goes forward as planned.

The score obtained in the previous step is checked against the key presented in the table. For gender negative (-1) and gender-neutral impact (-1 for Serbia) and - 0 for BiH- these differences reflect the differences in legal and operational frameworks between the two countries, but they lead to the same outcome), it is advised to consider not funding the budget programme, programme activity of project as currently proposed.

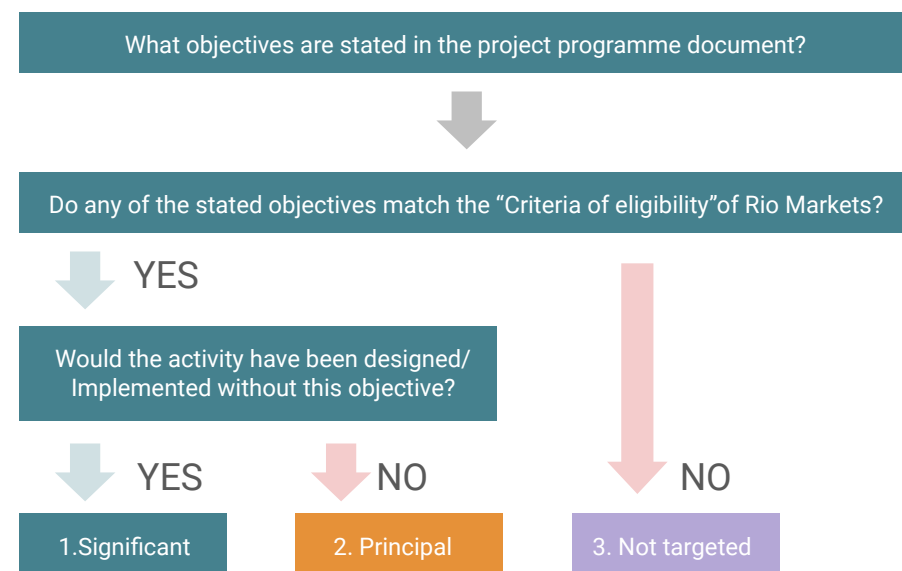
If the result is not satisfactory then it is advised to go back to STEP 1 and increase gender-responsiveness by ensuring that the individual criteria for a higher score are met, thus leading to a higher overall score. If, for example, sex disaggregated data is not readily available maybe it can be made available through additional analysis.

4.3 Step 3-Ex ante rapid climate budget impact assessment

The purpose of this step is to establish whether the budget allocation is contributing to climate change. The contribution can be through the reduction of greenhouse gas (GHG) emissions (mitigation) or by supporting the adaptation to climate change.

The basis for the scoring is the OECD DAC Rio Markets for Climate Handbook.³ The application of the Rio markers is shown in the graph below.

Climate Action Finance Tracking-Rio Markets



The Handbook approach is adapted for the purposes of this methodology in terms of listing the most common interventions in the checklist (and avoid searching through the Handbook) and introducing a more sensitive grading system from -1 to 5.

The grading system is reflecting in three levels of impact:

- climate negative – grade 1
- climate not targeted – grade 0
- climate significant - grades 2-4
- climate principal – grade 5

Table 6 provides for questions/guidance for determining the climate impact of budget interventions.

Table 6. Verification of climate in planning

No.	Key question and process	Answer	Score
1.	Is the objective of the measure aligned with international climate change commitments (Paris Agreement, Energy Community 2030 targets)? Please review sectoral strategies and consult climate experts.	Yes	5 points
		No	-1 points
		I do not know	0 points
Example Contribution to the achievement of the GHG emission target, energy savings or share of renewable energy target.			
Please elaborate on the alignment			
2.	Does the intervention contribute to adaptation/resilience to natural hazards caused by climate change (extreme weather conditions: droughts, floods, heavy rains)?	Yes and it is its main objective (i.e. would not have happened in the absence of climate change)	5 points
		Yes, but it is not the main objective. The contribution to climate change adaptation is predominant in the overall budget allocation	4 points
		Yes, but the contribution to adaptation is not predominant or no data is available.	2 points
		Not targeted	0 points
Example Investments in irrigation systems, flood protection systems, crop insurance, etc.			
Please elaborate if you picked answer 1 'Yes'.			
3.	Does the intervention contribute to an increase of GHG emissions, which is opposite of the international commitments (Paris Agreement, Energy Community 2030 targets)?	Yes	-1
		No	5 points
Example: Financing coal extraction, investments in new fossil fuelled power plants.			

