



Is the budget of the city of Zagreb gender responsive?

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Abstract

The Gender Equality Commission under the auspices of the City of Zagreb, in cooperation with the scientific community, raises the question of the role of the budget in solving the problem of gender inequality. Although in practice gender budgeting initiatives often start outside the system, implementation is not possible without support within the system. Therefore, in order to sensitize the future key leaders of this process to the need to respect the differences between men and women when making decisions about the collection and especially the spending of public funds, analysis of the budget of the City of Zagreb from a gender perspective is conducted. Due to the centralization of public finances in the Republic of Croatia and the fact that most of the public revenues of the City of Zagreb are determined by regulations at the central level, in the paper the focus is on the gender analysis of the public expenditures of the City of Zagreb. The analysis covers city policies in the areas of education, social welfare, demography, entrepreneurship, and sports. The main limitation of the analysis is that the programs and activities were analysed exclusively on the basis of publicly available. The results of the analysis show that the City of Zagreb already has a large number of measures and activities that form the basis for or contribute to gender-responsive budgeting. Although conducted analysis has certain limitations, it fulfils the main purpose of raising awareness of the role of the budget in improving gender equality in the city of Zagreb.

Keywords: Budget, Gender responsive budgeting, Gender analysis, City of Zagreb

1. Introduction

As a public revenue and expenditure plan, the budget may at first seem to be a gender-neutral fiscal policy instrument. Yet the fact that women continue to have less economic, social and political power than men, and the different roles, obligations and needs of men and women in society, indicates that the approach by the state to generating public revenue and directing public expenditure fundamentally impacts women and men differently. Based on the expenditure of public funds, along with continuous support for economic development, the government, whether central, regional or local, should equally meet the public needs of all citizens and, by redistributing wealth, ensure greater social equality and minimum living conditions for all citizens. Therefore, when adopting the budget, the different roles and needs of men and women should be equally assessed. Based on these findings, public money should be allocated, and policies and programs implemented to equally meet the public needs of different groups of women and men. This approach achieves more gender-responsible public spending (Sikirić, 2019a).

2. Literature review

The Lexicon of Gender Terminology, based on European Union standards, defines the concept of gender equality as the freedom to develop personal capabilities and make choices without being constrained by predetermined gender roles, including respecting, valuing equally, and promoting different behaviours, desires, and needs of women and men (Centre for Women's Studies, 2007). Gender is a central organising principle in the economy. It determines who has access to economic opportunities, who participates in decision making, who pays taxes, and who uses public services. From the earliest times, men were the so-called 'breadwinners' in families, while women took care of the family and the household. Over time, living conditions changed, and with them gender roles. Today, women increasingly take on a dual role,

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contributing to the household budget by being 'breadwinners' in the family while also playing a dominant role in caring for the family and household. It is not that women are economically underutilised, but that they are overworked and have a chronic lack of time. The unequal division of so-called 'unpaid work' related to community, family, and household care tasks, which results from the socially shaped roles and obligations of men and women, is the greatest obstacle to gender equality in paid work. In other words, gender roles form a kind of limit to women's financial independence and development.

One way to solve this problem is to change gender roles, which is a complex and long-term process. Therefore, there is a need for a current solution that contributes to greater gender equality by helping women better balance their personal and professional lives. Since gender inequality is closely related to insufficient redistribution of resources and opportunities, macroeconomic fiscal policy is widely considered the best tool for achieving gender equality. Fiscal policy should contribute not only to greater gender equality, but also to the general equality of all citizens. Therefore, the budget, as the most important instrument of fiscal policy, is used to achieve greater gender equality (Sikirić Simčić & Vašiček, 2023). Budget that takes into account differences between women and men creates measures and policies that result in greater gender equality and is in literature called gender responsive budgeting (GRB) (Sikirić, 2017). A GRB is a budget that benefits everyone (women and men, girls and boys) by ensuring a gender equitable distribution of resources and contributing to equal opportunities for all. GRB does not mean a separate budget for women or a privileged position for women over men (Stotsky, 2016). It also does not mean that a certain amount of public funds will be used to promote gender equality or that 50% of public funds will be used by women and 50% by men (Sikirić, 2019a).

