

WOMEN'S ECONOMIC EMPOWERMENT IN ALBANIA

Performance Audit Report



The report is produced in the framework of the regional project “Transformative Financing for Gender Equality towards more Transparent, Inclusive and Accountable Governance in the Western Balkans”, financially supported by Government of Sweden - SIDA.

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

To download this publication, please go to: <https://albania.unwomen.org/en/digital-library/publications>

UN Women Country Office Albania,
St. “Skenderbej”, Building 8, apt. 29-31, Tirana, Albania
Tel: +355 4 450 2555/7575
E-mail: unwomen.albania@unwomen.org
Website: <https://albania.unwomen.org>



Women's Economic Empowerment in Albania

Performance Audit Report

Tirana 2023

Table of Contents

1. SOCIAL ISSUES AND AUDIT IMPORTANCE	8
1.1 Social Issues Context	9
2. AUDIT SUBJECTS	12
2.1 Introduction to audit subjects	13
2.2 Legal framework	13
2.3 Relevance of subject outputs	14
2.4 Budget significance	17
2.5 Feedback of subjects during the audit	21
3. AUDIT DETAILS	22
3.1 Risk assessment of the subject's activities	23
3.2 Audit objectives	25
3.3 Audit questions	25
3.4 Audit scope	25
4. ELABORATION OF AUDIT QUESTIONS	26
4.1 Has the implementation of gender-responsive budgeting been effective?	27
4.2 Have the measures for women's economic development been effective in the field of employment and rural agricultural development?	34
4.2.1 Have the women's employment promotion policies been effective in our country?	34
4.2.2 Have rural agricultural development policies been effective to the benefit of women?	55
4.3 Has the gender machinery been effective in evaluating and monitoring national gender equality policies in our country?	73
4.3.1 Has the activity of the National Council on Gender Equality been effective?	73
4.3.2 Has the activity of the gender focal points at the country level and the gender equality sector at the MoHSP been effective?	80
5. SUMMARY	85
6. ANNEXES	89

List of Acronyms

GRB	Gender-Responsive Budgeting
GRP	Gender-Responsive Programs
MTBP	Mid-Term Budget Program
MoHSP	Ministry of Health and Social Protection
MoARD	Ministry of Agriculture and Rural Development
ARDA	Agricultural and Rural Development Agency
AERA	Agriculture Extension Regional Agencies
CATT	Centers for Agricultural Technologies Transfer
MoFE	Ministry of Finance and Economy
NAES	National Agency for Employment and Skills
NSGE	National Strategy on Gender Equality
GO/LGO	Gender Officer/Local Gender Officer
NSDI	National Strategy for Development and Integration
LM	Line ministries
GFIS	Government Financial Information System
AFMIS	Albanian Financial Management Information System
PFMS	Public Finance Management Strategy
BPMT	Budget Programs Management Teams
IPARD	Instrument for Pre-Accession Assistance for Rural Development
NCGE	National Council on Gender Equality
NATC	National Agency of Tobacco and Cigarettes
SESS	State Entity of Seeds and Saplings

Foreword

Performance audits are an independent, objective and reliable review of whether enterprises, systems, operations, programs, activities and government organizations operate in compliance with the principles of economics, efficiency and effectiveness and whether there is scope for further improvement. In this institutional development context, the department's mission within the audit work is: ***“Promoting improvement in the performance of public goods”***.¹

The Supreme State Audit Institution has conducted a performance audit on the *“Economic Empowerment of Women in our Country”*, in the framework of the *“Transformative Financing for Gender Equality Towards More Transparent, Inclusive and Accountable Governance in the Western Balkans”* project, financed by the Government of Sweden – SIDA, with the technical support of UN Women Albania, through the cooperation agreement signed in March 2021 between the Supreme State Audit Institution and UN Women.

In order to achieve the audit objective in assessing the effectiveness of the institutions responsible for materializing women's economic empowerment in our country, pursuant to the Law on Gender Equality, implementing gender equality strategies, as well as gender-responsive budgeting mainly in the field of employment and rural agricultural development for 2016–2021, the audit team was assisted by UN Women in all phases of the audit.

We highly appreciate the assistance and contribution of UN Women Albania experts in designing the audit program, drafting and addressing questionnaires on gender equality issues and gender-responsive budgeting, supervision during the audit on the ground, as well as the final feedback and input.

State Supreme Audit Institution

1. Performance Audit Department Manual, p. 1.

1

SOCIAL ISSUES AND AUDIT IMPORTANCE

1.1 Social issues context

In the second half of 2022, SSAI was aware of the significance of gender inequality issues in the Republic of Albania and started an audit on the economic empowerment of women in our country.

In the context of improving the role of women in the society, over the years, Albania has established a legal, institutional and policy framework to guarantee women's individual rights and freedoms, as well as their economic empowerment. Our country has committed to establishing standards supported by international institutions to guarantee gender equality. Moreover, Albania has ratified the CEDAW (Convention on the Elimination of all Forms of Discrimination Against Women) in 1993 and the Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence (Istanbul Convention) in 2012. Albania is also a party to the Beijing Platform for Action (1995) and has adopted United Nations Security Council Resolution 1325, on women, peace, and security.

Based on the United Nations Agenda 2030, SDG 5², "*Achieve gender equality and empower all women and girls*", the Albanian government has drafted and adopted two strategies on gender equality with DCM No. 733, dated 20.10.2016, "*On the Adoption of the 2016 - 2020 National Gender Equality Strategy*", and DCM No. 400, dated 30.06.2021, "*On the Adoption of the 2021 - 2030 National Gender Equality Strategy*".

INSTAT statistics on the labor market show that despite the commitment of the government through policies for the mitigation of the differences between men and women, there is still room for inherent improvement.³

The labor force survey found that the participation of women in the labor force, belonging to the 15 - 64 age group, had a slight decrease in 2020 compared to 2019 (from 61,6% to 61,2%), while for men, participation was 77,1%.

The employees structure according to their activity status indicates that 43,3% of women are employed on a salary basis, while 22,8% of them perform unpaid family business work. These figures for employed men are 41,6% and 13,1% respectively. A significant part of men are self-employed (33,3%), while self-employed women make up 21,5%.

Women and men aged 15 - 64 are predominantly employed in the agricultural sector. In 2020, 41,4% of employees in the agricultural sector were women, suffering a decrease of 0,2 percentage points, compared to the preceding year. The second sector that has the largest share of employed women and men after the agriculture sector is the "trade, transport, hospitality, business and administrative services" sector, respectively with 21,6% of employed women and 31,7% of men. In 2020, according to Labor Force Survey data, the unemployment rate for men aged 15 - 64 was 12,0%, as compared to 12,4% for women. The unemployment rate for men has decreased compared to a year ago. The unemployment situation for men has improved more compared to women, with a decrease of 0,2 percentage points compared to 2019, while for women there is an increase of 0,6 (percentage points).⁴

2. Sustainable Development Goals.

3. INSTAT, Women and Men, 2021, p. 69. Employment data is collected for the population aged 15 and over, which is disaggregated into three exclusionary categories: employed, unemployed and those not in the labor force (economically inactive).

4. Idem, p. 69 - 70.

In 2020, the average gross salary for a salaried employee in Albania was ALL 53,662⁵, while the gender gap in pay was 6,6%. This shows that men have an average gross monthly salary 6,6% higher than women. Compared to the preceding year, in 2020, a 3,5 percentage points decrease in the gender gap in pay was observed.⁶

One of the policies adopted to mitigate the gender differences between men and women in our country is the Gender-Responsive Budgeting (GRB), which is being partially implemented at the national level, while its applicability at the local level is still low.

At the national level, in 2016, gender equality was included as one of the basic principles of the Republic of Albania Budget System, to ensure equal access of women and men in Albania to rights and opportunities, and it became part of the National Strategy for Development and Integration (2015 - 2020). This principle was also included in Law No. 68/2017 "On Local Self-governance Finances" Since 2015, the GRB rate in the total central budget has increased from 1% to 9%. In the 2019 budget, gender inequality issues were included in 37 budget programs of 14 ministries, impacting some of the most important sectors, such as: education, health, agriculture, etc. The GRB has yet to be included in every local unit. In 2020, Albania published the Gender Equality Index for the first time, with a Responsiveness score of 60, 4 points (which is lower than the EU average)⁷.

