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IMPLEMENTATION MONITORING OF BUDGETING GENDER RESPONSIBLE

IN THE MUNICIPALITY OF ELBASAN

2023

Budget Accountability and Transparency

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IMPLEMENTATION MONITORING OF BUDGETING GENDER RESPONSIBLE

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2023

TIRANA, DECEMBER 2024

This monitoring report was drafted by the Center for Gender Justice in Albania within the framework of the project "Monitoring and improving the implementation of gender budgeting and policies in the Municipality of Elbasan", with the support of the "BAT Civil Society" grant scheme, implemented by the Institute for Democracy and Mediation in partnership with Faktoje and the Center for Research and Policy Making (CRPM), financially supported by the European Union.

Report prepared by: Assoc. Prof. Dr. Nadia Peto

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LIST OF ABBREVIATIONS

Gender Responsive Budgeting	GRB
Local Self-Government Units	UJVV
Ministry of Finance	MoF
Medium-Term Budget Program	PBA
Institute of Official Statistics	Inst
Non-profit Organization	NGO
Center for Gender Justice in Albania	QDGJSH
Municipal Council	UN
Municipal Council Decision	MCD

FoRewoRd

The local budget is the key instrument on which municipalities build their priorities and reflect the commitment to the well-being of citizens. As a crucial instrument for the management of local public resources, it represents a powerful tool for addressing complex development challenges, such as gender inequality, poverty, exclusion and economic injustice. In this context, gender-responsive budgeting is an essential approach that aims to ensure a more equitable distribution and use of financial resources, addressing the specific needs and priorities of women and men. The analysis of the gender impact of public spending is vital to avoid the worsening of the gender gap and to promote equality in economic, social, political and cultural areas. For this reason, monitoring the budget with a gender-responsive approach, both at central and local level, is an important step towards fair and inclusive governance that reflects a real commitment to gender equality.

Central institutions and Local Self-Government Units (LSGs) have clearly defined obligations regarding gender responsive budgeting, which derive from Law No. 9936, dated 26.06.2008 "*On the management of the budget system in the Republic of Albania", as amended*, law no. 68/2017 "*On Local Self-Government Finances*" as well as the instructions of the Minister of Finance and Economy on the preparation of the annual budget and the medium-term budget program. Gender Responsive Budgeting (GRB) has also been included in the management of the budget system through amendments to the relevant law (2016). Also, the law on local self-government finances (2017) has created opportunities for the effective inclusion of GRB in all phases of the local financial management cycle (annual and medium-term budget programming, monitoring and reporting, evaluation and audit) by local self-government units. In a mandatory manner, local self-government units are required to address gender inequality issues or full respect for gender equality in at least one of the policy objectives of the programs, clearly identifying gender products and indicators. Local self-government units must include as a financial indicator the expenditures for policies that support gender equality compared to general expenditures during reporting. Also, in the National Strategy for Gender Equality and The 2021-2030 Action Plan (NSGB) includes two specific objectives, as part of Policy Goal No. 3, that are directly related to the inclusion of gender responsive budgeting at the central and local levels:*Monitoring the implementation of programs in which gender-responsive budgeting has been applied, at the central level and supporting Local Self-Government Units in recognizing and implementing the legal obligation to apply gender-responsive budgeting.*

Based on the obligations arising from the aforementioned legal documents, in this report, the Center for Gender Justice in Albania monitors the distribution of public expenditures by gender in the field of social services, with a focus on monitoring the implementation of gender-responsive budgeting in the Municipality of Elbasan.

The need for gender analysis of public spending is based on the recognition that in Albania, as throughout the world, women and men tend to have different economic roles and responsibilities, as well as different access to productive resources, and in most cases, women tend to be at a disadvantage.[1]

[1] Birchall.J and Fontana.M (2015) "The gender dimensions of expenditure and revenue policy and systems", pg 3.

For example, women are usually expected to take on the bulk of the care for their families. This means that women (much more than men) have the double burden of performing paid and unpaid work. This dual role often has the effect of undermining women's position in the paid labor market, where they may only have access to a limited range of sectors and occupations, and can limit their opportunities to enter other markets and services as well. Thus, based on 2023 data, 16.9% of women in Albania remain outside the labor force due to household duties, compared to only 0.8% of men who cite household duties as a reason for their inactivity. [2]

Meanwhile, the structure of the employed according to activity status shows that 45.4% of women are employed with a salary, while 23.5% of them are unpaid workers in the family business. For employed men, these figures are 42.8% and 13.2%, respectively. [3]
On the other hand, we must acknowledge that the double burden and unequal position of women and men in the family are likely to make women more vulnerable within their families. Based on data from 2023 alone, it appears that women constitute 64.3% of victims of domestic violence compared to 30.3% of men.

Based on the above, monitoring and analyzing how local governments collect, distribute, and spend money has the potential to reduce or reinforce these gender-based inequalities. [4]

Such a report not only demonstrates the increased sensitivity and attention of civil society organizations to the distribution of public spending in response to the needs of vulnerable groups in society, but also strengthens the capacities of civil society to draft reports related to gender-sensitive issues and to undertake monitoring initiatives from a gender perspective.
At the same time, this report will conclude with concrete recommendations to the municipality of Elbasan regarding the drafting of gender-responsive public budgets and the distribution of public budgets according to the needs of vulnerable categories.

[2] INSTAT (2023) "Men and Women", p. 69.
[3] Ibid.
[4] Birchall.J and Fontana.M (2015) "The gender dimensions of expenditure and revenue policy and systems", pg 3.

PURPOSE AND OBJECTIVES OF THE REPORT

The report presents the findings of the monitoring and evaluation process of the implementation of gender responsive budgeting by the municipality of Elbasan.

The main objective of this report is to assess the level of expenditures incurred during 2023 to improve the situation of women and increase women's access to social services provided by the municipality of Elbasan. To identify the level of achievements and to raise the most problematic issues in this field towards state structures at the local level.

In summary, the objectives of the monitoring report can be summarized as follows:

- To analyze the gender breakdown of expenditures provided during 2023 by the municipality of Elbasan;
- To explore the level of fulfillment of strategic obligations in the field of gender-responsive budgeting with the aim of guaranteeing women's access to local social services;
- To identify practical problems in the field of collecting and analyzing data on gender-disaggregated budget expenditures within the municipality of Elbasan;
- To provide concrete recommendations on increasing the Municipality's proactivity in terms of implementing obligations for drafting gender-responsive budgets as well as budgeting for measures important for improving the situation of gender equality in the country and increasing women's access to public services.

