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# REPORT ON THE SDG 5.C.1 INDICATOR

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

# ALBANIA



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

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## Introduction

The Government of Albania (GoA) has made national and international commitments advancing gender equality and empower women in many different socio-economic aspects as well as on combatting domestic violence and violence against women. Several international conventions and platforms, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Council of Europe Convention on preventing and combating violence against women and domestic violence (Istanbul Convention) and the UN Beijing Platform for Action, demonstrate Albania's commitment to the realization of women's rights and the achievement of gender equality. In addition, the ratification and implementation of requirements of Council of Europe Convention on Prevention and Combatting violence against women and domestic violence (Istanbul Convention) demonstrates the GoA commitments to fight against these forms of violence. In addition, the efforts to improve the legal framework on Gender Equality (GE), Domestic Violence (DV) & Violence against Women (VAW) as well as to harmonize it with the international requirements continue to be at the center of attention to GoA. So, the first law against DV, approved in 2006 (Law no.9669 dated 18.12.2006 "For measures against violence in family relations") is continuously being improved (last improvement was with law 47/2018). Based on the philosophy of this law, the piloted multi-sectorial response to address DV was transformed in 2011 in an obligatory Coordinated Referral Mechanism to be established in each municipality. While as per gender equality, in addition to the specific law on gender equality of 2008, and the dedicated aims and objectives in the National Strategy for Gender Equality 2016-2020 (the third one of this type, the first one covered the 2007-2010 period), there are undertaken also specific steps of signing the European Charter for Equality of women and men in local life from different municipalities which have also prepared and approved the Local Gender Equality Action Plans 2018-2020, for 5 municipalities, with particular support of UN Women.

All these legal frame work and gender machinery in central and local level of the GoA needs gender responsive budgets.

Women-led CSOs play a crucial role in gender responsive budgeting processes in Albania. The Gender Alliance for Development Centre, supported by UN Women Albania led different initiatives to demand better service delivery for women and girls in some municipalities in Albania, working directly with officials and with citizens. In addition, analysis of municipal budgets was conducted to assess whether women and men benefitted equally from budget allocations.

UN Women in Albania provides comprehensive support to women's organizations, gender advocates and national gender machinery to strengthen their essential role in national policy and planning processes. UN Women have given abundant technical support to the GoA structures to advance on gender responsive budgets.<sup>1</sup>

The **Agenda 2030** for sustainable development which is dedicated not to leave anyone behind under SDG 5: achieve gender equality and empower all women and girls; directly evaluates countries transition to gender responsive budgeting with the **indicator 5.c.1. Proportion of countries with systems to track and make public allocations for gender equality**, which sets an entry point for a globally unified methodology on GRB. This indicator measures three important components of a gender responsive public finance system: (i) intent of a

<sup>1</sup> <https://albania.unwomen.org/en/what-we-do/national-planning-and-budgeting>

government to address gender equality by identifying whether policies, programs and resources/budgets are in place; (ii) existence of mechanisms to track resource allocations towards these policy goals; (iii) existence of mechanisms to make resource allocations publicly available to increase accountability to women.

The Republic of Albania has committed to the goals and has submitted in 2018 a Voluntary National Review on implementation of the 2030 Agenda detailing progress achieved so far in advancing the Agenda for Sustainable Development, as well as to assess the impact of the actions taken.<sup>2</sup> The report mentions some of the indicators but not the 5c1.

## Methodology

In the framework of the Gender Budget Watchdog Network project, financed by the Austrian Development Agency and Swedish International Development Cooperation Agency (Sida), the project partners have conducted an assessment of the status of gender responsiveness of public finance systems in seven countries in 2020: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Serbia and the Republic of Moldova. The report for Republic of Albania has been prepared by the Gender Alliance for Development centre (GADC).<sup>3</sup>

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

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

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

In this report, SDG indicator 5.c.1 measures three criteria: (1) Existence of policies / programs and corresponding allocations for gender equality and women’s empowerment; (2) systems to track allocations for gender equality; and (3) mechanisms to make allocations for gender

<sup>2</sup> Government of Albania. 2018. Voluntarily National Review on Sustainable Development Goals

<sup>3</sup> [www.gadc.org.al](http://www.gadc.org.al)

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

equality publicly available. Each criterion is assessed by a set of binary questions. If the country has in place the document, budget and procedures that the question is measuring, it is scored with 1 point, and if the country does not have the document, budget and procedures it is scored with 0. At the end of each summary of target countries, scoring per question is presented.

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

The first dimension of the 5c1 indicator measures the intent of governments to address gender equality. It assesses whether there are government programs or policies designed to address well-identified gender equality goals. To this end the Albanian legislative framework for equality between women and men is generally in line with international commitments. The country ratified the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its Optional Protocol, and several international conventions. The Republic of Albania was one of the first countries who ratified the Convention on preventing and combating violence against women and domestic violence (Istanbul Convention). Approximation of national legislation with international standards and requirements is one of the commitments that the GoA has undertaken through ratification of several international conventions on human rights and especially conventions specifically addressing rights of women and girls. This process is also based on the signing of the Stabilisation Association Agreement (SAA) in 2006. Equality is one of the objectives and duties and an integral part of the Council of Europe Treaty and the EU Charter of Fundamental Rights. Albania's obligations for the integration of gender issues also derive from the five priority areas in the "Strategy for equality between women and men 2010- 2015" of the European Commission.