³www.oecd.org/dac/environment-development/Revised%20climate%20marker%20handbook_FINAL.pdf.

Please elaborate if you picked answer 1 'Yes'.

4.	<p>Applies only in the case where the answer to question 3 is 'No'.</p> <p>Applies only in the case where the answer to question 3 is 'No'.</p> <p>Does the intervention have components that contribute to the reduction of GHG emissions (e.g. improving energy efficiency, investments in renewable energy sources, reducing emissions from biodegradable waste, fuel switching from fossil fuels to renewables, increasing carbon sinks through afforestation, etc.)?</p>	Yes and the main objective of the activity is the reduction of GHG emissions (i.e. it would not have happened in the absence of climate change).	5 points
		Yes	4 points
		Not targeted	3 points
<p>Example:</p> <p>Financing of new power plants on renewable energy sources as a measure for decarbonisation of the energy sector has climate change as its main objective. On the other side, investments in solid waste management can lead to GHG emission savings due to the reduction of landfilled amounts of biodegradable waste; however, climate change is not the main objective.</p>			
5.	<p>Applies only in the case where the answer to question 4 is 'Yes and the main objective of the activity is the reduction of GHG emissions or 'Yes'.</p> <p>Is the contribution to GHG emission reduction measured?</p>	Yes	5 points
		No	3 points
<p>Example</p> <p>The anticipated amount of saved tCO₂ equivalent compared to the baseline is available and monitoring of its achievement is foreseen.</p> <p>Yes, energy consumption of public buildings before and after the investments is measured and available in tCO₂ equivalent.</p>			
6.	<p>Applies only in the case where the answer to question 4 is 'Yes and the main objective of the activity is the reduction of GHG emissions' or 'Yes'.</p> <p>Is the component that is contributing to the reduction of GHG emissions predominant compared to the overall allocation?</p>	Yes	5 points
		No or no data available	3 points
<p>Example</p> <p>The budget allocation anticipates support for several measures out of which only some contribute to the reduction of GHG emissions. If the data is available then determine whether the intended allocation for such measures is predominant in the overall allocation. Support, for example, for increasing competitiveness can cover modernisation of equipment leading to energy savings and thus climate change mitigation, but this is not predominant in the overall allocation.</p> <p>Please elaborate on the answer you provided.</p> <p>The budget allocation is predominantly foreseen for the energy reconstruction of central level public buildings.</p>			
<p>Total score: The sum of points to questions divided by the number of questions for which scoring is provided. For the total score below 0, the final grade is -1, decimal figures are rounded Your score:</p>			

Table 7. Verification of climate in planning- Example: Agriculture subsidies in the Federation of Bosnia and Herzegovina- Rural development model

No.	Key question and process	Answer	Score
1.	<p>Is the objective of the measure aligned with international climate change commitments (Paris Agreement, Energy Community 2030 targets)?</p> <p>Please review sectoral strategies and consult climate experts.</p>	Yes	5 points
		No	-1 points
		I do not know	0 points
<p>Example</p> <p>Contribution to the achievement of the GHG emission target, energy savings or share of renewable energy target.</p> <p>Please elaborate on the alignment.</p> <p>There is no reference or link to any international climate change commitments.</p>			
2.	<p>Does the intervention contribute to adaptation/ resilience to natural hazards caused by climate change (extreme weather conditions: droughts, floods, heavy rains)?</p>	Yes and it is its main objective (i.e. would not have happened in the absence of climate change).	5 points
		Yes, but it is not the main objective. The contribution to climate change adaptation is predominant in the overall budget allocation.	4 points
		Yes, but the contribution to adaptation is not predominant or no data is available.	2 points
		Not targeted	0 points
<p>Example:</p> <p>Investments in irrigation systems, flood protection systems, crop insurance, etc.</p> <p>Please elaborate if you picked answer 1 'Yes'.</p> <p>The programme includes support for measures that contribute to climate change adaptation, such as the purchase of new equipment including irrigation equipment, as well as subsidies for crop insurance. However, these interventions are not predominant.</p>			
3.	<p>Does the intervention contribute to the increase of GHG emissions, which is opposite of the international commitments (Paris Agreement, Energy Community 2030 targets)?</p>	Yes	-1 points
		No	5 points
<p>Example</p> <p>Financing coal extraction, investments in new fossil fuelled power plants.</p>			

Please elaborate if you picked answer 1 'Yes'.