Regarding the above, we can say that the findings of this report will serve:

- state actors involved in the provision of public services within the municipality of Elbasan;
- non-profit organizations in Albania that are active in the field of gender-sensitive policies and gender-responsive budgeting;
- active regional/international organizations working towards the same goal, as well
- as any person interested in implementing strategic and legal obligations on gender responsive budgeting.

METHODOLOGY USED ON THE DRAFT OF THE REPORT

The drafting of this report is based on a combination of qualitative and quantitative methods in terms of the analysis of the legal obligations of local government bodies regarding gender responsive budgeting and strategic obligations towards**applying gender mainstreaming as the main tool for achieving gender equality and justice in society** and quantitative analysis of monitoring the implementation of expenditures dedicated to women in the field of local social services.

Initially, in order to determine the scope of the monitoring, all categories of social services provided at the local level for women were analyzed and budget programs directly related to each of these services and budget programs containing gender-specific products were identified.

As part of the data collection, QDGJSH sent to the Elbasan municipality a request for detailed information on:

- measures taken and relevant budgets in the field of women's access to social services for 2023;
- the level of expenditures incurred at the end of 2023 for the same categories of services;
- reasons for non-realization of planned expenditures for social service programs for women (in case of non-realization of planned expenditures in the annual budget).

Part of the data collection methodology was also holding meetings with representatives of the Elbasan municipality whose activities focus on budget preparation or social services.

As mentioned above, meetings were held near the Elbasan municipality with:

a) representatives of the Budget and Finance Directorate;
b) representatives from the Directorate of Social Protection and Inclusion, Child Protection and Gender Equality Sector;
c) representatives from the Directorate of Social Services, as well as
d) representatives from the Directorate of European Integration, Projects and Donors.

Also, the gender-responsive budgeting annexes to the 2023-2025 medium-term budget programs, as well as the expenditure execution reports related to each budget program for 2023, have served as a source of information for collecting data on gender budgeting.

In qualitative terms, the object of analysis was all local legal/political and strategic documents that included as part of their political goals or specific objectives the integration of a gender perspective in the provision of public services and the budgeting of public services according to the specific needs of men and women.

In this context, the following served as objects of analysis:

- Law on Local Self-Government Finances;
- standard guidelines for drafting gender-responsive budgeting at the local level;

- Local Social Plan for the Municipality of Elbasan
- 2023-2026; Local Action Plan for Gender Equality
- 2022-2024; Minority Integration Plan;
- Policy documents drafted by the municipality of Elbasan in the field of gender responsive budgeting.

The link between strategic commitments and realized budgets helps to shed light and analyze not only the degree of inclusion of gender equality principles in policies and strategies, but also in their translation into budgets that respond equally to the different needs of men and women.

REPORT LIMITATIONS

First , this report undertakes to analyze data on the distribution of public spending ~~in the~~ field of social services in general terms only for women. This limitation is due to the lack of data disaggregated by age, ethnic origin, disability or other vulnerability status in all programs monitored. However, to the extent possible, based on official data collected at the local level, the report also contains data on public spending specific to women victims of domestic violence, victims of trafficking, female heads of households, Roma/Egyptian women, etc.

Secondly , referring to the extension of the monitoring period, the report contains the analysis ~~of the res~~ults of monitoring the implementation of gender responsive budgeting only for the period January - December 2023.

Thirdly , the report contains data related to the implementation of gender responsive ~~budget~~ing only in the municipality of Elbasan. In this sense, the data analyzed for the purpose of this report and the monitoring findings cannot be used and/or generalized to other municipalities that are not subject to monitoring.

REPORT STRUCTURE

Based on the above methodology, the monitoring report consists of 3 parts:

Part one : Legal framework and strategic obligations within the framework of gender mainstreaming ~~and gend~~er responsive budgeting at the local level.

Part two : Analysis of budget expenditures by gender for public services provided in the ~~municipa~~lity of Elbasan: Findings of the monitoring process.

Part three : Conclusions and Recommendations.

1.National legal framework and strategic obligations within the framework of integration gender and gender responsive budgeting in Albania

Gender Responsive Budgeting is a tool to ensure that political commitments undertaken to achieve and respect gender equality at the level of central government and local self-government units are reflected and implemented in practice through the budget.

In more specific terms, the GPG is a globally recognized tool that ensures the achievement of gender equality through:

- including a gender perspective at all levels of the budget process and restructuring revenues and expenditures to promote gender equality;
- coordinating efforts for gender equality and public finance management;
- analyzing the different impacts that fiscal and budgetary policies have on women and men;
- the contribution it provides to the efficient and effective allocation of budgetary funds.[5]

In this sense, the GPG has been analyzed for the purposes of this report as a tool to integrate a gender perspective into all steps of the budget process – planning, drafting, implementation and evaluation – to ensure that budget policy at the central and local levels takes into account gender issues in society.[6]

Based on the above understanding, the Ombudsman in monitoring public spending in the field of social services has not focused on the analysis of budget programs in terms of determining separate budgets for women and girls, or simply increasing specific budget allocations for these groups, but on the analysis of the distribution of budget expenditures that address the persistent inequalities between women/girls and men/boys.[7]

1.1. Gender Budgeting in Central Government Units

In legal terms, central government units have clearly defined obligations to include gender-responsive budgeting as part of the medium-term budget program. With the amendments to Law No. 9936/2008 "*On the management of the budget system in the Republic of Albania",* amended in 2016, the principle of gender equality was added as part of the principles of the functioning of the budget system. Based on Article 4, letter e) of Law No. 9936/2008,**Gender equality refers to the situation where men and women enjoy equal opportunities and access to rights and benefits of the same nature.**.[8]

[5]Instruction No. 23, dated 30.07.2018 "On standard procedures for the preparation of the "Medium-Term Budget Program of Local Self-Government Units", appendix no. 4.
[6] UN Women, "Gender Responsive Budgeting in Albania. A Manual for Central and Local Public Administration Employees", p. 15, September 2019.
[7] Ibid.
[8] See Law No. 57/2016 "On some additions and amendments to Law No. 9936/2008 "On the management of the budget system in the Republic of Albania", as amended.