On 4 December 2017, the Albanian Parliament unanimously approved a resolution confirming the country's commitment to Agenda 2030 and achievement of the SDGs. By endorsing this resolution, Parliament collectively embraced the Agenda and Goals and committed itself to their promotion, implementation and monitoring, through inclusive and broad-based development processes, in line with Albania's development priorities and goal of EU integration.

Considering that NSDI II provides for the national policy framework for implementing the SDGs, the costing and budgeting for SDGs include the budget analysis along the lines of NSDI II. The analysis takes into account the mapping of SDGs against NSDI II, presented in the Baseline Report on SDGs that provides for weighting of different SDGs according to the NSDI II pillars. The analysis is based upon the Medium-term Budget Programme and Treasury data, to identify the budgetary resources and expenditures allocated to each sector and sub-sector, according to the budget programmes and the economic and administrative classification.

### ***Well-identified gender equality goals are in place***

Gender Equality is enshrined in some important laws and strategies in Albania.

*Law on Gender Equality<sup>5</sup>* - The law on gender equality regulates fundamental issues of gender equality in public life, the protection and equal treatment of women and men with regards to

<sup>5</sup> Republic of Albania, Law no.9970, 24.07.2008 "On Gender Equality in the Society".  
[http://www.mod.gov.al/images/PDF/barazia\\_qjinore\\_shoqeri.pdf](http://www.mod.gov.al/images/PDF/barazia_qjinore_shoqeri.pdf)

equal chances and opportunities for the exercise of their rights, as well as their participation and contribution in the advancement of all social spheres.

Article 7 of the law "On gender equality in the society", provides for the necessary measures to be taken by the state institutions for the purpose of eliminating gender-based discrimination.

Article 15, of Law 9970, dated 24.08.2008 "On gender equality in the society" enables for the application of the gender quota as a special temporary measure aimed at making the implementation of gender quota a reality.

*Law on Measures Against Violence in Family Relations<sup>6</sup>* - This Law is approved by the Parliament of Albania based on articles 78 and 83. 1 of the Constitution, upon the proposal of 20 000 voters. The purpose of this law is: 1. To prevent and reduce domestic violence in all its forms by appropriate legal measures, 2. To guarantee protection through legal measures to members of the family who are subject to domestic violence, paying particular attention to the needs of children, the elderly and the disabled.

*Law no. 221/4.2.2010 "On Protection from Discrimination"<sup>7</sup>* - as adopted by the Albanian parliament is a significant step forward for the protection of equality and non-discrimination in Albania. It significantly widens the scope of rights and their safeguards for women and men by introducing new concepts and the application of new instruments in the political dimension and in other remits related to the economy and social protection.

Article 1 of this law regulates the implementation of and respect for the principle of equality in connection with gender, race, colour, ethnicity, language, gender identity, sexual orientation, political, religious or philosophical beliefs, economic, education or social situation, pregnancy, parentage, parental responsibility, age, family or marital condition, civil status, residence, health status, genetic predispositions, restricted ability, affiliation with a particular group or for any other reason.

*National Strategy on Gender Equality and Action Plan (2016-2020)<sup>8</sup>* - The National Strategy on Gender Equality promotes gender equality as a pre-requisite for a fair, sustainable and socially and economically empowered society and calls for sensitivity towards the special needs of both genders. The country also has adopted a National Action Plan for the Implementation of the Strategy<sup>9</sup>.

The vision of the National Strategy for Gender Equality 2016-2020 is: "A society which holds gender equality as a prerequisite for sustainable development and aims at zero tolerance towards gender-based violence and domestic violence".

- Strategic Goal 1: Economic empowerment of women and men.
- Strategic Goal 2: Guaranteeing factual and equal participation of women<sup>78</sup> in the political and public decision-making.
- Strategic Goal 3: Reduction of gender-based violence and domestic violence.

<sup>6</sup> Republic of Albania, Law no. 9669, dated 18.12.2006 "On measures against domestic violence" (Updated)

<sup>7</sup> Republic of Albania. Law no. 10 221, dated 4.2.2010 for protection from discrimination. Retrieved from [https://www.uart.edu.al/media/150329-Liqji%2010221\\_%202010%20per%20mbrojtjen%20nga%20%20diskriminimi.pdf](https://www.uart.edu.al/media/150329-Liqji%2010221_%202010%20per%20mbrojtjen%20nga%20%20diskriminimi.pdf)

<sup>8</sup> Republic of Albania. National Strategy on Gender Equality and Action Plan (2016-2020) <https://www.un.org.al/sites/default/files/SKGJB-AL-web.pdf>

<sup>9</sup> National Strategy and Action Plan on Gender Equality 2016-2020 <http://awenetwork.org/wp-content/uploads/2017/01/SKGJB-EN-web.pdf>



- Strategic Goal 4: Empowerment of the coordination and monitoring role of the National Gender.
- Equality Mechanism, as well as awareness-raising of the society on gender equality advancing.