Ensuring the integrity of women and girls, promoting their socio-economic rights, supporting disadvantaged groups, as well as engaging men and boys in all activities aimed at empowering women and providing equal opportunities, must be at the center of gender policies and impact the improvement of gender equality, the eradication of poverty and the continuous progress of our society. For these reasons, SSAI decided to conduct an audit on women's economic empowerment, focusing on two sectors, namely employment policies and agricultural policies in our country.

5. This salary is calculated with the data from the payrolls on social and health insurance, as well as the tax from personal income from employment, and it covers all sectors of the economy, and contributors, i.e. Albanian citizens and aliens, whom the company declares gross monthly salary for.

6. "Women and Men, 2021, Employment by gender, occupation cluster, and economic activity", p. 70.

7. Gender Equality Index in the Republic of Albania 2020; Eurostat. <https://ec.europa.eu/eurostat> Source: World Bank data. <https://data.worldbank.org/> Source: OECD data. <https://data.oecd.org/emp/employment-by-activity.htm>.

2

AUDIT SUBJECTS

2.1 Introduction to audit subjects

The subjects of this audit were state institutions at the central level (and their subordinate institutions) that are responsible for the adoption and implementation of gender-responsive policies in the field of employment, as one of the elements of economic empowerment, as well as in the field of rural agricultural development, which is essential in the economic empowerment of women and girls in Albania.

The audit subjects were as follows:

1. Ministry of Health and Social Protection
2. Ministry of Agriculture and Rural Development and subordinate institutions, such as ARDA, AERA, and CATT.
3. Ministry of Finance and Economy
4. National Agency for Employment and Skills and Regional Directorates

2.2 Legal framework

- ▶ Law No. 9970 dated 24.07.2008 "On Gender Equality in Albania".
- ▶ Law No. 9936, dated 26.06.2008 "On Budget System Management in the Republic of Albania", as amended.
- ▶ Law No. 139/2015, "On Local Self-governance".
- ▶ Law No. 68/2017 "On Local Self-governance Finances"
- ▶ Law No. 221, dated 04.02.2010, "On Protection from Discrimination", as amended.
- ▶ Law No. 15/2019 "On Employment Promotion".
- ▶ Law No. 10296, dated 08.07.2010 "On Financial Management and Control", as amended.
- ▶ Law No. 146/2015, "On Jobseekers".
- ▶ Law No. 15/2019 "On Employment Promotion".
- ▶ Law No. 15/2017, dated 16.02.2017 "On Vocational Education and Training in the Republic of Albania", as amended.
- ▶ Law No. 9817, dated 22.10.2007, "On Agriculture and Rural Development".
- ▶ Law No. 7893, dated 22.12.1994, "On Science and Technology Development", as amended.
- ▶ DCM No. 465, dated 16.07.2012, "On Gender Mainstreaming in the Mid-Term Budget Program".
- ▶ DCM No. 554, dated 31.07.2019, "On the Establishment, Organization and Functioning of the National Agency for Employment and Skills".
- ▶ DCM No. 17, dated 15.01.2020 "On Procedures, Criteria and Rules for the Implementation of Employment Promotion Programs through Employment, On-the-job Training and Internships".
- ▶ DCM No. 348, dated 29.04.2020 "On the Procedures, Criteria and Rules for the Implementation of the Incentive Program through Self-employment".
- ▶ DCM No. 535, dated 08.07.2020 "On Procedures, Criteria and Rules for the Implementation of the Public Works Program in the Community".
- ▶ DCM No. 608, dated 29.04.2020 "On the Procedures, Criteria and Rules for the Implementation of the Incentive Program through Employment of Unemployed People as a consequence of COVID-19".
- ▶ DCM No. 161, dated 21.03.2018, "On Unemployment Income Payment".
- ▶ DCM No. 837, dated 28.10.2020, "Procedures, Criteria and Rules for Employment Services Provision".
- ▶ DCM No. 515, dated 19.07.2006, "On the Restructuring of Scientific Research Institutions subordinate to the Ministry of Agriculture, Food and Consumer Protection".

- ▶ DCM No. 147, dated 13.03.2018, "On the Establishment, Organization and Functioning of Regional Agriculture Extension Agencies".
- ▶ DCM No. 733, dated 20.10.2016, "2016 - 2020 National Strategy on Gender Equality".
- ▶ DCM No. 465, dated 18.07.2012, "On Gender Mainstreaming on the Mid-Term Budget Program".
- ▶ Regulation No. 6266/1, dated 04.09.2020, "On the Organization and Functioning of the Center for Agricultural Technologies Transfer".
- ▶ DCM No. 515, dated 19.07.2006, "On the Restructuring of Scientific Research Institutions subordinate to the Ministry of Agriculture, Food and Consumer Protection".
- ▶ Instruction No. 7/2018, "On Standard Procedures for Drafting the Mid-Term Budget Program".
- ▶ Instruction No. 23, dated 30.07.2018 "On Standard Procedures for Drafting the Mid-Term Budget Program of Local Self-governance Units".
- ▶ Instruction No. 22 dated 30.07.2022, "On Standard Procedures of Local Self-governance Units Budget Monitoring".
- ▶ Order of the Prime Minister No. 172, dated 24.12.2019, "On the Adoption of the National Agency for Employment and Skills Structure and Organization Chart".
- ▶ Internal functional and organizational regulation of the National Agency for Employment and Skills.
- ▶ Internal functional and organizational regulation of the MoARD.
- ▶ Internal functional and organizational regulation of the MoHSP.

2.3 Relevance of subject outputs

The *Ministry of Health and Social Protection* (hereinafter referred to as MoHSP) has a mission to draft and implement development policies and strategies in the health care sector and is responsible for the regulation of health care services and the coordination of work among all actors, in and outside the health care system, who contribute and aim at ensuring the constitutional right, defined in Article 55 of the Constitution of the Republic of Albania. It also has the mission of guaranteeing constitutional rights for social protection and inclusion, as well as social care and equal opportunities. The National Council of Gender Equality⁸ has been created and operates under the MoHSP as an advisory body for the direction, definition and development of gender equality policies, as well as for the coordination, implementation, monitoring and evaluation of policies and measures to prevent and fight against all forms of violence covered by the Istanbul Convention.

The *Ministry of Agriculture and Rural Development* (hereinafter referred to as MoARD) is responsible for the design and implementation of orientation, support and incentive policies for agricultural and farming production, as well as dealing with the coordinated development of agriculture. It defines policies and implements government financial support for farmers and agribusinesses based on government program policies for their support; it designs and implements food safety policies, quality of food products, including the entire food chain from farm to table; it drafts and implements animal and plant health policies, as well as it guarantees people's health from diseases derived from them. This audit includes the *Agricultural and Rural Development Agency* (hereinafter referred to as ARDA), Centers for Agriculture Technology Transfer (hereinafter referred

8. The NCGE has been established upon the Order of the Prime Minister No. 239, dated 13.12.2017, "On the Establishment and Functioning of the National Council of Gender Equality", pursuant to Article 10, Paragraph 1, of Law No. 9970, dated 24.07.2008, "On Gender Equality".

to as CATT), as well as Agriculture Extension Regional Agencies (hereinafter referred to as AERA), which together with the MoARD are responsible for conducting awareness-raising campaigns in rural and urban areas on improved legislation regarding the property rights of women, young women and girls from all groups, with a focus on land ownership rights. Briefly, the role and responsibilities of these institutions are presented

The *Agricultural and Rural Development Agency* (hereinafter referred to as ARDA) is an institution subordinate to the MoARD, created as a payment institution⁹, which provides direct services to local farmers and implements state policies for agricultural and rural development in the Republic of Albania. This institution has the responsibility to:

- a. implement the agricultural and rural development policies measures, as well as other measures defined in legal and sub-legal acts, through:
 - provision of auxiliary services for farmers and agricultural cooperation companies, which operate in the Republic of Albania, at the headquarters and in the field;
 - orientation of the farmers' activity in compliance with the directions determined by the Council of Ministers and the Ministry of Agriculture, Rural Development and Water Administration;
 - development of competitive procedures for farmers and their direct support with various subsidies;
- b. draft reports and analyses in compliance with agricultural development;
- c. organize the establishment and functioning of integrated management and control systems;
- d. create and maintain the necessary database;
- e. implement internal control and audit measures;
- f. organize the establishment and implementation of market information systems;
- g. inspect farmers and entities that have benefited from the funds of agricultural and rural development programs.