NThe amendments to the aforementioned law paved the way for the first time to include gender-responsive budgeting in the management of the budget system. At the same time, the inclusion of the principle of "*gender equality*" in the organic law of the state budget, paved the way for the drafting of sub-legal acts for the preparation of Gender Responsive Budgeting at the central and local levels.
Thus, at the central level, the legal basis for drafting the GPJ is Instruction No. 7/2018. *"On the standard procedures for preparing the Medium-Term Budget Program"*, which defines the methodology for program and performance-based budgeting for the preparation of the MTBP. This instruction charges the heads of central government units with the responsibility of ensuring that the medium-term budget program document, in addition to other principles of the budget system, also respects the principle of gender equality.
To ensure this standard, the Instruction tasks the authorizing officers in the role of coordinator of the Strategic Management Group to ensure, during the two phases of drafting budget requests, the inclusion of at least one policy objective that addresses full respect for gender equality or promotes gender equality in the relevant field/sector for each budget program under their responsibility.[9]

The guideline also provides that where deemed applicable, in coordination with the ministry responsible for finance, budget programs should identify specific gender-based objectives accompanied by appropriate and measurable performance indicators.[10]

In order to plan objectives and measure progress in the field of gender equality, the instruction provides as part of the responsibilities of authorized officials to take the necessary measures to enable the recording, collection and administration of gender-disaggregated data. The same provisions are also set out in the instruction for the Budget Program Manager. [11]

In more specific terms, appendix no. 5 of Instruction no. 7/2018 "*On the standard procedures for preparing the Medium-Term Budget Program*", titled "*Guidelines on preparing Gender Responsive Budgeting*"predicts that"*In line with the principle of gender equality, all budget programs should define at least one gender-based objective accompanied by respective performance indicators at the objective and output level. Where applicable, budget programs should define or reflect policy goals in full compliance with the strategic goals for achieving gender equality set out in the NSDI, cross-cutting and sectoral strategies, clearly identifying the relevant performance indicators.*"[12]

Also, the annual instruction for the preparation of the Medium-Term Budget Program provides, among other things, that all line ministries and other central budgetary institutions must conduct gender-based analyses of the relevant sector, in order to:

- defining gender-based objectives and performance indicators, which assist in conducting gender analyses of the relevant sector and measuring the performance of the budget program;
- detailing gender-based objectives in products and costs, which aim to mitigate gender inequalities or/and achieve gender equality, where possible.

9] Instruction No. 7/2018 "On standard procedures for the preparation of the Medium-Term Budget Program, chapter 2.4, point 6, letter i. [10] Ibid, letter j.
[11] Instruction No. 7/2018 "On standard procedures for the preparation of the Medium-Term Budget Program, chapter 2.4, point 6, letter k.
[12] Annex No. 5 of Instruction No. 7/2018 "On standard procedures for the preparation of the Medium-Term Budget Program, chapter 2.5, point 5, letter h.

1.2. Gender budgeting in Local Self-Government Units.

At the local level, the main legal basis for drafting the GPJ is Law No. 68/2017 "*On local government finances*" amended. In Article 2, "Purpose of the Law", it is determined that the law aims to ensure that in the creation and distribution of local financial resources of local self-government units, gender equality is accelerated and achieved. In accordance with this principle, all budget programs, where possible, should define at least one gender-based objective accompanied by respective performance indicators at the objective and output level.

Also, in point 4 of article 36 "*Local Medium-Term Budget Program*", it is determined that the MTBP includes information on the policy objectives of the programs, public investment projects, program outputs and their respective costs. According to letter c of this point "*At least one of the program policy objectives must address gender inequality issues or fully respect gender equality by clearly identifying outputs and other measurable gender-based indicators.*"[13]

In terms of drafting monitoring reports, Article 54 of Law No. 68/2017 "*Financial reporting*", specifically provides that the financial indicators to be published include, but are not limited to, the ratio of spending on policies supporting gender equality to overall spending.

Based on Law No. 68/2017, the Ministry responsible for financial matters has drafted instruction No. 23, dated 30.07.2018 "*On the standard procedures for preparing the medium-term budget program of local self-government units*". The first part of the instruction "General" is defined as follows:

*"Program policy goals, program policy objectives, program outputs and related costs, accompanied by performance indicators.**At least one of the policy objectives under the programs must address issues of gender inequality or full respect for gender equality, clearly identifying outputs and other measurable gender-based indicators.**".*

This instruction also defines the responsibilities of the Head of the local self-government unit regarding gender-based budgeting. Thus, the Head of the local self-government unit, in the role of the Head of the Strategic Management Group (SMG), has the responsibility to lead, coordinate the SMG and ensure the participation of the head of each budget program in budget hearings organized with the community.
Also, in this role he is responsible for:

- to provide guidance on the identification of program policy goals, objectives and targets for all program managers, ensuring that gender equality or its promotion is respected for each program;
- require program managers to identify, collect and manage data by gender in order to plan gender-based goals and objectives and to measure progress towards them.

In point 38 of the instruction, it is specifically stated that the Program Management Team Leaders are responsible for:

[13] Law No. 68/2017 "On Local Self-Government Finances" as amended, article 36, point 4/c.

f. Defining for the budget program under their responsibility at least one policy objective that addresses full respect for gender equality or promotes gender equality in the relevant field/sector. Where deemed applicable, to define concrete gender-based objectives accompanied by appropriate and measurable performance indicators, which will aim to identify one or several products with the relevant costs that will contribute to their realization.

Annex No. 4 of the instruction contains detailed information on gender budgeting in local self-government units, providing that in accordance with the principle of gender equality set out in Law No. 68, dated No. 68/2017 "*On local government finances*", all budget programs in local government units, where possible, should define at least one gender-based objective accompanied by respective performance indicators at the objective and output level. Also, this annex provides that "*Where applicable, budget programs should set out or reflect policy objectives in full compliance with:*

- *strategic goals for achieving gender equality defined in the NSDI, local sectoral strategies;*
- *local development plans;*
- *instructions of the Head of the Local Self-Government Unit;*
- *instructions of the Council of the Local Self-Government Unit.*

To ensure the fair addressing of inequalities and discrimination, within the framework of the gender-responsive budgeting process and the preparation of the medium-term budget program, the local self-government unit is recommended to follow the following steps:

1. analysis of the situation in a given sector, of men, women, boys and girls;
2. assessing the level of (gender) responsiveness of legislation, policies and programs;
3. evaluation of budget allocation;
4. monitoring of expenditures and services;
5. evaluation of results (impact).

In the framework of the preparation of monitoring reports, Instruction No. 22 dated 30.07.2022 "*On standard procedures for monitoring the budget of local self-government units*" provides in Annex 2 "Content of the monitoring report" that the explanatory report for each format must include the progress of achieving the goals and objectives of the policy that address the issue of gender equality through performance indicators.

Based on the above-mentioned obligations, it is worth highlighting that the drafting of gender-responsive budgets at the central and local levels is not only linked to the will of central and local government units, but also a legal obligation that must be taken into account at every stage during the drafting of budget programs.

1.3. Gender budgeting as part of national strategic obligations

At a strategic level, gender responsive budgeting has been part of the National Strategy for Development and Integration (NSDI) 2015-2020, thus placing it in the umbrella strategy of the entire strategic framework in Albania.