### ***Adequate resources for gender equality policy***

Governments that commit to gender equality need to provide adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals. However, it is difficult to assess whether government allocated adequate resource for gender equality policy, therefore, this section assesses how much Albania fund the gender equality policies.

In Albania the Decision no. 465 on the Introduction of Gender Mainstreaming in the Medium-Term Budget Program,<sup>10</sup> draws its legal basis from the Law on Management of the Budgetary Systems,<sup>11</sup> and establishes the steps for the preparation of gender-sensitive Medium-Term Budget Program.<sup>12</sup> Based on it, in 2013, Ministry of Labor, Social Affairs and Youth issued an Instruction no. 21 on procedures for integrating gender in the Medium Term Budget Program,<sup>13</sup> ensuring that the 2016-2018 budget includes gender in some of its programs.<sup>14</sup> As this is a relatively new development in Albania, now, it is only possible to assess the planned budget allocations in support of gender equality but not the actual budget execution.<sup>15</sup> GRB is also incorporated in the medium-term budget program at the municipal level, and is stipulated in the Financial Law 68/2017 for Local Government.<sup>16</sup> Article 36 of the Law, in its point C, states that the objectives of the policies of the programs in the medium-term budgeting program, should address gaps in gender equality, or ensure full respect for gender equality, identifying clearly outcomes and other tangible indicators based on gender. Article 54 on financial reporting among others stipulates the responsibility for reporting the share of spending on the policies for gender equality as a share of total spending. Article 5 of the Law stipulates that municipalities should consult the interest groups in the municipalities when developing their budget proposals. The GRB was first piloted at central level, in two

<sup>10</sup>Decision no. 465, of the Council of Ministers of the Republic of Albania on the Introduction of Gender Mainstreaming in the Medium Term Budget Program

[http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime\\_per\\_buxhetin/Buxhetimi\\_Pergjigjshem\\_Gjinor\\_ne\\_PBA/Buxhetiimi\\_Pergjigjshem\\_Gjinor\\_ne\\_PBA.pdf](http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/Buxhetimi_Pergjigjshem_Gjinor_ne_PBA/Buxhetiimi_Pergjigjshem_Gjinor_ne_PBA.pdf)

<sup>11</sup> Law No.9936, Law on Management of the Budgetary Systems <file:///C:/Users/Admin/Downloads/l-9936 nga kuvendi 2 .pdf>

<sup>12</sup> The actions include: i) the identification of gender equality objectives with targeted outcomes and indicators; ii) the setting of gender equality criteria for the distribution of Regional Development Funds; iii) the alignment of gender budgeting with the National Strategy on Gender Equality; iv) identification of the Ministerial responsibilities for implementation, and v) provides for a strategy to roll out gender budgeting across all line ministries by 2013. Points, 1,2,3,4,5, Decision no. 465, of the Council of Ministers of the Republic of Albania on the Introduction of Gender Mainstreaming in the Medium Term Budget Program [http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime\\_per\\_buxhetin/Buxhetimi\\_Pergjigjshem\\_Gjinor\\_ne\\_PBA/Buxhetiimi\\_Pergjigjshem\\_Gjinor\\_ne\\_PBA.pdf](http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/Buxhetimi_Pergjigjshem_Gjinor_ne_PBA/Buxhetiimi_Pergjigjshem_Gjinor_ne_PBA.pdf)

<sup>13</sup> Instruction no. 21 on procedures for integrating gender in Medium Term Budget Program [http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime\\_per\\_buxhetin/Buxhetimi\\_Pergjigjshem\\_Gjinor\\_ne\\_PBA/Buxhetiimi\\_Pergjigjshem\\_Gjinor\\_ne\\_PBA.pdf](http://www.financa.gov.al/files/userfiles/Buxheti/Udhezime/Udhezime_per_buxhetin/Buxhetimi_Pergjigjshem_Gjinor_ne_PBA/Buxhetiimi_Pergjigjshem_Gjinor_ne_PBA.pdf)

<sup>14</sup>According to the Ministry of Finance, in the MTBP of 2016-2018, 19 programs were prepared in compliance with this instruction Gentian Opre, Director of Budget Analysis and Programming Department General Directorate of Budget Ministry of Finance

<sup>15</sup> According to the UN Women, GRB programmes in the MTBP 2016-2018 amount to \$ 61,534,4001. Eleven (11) Ministries are engaging in GRB, with the Ministry of Justice accounting for 36,1%, while Ministry of Agriculture, Rural Development and Water Administration for only 1,4%, Dolly Wittberger Gender Expert Un Women Albania; Personal Interview

<sup>16</sup> Law No.68/2017 on the Finance of local self-government <http://www.qbz.gov.al/Liqje.pdf?qevisja%20vendore/LIGJ%20nr.%2068,%20date%2027.4.2017.pdf>



ministries resulting in concrete budgetary allocations in four budget programs in the MTBP 2013-2015. It scaled up from nine budget programs in 2015-2017 up to 20 programs in 2016-2018. In the MTBP 2020-2022 are planned 33 budget programs to include 52 gender responsive objectives and outputs, totalling 298 mln USD of state budget to advance gender equality in the country. Tables below show budget allocations and programs where GRB was applied in various sectors and budget programs.