4.	Applies only in the case where the answer to question 3 is 'No'. Does the intervention have components that contribute to the reduction of GHG emissions (e.g. improving energy efficiency, investments in renewable energy sources, reducing emissions from biodegradable waste, fuel switching from fossil fuels to renewables, increasing carbon sinks through afforestation, etc.)?	Yes and the main objective of the activity is reduction of GHG emissions (i.e. it would not have happened in the absence of climate change).	5 points
		Yes	4 points
		Not Targeted	3 points

Example

Financing of new power plants on renewable energy sources as a measure for decarbonisation of the energy sector has climate change as its main objective. On the other side, investments in solid waste management can lead to GHG emissions savings due to the reduction of landfilled amounts of biodegradable waste; however, climate change is not the main objective.

The programme includes subsidies for the use or renewable energy sources or avoidance of emissions from biodegradable waste; however, the reduction of GHG is not its main objective.

5.	Applies only in the case where the answer to question 4 is 'Yes and the main objective of the activity is the reduction of GHG emissions' or 'Yes'. Is the contribution to GHG emissions reduction measured?	Yes	5 points
		No	3 points

Example

The anticipated amount of saved tCO₂ equivalent compared to the baseline is available and monitoring of its achievement is foreseen.

According to the available information, no measurement of GHG emissions avoided is available.

6.	Applies only in the case where the answer to question 4 is 'Yes and the main objective of the activity is the reduction of GHG emissions' or 'Yes'. Is the component that is contributing to the reduction of GHG emissions predominant compared to the overall allocation?	Yes	5 points
		No or no data available	3 points

Example

The budget allocation anticipates support for several measures out of which only some contribute to the reduction of GHG emissions. If the data is available then determine whether the intended allocation for such measures is predominant in the overall allocation. Support, for example, for increasing competitiveness can cover modernisation of equipment leading to energy savings and thus climate change mitigation, but this is not predominant in the overall allocation.

Please elaborate on the answer you provided.

Total score:
The sum of points to questions divided by the number of questions for which scoring is provided.
For the total score below 0, the final grade is -1, decimal figures are rounded
Your score: $(-1+2+5+4+3+3)/6=3$

3

Table 8. Verification of climate in planning energy efficiency of central level buildings – Ministry of Mining and Energy, Serbia

No.	Key question and process	Answer	Score
1.	Is the objective of the measure aligned with international climate change commitments (Paris Agreement, Energy Community 2030 targets)? <i>Please review sectoral strategies and consult climate experts.</i>	Yes	5 points
		No	-1 points
		I do not know	0 points

Example

Contribution to the achievement of the GHG emission target, energy savings or share of renewable energy target.

Please elaborate on the alignment.

The refurbishment of the central level public buildings is planned as part of the implementation of Article 5 of the Energy Efficiency EU Directive. The EED is one of the key instruments for the achievement of the climate targets of the EU.

2.	Does the intervention contribute to adaptation/resilience to natural hazards caused by climate change (extreme weather conditions: droughts, floods, heavy rains)?	Yes and it is its main objective (i.e. would not have happened in the absence of climate change).	5 points
		Yes, but it is not the main objective. The contribution to climate change adaptation is predominant in the overall budget allocation.	4 points
		Yes, but the contribution to adaptation is not predominant or no data is available.	2 points
		Not targeted	0 points

Example:

Investments in irrigation systems, flood protection systems, crop insurance, etc.

Please elaborate if you picked answer 1 'Yes'.

3.	Does the intervention contribute to the increase of GHG emissions, which is opposite of the international commitments (Paris Agreement, Energy Community 2030 targets)?	Yes	-1 points
		No	5 points

Example

Financing coal extraction, investments in new fossil fuelled power plants.

Please elaborate if you picked answer 1 'Yes'.