In line with the NSDI, the concept of gender responsive budgeting has been translated into specific objectives and measures as part of the National Strategy for Gender Equality 2021-2030. Specifically, Strategic Goal IV of this strategy "*"Applying gender mainstreaming as a tool for achieving gender equality and justice in society"*provides two specific objectives related to the implementation of gender responsive budgeting at central and local levels:

Specific objective IV.2: Monitoring the implementation of programs in which gender-responsive budgeting has been applied, at the central level.

Specific objective IV.3: Support Local Self-Government Units in recognizing and implementing the legal obligation to apply gender responsive budgeting.

To achieve the above objectives, the NSGS 2021-2030 has detailed in its action plan the concrete measures to be implemented by central and local government units in order to achieve these results:

- the budget allocated and spent in relation to budget programs reported as gender-sensitive programs, at the central level, monitored and reported; the budgets of the
- LGUs reflect the correct implementation of the legislation on the application of gender-responsive budgeting.

Precisely, based on the legal obligations provided for in Law No. 57/2016 "*On some amendments and additions to Law No. 9936, dated 26.06.2008 "On the management of the budget system in the Republic of Albania"*"amended and Law No. 68/2017"*On local government finances*" as well as the strategic obligations foreseen in the National Strategy for Gender Equality 2021-2030, the following part of the report will attempt to analyze the status of the implementation of gender responsive budgeting in the central and local government units that are the subject of this report. Specifically, the report will analyze the realization of one of the most important financial indicators of gender responsive budgeting related to the analysis of expenditures for policies that support gender equality.

1.4. Local strategic documents in the field of gender equality and gender responsive budgeting in the municipality of Elbasan

1.4.1. Local Plan for Gender Equality of the Municipality of Elbasan (2022-2024)[14]

The Local Gender Equality Plan (LGEP) for the Municipality of Elbasan is a key document that aims to fulfill the municipality's commitments to gender equality during the period 2022-2024 in accordance with the European Charter for Equality between Women and Men in Local Life.[15] This Charter, signed by the Municipality of Elbasan, sets out clear standards and specific tasks for local government to promote gender equality and social inclusion at the local level. This plan aims to foresee specific measures and activities to implement the commitments of the Charter and to empower women, girls and other marginalized groups in all aspects of social, economic and political life. In this context, the Local Gender Equality Plan is part of the municipality's efforts to include a gender perspective in every aspect of local services and policies, ensuring that public funds are used to meet

[14] See for more the full text of the Local Plan for Gender Equality 2022-2024 at*https://elbasani.gov.al/sherbimet/qendrasociale-balashe/planin-vendor-te-barazise-gjinore/*
[15] See for more the full text of the Local Plan for Gender Equality 2022-2024 at*https://elbasani.gov.al/sherbimet/qendrasociale-balashe/planin-vendor-te-barazise-gjinore/*

the different needs of men and women, girls and boys in the community.

One of the main directions of intervention foreseen within this plan is:**Advancing the General Framework for Gender Equality, the implementation of which aims at the progress of the municipality of Elbasan**in terms of gender-responsive budgeting and the inclusion of a gender perspective in all local policies and plans.

To achieve this, the municipality has set specific objectives that include the creation of new structures for gender impact analysis and the publication of periodic reports on the progress of the GRB, which will be accessible to citizens and institutional partners. The plan also includes the development of staff capacities to successfully implement gender responsive budgeting, including training on gender analysis and the use of indicators to monitor progress. This approach will increase citizens' trust in the municipality, demonstrating a continuous commitment to gender equality and a commitment to open and fair governance. The expected results foreseen in the Plan and related to gender responsive budgeting are:**Implementing Gender Responsive Budgeting**according to legislation, including a gender perspective in the municipality's main policies and documents.

Meanwhile, in terms of specific objectives, the plan provides for:

Specific Objective 2: "Implementation of Commitments for Gender Mainstreaming and Gender Responsive Budgeting at the Local Level":

- publishing budget monitoring reports from a gender perspective on the municipality's website.
- monitoring of important local documents from a gender perspective.

Also, in terms of monitoring the implementation of the objectives foreseen in the Local Gender Equality Plan for the purposes of gender-responsive budgeting, the following main indicator is foreseen:

I.2.a: Number of reports of**budget expenditures monitored from a gender perspective**, published on the municipality's website.

1.4.2. Social Protection Plan 2023-2026 in the municipality of Elbasan [16]

The Elbasan Social Protection Plan (Social Plan) 2023-2026 describes the priorities of the Municipality of Elbasan in the field of social inclusion and protection until 2026. It also contains a list of measures that affect social inclusion and the fight against poverty, human resources and public (central and local) and non-public funds foreseen for the support, reintegration and social inclusion of people and families in need. This plan is based on the long-term vision of the Ministry of Health and Social Protection for social inclusion that aims to provide every Albanian citizen, man, woman, boy or girl, regardless of income, origin, age, gender, ethnicity, education, sexual orientation, cultural identity, political and religious beliefs, with quality public services, which are re-conceptualized with the family as a priority and addressing the "life cycle approach". One of the main principles underlying the Local Social Plan is the implementation of the principle of equality and non-discrimination, according to which social protection is provided to every individual in need, regardless of gender or other affiliations.

[16] See for more the full text of the Local Social Plan 2023-2026 at*https://elbasani.gov.al/wpcontent/uploads/2023/09/Draft-Plani-Social-2023-2026-Bashkia-Elbasan-11.pdf*

A key component of the Plan is gender-responsive budgeting, which ensures that allocated funds and resources fairly address the needs of women, men, children and other marginalized groups. The Plan's analytical data shows the distribution of social benefits disaggregated by gender, highlighting the importance of gender budgeting in ensuring that all groups benefit equitably from social services. For example, 144 women and girls in need are beneficiaries of specific social services, while direct support has been provided to female-headed households (37) to ensure that these households have better access to basic services and economic support.

To support a comprehensive approach, the Plan foresees that 70 families in need will benefit from social assistance, with over half of them (53%) headed by women. This focus on gender inclusion ensures that the support provided by the municipality addresses the specific needs of women and vulnerable groups. The Plan also aims to ensure that children and young people, including those with disabilities, have access to dedicated services, with particular attention to balancing the distribution of assistance between genders. Of these groups, 532 children in need benefit from assistance, including 249 children with disabilities and 44 young people, with the gender ratio of beneficiaries showing a differentiated distribution, to meet the specific needs of each group.

Overall, the Social Protection Plan helps the municipality of Elbasan implement gender-responsive budgeting by ensuring that allocated public funds fairly reflect and meet the gender needs of the population. This approach aims to promote gender equality and improve access to services for all citizens, thus helping to build a stronger and fairer community for all residents of Elbasan.