**Table 1. Gender responsive budget allocations in MTBP over the years**

Year	No. of budget programs	No. of Budget Programs that include GRB	No. of Objectives	No. of outputs (by type)	GRB related budget funds (in million USD)	% of total budget expenditure
2015-2017	84	9	11	14	38.4	1%
2016-2018	84	20	27	23	63.4	1.73%
2017-2019	84	24	32	33	90	2.30%
2018-2020	84	28	41	41	120	2.40%
2019-2021	75	33	52	52	298	6.30%

**Source: Author's processing based on the Ministry of Finance and Economy data.**

Albania was one of the 15 countries successfully piloted the methodology to measure gender target indicator 5. c.1.<sup>17</sup>

Indicator 5.c.1 is not available for Albania. Although gender equality and women's empowerment perspectives are being integrated in the budget planning and implementation, such processes are still at their initial stage. The establishment of an effective monitoring unit or structure inside the Sector of Gender Equality at the MoSWY would support to strengthening its functionality and contributing to monitoring Target 5.c implementation through this indicator in the future.

This is the only indicator in the SDG monitoring framework that links national budgeting systems with implementation of legislation and policies for gender equality and women's empowerment. Albanian good GRB practice established at central level highly contributed to the reclassification of the indicator from Tier III to Tier II later in November 2017. Whilst at local level a number of municipalities adopted the GRB approach through participatory budgeting at times of budget making and approval. Following the first good

<sup>17</sup> Proportion of countries with systems to track and make public allocations for gender equality and women empowerment.

practice in the Elbasan Municipality<sup>18</sup> more municipalities showed interest and sought assistance to apply GRB in local policy and budget making. Thus far, more than 20 municipalities have adopted GRB approach, however local issues and drawbacks are challenging the approach at local level.

According to the data from the Ministry of Economy and Finance:

- 3 out of 11 Line Ministries have conducted hearing sessions with the Civil Society Organizations (CSO) in 2018.
- 2 Policy options from CSOs have been adopted by the Parliament as part of the 2019 Budget Law.
- 5 Municipalities (out of 61) actively supported by UN Women Albania for GRB and Participatory Budgeting.
- 35 out of 61 LGUs have conducted hearing sessions with the communities for the 2019 Budget.

### ***Procedures for execution of budget allocations for gender equality are in place***

During the budget execution phase, the government implements the policies planned in the budget and monitors and controls their execution by allocating and tracking expenditure. According to PEFA gender responsive public financial management (PFM) practices include ability to track expenditures on specific gender-related equal opportunity programs as well as general public services targeted specifically at or used mostly by specific gender budget proposals. This would also include having procedures in place that ensure the resources allocated for gender equality objectives are executed according to budget. The following section assesses the procedures and methodologies applied in Albania in budget execution for gender equality.

In Albania there are procedures for execution of budget allocation for gender equality such as: Instruction no. 21, on 21 June 2013 on "The procedures to mainstreaming gender issues in the MTBP", endorsed by the Ministry of Finance and Ministry of Social Welfare and Youth, now called the Ministry of Health and Social Protection; and

The Guidelines for determining gender integration procedures in the medium-term budget program.

However, in the 2019 budget, it is very difficult to determine if the financial resources allocated for gender equality have been executed as planned as monitoring of expenditures from a gender perspective has not been done. The Ministry of Finance of Economy of the Republic of Albania and based on Law no. 9936 dated 26.06.2008 reported that "on standard procedures for the preparation of the Medium Term Budget Program (MTBP)", 37 budgetary programs have been identified during phase III of the preparation of the document MTBP 2020-2022 that effectively include gender budgeting in their requirements for the MTBP ; however it did not include information on how much has been spent/executed for gender equality.

### ***Conclusion Criterion 1***

The criterion 1: intent of government to address gender equality by identifying whether policies, programs and resources/budgets are in place is measured through the assessment of the gender

<sup>18</sup> "Gender equality and local governance", accessible at [http://iknowpolitics.org/sites/default/files/gelq\\_publication\\_2012\\_en.pdf](http://iknowpolitics.org/sites/default/files/gelq_publication_2012_en.pdf)

equality policies, whether there are budget allocations for their implementation and procedures for budget execution are set. The above analysis shows that in regards to the first criteria availability of programs or policies of the government, that are designed to address well-identified gender equality goals; Albania fulfil the requirements and the regional score in regard to this criterion is 100%. Hence only Albania but can provide assessment if the funds are sufficient to meet both their general objectives and their gender equality goals. Finally, in regard to the third criteria for assessment, if there are procedures for budget execution set, the criteria met 100%.

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

GRB makes gender an integral part in fiscal and budgetary decision making and brings focus to the recognition that fiscal policies (both expenditures and revenues) have differentiated impacts and that analysis and review of fiscal policies and practices should take this into account. Gender responsive budgeting is intended to ensure that Public Finance Management (PFM) can contribute to addressing gender specific needs and closing gender gaps in men and women's opportunities for economic, social, and political participation and thus development outcomes.<sup>19</sup>

### ***Gender responsive goals promoted by the PFM system***

This section assesses to what extent the gender responsive goals in policies and budgets are promoted. The vehicles for promotion identified is the speech of the Minister of finance to the Parliament, pre-budget statement with gender perspective published, debate in the Parliament on the gender impact of the proposed budget, or existence of a gender budget statement when Budget is adopted and published.