4.	Applies only in the case where the answer to question 3 is 'No'. Does the intervention have components that contribute to the reduction of GHG emissions (e.g. improving energy efficiency, investments in renewable energy sources, reducing emissions from biodegradable waste, fuel switching from fossil fuels to renewables, increasing carbon sinks through afforestation, etc.)?	Yes and the main objective of the activity is reduction of GHG emissions (i.e. it would not have happened in the absence of climate change).	5 points
		Yes	4 points
		Not Targeted	3 points

Example

Financing of new power plants on renewable energy sources as a measure for decarbonisation of the energy sector has climate change as its main objective. On the other side, investments in solid waste management can lead to GHG emissions savings due to the reduction of landfilled amounts of biodegradable waste; however, climate change is not the main objective.

Although the measures foreseen under the Article 5 of EED are driven by the climate action the reconstruction of public buildings is also financed due to other reasons, such as improvement of comfort, reduction of operational costs, improving the safety of objects, improving services to the citizens, etc.

5.	Applies only in the case where the answer to question 4 is 'Yes and the main objective of the activity is the reduction of GHG emissions' or 'Yes'. Is the contribution to GHG emissions reduction measured?	Yes	5 points
		No	3 points

The anticipated amount of saved tCO₂ equivalent compared to the baseline is available and monitoring of its achievement is foreseen.

Yes, energy consumption of public buildings before and after the investments is measured and available in tCO₂ equivalent.

6.	Applies only in the case where the answer to question 4 is 'Yes and the main objective of the activity is the reduction of GHG emissions' or 'Yes'. Is the component that is contributing to the reduction of GHG emissions predominant compared to the overall allocation?	Yes	5 points
		No or no data available	3 points

Example

The budget allocation anticipates support for several measures out of which only some contribute to the reduction of GHG emissions. If the data is available then determine whether the intended allocation for such measures is predominant in the overall allocation. Support, for example, for increasing competitiveness can cover modernisation of equipment leading to energy savings and thus climate change mitigation, but this is not predominant in the overall allocation.

Please elaborate on the answer you provided.

The budget allocation is predominantly foreseen for the energy reconstruction of central level public buildings.

Total score:
The sum of points to questions divided by the number of questions for which scoring is provided. For the total score below 0, the final grade is -1, decimal figures are rounded
Your score: (5+0+5+4+5+5)/6=4

4

4.4 Step 4 – Scoring for the climate responsiveness of planned financial allocations

Climate impact	Climate negative	Climate neutral	Climate positive	Climate transformative
Justification				
Colour marker				
Score assigned	-1	0	2-4	5
Action proposed				

4.5 Step 5 – Consolidated score for gender and climate

In this step the scores, one for gender impact (STEP 2) and the other one for climate impact (STEP 4), are combined into a consolidated score. The consolidated score is calculated based on the scoring matrix presented in the table.

The caveat is that the score always remains negative if either element (gender or climate) brings a negative score.

Impact on Gender Equality/Climate	Gender negative	Gender neutral	From gender sensitive to gender positive	Gender transformative
Climate negative	-1	-1	-1	-1
Climate not targeted	-1	0	1-2	2
Climate significant	-1	1-2	2-4	2-4
Climate principal	-1	2	2-4	5

Based on UN Women best practice in assessing the impact of GRB objectives/indicators on gender equality. A grade span from -1 to 5 allows for higher sensitivity of the tool.

Individual grades are consolidated by adding the scores and dividing by two. However, if either grade is negative the consolidated result is negative because of the principle 'do not harm'

4.6. Step 6 – Prioritising gender and climate relevant funding with positive impact

The ex ante methodology is applied to boost the share of the budget that contributes to gender equality and climate mitigation and adaptation in the observed sectors. Therefore, it is not a purely analytic tool. Rather, it is potentially a management tool that seeks to consolidate support for gender and climate relevant budget programmes, programme activities and projects/interventions.

Once the scoring is completed for multiple budget programmes/programme activities/projects those that have the score of 5 and are highlighted in green should be given priority. The 'yellow' budget programmes/programme activities/projects can also be considered for funding, whereas 'red' ones should not be funded.

Instead, additional analysis should lead to improved gender/climate impact in consultation with gender/climate experts if expertise on the ways this can be done is not available in house. This recommendation refers particularly to existing budget programmes/programme activities/projects, where it is unlikely that those scoring low on either dimension will be immediately abolished, but raising awareness of their impacts via analysis and adopting solutions that increase their relevance for gender equality and climate change can go a long way.