In order services of
offered in the same as before
below:

Kategoritë Përfituese	Përfitues Total	Të ndarë sipas gjinisë		Të ndarë në përqindje sipas gjinisë	
		Gra dhe Vajza	Burra dhe Djem	Gra dhe Vajza	Burra dhe Djem
Fëmijë në nevojë	532	249	283	47%	53%
Fëmijë me aftësi të kufizuara	249	61	188	24%	76%
Të rinj në nevojë	44	10	34	23%	77%
Të rritur me aftësi të kufizuara	61	16	45	26%	74%
Gra dhe vajza në nevojë	144	144		100%	
Të moshuar në nevojë	98	28	70	29%	71%
Familje në nevojë	70	37	N/A	53%	

spring: Local Social Plan 2023-2026, Municipality of Elbasan, analytical table of beneficiary categories for public/non-public services provided.

1.4.3. Local Plan for the Integration of Roma and Egyptian Minorities in the Municipality of Elbasan[17]

The Local Plan for the Integration of Roma and Egyptian Minorities for the Municipality of Elbasan is a comprehensive document that aims to support the social and economic integration of these minorities, including priority areas such as education, employment, housing, social protection and health. A key aspect of this plan is the integration of the principles of gender equality and gender-responsive budgeting, ensuring that measures and expenditures are sensitive to the needs of women and men of the Roma and Egyptian communities.

The inclusion of the Principles of Gender Equality and Gender Budgeting in the Integration Plan is intended to be implemented in several main areas:

1. Education: In the education sector, the plan foresees measures to reduce the dropout rate and increase the inclusion of Roma and Egyptian children in schools. Gender Responsive Budgeting ensures that these measures specifically address the needs of girls and boys from these communities, including additional support for girls who often face increased cultural and economic barriers to continuing their education.

2. Employment and Skills Development: The plan aims to increase employment opportunities for members of minorities, especially Roma and Egyptian women, who face high levels of unemployment. With a gender-sensitive approach, funds allocated to vocational training courses and employment programs are ensured to support women's participation, giving priority to courses that match their needs. This inclusion helps to empower women and reduce poverty at the household level.

3. Housing and Infrastructure: One of the important aspects of the Plan is housing, which includes measures to improve housing conditions for Roma and Egyptian families. Gender budgeting pays special attention to female-headed households, providing special subsidies and funds for social housing that enable the improvement of living conditions for the most vulnerable families, especially those headed by women.

4. Health: The plan addresses the inclusion of minorities in basic health services and includes measures to improve access to health care for all members of the community, with special attention to women and children. This inclusion provides support for educational programs on health care, helping women to have direct access to these services.

5. Social Protection and Economic Assistance: Within the framework of social protection, the Plan aims to provide financial support to poor families, where women heads of households constitute a significant part of the beneficiaries. Through gender budgeting, funds intended for economic assistance and other social services are allocated in order to meet the specific needs of women and men, reducing economic inequalities.

As mentioned above, the implementation of gender-responsive budgeting within the Plan for the Integration of Roma and Egyptian Minorities not only helps meet the specific needs of these communities, but also contributes to increasing gender equality and empowering women in these communities.

[17] See more: https://irca.al/wp-content/uploads/2021/03/Plani-Vendor-Elbasan.pdf.pdf

This approach enables a fairer distribution of resources and the inclusion of a gender perspective in all areas of local services, making the municipality a model for fair and inclusive governance.

1.5. Gender Equality Structures in the Municipality of Elbasan and their role in supporting Gender Responsive Budgeting

At the level of the Elbasan municipality, several key structures have been established to support and promote gender equality. These structures are responsible for integrating a gender perspective into local policies and services, also playing an important role in gender-responsive budgeting.

1.5.1. Directorate of Protection and Social Inclusion

At the head of the municipal structures for gender equality is the Directorate of Social Protection and Inclusion, which has a broad mandate to develop policies that promote social protection and gender inclusion. Within this directorate, there is also the Sector for Child Protection and Gender Equality, which plays a key role in ensuring that social programs address the needs of different gender groups and vulnerable groups, including women and children. This sector ensures that social services, especially those for vulnerable groups, are gender-sensitive. It also helps monitor the implementation of gender budgeting and the adaptation of services to meet the needs of both genders.

1.5.2. Gender Equality Officer

One of the innovations and initiatives of the Elbasan municipality is related to the planning within the municipality's organizational chart of a position dedicated to gender equality issues. The Gender Equality Officer is a dedicated and special position in the Elbasan Municipality since 2021, separate from the local coordinator against domestic violence. The officer's main goal is to address gender issues in accordance with national legislation and policies, playing an important role in collecting data and monitoring gender policies at the local level. In accordance with the job description of this position, it is worth mentioning that the gender equality officer has an important role in relation to:

1. Collection and analysis of gender statistics: The officer collects gender-disaggregated data, which serves for the assessment and planning of gender budgeting. The collection of gender-disaggregated data is one of the key instruments for the effective implementation of gender-responsive budgeting.

2. Periodic reporting and information: The gender officer prepares periodic reports that include progress in the implementation of gender policies and activities, supporting the transparency and accountability of the municipality on gender equality issues.

3. Promoting gender equality at the local level: The gender officer organizes and supports activities to raise community awareness and promote gender equality in collaboration with various local actors.

1.5.3. Standing Committee on Social Services and Housing, Health and Gender Equality

The Standing Committee on Social Services and Housing, Health and Gender Equality is a permanent structure established at the level of the Municipal Council and is composed of five women councilors and two men councilors. This committee oversees and supports social and health policies, with a special focus on gender equality, ensuring that gender needs and concerns are an integral part of the municipality's decision-making. The committee evaluates and approves gender-sensitive plans and budgets, providing important support for the effective implementation of gender-responsive budgeting. It also helps to guide policies and services to ensure that they are inclusive and gender-sensitive. In terms of integrating a gender perspective into local social policy, the committee promotes policies that respond to specific gender needs, ensuring that housing, health and other services are fair and accessible to all, regardless of gender.

2. Analysis of monitoring findings regarding the implementation of Budgeting Gender Responsive

During 2023, the municipality of Elbasan has administered and managed funds for 27 budget programs, of which 21 programs are part of the municipality's budget and 6 programs belong to funds from conditional transfers. The field of social services includes the "Social Care" program and the "Social Housing" program. In budgetary terms, the total planned expenditures for all budget programs for 2023 were 5,974,710 thousand lek, of which 4,608,571 thousand lek or 77% were spent at the end of the year. Meanwhile, referring to the two monitored programs, we can say that the "Social Care" program was implemented at the end of 2023 at a rate of 97%, 1,951,754 thousand lekë (actual) out of 2,018,685 thousand lekë (plan)) and the "Social Housing" program was implemented at a rate of 73%, 26,912 thousand lekë (actual) out of 36,944 thousand lekë (plan).[18]

For 2023, the "Social Care" program has taken up a significant share in the annual budget of the municipality. The planned expenditures for the implementation of the objectives of this program accounted for 33% of the total expenditures planned for the implementation of all budget programs. Meanwhile, in general terms, the ratio of the municipality's expenditures for social care policies to total expenditures was 42%.