One of the key areas in which Albania offers a good example in operationalizing gender equality is gender-responsive budgeting (GRB). The latter is applied both at the national and local level. At the national level, GRB is outlined in the Public Finance Management Strategy (2015-2020) and became part for the first time of the National Strategy for Development and Integration (2015-2020). In 2016, gender equality was included as one of the fundamental principles of the Albanian Budget System, to provide equal access to rights and opportunities for men and women in Albania. Accordingly, in the 2019 budget, gender inequality problems have been mainstreamed into 37 budget programs in 14 Ministries, affecting some of the most important sectors, such as: education, health, agriculture, etc.<sup>20</sup> Work is ongoing to include GRB at the local level in each unit, while there is both international support and internal willingness and commitment. GRB allows operationalization of human rights commitments and ensures that these commitments do not remain on paper but have practical impact in the lives of girls and women, men and boys.

<sup>19</sup> PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC.

<sup>20</sup> For more see: [https://www.unece.org/fileadmin/DAM/RCM\\_Website/Albania.pdf](https://www.unece.org/fileadmin/DAM/RCM_Website/Albania.pdf)



In Albania, the MTBP is submitted to the Parliament hand in hand with the Draft Budget Law, and a gender budget statement is included in the former document. In 2019 the Finance Minister included a gender section in the speech to the Parliament. The Government of Albania (GoA) has made national and international commitments to advancing gender equality and the empowerment of women in many different socio-economic aspects as well as on combatting domestic violence and violence against women. The Minister of Finance gave a statement that gender responsive budgeting has been an added element during the preparation of the Medium-Term Budget 2018-2020.<sup>21</sup> This is specifically demonstrated through the increase in the funding for gender equality in 2019 (6.3% of total budget as compared to 2.4% of the total budget in 2018). Also, in the 2020-2022 budget program there will be 36 budget programs to specifically close gender gaps or to advance gender equality. *"I will give an added attention and guarantee that the implementation of the Government of Albania commitment for the advancement of gender equality by introducing larger gender responsive budgeting programs"*, said the Minister of Finance and Economy.<sup>22</sup>

### ***Budget circulars as tools for introduction of gender in public finances***

The budget circular is a very important tool through which many countries are facilitating the introduction of gender in budgeting. The budget circular is in principle accompanied with guideline for budget users how to prepare the budget proposal. If the circular requires budgetary units to provide information on the gender impacts of new spending proposals and proposed reductions in expenditures or include analysis to include sex-disaggregated data on the planned outputs and outcomes for service delivery is considered to be gender responsive.

The budget circular in Albania has been changed to allow for gender responsive budget allocations to be made by budget users. In addition, the MoFE issued instruction "on the Standard Budget Preparation Guidelines (SBPG)"<sup>23</sup> and MoFE instruction "on the Standard Procedures of Monitoring of Local Government MTBP"<sup>24</sup> for local budget users as well as MoFE Annual Instruction "On the preparation of the MTBP". The guidelines require from central and local government to collect gender disaggregated data; to identify program objectives to promote gender equality, to identify at least one policy objective that aim to reduce the gap of gender equality.

### ***Ex ante gender impact assessment of key programs and policies***

This assessment would include an overview of the findings on national level from the use of ex ante impact assessments and a description of the envisaged outcomes and impacts of policies targeting a specific gender or gender equality. This information is foreseen for governments to articulate plans for implementing gender responsive policies and programs by identifying the resources being allocated to reach strategic goals regarding gender impacts, as well as to put in place systems for measuring the results of those policies<sup>25</sup>.

<sup>21</sup> Minister of Finance speech at the Business Women's Summit "Meeting of the Network of Professional Women of the Diaspora", organized by the Albanian Fund for Diaspora Development, in cooperation with the Ministry of Finance and Economy.

<sup>22</sup> Ibid.

<sup>23</sup> <http://financa.gov.al/udherrefyes-per-buxhetimin-e-pergjithshem-gjinor/>

<sup>24</sup> <http://financa.gov.al/wp-content/uploads/2019/02/Udhezimi-standart-i-PBA-vendorit.pdf>

<sup>25</sup> PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC

In Albania there is no gender impact assessment carried out by the Government.

### ***Use of sex-disaggregated statistics and data to inform budget-related policy decisions***

The sex-disaggregated data include data collected and tabulated separately for women and men. They allow for the measurement of differences between women and men on various social and economic dimensions. In order to have gender statistics one needs to collect sex disaggregated data. Gender statistics reflect gender roles, relations, and inequalities in society<sup>26</sup> and are evidence base for policy development. The gender statistics in a public finance management system that redistributes finances to the needs of women and men inform budget decisions. The following section assesses the practice of collecting, publishing and using sex-disaggregated data and gender statistics in policy development and budget making and execution.

An important sub-legal act is the Instruction No. 1220, dated 27.5.2010, On the determination of indicators and monitoring Indicators of gender equality and violence against women, including *Domestic violence, supervision, collection, and processing*<sup>27</sup>. This important instruction orders the collection of gender statistical data and monitoring and evaluation of indicators of gender equality and violence against women, including domestic violence, to be carried out locally and nationally.