*Centers of Agricultural Technology Transfer*¹⁰ (hereinafter referred to as CATT) are subordinate to the MoARD, and they are responsible for:

- ▶ identification, testing, adaptation and introduction into agricultural practices of new methods and materials (inputs) for the country;
- ▶ preparation of technological packages for the main agricultural crops and animal breeding;
- ▶ research and testing in agricultural farms regarding the issues raised by farmers in their the respective regions;
- ▶ training of agricultural specialists, farmers, students of agricultural sciences, and other interested parties;
- ▶ provision of technical expertise for advisory service structures and farmers;
- ▶ demonstration of new technologies of agricultural crops cultivation and livestock breeding;
- ▶ preparation and publication of informative materials for agricultural specialists and farmers.
- ▶ Information support of policy-making by MAFCP in the field of agriculture, food, consumer protection and rural development.

9. DCM No. 719, dated 31.10.2014, "On the Organization and Functioning of the Agricultural and Rural Development Agency".

10. DCM No. 515, dated 19.07.2006, "On the Restructuring of Scientific Research Institutions subordinate to the Ministry of Agriculture, Food and Consumer Protection", as amended.

Agriculture Extension Regional Agencies (hereinafter referred to as AERA) are subordinate to MoARD¹¹, headquartered in Shkodra, Tirana, Lushnja and Korça. AERAs operate as follows:

- AERA Shkodra includes the regions of Lezha, Shkodra and Kukës;
- AERA Tirana includes the regions of Durrës, Tirana and Dibra;
- AERA Lushnja includes the regions of Fier, Vlora and Gjirokastra;
- AERA Korça includes the regions of Korça, Elbasan and Berat.

Agriculture Extension Regional Agencies have the mission to become key factors in the development of a competitive and sustainable agricultural sector in the country, working in long-term partnership with beneficiaries. The main duties and responsibilities of Agriculture Extension Regional Agencies are as follows:

- a. providing information and advice on the technical and technological development of agricultural farms, in order to increase competitiveness in agriculture;
- b. providing information and assisting farmers to benefit from national support schemes, IPARD and other projects in the field of agriculture and rural development;
- c. promoting and supporting the creation and functioning of different forms of farmer cooperation;
- d. organizing and conducting professional training of farmers in the field of agriculture and rural development;
- e. providing information on standards related to environment, quality, marketing, organic agriculture, products with geographical indications, etc.;
- f. informing and advising farmers on the selection and use of agricultural equipment machines;
- g. providing general information to the entire community of farmers and to the public through mass media.

The *Ministry of Finance and Economy* (hereinafter referred to as MoFE) has the mission to achieve economic stability through the efficient, effective and transparent management of public finances. It prepares and implements government policies in the fields of economics, trade, housing and entrepreneurship in order to build a new economic model, aiming at a high and sustainable economic growth in Albania. This ministry designs and implements integrated economic policies in the primary sectors of the economy, economic-social convergence of the country's regions, improvement of the climate and services for business and entrepreneurship. Its mission is to guarantee the rights to vocational education and training, safe and decent employment, and social insurance. This ministry also coordinates work with line ministries for the application of GRB in the MTBP.

The *National Agency for Employment and Skills* (hereinafter referred to as NAES) is a public, budgetary service, legal person, subordinate to the minister responsible for employment and skills development¹². NAES comprises all employment services, self employment, and vocational education and training administrative and provision institutions, and it is an integral part of the system of the ministry responsible for employment and skills development. It operates through Regional and Local Employment Offices, Regional Public Vocational Training Directorates, as well as Public Vocational Education Schools.¹³ The mission of NAES is to ensure the right of Albanian citizens, aliens and individuals

11. DCM No. 147, dated 13.03.2018, "On the Establishment, Organization and Functioning of Regional Agriculture Extension Agencies".

12. The minister responsible for employment and skills development is the Minister of Finance and Economy.

13. NAES was established by DCM No. 554, dated 31.07.2019, "On the Establishment, Organization and Functioning of the National Agency for Employment and Skills", pursuant to Law No. 15/2019, "On Employment Promotion", and Law No. 15/2017, "On Vocational Education in the Republic of Albania". Their main structures and competences are regulated by the Prime Minister's Order No. 172, dated 24.12.2019, "On the Adoption of the Structure and Organizational Chart of the National Agency for Employment and Skills", as well as Order of the Minister for employment and skills matters on the organizational charts of vocational schools, pursuant to Article 7, Subparagraph "ç", and Article 12, Paragraph 4 of Law No. 15/2017, "On Vocational Education and Training in the Republic of Albania".

without foreign citizenship, who have benefited from the refugee status, as well as asylum seekers in the territory of the Republic of Albania, to be treated with services and public employment, self-employment and professional qualifications programs, with the aim of finding a suitable job, in and outside the country, as well as providing these services. This institution has the responsibility to:

- a. guarantee quality employment, self-employment and vocational education and training services, through monitoring and evaluation;
- b. organize work for the management and implementation of active and passive labor market programs;
- c. organize the management of vocational education and training (VET) public providers, pursuant to the legislation in force on vocational education and training in the Republic of Albania;
- d. organize the management, follow-up and control of regional directorates, local offices and public providers of vocational education and training;
- e. ensure that the functions related to planning, implementation, accountancy and financial reporting for regional directorates, local offices and public providers of vocational education and training are performed in compliance with the legislation in force.

2.4 Budget significance

The budget for supporting gender equality in our country provided for in the National Strategy on Gender Equality (NSGE) 2016-2020, has been drafted based on four strategic goals, as well as on the activities reflected in the action plan, on the timing and frequency of its implementation.

Based on the information that has been made available to the audit team, the NSGE 2016 - 2020 identifies funds allocated by the state budget and the funds needed to be provided by bilateral and multilateral donors.

The planned budget for the implementation of the Strategy is reflected in various forms:

- The overall budget per year for each activity, specific objective, strategic goal and funding sources.
- The Budget is detailed according to activity, financing source and institutions responsible.
- The classification of the financing from the budget includes the funds that the LSGUs, political parties, the Parliament of Albania and other budgetary institutions, which should allocate for the implementation of this strategy. Most of the expenses are needed to cover the salaries of CRM coordinators and Local Gender Officers (hereinafter referred to as LGO).
- The funds allocated by the state budget and the funds needed to be secured from bilateral and multilateral donors have been identified, and agreements must be signed with potential donors for the financing of some of the activities.

The necessary expenses for the implementation of the National Action Plan (hereinafter referred to as NAP) have financing sources from the state budget, the budget of local government units, donor funds and sources of non-budgetary institutions, and they reach ALL 2,785 million.

Table 1 shows the budget in percentage by strategic goals. The largest share of the budget goes for Strategic Goal 1, "Economic empowerment of women and men", with 57% of total expenses, and Strategic Goal 3, "Reducing gender-based violence and domestic violence", with 34% of total expenses.