Meanwhile, referring to expenditures that support gender equality, it is evident that the ratio of the municipality's expenditures for policies that support gender equality for 2023 was 0.01%. What is found in this regard is not only the fact that the weight of expenditures for gender equality policies is very low, but also the fact that almost since 2021, this ratio has not changed. In the analysis of the annual budget execution report for 2023, it is evident that for the years 2021-2025, the planning for gender equality expenditures is at the rate of 0.01% of the annual budget of the municipality. This minimum ratio has remained almost unchanged since 2021, suggesting a lack of priority and attention to gender equality policies in the municipality's budget planning.

18] Elbasan Municipality, Municipal Council "Budget monitoring report for the third quarter (January - December) 2023".

This situation highlights an urgent need to review and increase the funds dedicated to gender equality policies. Low spending in this area affects the municipality's capacity to implement inclusive policies and to adequately support the specific needs of men and women, especially marginalized groups. In order to effectively fulfill its commitments to gender equality and improve support for these policies, it is essential that the municipality increases the percentage of funds dedicated to gender equality in the coming years, making budgeting more sensitive to different gender needs and more inclusive for all citizens of Elbasan.

Likewise, referring to the realization of expenditures with the conditional transfer funding source, it is noted that for 2023, about 4% of the conditional transfer consists of planned expenditures for funds for student scholarships, housing bonuses and support for victims of domestic violence. For the latter, 4,344 thousand lek were planned from the conditional transfer, of which 3,852 thousand lek or 88% were realized at the end of 2023.

In terms of specific programs, the purpose of the "Social Care" program is to develop programs in support of families and children in need. This program contained a gender-sensitive performance indicator "women victims of domestic violence treated with support". At the same time, one of the products of this program for 2023 was "Victims of domestic violence and/or victims of trafficking supported by the Municipality". However, if we refer to the budget execution report for this municipality for 2023, we note that there is no data for this product either in terms of budget planning or in terms of execution.

Likewise, what is found from the expenditure realization report is the fact that this report contains data only for some of the main programs of the municipality: the Local Administration Program, Road Infrastructure, Public Services, Environment and Protection of Forests and Pastures, and the Pre-University Education and Training Program. In this context, data is missing both with regard to the Social Care and Social Housing programs, as well as analysis referring to the implementation of gender-responsive budgeting, in accordance with the local budget monitoring instruction from the Minister of Finance.

Based on the data provided by the Elbasan municipality itself, the planned expenditures from its own expenditures for the products of the "Social Care" program within the framework of victims of domestic violence and trafficking, gender equality, as well as the number of beneficiaries from the Economic Assistance product for the year 2023 are presented in the tables below:[18]

Programi	Emërtimi i Produktit	Shuma (mijë lekë) Plan	Shuma (mijë lekë) Fakt
Përkujdesja Sociale	Shpenzime për Viktimat e Dhunës në Familje	3154	900

Meanwhile, for the product "Gender Equality" only 500 thousand lek are planned in the total budget of the municipality, an amount that does not significantly affect the improvement of the situation of gender equality at the municipal level. As mentioned above, the data related to the indicator "Ratio of expenditures for policies supporting gender equality to total expenditures" are at the rate of 0.01% both in relation to planned and realized expenditures.

Table: Number of beneficiaries of the economic assistance scheme for 2023.

Ndihma Ekonomike	
Nr. i familjeve në total	4683
Viktima të Dhunës	66
Kryefamiljare Gra	402
Fondi i Bashkisë: Kryefamiljare Gra	17
Transferta 6%: Kryefamiljare Gra	102

In total, the ratio between the number of female beneficiaries versus the total number of beneficiaries from the economic assistance scheme is 8%.

Based on the table above, we can say that in the municipality of Elbasan, economic assistance serves as an essential support for many families in need, but the analysis shows that the benefit of women heads of household and victims of violence remains relatively limited, highlighting a need for an increase in the budget and for a fairer distribution of funds. As evidenced in the data received from the municipality, out of 4683 families receiving economic assistance at the municipal level, 402 of them are families with female heads of household, which represents a significant percentage of beneficiaries. These women often face increased challenges in maintaining the family, especially in conditions of limited economic and social support. Furthermore, 66 women have been identified as victims of violence, a group that requires special assistance not only in economic terms, but also for reintegration and psychological support.

In terms of municipal funds, only 17 of these women heads of households have benefited from direct assistance from local funds. This figure shows the limitations in the municipality's funding capacity to address the specific needs of women heads of households. At the same time, 102 women have benefited from a transfer scheme that covers 6% of the economic assistance fund. This additional fund attempts to alleviate some of the economic challenges of these families, but it still remains a small support to meet their basic needs.

In light of the above, in relation to this product, it is concluded that while the municipality of Elbasan has taken some measures to support women heads of households and victims of violence, the weight of assistance remains low and the distribution of funds does not fully respond to the needs of these vulnerable groups. To improve the situation, the municipality will need to review and increase the budget for economic assistance, aiming for a more fair and gender-sensitive allocation that will enable the improvement of living conditions and the empowerment of women heads of households and victims of violence.

Meanwhile, regarding the "Social Housing" program, it is worth emphasizing from the beginning that for 2023, it has occupied a small share in the annual budget of the Elbasan municipality. Only 0.6% of the total expenses are planned for the realization of the products of this program. (36,944 thousand lekë against the total of 5,974,710 thousand lekë), a budget that has been realized at the rate of 73% by the end of 2023.

The main product that the Municipality has offered during 2023 in relation to this program has been the "Rental Bonus", where we note that a total of 287 vulnerable citizens have benefited. However, what is found in the budget execution report and its annexes is the fact that the performance indicators for this product are not broken down by gender, which makes it impossible to analyze the integration of the gender perspective in relation to this product.

The report states that the product “Rent subsidy for vulnerable citizens” is total. However, from the information received from the Elbasan municipality, it is concluded that the focus of this program is: victims of violence and parents with dependent children. Even for this program, gender-sensitive objectives and indicators are missing. At the same time, the monitoring report does not present an analysis of budget expenditures in terms of products, with the aim of identifying data on products that may have an impact on improving the economic and social life of women and girls at the municipal level.

A critical issue raised on social housing products relates to the restrictions on the rental bonus, which is currently only available during the months of September and October. This creates a major obstacle for all women and girls who are in emergency situations, such as divorce, domestic violence or obtaining a protection order during the rest of the year, leaving single mothers and affected families without rental support.