There are numerous benefits of GRB. Besides greater gender equality, GRB contributes to greater budget transparency, accountability, greater employment etc (Budlender et al., 2002; Sikirić & Čičak, 2016; Sikirić, 2021). The most important positive effect of a GRB is more efficient and effective spending of public resources. Taking into consideration the differences between men and women, a gender budget better identifies their public needs, which results in better allocation and distribution of limited public resources, which also contributes to the realisation of the fundamental budget stabilisation goals (Sikirić, 2017).

3. A Gender Responsive Budgeting Initiative in the city of Zagreb

Local authorities are assumed to be able to perceive the needs of citizens better, so it comes as no surprise that the first initiative of gender-responsible budgeting in Croatia has appeared at the local level, more precisely in the City of Zagreb. The City of Zagreb Gender Equality Commission recognizes that gender-responsible budgeting is an important mechanism for ensuring greater consistency between the economic goals and social obligations of local and regional authorities. The Commission's activities are an attempt to facilitate the implementation of a gender-responsible budget in the City of Zagreb. At the end of 2018, in cooperation with the scientific community, the role of the budget in solving gender inequality in the City of Zagreb became an open question. Given that a gender-responsible budget cannot be implemented without support from leading people and officials of the City of Zagreb, in February 2019, a decision was made to conduct a study on gender sensitivity of the City of Zagreb budget to raise awareness among the main coordinators of the gender-responsible budget process. The study emphasizes programs and activities that the City of Zagreb already systematically implements to present the gender-responsible budget in an exceptionally positive light. This approach helps improve women's position and inclusion in economic, political and social life. This study can be considered the first gender-responsible budgeting initiative in the Republic of Croatia (Sikirić, 2019b; Sikirić Simčić and Vašiček, 2023).

The study results were presented to the general public, and the Commission continued its activities. A workshop was organized for the heads and officials of the City of Zagreb offices. At the workshop, future participants of the gender-responsible budgeting process were introduced to the purpose, positive effects and stages of the process. The aim was to raise the level of gender awareness so that the main coordinators of the process could use their knowledge and begin making changes and implementing measures to contribute to the gender responsiveness of the City of Zagreb budget. The workshop focused on a gender analysis methodology and tools, which was the basis and starting point of the entire process.

After the workshop, it was decided that only two city offices continue the process: the Office for Social Protection and Persons with Disabilities and the Office for Demography. In each of these offices were appointed the persons responsible for the process. The offices selected the measures to be analyzed in this initial phase, and in October 2019, with the support and guidance of a scientific community representative, the analysis was commenced (Sikirić Simčić and Vašiček, 2023). The analysis aimed to determine the real impact of the selected measures on women and men living in the City of Zagreb. The results of the conducted gender analyses were to be a key argument for proposing changes that will eventually contribute to greater gender responsiveness of the City of Zagreb budget. The specific subject of the analysis were two measures from the Zagreb City Office for Social Protection and Persons with Disabilities: 1) financial assistance to persons who have been granted the status of a caregiver of a child with disabilities in the City of Zagreb, and 2) financial assistance to pensioners in the City of Zagreb. One measure was from the Office for Demography and involved financial assistance for newborns in the City of Zagreb. The analysis was started, and the first conclusions were obtained. However, the circumstances surrounding the pandemic halted the process of implementing a gender-responsible budget of the City of Zagreb.

4. Analysis of the city of Zagreb Budget from a Gender Perspective

In mid-2021, local elections were held, leading to a change of government in the City of Zagreb. At the end of 2022, the Commission reinitiated the process of implementing gender-responsible budgeting in the City of Zagreb. To create political support among the new local authorities and in cooperation with the scientific community, a partial analysis of the City of Zagreb budget was again conducted from a gender perspective for the period 2019-2021. The results are presented in this paper.