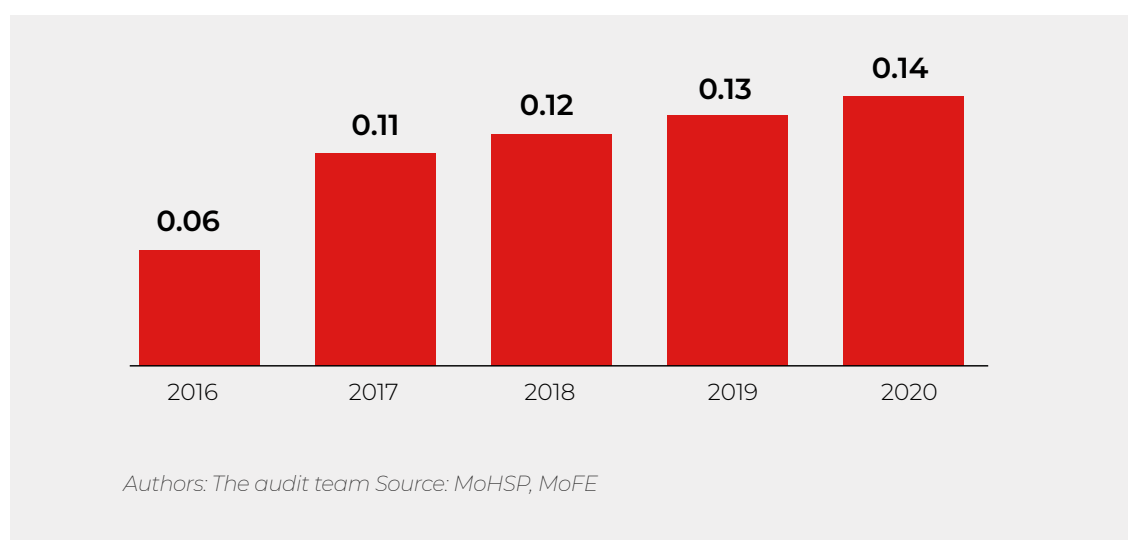
Table 1: Budget significance of budgetary expenses on gender equality by strategic goal¹⁴.

Strategic goals	The Planned Budget For The Gender Equality Strategy						%Budget per goals
	2016	2017	2018	2019	2020	Total	
1 Economic empowerment of women and men	98	317	356	384	441	1,596	57
2 Guaranteeing participation in political and public decision-making.	7	9	7	6	6	36	1.3
3 Reducing domestic violence.	120	170	193	215	246	943	34
4 Improving the Gender Equality sector	21	30	38	50	74	212	7.6
Yearly budget against the total in %	8%	18%	21%	23%	27%	100%	
Total budget of the SGE 2016-2020 (GE B)	246	526	594	654	767	2,785	
State Budget (SB) ¹⁵	433,697	461,410	476,147	491,897	536,279		
% of GRB/SB	0.06	0.11	0.12	0.13	0.14		

Authors: The audit team Source: MoHSP, MoFE

The state budget significance over the years of the necessary expenses for the implementation of the National Action Plan (NAP 2016-2020), referring to the data in Table 1, varied from 0.06% in 2016, doubled to 0.11% in 2017 and continued without any radical changes with a slight increase in 2018, 2019 and 2020, respectively from 0.12, 0.13 and 0.14% (Fig.1).

Chart 1: NSGE's rate (%) in the State Budget



14. 2016 - 2020 National Strategy on Gender Equality

15. Fiscal indicators www.financa.gov.al.

The Ministry of Health and Social Protection does not have data regarding the factual implementation of the planned budget according to the relevant institutions' activities and programs, but only data on the rate of accomplished objectives and activities, not allowing the comparative analysis of the values planned in budget with its factual implementation, as well as the efficiency of the inputs engaged for its realization. These data are not reflected in the Strategy Implementation Evaluation Reports for 2016 - 2020.

The financial gap for the implementation of the activities is about ALL 775 million or 27.8% of the funds needed for the implementation of the NAP, referring to Table 2. The successful implementation of 2016-2020 the NSGE and NAP has encountered challenges due to some risks (not planning enough expenses for each measure/activity; institutions that are responsible for the implementation of the measures, coordination, etc., not taking the necessary measures).

The main risks, which have had an effect on the successful implementation of the strategy, are related to both levels of government: Central Government (ministries responsible for the implementation of the NAP) and the Local Self-Government Units (mainly municipalities). For LSGUs, these expenses are covered by the budget of the LSGUs and the Development Fund mainly in 2019-2020, for which, as was pointed out above, there are no reports on the factual implementation of the respective budgets. The risks at the central level are mainly related to the commitment of all responsible institutions involved in the implementation of the strategy and the support of the implementation of the NAP with the necessary funds to enable the implementation of the planned activities.

78.6% of the financed expenses would be carried out for LSGUs for activities, such as the construction of nursery schools and kindergartens in areas where these care institutions will be needed most, as well as taking measures to provide social services for children with disabilities. Of the total, 21.4% of expenses are uncovered and constitute a financial gap.

The Ministry of Health and Social Protection has not collected data and information on concrete agreements with donors neither for the actual implementation of the budget, nor for filling the funding gap. For this reason, it is not possible to verify whether the expenses were supported by funds and whether these donor-financed activities were carried out according to the NAP.

Table 2: The budget of the Strategy on Gender Equality and the financial gap in %.¹⁶

Description	Total Cost	Financed Expenses	Uncovered Expenses	Finances Expenses In %	Financial Gap In %
Political parties	3,974.08	1,102	2,872	27.70%	72.30%
INSTAT and other institutions	105,297.02	89,038	16,259	84.60%	15.40%
ASPA/DoPA	10,644.42	6,345	4,299	59.60%	40.40%
LSGU	1,666,939.30	1,310,944	355,995	78.60%	21.40%
Ministries	993,570.88	600,846	392,725	60.30%	39.50%
Others	4,366.69	1,309	3,058	30.00%	70.00%
Total	2,784,792.39	2,009,584.14	775,208.24	72.2%	27.8%

Authors: The audit team Source: MoHSP

16. 2016 - 2020 National Strategy on Gender Equality

As regards the 2021 - 2023 Mid-Term Budget Program, ALL 1 632 400 369 has been provided for the 2021-2030 National Strategy on Gender Equality. The action plan for the implementation of this strategy is not associated with an analytical costing and is not based on a detailed breakdown of the budgets for each activity, timing and frequency of its implementation and key performance indicators.

The overall cost for the implementation of the 2021-2030 NSGE is estimated at ALL 3 358 697 259. The funding of the strategy action plan will be realized through a number of resources, however the state budget, LSGU funds and donor financial support remain the main funding sources. As regards 2021 - 2030, the state budget is expected to fund 50.5% of the necessary financing for the implementation of the plan, 33.9% is expected to be financed from other resources and donors, while the funding gap is 15.6%¹⁷, 5.8% lower compared to the 21.4% financial gap of the preceding strategy.

Gender-Responsive Budgeting

The 2020–2022 Mid-Term Budget Program (Phase III) document, approved by Order of the Minister of Finance and Economy, identified 37 budget programs that effectively included gender budgeting in their MTBP requirements. The estimated value of budget expenses for gender-based policies for the first year of the 2020-2022 MTBP was ALL 38.3 billion. In the mean time, the monitoring of the 2020 budget performance showed that in total about ALL 34.7 billion or 3.6 billion less were detailed in early 2020 (Table 3). In relative terms, data from the SIMF system find that expenses for Gender-responsive Budgeting constitute about 6.7% of the total Budget Expenses, with a decrease of 0.5% compared to the share calculated in the 2020 - 2022 MTBP document for phase III¹⁸.

Table 3: Central Budget Expenses for the 2020 Gender-responsive Budgeting

Nr.	Line ministry/BP	Program No.	Gender-responsive Budgeting 2020		Rate of factual expenses/total
			Plan	Fact	
1	MoARD	3	371,054,883	222,639,327	1%
2	MEFA	1	51,000,000	51,000,000	0.10%
3	MoC	2	59,707,050	54,539,064	0.20%
4	MolA	3	304,416,268	312,260,582	1%
5	MoD	3	856,048,395	704,413,162	2%
6	MoHSP	4	10,194,577,533	11,926,010,293	33%
7	MoJ	4	67,842,522	26,781,149	0.10%
8	MoES	5	18,350,236,154	18,531,591,323	51%
9	MoFE	6	4,291,277,444	4,143,416,890	11%
10	MoD	1	35,522,500	21,089,966	0.10%
11	CPD	1	4,110,000	3,836,788	0.01%
12	SoM	1	109,495,200	100,758,682	0.30%
GRB 2020 (Total)		34	34,695,287,948	36,098,337,226	100%
State Budget 2020			579,535,000,000	536,278,000,000	
Rate of GRB/State Budget			6.0	6.7	

Authors: The audit team Source: MoHSP

17. www.bujqesia.gov.al 2021-2030 National Strategy on Gender Equality

18. www.financa.gov.al, Gender-responsive Budgeting, Performance Monitoring, 2020

2.5 Feedback of subjects during the audit

During the study phase, the audit team maintained professional institutional relations with the subjects under audit. The Ministry of Health and Social Protection, the Ministry of Finance and Economy, the Ministry of Agriculture and Rural Development and subordinate institutions, the National Agency for Employment and Skills and subordinate institutions have timely and professionally responded to the requests for information and documentation of the audit team. During the field audit phase, the audit team received responses from the audit subjects on the issues provided for in the audit program.