A very important role in defining and collecting the indicators of gender equality and violence against women is played by the Directorate of Equal Opportunities and Family Policies (today the Gender Equality Sector within the General Directorate of Health and Social Protection Policy and Development). This is the structure for advancing gender equality and prevent violence against women, including domestic violence, which evaluates statistical data, as well as drafts reports in the field of gender equality and violence against women. At the request of the MHSP, the Institute of Statistics of Albania (INSTAT) forwards to the statistical structure of this ministry all the collected data on indicators of gender equality and domestic violence. All the data are gathered based on different forms that are part of the instruction No. 1220, dated 27.5.2010.

The Albanian statistical office INSTAT publishes annually "*Women and Men in Albania*" publication with a main purpose to present sex disaggregated data aiming that all statistics should not only be collected, analyzed and presented by sex, but should also reflect the gender issues of society, in order to monitor inter-sectorial policies in the context of achieving gender equality.

In 2019 Albania also published the *Gender Equality Index Report for Albania* was developed by the Ministry of Health and Social Protection and Institute of Statistics of the Republic of Albania using methodology of the European Institute for Gender Equality (EIGE). The Gender Equality Index report for Albania was written with support of the World Bank and Expertise France. The overall Gender Equality Index for the Republic Albania reached 60.4 in 2017, indicating a substantial gender gap. Although only 7 points below the EU-28 average (67.4), Albania demonstrates better gender parity in the domain of power than the EU28. The largest gaps to

<sup>26</sup> See: <https://eige.europa.eu/gender-mainstreaming/methods-tools/sex-disaggregated-data>

<sup>27</sup> This sub-legal act was drafted pursuant to the article 100, point 4 of the Constitution and article 13, letters "d", "dh", and of article 32, point 1 of law no. 9970, dated 24.7.2008 "On gender equality in society"

the EU-28 are in the domains of knowledge, money and time, while scores are similar in the domains of work and health.<sup>28</sup> Hence, except for gender responsive budgeting process in which key performance indicators are set, the gender statistics are not used in gender policy analysis in Albania yet.

Few years after this instruction, clearly definition, indicators and monitoring indicators of gender equality and violence against women, unfortunately the Law no. Nr. 17/2018, on Official Statistics has not taken into account the LGE and in none of its articles is mentioned the importance of gender disaggregated data.<sup>29</sup>

### Gender responsive performance indicators

The systematic integration of performance objectives, including gender equality objectives and performance indicators (where possible and useful, disaggregated by gender), allows for the budget document to be followed (monitored and evaluated) whether it achieves the gender equality results and improves equality.

In Albania, the GRB concept applied shows the linkages between inputs, outputs and outcomes for each policy intervention of the government where gender was introduced. This means that for each government intervention a budget program is developed for which the entire string from objective to outcome is clearly identified. The Albanian system requires that in the planning phase line ministries specify gender responsive objectives with respective key performance indicators (KPIs). Accordingly, in the 2019 budget, gender inequality problems have been mainstreamed into 37 budget programs in 14 ministries, affecting some of the most important sectors, such as: education, health, agriculture, etc.<sup>30</sup>

### Ex post gender impact assessment

Gender impact assessment of the budget is conducted in two phases: after the budget is implemented or during implementation. This assessment would include an overview of findings of ex post impact assessments and the extent to which the intended outcomes and impacts of policies targeting a specific gender or gender equality have been achieved<sup>31</sup>. The impact that budget execution has had on gender equality can be the subject of an oversight hearing or a parliamentary discussion, towards informing improved policy development in the future.

Ex-post evaluations have been conducted primarily by parliamentary committees for implementation of specific legislation, secondary legislation and institutions in charge of implementing them. The Report on Impact Assessment (RIA) in the past years has been conducted by a specific unit within the Prime Minister's Office, with staff having received specific training in conducting RIA.

Ex post impact assessment on gender budgeting has not taken place in Albania yet. The KPIs showing gender mainstreaming in 37 budget programs in 14 ministries in 2019, at the impact level have not yet been measured and reported, although the Albanian public finance management system requires regular monitoring and evaluation, whereby the whole string is

<sup>28</sup> [http://www.instat.gov.al/media/6661/gender\\_equality\\_index\\_for\\_the\\_republic\\_of\\_albania\\_2020.pdf](http://www.instat.gov.al/media/6661/gender_equality_index_for_the_republic_of_albania_2020.pdf)

<sup>29</sup> Institute of Statistics. 2018. Law on official Statistics. Retrieved from, [http://www.instat.gov.al/media/3973/liqi-nr-17-dt-542018\\_per-statistikat-zyrtare.pdf](http://www.instat.gov.al/media/3973/liqi-nr-17-dt-542018_per-statistikat-zyrtare.pdf)

<sup>30</sup> [https://www.unece.org/fileadmin/DAM/RCM\\_Website/Albania.pdf](https://www.unece.org/fileadmin/DAM/RCM_Website/Albania.pdf)

<sup>31</sup> PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC



assessed as to review the actual outputs and outcomes against the objective and inputs. In 2019 there has not been any oversight hearing in the Albanian Parliament that focuses on gender equality or on budget execution from a gender perspective.