4.1. Methodology and data

As the capital of Croatia, the City of Zagreb bears the status of a city and a county. It performs self-government activities within its scope as a city and county. For performing such activities within its scope, the City of Zagreb has its own source of income, which it freely allocates within the scope of its self-government (Act on the City of Zagreb, Official Gazette 62/01, 125/08, 36/09, 119/14, 98/19, 144/20). The annual budget determines the amount of revenue and expenditure. The Mayor of the City of Zagreb proposes the annual budget and submits it to the City Assembly for debate and adoption. Upon adoption of the budget by City Assembly representatives, the budget becomes mandatory for all entities participating in its implementation (Budget Act, Official Gazette G 144/21).

According to the Annual Budget Implementation for 2019, total revenues and receipts of the City of Zagreb amounted to EUR 1.35 billion. In 2020, they were 14% higher in the pandemic year at EUR 1.63 billion. In 2021, the growth trend continued, and total revenues and receipts amounted to EUR 1.66 billion (The City of Zagreb, 2020, 2021, 2022). Collected business revenues are used for undertaking public activities that are within the scope of the City of Zagreb. The positive difference between operating income and expenses and revenues from the sale of long-term assets are to be used to procure non-financial assets, i.e., roads, utility infrastructure, commercial and other building facilities, including equipment in education, health care, social welfare institutions and the like. The negative difference between total income and expenditure is covered by the positive difference in receipts from financial assets and borrowings and expenditures for procuring financial assets and debt repayment (Institute of Public Finance, 2021).

Although a gender-responsible budget should also include public revenues and expenditures, given that most of the public revenue of the City of Zagreb is set by regulations and adopted at the central level, a concise gender analysis of city policies in education, social welfare, demography, entrepreneurship and sports will be conducted below.

4.2. Situational analysis

The analysis begins with a situational analysis that aims to identify differences in practical and strategic needs and the priorities of women and men in the City of Zagreb, highlighting the possible inequalities between women and men that should be eliminated through public policies.

The City of Zagreb is the Croatian capital and, by population, the largest city in Croatia. As expected, it dominates the national economy and is the center of competitiveness and employment, education and science, and social, cultural and ethnic diversity. Women make up more than 50% of the population of the City of Zagreb, which, in addition to an increasing population, is also characterized by an aging population. The female population is more represented in older age groups and makes up more than 65% of the population aged 85 and over. The balance of the total migration of the City of Zagreb is positive (negative migration balance with foreign countries and positive with other Croatian counties). This trend results in mechanical population growth, but the natural increase is negative, and families with one child prevail. Mothers with children account for more than 83% of single-parent families (Croatian Bureau for Statistics, 2021; City of Zagreb, 2021).

Given that women make up a larger share of the population, it is logical that they also make up a larger share of the working-age population. However, although women make up 52% of the working-age population and 54.4% of the highly educated population, the rate of economic activity of the female labor force is lower than the activity rate of the male labor force in the City of Zagreb. Women's employment rates and net wages are lower than men's. Income disparities in some activities amount to more than 20 percentage points, mainly in activities where women comprise a significant proportion of employees (City of Zagreb, 2021). Based on the assumption that the existing differences are not the result of discrimination or any other treatment of the female labor force in relation to the male workforce, the cause can be partly traced to vertical and horizontal gender segregation of occupations as well as the disproportionate distribution of unpaid labor between men and women. The uneven division of the so-called unpaid work due to socially formed roles and obligations of men and women is the biggest obstacle to equality between women and men in terms of paid work (Sikirić, 2021).

Given that paid work provides women with financial independence, allowing them to control their own lives and the opportunity to choose, a gender-responsible budget should emphasize measures to enable women to harmonize unpaid and paid work more easily. This approach would facilitate equal participation of men and women in business and politics.