3

AUDIT DETAILS

3.1 Risk assessment of the subject's activities

The risks of the subjects' activity are defined as risks faced by the audited institutions in carrying out their functions and responsibilities, stemming from their activity in terms of including gender-responsive budgeting as part of all phases of budget management, as well as planning and accomplishing gender-responsive expenses. The risks of the subjects' activity have been analyzed and classified according to the SWOT analysis: strengths, weaknesses, opportunities, threats. They are further classified as risks under and outside the managerial control of the subjects. Moreover, the audit team has classified them by typology (strategic, operational, financial or regulatory risks) and by levels: high, medium or low levels. This analysis is presented in the following tables.

Table 4: SWOT analysis of gender equality

Strengths (S)	Weaknesses (W)
Clear mandate, vision and mission for gender equality.	Horizontal and vertical legal and policy framework on gender equality with gaps, overlaps, duplications and fragmentations.
National strategy and action plan on gender equality.	Lack of effective institutional regulations, and vertical and horizontal coherence.
Gender equality legislation to combat domestic violence.	Lack of government budgets implementation at different levels, in a harmonized, sufficient and appropriate manner.
Increasing participation of women in government and decision-making institutions.	Lack of all relevant actors inclusion by the government in gender planning and budgeting.
The National Committee on Gender Equality in the MoHSP, the Gender Equality Sector in the MoHSP, and Gender Officers in all institutions (focal points).	Lack of addressing the specific needs of women and gender-responsive budgeting in government plans and budgets.
A network of NGOs for gender equality. Gender-responsive budgeting is included in the legal framework on public finances management at the central and local level.	Lack of effective coordination, cooperation and communication among government institutions and subjects at different levels.
	Lack of use of the necessary resources to achieve gender equality objectives on the part of the government.
	Lack of inclusion of all relevant actors in the implementation of government plans for achieving the objectives.
	Lack of a transparent and comprehensive system for measuring, monitoring and reporting on the progress towards achieving objectives.
	Lack of measuring the impact of gender-responsive budgeting at the central and local levels.
	Lack of GRB analyses by financial years.
	Lack of maintenance and analysis of data disaggregated by gender in institutions that were audited.
Opportunities (O)	Threats (Th)
Space for scaling up gender budgeting in all budget expenses and income.	Low economic development in the country.
Upon obtaining the status of a candidate country for the EU,	Increase in women's poverty.
the possibility for full legal alignment with EU directives increases.	Global crises and natural disasters on the rise.
Increasing demand for special occupations in the labor market in the fields of tourism, agriculture, etc.	Lack of incentives for the young generation, as well as the migration of young women and men.

Authors: Audit team

Table 5: Risk categorization

Nr.	Subject risk	Risk categorization	Risk level
1	Horizontal and vertical legal and policy framework on gender equality with gaps, overlaps, duplications and fragmentations.	Strategic risk	Medium
2	Lack of effective institutional regulations, and vertical and horizontal coherence.	Strategic risk	Medium
3	Lack of government budgets implementation at different levels, in a harmonized, sufficient and appropriate manner.	Financial risk	High
4	Lack of all relevant actors inclusion by the government in gender planning and budgeting.	Financial risk	High
5	Lack of addressing the specific needs of women and gender-responsive budgeting in government plans and budgets.	Operational risk	High
6	Lack of effective coordination, cooperation and communication among government institutions and subjects at different levels.	Operational risk	High
7	Lack of use of the necessary resources to achieve gender equality objectives on the part of the government.	Operational risk	Medium
8	Lack of inclusion of all relevant actors in the implementation of government plans for achieving the objectives.	Operational risk	Medium
9	Lack of a transparent and comprehensive system for measuring, monitoring and reporting on the progress towards achieving objectives.	Regulatory risk	High

Authors: Audit team

Risk classification

1. Within managerial control:

- Lack of all relevant actors inclusion by the government in gender planning and budgeting.
- Lack of addressing the specific needs of women and gender-responsive budgeting in government plans and budgets.
- Lack of effective coordination, cooperation and communication among government institutions and subjects at different levels.
- Lack of use of the necessary resources to achieve gender equality objectives on the part of the government.
- Lack of inclusion of all relevant actors in the implementation of government plans for achieving the objectives.
- Lack of a transparent and comprehensive system for measuring, monitoring and reporting on the progress towards achieving objectives.
- Lack of effective institutional regulations, and vertical and horizontal coherence.

2. Out of managerial control:

- Horizontal and vertical legal and policy framework on gender equality with gaps, overlaps, duplications and fragmentations.
- Low economic development in the country.
- Increase in women's poverty.
- Lack of investments in infrastructure.
- Global crises and natural disasters on the rise.
- Lack of incentives for the young generation, as well as the migration of young women and men.

3.2 Audit objectives

This audit aims at assessing the effectiveness of the institutions responsible for materializing women's economic empowerment in our country, pursuant to the Law on Gender Equality, implementing gender equality strategies, as well as gender-responsive budgeting mainly in the field of employment and rural agricultural development for 2016–2021.

3.3 Audit questions

Main Question:

Has the Albanian government guaranteed the women's economic empowerment in our country based on the 2016 - 2021 National Strategy on Gender Equality?

Level I, subquestion I:

Has the implementation of gender-responsive budgeting been effective?

Level I, subquestion II:

Have the policies for women's economic development been effective in the field of employment and rural agricultural development?

Level II subquestions:

1. Have the women's employment promotion policies been effective in our country?
2. Have rural agricultural development policies been effective to the benefit of women?

Level I, subquestion III:

Has the gender machinery been effective in evaluating and monitoring national gender equality policies in our country?

Level II subquestions:

1. Has the activity of the National Council for Gender Equality been effective?
2. Has the activity of the gender focal points at the country level and the gender equality sector in the MoHSP been effective?

3.4 Audit scope

This audit focused on the economic empowerment of women in the field of employment and rural agricultural development, directed towards the effectiveness of the institutions that have been audited at the central government level, as well as their subordinate institutions at the local level.

Thus, in dealing with this topic, the audit team has included as audit subjects the Ministry of Health and Social Protection, in the capacity of the institution that directs and guides government policies towards establishing gender equality in our country; the Ministry of Finance and Economy, as the key institution in terms of implementing the principles and legislation of gender-responsive budgeting; the Ministry of Agriculture and Rural Development as the institution responsible for implementing rural policies to the benefit of women farmers, and subordinate institutions, such as ARDA, AERA, CATT; as well as the National Agency for Employment and Skills, as the institution responsible for implementing programs to promote employment and vocational training in our country. The audit team conducted field visits to AERA, CATT, and NAES Shkodra, Korça, Lushnja, Vlora, Berat, Dibra and Fier.

The audit period selected for addressing this topic is 2016-2021, including previous time periods that can explain issues and phenomena, which are reflected in the current state of women in our country.

4

ELABORATION OF AUDIT QUESTIONS

The main question:

Has the Albanian government guaranteed the women's economic empowerment in our country based on the 2016 - 2021 National Strategy on Gender Equality?

Transmitted the following audit message:

Establishing the principle of gender equality as an essential principle of the budget cycle is the only right way to instill the culture of gender equality in our country. For this purpose, institutions should be completely engaged in increasing the impact of gender-responsive budgeting; promoting and establishing measurable quantitative and qualitative gender indicators in the budgets of institutions; coordinating institutions for the implementation of gender equality strategies and their integration with sectoral strategies; and accurately monitoring these policies to materialize the engagement of women in all areas of our country's economy, which ensure their empowerment.

4.1 Has the implementation of gender-responsive budgeting been effective?

Gender-responsive budgeting means analyzing and restructuring budget income and expenses, so that all different needs of women and men, girls and boys are properly represented in budget items. Gender budget analysis allows the review of a wide range of issues, which, if addressed, creates equal opportunities for all members of the society and ensures sustainable development of the country. This approach makes the budget efficient, fair and transparent. Gender budgeting contributes to improving the quality of services, as it clearly aims at specific consumers; women's economic empowerment, economic growth, poverty reduction and resource efficiency.