### ***Gender audit***

Gender audit of the budget is an independent, objective analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted or attained through the policies set out in the annual budget.<sup>32</sup> The following section assesses the extent to which Albania is using this tool.

In Albania, the audit report is issued by the supreme audit institution, examining the soundness and completeness of the government's year-end accounts. According to the Open Budget Index Albania's supreme audit institution provides adequate budget oversight independently choosing to undertake audits as it sees fit independent from Government influence as it is appointed by legislature and judiciary. It has its own budget which provides for sufficient resources to fulfil its mandate. In 2019 the State audit institution has conducted the Report for the Implementation of the State Budget. In a special chapter, this report analyses the implementation of the decisions of the Council of Ministries for gender responsive budgeting.<sup>33</sup> Only this report has a special chapter related to gender responsive budgeting, which has occurred for the first time for this institution.

### ***Conclusions Criterion 2***

At the national level, GRB is outlined in the Public Finance Management Strategy (2015-2020) and became part for the first time of the National Strategy for Development and Integration (2015-2020). In 2016, gender equality was included as one of the fundamental principles of the Albanian Budget System, to provide equal access to rights and opportunities for men and women in Albania. Accordingly, in the 2019 budget, gender inequality problems have been mainstreamed into 37 budget programs in 14 Ministries, affecting some of the most important sectors, such as: education, health, agriculture, etc.<sup>34</sup> Work is ongoing to include GRB at the local level in each unit, while there is both international support and internal willingness and commitment. GRB allows operationalization of human rights commitments and ensures that these commitments do not remain on paper but have practical impact in the lives of girls and women, men and boys. Albania use gender-disaggregated statistics when setting programs and policies, informing budget related decisions on which gender equality goals are planned to be met. Albania use gender performance indicators for measuring the gender objectives of the budget. Albania has the beginnings of gender audit in 2019 by the State Audit Institution on the Report for the Implementation of the State Budget.

## **Chapter 3: Existence of mechanisms to make resource allocations publicly available to increase accountability to women.**

<sup>32</sup> PEFA (2020), Supplementary Framework for Assessing Gender Responsive Public Financial Management, Guidance for assessment teams, Washington DC

<sup>33</sup> Supreme Audit I situation, 2019. Report for the Implementation of the State Budget, 2018.

[file:///C:/Users/User/Downloads/rzb\\_2018\\_pdf\\_final-min.pdf](file:///C:/Users/User/Downloads/rzb_2018_pdf_final-min.pdf)

<sup>34</sup> For more see: [https://www.unece.org/fileadmin/DAM/RCM\\_Website/Albania.pdf](https://www.unece.org/fileadmin/DAM/RCM_Website/Albania.pdf)

This criterion is assessing whether allocations for gender equality and women's empowerment are made public. The transparency of the budgetary process is usually evaluated on basis of accessibility of the information on budget making and budget execution by ordinary citizens. Therefore, in this chapter various tools assess the budget data in Albania, from using the free access to information procedure; to evaluation whether and to what degree the governments in the region are following the IMF Code of Good Practices on Fiscal Transparency and the Lima Declaration of Guidelines on Auditing Precepts<sup>35</sup>. In this process we have used secondary data sources (legislation, financial and narrative analytical reports and public expenditure and institutional reviews), as well as primary data (interviews and open budget surveys). The analysis takes in consideration the legal aspects, the procedures and the implementation practices that make the budgetary process transparent opened and accountable to women and men.

The usual shortcomings of a budget are their gender-neutral economic framework, the lack of socioeconomic and gender sensitive statistics and lack of transparency and public participation (The International Budget Process, 2002). A major problem of a standard budgeting process is that it is based on the prevailing economic opinion, which assumes the rational behaviour of individuals led by their own best interests without considering gender, class, age or ethnicity, and is exclusively market oriented and extends beyond specific historical geographic and social contexts. It is also assumed that the decisions made by such individuals are not affected by the ruling power relations.

Gender budgeting contributes to the democratisation of relations within a society as, among other things, it encourages the responsibility/accountability of government for the implementation of commitments taken in the area of enhancing gender equality, enhancing the transparency of its actions by improving the transparent nature of its work, measurability of its results, the participation of women and all vulnerable and marginalised groups in all stages of the budgetary process, the efficiency and effectiveness of policy strategies, the fight against gender based discrimination and the economic and social security of citizens<sup>36</sup>.

### ***Gender equality allocations published in an accessible manner***

To hold governments accountable for the realization of gender equality goals, citizens need to have access to key budget documents: The Pre-Budget Statement; the Executive's Budget Proposal; the Enacted Budget; In-Year, Mid-Year, and Year-End Reports; as well as the Audit Report. It is essential for people to be able to develop a full and clear picture of how their government is raising and spending public money. Access means not simply physical access to documents, but accessibility. Where the government's work is highly technical, it is not sufficient to simply make technical documents available. Access to information means access to information in a language and through formats that ordinary people can understand and appreciate.<sup>37</sup> To this end, this section assesses if the Albanian government publish citizens' budgets and if these documents contain information of public resources allocated for the needs of women and men and for gender equality in the year subject to the assessment - 2019.