4.2. City of Zagreb programs and activities from a gender perspective

The areas that are the subject of the analysis were selected in agreement with the Commission. The analysis singled out only some of the measures and activities of the City of Zagreb within the mentioned areas where it is possible to recognize gender aspects based on publicly available data. The particular programs and activities can be categorized according to the following groups:

- A. Measures directed to women as the beneficiaries;
- B. Measures that facilitate the harmonization of the private and business life of citizens, especially women;
- C. Measures where the majority of beneficiaries are potentially women or women indirectly benefiting from the measures;
- D. Measures that may appear to be gender neutral, but the inclusion of a gender perspective when formulating the measures will certainly raise their effectiveness.

Doing an analysis based solely on publicly available data presents certain limitations. Still, it meets the main objective of raising awareness of the role of the budget in improving the position of women in society. In the ongoing phases, the goal is for similar analyses by persons who directly participate in creating and implementing specific policies and measures, i.e., persons who are at the source of all the necessary data and information for conducting a deeper analysis. Table 1 provides an overview of the particular measures by area and a brief explanation of the gender impact of the measure, including the category to which it belongs.

Table 1. Overview of measures that have or may have a positive gender impact

No.	Activity	Gender Perspective	Category
CITY OFFICE FOR ECONOMY, ENERGY AND ENVIRONMENTAL PROTECTION			
1	BICRO BIOCentar	Of the 19 employees at BIOcentar, 18 are women, and biomedicine is a field of science in which women significantly dominate (City of Zagreb, 2021)	C
2	Zagrebački inovacijski centar d.o.o. – Blue office	Croatia continues to be more of a “men’s” country in terms of entrepreneurial activity (Singer et al., 2021). Some obstacles to women entrepreneurship are difficulty in accessing finance, poor networking, lack of advice and mentoring, lack of training and education as well as training programs for technologically intensive ventures (Ministry of Entrepreneurship and Crafts, 2014.). In terms of the Blue Office, more than 1,100 seminars have been organized so far, attended by more than 18,000 participants, of which 69% were women, which ensures support for women entrepreneurs.	C
3	General and public transport	Regardless of their employment status, women rely more often than men on public transport to perform their daily activities (EIGE, 2020).	C
4	Tourism	According to the International Labour Organization (UNWTO, 2010), tourism often represents an entry point to the market for women. Numerous jobs in tourism are flexible and can be done from different locations, such as home, workplace or community, and can support a work-life balance for women.	C
5	Systematic management of energy	Women are more vulnerable to energy poverty (EIGE, 2016), i.e., more burdened by unpaid work and spend more time indoors. Consequently, they are more dependent on different sources of energy for preparing food, heating and lighting.	D
6	Waste management	The effectiveness of waste management systems can be increased by understanding gender gaps and inequalities. When setting up a waste management system, the gender perspective should be considered, i.e., becoming acquainted with the needs and challenges of women and men (Amoah et al., 2023).	D
CITY OFFICE FOR EDUCATION			
1	Early preschool education services	By publicly financing adequate preschool education services, which will, in cases of personal participation, be affordable, parents are freed from all-day care for children, thus reducing the scope of unpaid work, which allows for a more equal	B