The Albanian government, with the ratification of several international conventions and platforms that include gender equality, has demonstrated Albania's commitment to gender mainstreaming and the will to combat discrimination and all forms of gender-based violence and domestic violence.¹⁹

Gender equality was mainstreamed as a cross-cutting principle in 2007 in the National Strategy for Development and Integration (NSDI) 2007–2013 and later 2017–2020. The first National Strategy on Gender Equality encompassed the principle of gender mainstreaming throughout the sectors and led gender mainstreaming in NSDI as a comprehensive framework for public policies in Albania.

Following the adoption of the specific law "On Gender Equality in Albania" in 2008²⁰, the institutionalization of the GRB was materialized in 2012, with the adoption of the government's decision to implement gender budgeting in the mid-term budget program²¹. The government has continuously adopted a number of complementary

19. The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence (Istanbul Convention), UN Beijing Platform for Action, Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence (Istanbul Convention).

20. Law No. 9970 dated 24.07.2008 "On Gender Equality in Albania".

21. DCM No. 465, dated 18.07.2012, "On Gender Mainstreaming on the Mid-Term Budget Program".

and mandatory budget measures and policies to mainstream gender-responsive budgeting with goals and objectives related to the 2016 - 2020²² National Strategy on Gender Equality, with objective 4.3 stipulating the following: “Applying gender-responsive budgeting as a means of mainstreaming the gender perspective into all policies of the country, in compliance with the legislation in force”. In 2015, policies for the organization and functioning of local governance were adopted, determining the principles of gender equality in the functioning, structure, provision of services and distribution of local governance resources²³. Later, in 2017, municipalities had to include elements of gender-responsive budgeting in the planning, implementation and monitoring of the local governance budgets²⁴.

The European Charter for Equality of Women and Men in Local Life has been signed by various municipalities, and UN Women supported the preparation of Local Action Plans on Gender Equality 2018–2020 for five municipalities, which were also adopted. The government has officially approved programs budgeting, introducing it into the 2008 budget organic law, a budget that laid the foundations for presenting a performance-based budget planning by all budget institutions.

The Law on Budget requires policy aims (long-term aims for a three-year period) and objectives with outputs/indicators and outcomes of relevant budgetary activities and costs in Mid-term Budget Programs, which in 2018, in terms of performance and evaluations, were included in budget programs (MTBPs) at the goal and/or objective level. The amendment of the “Organic Law on Budget” in 2016 and the introduction of the “Gender Equality Principle” as one of the basic principles of budget planning at the central and local levels made Albania the only country outside the EU that institutionalized gender budgeting, in addition to Austria, Belgium and Spain²⁵.

The initiative of gender-responsive response budgeting was viewed as an element of the budget reform or simply “good budgeting”. UN Women provided capacity building support to help government officials apply gender-responsive budgeting to the MTBP, and it drafted relevant gender budgeting guides and manuals. The legal framework is binding on the administration and the Gender Machinery²⁶ to design, implement, monitor and evaluate gender-responsive budgeting at the central and local levels of state administration activities.

The degree of achievement of the relevant objectives and outputs/indicators according to the 2019-2022 PFMS²⁷ and 2016 - 2020 NSGE for the inclusion of the GRB in the MTBP.

The desk review found that the MoFE and MoHSP followed the same approach to implementing gender-responsive budgeting, which considers the gender perspective in the process of public finance management in program-based budgeting. In principle, gender-responsive budgeting can be mainstreamed into all phases of the regular budget cycle.

The analysis of the data (Table 6), collected by the audit team, presents the progress of the Gender-responsive Budgeting mainstreaming in the MTBPs of the Line Ministries. Therefore, in 2016, Line Ministries had identified 19 budgetary programs, which had mainstreamed the GRB, with 27 objectives, 23 outputs and with a planned cost of ALL 8

22. The third of its kind, the first covered the years 2007–2010.

23. Law No. 139/2015 “On Local Governance”.

24. The new Law No. 68/2017 “On Local Self-governance Finances”

25. The Law on Budgetary Systems Management in Albania, 2008, amended with Law No. 57/2016.

26. The gender machinery is the entire administrative chain, which deals with gender equality matters and is led by the MOHSP.

27. Public Finance Management Strategy

134 million, which is 1.73% of the total state budget. In 2021, Line Ministries had identified 41 budgetary programs, which had mainstreamed the GRB, with 38 objectives, 62 outputs and with a planned cost of ALL 51 415 million, which is 9% of the total state budget (Table 6).

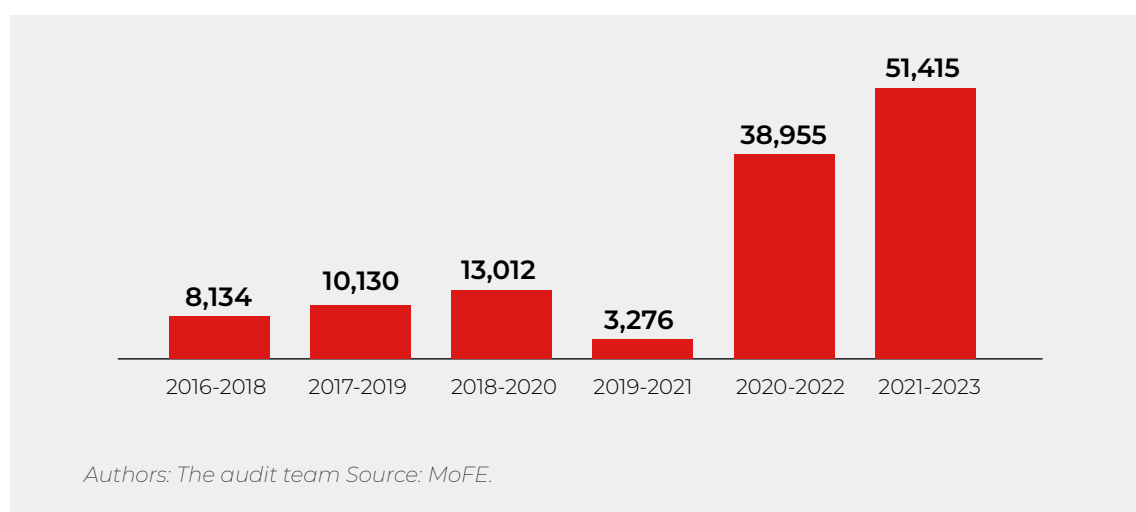
Table 6: GRB distribution in 2016 - 2021 in Mid-Term Budget Programs (MTBP)

MTBP over the years	Budget Program No. (total)	GRB Budget Program No.	No. of objectives	No. of outputs by type	Funds assigned to the GRB (million ALL)	GRB rate to total state budget
2016-2018	127	19	27	23	8,134	1.73
2017-2019	124	24	32	33	10,130	2.3
2018-2020	126	28	41	41	13,012	2.4
2019-2021	129	36	52	52	32,762	6.3
2020-2022	130	36	57	57	38,955	7.2
2021-2023	132 ²⁸	41 ²⁹	38	62	51,415	9

Authors: Audit team. Source: MoFE and UN Women

As per the above, we note an increasing number of budget programs that have mainstreamed the GRB, ranging from 19 programs in 2016, to 41 budget programs in 2021, to about 22 additional programs. Programs that have mainstreamed the GRB account for 33% of the total number of 132 budget programs in the central government. Moreover, this increase is noted in the number of objectives, outputs/indicators and allocated funds, which vary from 1.7% in 2016 to 9% in 2021 of the total state budget, or 5.2 times higher. Despite all the achievements, about 91% of the state budget is considered by the Line Ministries as neutral, which is a significant amount of the state budget and leaves room for analysis and mainstreaming of the GRB. (Chart 2)

Chart 2: Funds assigned to the GRB (million ALL)



28. Several programs had the same code, such as the planning and administration program, there was a total of 27 budget programs, but only 11 of them had mainstreamed the GRB (while, according to the code, only one program should be counted).

29. There are about 75 to 80 codified budget programs, but the number of programs under administration is 132, which means that we have referred to the total number of programs in our analysis.