Precisely, assessing the growing need for housing/rent payment in cases of girls/women victims of domestic violence throughout the year, the municipality of Elbasan found it reasonable to create an item in the municipal budget of about 2,000,000 lek to cover the needs for housing/rent payment in cases of domestic violence. This initiative of the municipality was concretized through the approval of the Municipal Council Decision no. 53 dated 31.05.2024 “On the addition of inherited income and expenses for the year 2024” which also includes the approval of the amount planned for this item in the amount of 2,000,000 lek. The above initiative should be assessed as an important mechanism that aims to support victims of domestic violence for social housing throughout the year, and not only during the period of applications for Social Housing programs. This initiative falls within the framework of gender-responsive budgeting and more effectively addresses the urgent needs of women and girls affected by violence.

However, to better meet the needs of this vulnerable group, it is recommended to increase this reserve/emergency fund. This will ensure that every woman or girl experiencing such emergency situations has continuous access to shelter support, thus strengthening the effectiveness and sustainability of the municipality's social programs.

2.1. Other important initiatives related to gender responsive budgeting:

2.1.1. Project "*Integration of Roma and Egyptian ethnic minorities through education and employment*"

In 2023, the Municipality of Elbasan, in cooperation with the Western Balkans Foundation "Open Society for Albania", has continued to support the inclusion and integration of Roma and Egyptian minorities through the project "Integration of Roma and Egyptian Ethnic Minorities through Education and Employment". This project also coincides with the Gender Equality Plan of the Municipality of Elbasan, contributing in a concrete way to the inclusion and empowerment of women from these minorities.

During 2023, as a result of this project, 14 beneficiaries from the Roma and Egyptian communities were employed, 11 of whom are women, engaged in part-time employment and included in various support schemes. This commitment has given them not only the opportunity for social integration, but also to contribute to the social life and activity of the city. Furthermore, to promote the continuity of education and reduce school dropout, the project has provided scholarships and didactic materials for one year for 30 children from these communities, thus supporting a more secure future for them and their families.

This project has been described by the Elbasan municipality as part of the municipality's long-term initiatives to contribute to increasing gender equality and empowering women and girls from groups in need.

2.1.2. Support for the Empowerment of Rural Women and the Development of Positive Parenting Courses in the Municipality of Elbasan

In 2023, the municipality of Elbasan continued its efforts for the economic and social empowerment of women, especially those living in rural areas, by developing a series of activities in collaboration with civil society organizations. This commitment includes initiatives to support women in employment and creating opportunities to participate in positive parenting courses, which aim to improve not only their professional and social skills, but also the well-being of their children and families.

a. Economic Empowerment of Unemployed Women

According to data from the Elbasan municipality, for 2023, 4,151 unemployed job seekers are registered at the municipal level, of which 2,371 are women and girls[19]. This high number of unemployed women highlights the need for strong policies that support their integration into the labor market. The Elbasan municipality, through partnerships with local organizations, is aiming to develop programs that enable these women to improve their professional skills and prepare for employment. These initiatives include providing training in specific skills that are in demand in the local labor market, as well as assistance in creating small businesses or sustainable activities for women living in rural areas.

b. Positive Parenting Course

Another key aspect of these activities is the development of positive parenting courses. These courses are designed to help parents (women and men) gain important knowledge about raising and caring for children, based on positive approach methods. Positive parenting involves the development of techniques that help create a supportive environment for raising children and improve communication between parents and children.

[19] Municipality of Elbasan, Local Statistics 2023, athttps://elbasani.gov.al/wp-content/uploads/2024/04/Statistika-vendore-2023-Elbasan.pdf

This not only improves daily life for these families, but also strengthens the stability and well-being of the community as a whole.

Specifically, during 2023, the Shushicë Multifunctional Community Center organized four monthly activities with parenting groups, providing information sessions and capacity building for parents of 45 children benefiting from the center. The activities were developed on the basis of a structured plan that addressed the needs of parents, including issues such as managing family finances, women's rights, and managing stress in children, etc. Out of 85 registered parents (45 women and 40 men), only 22 actively participated (19 women and 4 men), indicating limited engagement, especially from male parents. The development of these courses has contributed to raising awareness and providing support to participating parents, but also highlights the need for new approaches and strategies that enable a broader and equal inclusion of both genders, addressing in particular the barriers that limit the participation of male parents.

c. Benefits of the Rural Women Program

These efforts have a particular impact on women living in rural areas, who often face major economic and social challenges, such as unemployment and lack of access to vocational training. By providing employment opportunities and improving parenting skills, the municipality of Elbasan aims to support rural women to play a more active role in the economic development of their families and to participate in activities that improve their living standards. This program also includes training for women on family financial management and developing skills to cope with everyday challenges.

However, although these initiatives are useful, the level of female unemployment in the municipality of Elbasan indicates the need for further expansion of these programs. The municipality could consider increasing the budget dedicated to the economic empowerment of women, especially those in rural areas, and developing advanced vocational courses that provide them with greater employment opportunities. Also, increasing cooperation with the private sector and NGOs could help create new opportunities for women facing unemployment and inclusion in specialized courses to improve their skills.

3. Conclusions and Recommendations

3.1. Conclusions

Based on the findings analyzed during the report, several important conclusions are reached as follows:

1. Commitment to Gender Equality through Signing the European Charter for Gender Equality in Local Life: The Municipality of Elbasan has taken an important step towards advancing gender equality by signing the European Charter for Equality between Women and Men in Local Life. This signing represents an official commitment to promote and implement policies that support gender equality and social inclusion at the local level.

2. Drafting the Local Plan for Gender Equality: The Municipality of Elbasan has adopted the Local Plan for Gender Equality, a strategic document that aims to integrate a gender perspective into all its policies and services. This plan is a clear approach to ensure that the municipality's resources are used in a way that meets the different needs of women and men, advancing gender equality objectives. However, it remains important to monitor the implementation of the Plan in order to see the extent to which the activities foreseen in it are being implemented.

3. Increasing the capacities of employees for Gender Responsive Budgeting: Another achievement of the Elbasan municipality is the training of staff on gender-responsive budgeting. Through these trainings, employees have been equipped with the knowledge to analyze the gender impact of expenditures and to ensure that the budget is comprehensive and sensitive to gender needs.

4. Implementation of Projects for Vulnerable Women and Girls: The Municipality of Elbasan has implemented several important projects focused on supporting vulnerable women and girls. These projects have aimed to improve the living conditions and socio-economic empowerment of women in difficult situations, including victims of violence and female heads of households, thus creating a positive and sustainable impact on the community.