<sup>35</sup> Published by the United Nations International Organization of Supreme Auditing Institutions (INTOSAI)

<sup>36</sup> Risteska, M. Ahmetovic, A., Dzuric Kuzmanovic, T. Klatzer, E. (2013) Gender responsive budgeting: Textbook for Universities, UNWOMEN

<sup>37</sup> IBP (2012) s The Power Of Making It Simple: A Government Guide to Citizen's Budgets, available online: <http://internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf>

In Albania, for the first time, GRB has been included as a tool to explain the different social impacts in the life of men and women in the budget planning for 2019, in the "Citizens Budget". Two policy options from CSOs have been adopted by the Parliament as part of the 2019 Budget. The presentation of the budget documents was made public and facilitated 36 budget hearing sessions in 61 local government units in 2019.

### ***Gender budget information made public in a timely manner***

The Ministry of Finance and Economy is been assisted by BOOST initiative, a World Bank facility to grant access to budget data and promote effective use for improved decision-making processes, transparency and accountability. Starting from 2015, the 2016 Annual Budget Law was formulated in a more transparent and comprehensive manner and "Budget at the glance" and a simplified "Citizen Budget" were published.<sup>38</sup> According to the European Commission, the budget transparency remains satisfactory with the publication of all key budget documents such as the annual budget, the citizens' budget, and the list of public investments (including PPPs under the medium-term budget programme).<sup>39</sup> However, the timeliness of budget execution reports, in particular reporting on arrears, need to be improved. Also, information on state assets contained in this report does not allow for a full comparison with the original budget. Public participation in the budget process needs to be further strengthened.<sup>40</sup>

### ***Gender budget information published in an easily understandable format***

In Albania as part of the budget planning for 2019 was GRB included as a tool for explaining the foreseen different social impacts of the budget on the lives of men and women, within the "Citizens Budget". However according to the citizens opinion the budget it is not readable and understandable for them.

### ***Conclusions Criterion 3***

The third criterion assessed the existence of mechanisms to make resource allocations publicly available to increase accountability to women and men. In this criterion, Albania fulfils the requirements of publishing key budget documents, timely and accessible but not in understandable manner for the citizens.

The PFM strategy 2019 – 2022 includes a special component to make public available the resource allocation the Component 5.3: Citizens' engagement. The objective of the component is "Formal opportunities are provided for the public to engage in the planning and execution of the budget." In addition, this strategy promises that while financial Information about central and local government is published on the MOFE website and a 'Transparency Portal' on Local Finances demonstrates progress, more needs to be done to enrich the information available and to actively engage the Civil Society Organisations (CSOs) and other stakeholders, such as academia, during the budget preparation and implementation. A communication platform to help citizens to exchange views on national budget matters during both the formulation of the

<sup>38</sup> Albania Public Finance Management Strategy 2019 – 2022. Online: <http://www.financa.gov.al/wp-content/uploads/2020/06/PMF-Strategy-2019-2022-ENG.pdf>

<sup>39</sup> European Commission, 2020. Albania Progress Report, online: [https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/albania\\_report\\_2020.pdf](https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/albania_report_2020.pdf)

<sup>40</sup> Ibid.



budget and the monitoring of its implementation will be prepared. Also, training will be delivered to CSOs to enable a better understanding of Budget planning and execution procedures and reports.

### Recommendations on future steps to meet Indicator 5c1

- GRB approach in planning and budgeting have progressed significantly at central level, efforts should be put to monitoring expenditures, whether target indicators have been met and yielded to the achievement of GRB related objectives;
- Dedicated technical assistance proved effective in budget planning and allocation at central level. However, technical assistance should focus on setting measurable and realistic performance indicators in budget programs across sectors. Almost half of indicators do not really measure progress, are just indicators, not performance indicators. Performance indicators must be qualified and quantified and include quantitative and qualitative defined targets, so to be able to measure the effectiveness of public expenditure to gender equality;
- Monitoring GRB and its reporting has to be largely improved by line ministries and the Ministry of Finance and Economy.
- Ministry of Health and Social Protection shall demand increased gender budgeting accountability. The ministry has to play a more active role in assisting line ministries and LGUs apply GRB in their respective medium-term planning and budgeting;
- Government budget allocations have to be clearly linked to gender responsive specific products, performance indicators and targets, in all budget institutions at both central and local levels. Key performance indicators are to be identified to measure the effectiveness and result of budget program at output level, therefore officials should be properly trained and coached;
- Budget institutions including line ministries should arrange consultative meetings with all possible stakeholders during the preparation phase of MTBP. Line ministries should firmly follow the MFE instruction "on the preparation of the MTBP", take concrete actions to announce budget consultations, make the preliminary budget document available and consult it with all interested stakeholders.
- Local government units shall make GRB approach an integral part of budget preparation process. MFE shall firmly demand LGUs to follow MFE instruction "on the preparation of the MTBP", given their early stages efforts in MTBP submission. Ongoing technical assistance is to be provided to LGUs at times of budget preparation, implementation and reporting.
- Citizens budget should remain easily accessible and readable for the citizens.

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