In the framework of the 2019 - 2022 Public Finances Management Strategy and its action plan, in the first year, namely 2020, of the Mid-term Budget Program 2020–2022, objectives with the target indicators of the number of budget programs should be accomplished, that had fully mainstreamed the GRB into the MTBPs and, specifically; the number of budget programs that had fully mainstreamed gender-responsive budgeting went from 33% to 55%. This indicator has not been achieved, as the progress in further improving gender-responsive budgeting (GRB) in terms of the number of budget programs at the central government level remained the same: 36 programs or 27.6% during 2020.

In the first year, 2021, of the 2021-2023 Mid-term Budget Program, the objective was fully mainstream the GRB, and specifically the number of budget programs that had fully mainstreamed gender-responsive budgeting had a base of 33%, while the target was 70%³⁰. This objective, which is related to the number of budget programs that had fully mainstreamed the GRB, was not achieved as intended: from 36 programs or 27.6% in 2021, 41 programs or 31% of the total budget programs were implemented. The situation regarding the value of the programs is different, where progress was achieved in the total budget of the budget programs with the GRB, which reached ALL 51,415 million (Table 6, page 21).

The 2016-2020³¹ National Strategy on Gender Equality includes objective “4.3 *The application of gender-responsive budgeting*”, as a means of mainstreaming the gender perspective in all policies of the country pursuant to the legislation in force, with sub-objectives, outputs and activities in the national action plan for the implementation of the 2016-2020 NSGE (Annex I). The desk review, questionnaires with the Gender Equality Sector at the MoHSP and re-examination of the NSGE evaluation report showed to the audit teams that there was no analysis or comparison and evaluation of the activities or outputs realization and traceability of expenses against the plan for 2016-2020, even though it was stated that this objective has been achieved by 90%.

Referring to the responses to the audit team questionnaires, the NSGE evaluation report and the reports from the LSGU in the gender equality sector at the MoHSP, we observed that the GRB mainstreaming in their Mid-term Budget Plans by the LSGUs is unachieved objective. Of 61 municipalities, only 5 of them had drafted strategies on gender equality. Only some of the LSGUs had started to include elements of gender-responsive budgeting to allocate funds for actions against domestic violence in recent years, such as: Tirana, Elbasan, Durrës, Korça, Shkodra, Bulqiza³².

Despite the increased indicators at the GRB planning level, gender-responsive budgeting is required to be applied at the central and local government levels, an objective which has been partially achieved, as there is still a high level of budget programs, about 90% of them, where about 91% of the total budget expenses are managed at the central government level, and virtually all LSGUs where the GRB is not applied. (Table 6).

Planning, monitoring and evaluation of the objectives achievement of the budget programs with GRB included in the MTBP.

The Gender-responsive Programs were distributed across all MTBPs of Line Ministries (LM), the Commissioner for Protection from Discrimination, and the Ombudsperson. The number of LMs, as well as the number of programs that include the GRB in their MTBP, has increased from 5 in 2016 to all 11 ministries in 2021. The majority of the

30. <https://financa.gov.al/wp-content/uploads/2022/01/2020-Raport-i-Monitorimit-i-Strategjise-2020-2021%C3%AB-s%C3%AB-MFP.pdf>

31. The third of its kind, the first covered the years 2007–2010.

32. www.shendetesia.gov.al, CRM Report - 12 February 2020_.pdf

budget programs with GRB have started in previous years, advancing in the respective budgets available to them, however, there has been a lack of analysis and progress measurement on the outcomes after their accomplishment.

The collected data and reports on gender-responsive budgeting of LMs, in the phase before the preparation of the gender-responsive budgeting statement in the MTBP, questionnaires and interviews showed that stakeholder consultations in the implementing institutions were not materialized and carried out. The objectives of the programs in the first years of 2016-2020 only described budget aims and outputs, which are simply subject to the gender equality principles, without a breakdown of expenses by the beneficiary gender. Improvement was noted in the completion of program statements in the 2021 MTBPs, however, the outputs and indicators remained generic and in many cases only in percentages.

The collected data showed that none of the Line Ministries³³ had not performed detailed analyzes of the individual situation, issues and problems related to or causing gender inequality, i.e., detailed analyzes of the conditions in the sector or the field in which the program in relation to women and men is applied, in order to identify their problems, needs and priorities were not realized, in addition to factors that contribute to gender. Line Ministries only provided a description in their Mid-term Budget Programs with the reference to “NSGE and its annual objectives”.

At the end of the year, the Line Ministries had prepared and submitted to MoFE a performance progress report, whereby they monitor the achievement or non-achievement of the budget programs objectives according to their fields of activity. The Ministry of Finance and Economy had made comments regarding the monitoring reports of Line Ministries, but no separate comments regarding the objectives of the GRB programs.

The review of the monitoring reports of all Line Ministries regarding gender outputs/indicators that have been accomplished and listed in the monitoring reports, as a result of the use of funds planned for each program with GRB, do not clearly show to what extent the goal and objectives of the program policy have been achieved, and there is no cost-effectiveness analysis of the obtained outputs. The questionnaire responses and the collected data found that gender budgeting analyzes tend to be formal and not integrated with the decision-making process for the future budget. Thus, monitoring and reporting tend to comment too formally on the existing situation rather than feeding into the plans for the coming year.

The comments of the monitoring reports did not have an analysis of all gender outputs/indicators relative to the plan, which according to the definitions in the annexes were not comprehensible or classified as outputs with gender data. Referring to some monitoring reports data, we have noted issues with naming the outputs/indicators, but also that the data included in the monitoring reports of some Line Ministries (LM), namely MoFE, MoHSP and MoES, were not clearly filled out in terms of gender equality. Annex No. 3, “The summary report of the outputs/performance indicators of the budget program accomplishment” was missing or was presented in the reports, but it was incomprehensible and did not have a gender disaggregation of the data. Annex No. 4, “The report on the program policy objectives achievement” that was presented, lists products, but remains incomprehensible and without any gender disaggregation. Moreover, as regards objectives and outputs/indicators, there is a lack of an analysis and performance evaluation in the implementation of the budget before the budget

33. The reviewed documentation includes the MTBPs of Line Ministries and their monitoring reports, retrieved from their respective websites, MoFE, and qbz.gov.al.

reallocation, which was carried out over the years in the LM programs with the GRB, in order to highlight the possible impact on objectives performance of budget reallocation.

The reports that were drafted and provided by SIFQ and AFMIS for budget planning purposes did not label (codify) gender outputs. The system is used by the General Budget Directorate as a way to Monitor and Report the Budget according to previously programmed key performance indicators, in order to check the accuracy of the initial detailed budget and then the operating budget. The lack of codification for gender outputs and indicators makes it difficult to track budget expenses by gender indicators, as well as to measure the effectiveness of budget expenses from programs with GRB³⁴.

In 2021, a monitoring report was carried out for the GRB for all programs that had mainstreamed the GRB of LMs in 2020. Through this assessment, the MoFE has attempted to assess the degree of GRB budget programs objectives achievement. Among other things, the report emphasizes that the non-achievement of various indicators was caused by budget reallocation during 2020 due to the Covid -19 pandemic. This report indicates that the process of collecting data for analyzing programs has been challenging and, in some cases, the accuracy is questionable. The audit team deems that through this report, despite its accuracy, a step has been taken to evaluate the GRB performance, which in to be fully effective must be combined with summary evaluations up to three years, which is the time frame of the MTBP, to assess the progress of the indicators over time. Measuring the effectiveness of the budget programs with the GRB of the Line Ministries is impossible due to the lack of tracking expenses by the institutions responsible for programs implementation and by the Gender Machinery in general.

The Ministry of Finance and Economy, Line Ministries and the local government have been supported with training by UN Women over the years on the effective inclusion of gender-responsive budgeting in Public Finance Management. UN Women has organized about 12 training sessions with Line Ministries, where about 150 officials of different levels have obtained knowledge on the preparation and monitoring of the Mid-term Budget Program and the effective inclusion of gender-responsive budgeting.