However, despite all the measures and achievements regarding the implementation of gender-responsive budgeting, the analysis highlighted several other conclusions that deserve the attention of local authorities in the municipality of Elbasan:

5. Insufficient Spending on Gender Equality: Spending on gender equality remains low, accounting for only 0.01% of the overall budget of the Elbasan municipality. This minimal level of funding highlights the need for greater commitment and a more budget-oriented approach to advancing gender equality policies.

6. Limited Focus of Social Services for Women and Girls: Only 2 out of 27 programs administered by the municipality focus directly on improving the economic lives of women and girls, which increases the need to conduct a deeper gender analysis in order to increase the number of budget products that address gender needs in social policies.

7. Lack of Gender Indicators and Objectives in Budget Programs: Budget programs lack gender-sensitive objectives and indicators, making it difficult to measure and monitor the impact of programs on vulnerable groups and on gender equality as a whole. Gender-disaggregated data is also lacking in terms of reporting on the achievement of performance indicators for budget programs at the municipal level.

3.2 Recommendations

Based on the analysis conducted for the purpose of this report, it is recommended:

1. Increase Planned Spending for Gender Equality: While the municipality has already demonstrated a commitment to gender-responsive budgeting, it should continue to allocate adequate resources to inclusive social services for women and girls. This would not only lead to an increase in spending on gender-sensitive products, but would also positively impact the improvement of the lives of vulnerable girls and women. It is also important to increase the number of gender-sensitive products in the municipality's budgets for future periods and to increase the percentage of the budget dedicated to gender equality policies, ensuring broader support for women and girls, especially those in difficult economic and social situations. A larger budget for gender equality would enable the development of projects that address the specific needs of women and girls, contributing to a more just and inclusive society.

2. Designing Gender-Sensitive Objectives and Indicators for Social Programs: It is recommended that the municipality draft gender-sensitive objectives and performance indicators for each social program and include specific gender indicators in annual performance reports. This measure will help measure the gender impact of budget expenditures and improve transparency and accountability in social policies.

3. Improving Gender-Disaggregated Data Collection: The Municipality of Elbasan should ensure a proper system for collecting gender-disaggregated data for all its budget programs and activities. This will provide a valid basis for gender analysis and for assessing the impact of social programs on gender equality.

4. Expansion of the Rent Bonus Scheme and the Emergency Fund for Vulnerable Women: It is recommended that the municipality expand the rental bonus benefit scheme and increase the emergency fund for women and girls victims of domestic violence. This will ensure that all emergency cases have ongoing support, regardless of the application period.

5. Increasing Support for Female Heads of Households and Victims of Domestic Violence: The municipality should expand support programs for women heads of households and victims of domestic violence, including temporary housing, food assistance, and economic support to meet basic needs.

6. Expansion of Women's Employment and Vocational Training Programs: It is r~~ecommended to expand vocational training and employment programs f~~or women, especially those living in rural areas. This investment in women's professional skills will help improve their living conditions and economic independence.

7. Inclusion of Information on Gender Responsive Budgeting in the Budget ~~Expenditure Realization Report: It is important that the budget execution r~~eport of ~~the Elbasan municipality contain~~s detailed data on Gender Responsive Budgeting. This information would provide transparency and facilitate the analysis of allocations and expenditures dedicated to policies and programs that support gender equality. A clear definition of expenditures allocated to the GRB would help citizens and organizations understand the real impact of these expenditures on improving gender equality in the community.

8. Inclusion of Gender Indicators in the Annual Budget Indicator Report and Drafting of ~~Monitoring Reports: For greater transparency and better monitoring, the municipality of Elbasan should in~~clude gender indicators in the annual budget indicator report and in the performance report. Furthermore, monitoring reports should be prepared for the implementation of these gender indicators, in accordance with Annex No. 5 of Instruction No. 23, dated 30.07.2018 "*On the standard procedures for preparing the medium-term budget program of local self-government units*". These reports will provide detailed information on the progress and impact of gender equality measures, helping to increase the accountability of the municipality.

9. Increasing the Weight of Social Service Programs for Vulnerable Categories in the ~~Annual Budget: To better support vulnerable categories, including women and girls,~~ it is ~~recommended t~~hat the municipality of Elbasan increase the share of social service programs in the annual budget. This increase would ensure that these groups have improved access to social support, housing, vocational training, and other necessary services that contribute to their economic and social empowerment.

10. Monitoring the implementation of the Local Plan for Gender Equality : Continuous ~~monitoring and preparation of annual monitoring reports for the Local P~~lan for Gender Equality is recommended. These reports will provide the municipality of Elbasan not only with an overview of the level of implementation of the measures and activities foreseen in the Plan, but will also help in taking measures to improve the situation and intervene in all activities that have not been able to be implemented.

11. Taking measures and organizing activities to raise awareness among male ~~parents (fathers of children benefiting from the centers) for their active participa~~tion ~~in positive parenting courses: In this regard, it is suggested to review the topics intended to be developed with~~ the aim of including topics related to the role and relationship between fathers and children in the family.

4. Sources used in the analysis

1. Legal and institutional framework:

- The analysis of the legal and institutional framework for the implementation of gender responsive budgeting in the municipality of Elbasan included several key aspects:

a. Analysis of Law No. 68/2017 “On Local Self-Government Finances” as amended, which describes the financial responsibilities of local authorities and their obligation to integrate a gender perspective into the budget with a focus on drafting gender-responsive budgets.

b. Analysis of the instruction of the Minister of Finance and Economy No. 23, dated 30.07.2018 “On standard procedures for the preparation of the medium-term budget program of local self-government units”.

c. Analysis of the measures foreseen in the National Strategy for Gender Equality 2021-2030 in terms of the inclusion of GPJ in Local Self-Government Units.

d. Analysis of local strategic documents, with a focus on the Local Gender Equality Plan, the Local Social Plan, the Plan for the Integration of Roma and Egyptian Minorities and other relevant action plans or agreements aimed at addressing gender inequalities and promoting social inclusion.

2. Official statistics disaggregated by gender and other data for the sector/field of interest:

a. Assessment and analysis of gender statistics in social services and housing programs.

b. Employment statistics in the municipality of Elbasan 2023.

3. Elbasan municipality budget for the period under analysis:
The evaluation of the municipality's budget for the given period included a thorough evaluation of various financial documents, including:

a. Analysis of the "2023 Budget", which presented an overview of the financial allocations within the budget of the Elbasan municipality.

b. Review of the Medium-Term Budget Program (MTBP) extending from 2023 to 2025, shedding light on financial planning and the allocation of funds for projects and programs over the three-year timeframe.

c. Analysis of the budget monitoring and execution report for 2023.

ç. Analysis of the budget annexes for 2023.

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