		position for men and women, as well as parents and individuals without children (Sikirić, 2017; 2021).	
2	Extended children stay in primary school	Extended care for children in the lower grades of primary school makes it easier for parents to reconcile private and business obligations.	B
3	Extracurricular activities	Extracurricular activities and programs ensure extended care for children in primary and secondary schools, helping parents reconcile private and work obligations.	B
4	Teaching assistants / professional communication intermediaries	Helping children in mastering the teaching curriculum reduces the time that parents need to spend with children in mastering the curriculum in the child's free time, thus reducing the unpaid and mental work of parents.	B
5	Co-financing children's meals	Ensuring students' meals reduces parents' concern about organizing the child's diet.	B
6	Co-financing public transport for pupils to and from school	This measure encourages the use of public transport, which reduces the amount of unpaid work of parents.	B
7	Lifelong learning	Lifelong learning programs increase the likelihood of women gaining employment because withdrawing from the labor market to care for children reduces work experience, human capital and makes it difficult for women to return to work.	C
OFFICE FOR DEMOGRAPHY			
1	Home childcarers	A positive aspect of the measure is that it ensures the financial independence of parents, among whom women predominate, who have temporarily left the labor market due to parental obligations. It may have negative consequences only after the right to use the measure is terminated.	A
CITY OFFICE FOR SOCIAL PROTECTION AND PERSONS WITH DISABILITIES			
1	Pension benefits	Increases the standard of living of the elderly population who have a lower socioeconomic status, among which women predominate	C
2	Financing public transport for pensions and caregivers of children with disabilities	It increases the standard of living of the elderly population of lower socioeconomic status and parents with the status of caregivers of children with disabilities. In both groups, women predominate, and women have previously been identified as more frequent users of public transport.	C
3	“Zajednički put” Foundation	Increases the standard of living of the elderly population of lower socioeconomic status, among which women predominate.	C
4	Right to housing cost benefits	Given to single persons, most of whom are women.	C
5	ZG KOMPAS project	The goal is to employ 60 unemployed members from vulnerable groups, i.e., women, young people, persons 50 years of age and older, asylum seekers and beneficiaries of guaranteed minimum benefits	A
6	Senior 2030 project	The aim is to create an enabling environment and good cooperation for developing the active aging policy in the Republic of Croatia after 2020. Women make up a larger proportion of the elderly population.	C
7	Financial assistance to caregivers of children with disabilities	This measure ensures that persons devoted to caring for a child with disabilities are financially independent. Among the beneficiaries, women predominate.	C
8	Transport of persons with disabilities and children with developmental difficulties	This measure is characterized as a measure that facilitates reconciling the private and work life of parents where the City of Zagreb organizes and implements adequate free transportation for their children to kindergarten or school.	B
9	“Mali dom” - Zagreb	This center provides services that significantly relieve parents now and, in the future, and, in addition, significantly reduce the negative effects of a certain disability on the quality of life of children now and in the future.	B
10	Center for the Autonomy of Persons with Disabilities	The Center's premises are designed as a living room for people with disabilities in which they spend their free time to socialize	B

11	Homes for the elderly	and live a more normal life, reducing the amount of care provided by family members, mostly women. Organized care for the elderly reduces the scope of unpaid work in caring for the elderly and infirm that would otherwise be performed by other family members or household members, in most cases, women (Klasnić, 2017). In addition, women make up a larger proportion of the old population from the lower socioeconomic status, and this form of care significantly increases their quality of life.	B and C
12	Gerontological centers	They are intended primarily for older fellow citizens who are not in a system of institutional care and it also reduces the scope of unpaid work for women in caring for elderly family members.	B and C
13	SUZI project	The project aims to train and employ unemployed women with most having completed secondary education as members of multiple marginalized groups – Roma women, women as victims of domestic violence, wives of veterans and homeless women, and establish a network for providing home assistance services for the elderly and people in the disadvantaged situations.	A
14	Zagreb Strategy for Protection Against Violence in Families in the Period 2018-2022		
15	Home for Children and Adults – Victims of Family Violence “Duga – Zagreb”	Data from the Ministry of the Interior at the national level of Croatia point to the fact that in most cases, the victims of domestic violence are women, both misdemeanors and crimes involving murder, bodily injury and serious bodily injury and crimes against sexual freedom committed among close persons, and in most cases the perpetrator of violence is the current or former spouse or common-law partner (Croatian Bureau for Statistics, 2022).	C
16	Counselling Centers for children and adults – victims of family violence		
17	Autonomous Women’s House Zagreb		
18	Counseling Center Luka Ritz	Counseling children and parents can prevent future unacceptable behavior; hence these activities can be viewed within the framework of measures to combat violence.	C
19	A.S.A.P. Systemic Approach to Perpetrators	The aim of the project is to define and implement an experimental model and integrate intervention methods applicable to victims of gender-based violence (women and children) and to male perpetrators in order to encourage an effective network of prevention and opposition	C
CITY OFFICE FOR SPORT AND YOUTH			
1	Zagreb majorettes	Zagreb majorettes have been operating for twenty-two years now and their 'troop' has about 600 members, who are from women (girls) 3-25 years old.	A

Source: Author’s presentation of results of analyzing the City of Zagreb budget from a gender perspective

The table clearly shows that the City of Zagreb already has a large number of measures and activities as the basis and its contribution to a gender-responsible budget. Still, only a “deeper” analysis can provide a quality assessment of the particular measures. Items and amounts listed in the budget do not provide information on the coverage, quality, users and financial accessibility of public services and infrastructure. The gender-responsible budgeting process means that officials conduct a gender analysis whose scope of responsibility is the analyzed programs, i.e., persons at the source of all the necessary data and information required for a more detailed and comprehensive analysis. The main question from the analyses is to what extent budgetary measures and related policies meet the public needs of different groups of women and men. The analysis results are the foundation for decision-making and an argument for devising and proposing measures to contribute to greater gender equality and, consequently, greater gender responsibility in the City of Zagreb budget. What should be pointed out is that gender accountability of the budget is not measured by the amount of funds spent or the number of items covered in the budget. Instead, it is the desire and willingness to respect the diversity of men and women through systematic analysis to continuously strive for equal satisfaction of the public needs of women and men and to create policies and programs that will contribute to greater gender equality.

5. Conclusion

This analysis is another initiative in implementing gender-responsible budgeting in the City of Zagreb. As the capital of Croatia, the City of Zagreb can be a strong incentive for all other cities, municipalities and counties in the country by implementing its specific activities. The analysis results show that Zagreb implements and finances policies and programs that directly or indirectly contribute to improving the position of women in society and greater gender equality. The analysis specifies only the programs, measures and activities in selected fields in which the impact seems most obvious, but there are also other programs, measures and activities that can have a positive but also a negative impact on the equality of men and women when viewed from a gender perspective. Eliminating potentially negative impacts requires considering each measure from a gender perspective and its impact on women and men. It may also require implementing changes to make the measure gender-neutral or devising a specific measure that contributes to greater gender equality and ultimately makes the City of Zagreb budget more gender-responsive.

Given that it is crucial to recognize the needs and priorities of both women and men and even other marginalized groups of citizens in the process, citizens should be included in the budget preparation and planning phase by organizing public debates and forums. In the preparation and planning phase, civil society organizations led by NGOs for women's issues also play an important role. They know best the needs and specifics of their members and marginalized groups. Moreover, their actions and activities should contribute to gender awareness among citizens and initiate debate on the problem of gender inequality and respecting gender differences when collecting and spending public money. In the budget adoption phase, representatives and working bodies of the City Assembly play a key role. The underrepresentation of women in the City of Zagreb representative body and insufficient gender awareness lead to insufficient argumentation and debate on implementing a gender-responsible budget.

Gender-responsible budgeting requires a major shift in thinking, meaning the process should be approached gradually but consistently. The process should proceed in small steps. This study is one small step toward major changes. Further steps include educating city officials so that everyone understands the purpose, goal, positive effects and their role in the process. Implementation is not possible through activities outside the system but solely depends on activities within the system. A group of people can initiate the gender-responsible budget process. However, it ultimately needs to be implemented by everyone to achieve positive effects. There will be many implementation challenges, but only when the process is initiated can it identify the real implementation opportunities and all that needs to be changed to implement the process in its entirety.

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