MoFE, in cooperation with UN Women, has organized four information sessions for all 61 municipalities of the country, with the participation of about 120 officials of different levels from these institutions, informing them about the innovations of local financial legislation, the importance of gender-responsive budgeting, and the effective way to include it in the Mid-term Budget Program. Referring to the 2016-2020 NSGE evaluation report, NAES, in its trainings, has also developed modules on gender mainstreaming. In 2019, 236 high, middle, low and executive managers were trained on the gender mainstreaming module and 82 employees of the local administration.

Findings

1. The Ministry of Finance and Economy and the Ministry of Health and Social Protection have been partially effective in achieving the objectives on the number of programs that would mainstream gender-responsive budgeting, only 31% of the 70% objective has incorporated the GRB in the MTBP, while the GRB for LSGUs has not been implemented.

³⁴. The NAES "Labor Market" budget program was checked for the online budget monitoring reporting, which produced gender-disaggregated data for all budget outputs in its statistical reports. However, there was no gender outputs codifications on the online systems of budget reporting and monitoring.

2. The planning of the GRB in the existing programs by the LMs does not have gender-disaggregated indicators, and the monitoring and traceability of budget expenses, as well as the evaluation and measurement of their impact, have not been carried out. The electronic budget management and monitoring systems from MoFE do not have codification for gender-disaggregated output indicators.

Conclusions

1. The lack of supervision and accountability by the Ministry of Finance and Economy, Gender Machinery and Line Ministries on the implementation of the objectives and activities planned for the GRB has led to the failure to achieve the objectives for increasing the number of budget programs with the mainstreaming of the GRB in the NQQ and LSGUs. Moreover, the planning of budget outputs without gender disaggregation has not enabled the monitoring and evaluation of the GRB impact, as well as the traceability of gender objectives achievement. Budget expenses in electronic budget management and monitoring systems do not have gender output and indicators codification, which means that they have not enabled the monitoring of budget expenses by gender indicator, as well as the measurement of the budget programs performance with GRB and the achieved progress.
2. Despite the trainings organized at the central and local level with the support of UN Women (also in collaboration with the School of Public Administration) on the issues of gender-responsive budgeting and strategies on gender equality, they still generated the expected impact related to the mainstreaming of GRB in the programs of the institutions involved and increasing its effectiveness.

Recommendation

The Ministry of Finance and Economy and the Ministry of Health and Social Protection should agree on annual training plans, strengthening the planning, monitoring and evaluation capacities of central and local institutions, and budget programs in general, as well as gender-responsive budgeting.

Within 2023

The Ministry of Finance and Economy should draft an action plan with concrete objectives and activities for the mainstreaming of gender-responsive budgeting in Local Self-Governance Units.

Within 2023

The Ministry of Finance and Economy, in cooperation with the Ministry of Health and Social Protection, should include monitoring and general gender budgeting at all levels of government in the annual compliance audit plans.

Within 2023

The Ministry of Finance and Economy should include the report on Gender-responsive Budgeting in the annual budget instruction during the process of compiling and approving the draft budget at the Committee on Economy and Finance and the Sub-committee on Gender Equality, in order to improve the budget performance of budget programs with gender indicators.

Within 2023

4.2 Have the measures for women's economic development been effective in the field of employment and rural agricultural development?

4.2.1 Have the women's employment promotion policies been effective in our country?

The MoFE 2019 - 2022 Strategy on Employment and Skills on a rapid, sustainable and inclusive employment growth aimed at promoting a competitive economy and an inclusive society within 2022, which would rely on: *"Better skills and jobs for all women and men."*

The overall goal of the Strategy is to prompt quality jobs and training opportunities for all Albanian females and males during their life cycle³⁵.

Employment promotion policies in our country have been drafted by the Ministry of Finance and Economy and are implemented through the National Agency for Employment and Skills as a subordinate institution. These policies are included in the *"Labor Market"* budgetary program. The MoFE has drafted two employment service provision policies, which are implemented by NAES: passive policies of the *"labor market"* through the *"unemployment allowance"* for unemployed people; active policies of the *"labor market"*, which consist of measures and tools that impact employment growth for women, men and vulnerable groups.

The labor market in Albania and women's integration are crucial to gender equality, the country's economic growth and productivity, as well as the welfare of individuals and families.

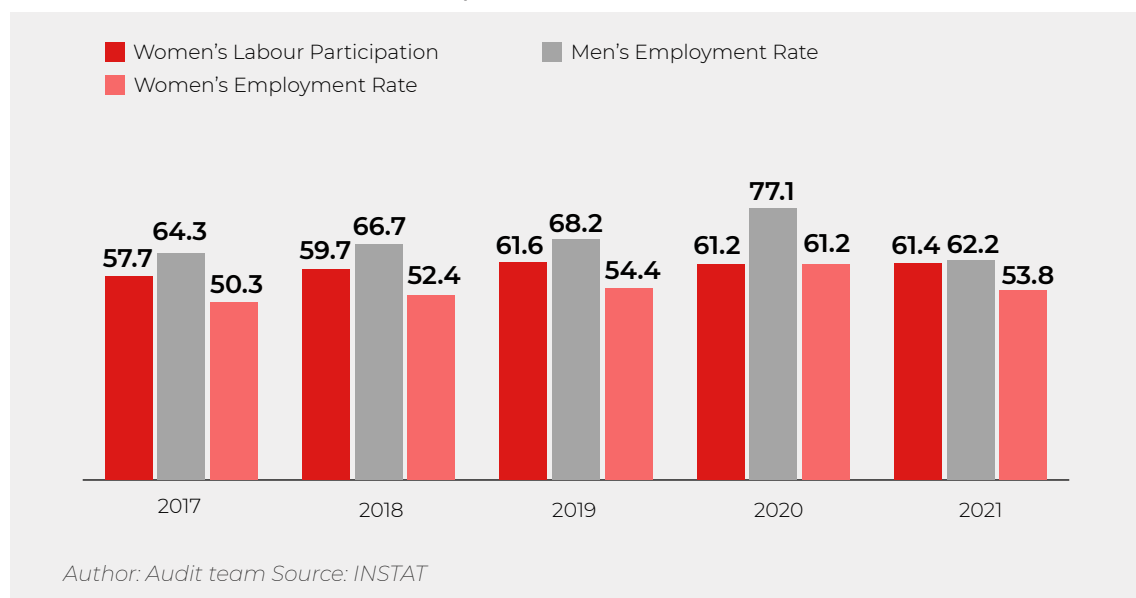
As regards gender differences and their impact on women and men's employment, the Labor Force Survey data show that women and men's employment rate (*Chart 3. Women's participation in the labor force*³⁶) has had an increase from 2017 to 2020. More specifically, men's employment rate increased from 64.3% in 2017 to 77.1% in 2020, but dropped to 61.4% in 2021. Women's employment rate³⁷ increased from 50.3% in 2017 to 61.2% in 2020, but dropped to 53.8% in 2021.

35. National Strategy for Employment and Skills 2019 - 2022.

36. The labor market force participation rate is the ratio of the labor force against the working age population.

37. The employment rate is the ratio of employed people from 15 to 64 years of age against the working age population.

Chart 3: 2017 - 2021 Labor Force Participation



Gender inequalities in the “labor market” still remain, as women continue to be underrepresented. Only 50% of working age women were employed in 2017 as compared to 64% of employed men of working age. In the mean time, in 2018, this rate reached 52.4% of women as compared to 66.7% of men, in 2019, it was 54.4% of women against 68.2% of men, while in 2021 there was a drop for both genders, namely 54.8% for women and 61.4% for men, which was lower than 2017³⁸. This employment rate drop was caused, inter alia, by the consecutive challenges that our country was faced with, such as the November 26th 2019 earthquake, and the COVID-19 pandemic. In this regard, these crises seemingly undid all the progress that was made previously in the field of employment for both men and women, and their consequences will be visible in the future as well.

Gender data regarding women and men’s employment produced by state institutions under the auspices of INSTAT, are an important achievement in drafting effective government policies to grow and sustain employment, as well as fill in the employment gender gap among women and men, for purposes of their economic empowerment.

Gender Equality level in the organizational structure of NAES³⁹ (Annex II, Table 7)

Gender equality performance in implementing the “labor market” program employment policies is closely related to the gender performance of the National Agency for Employment and Skills (NAES) staff, as well as the good management and realization of its annual budget, in compliance with its strategic and annual objectives.

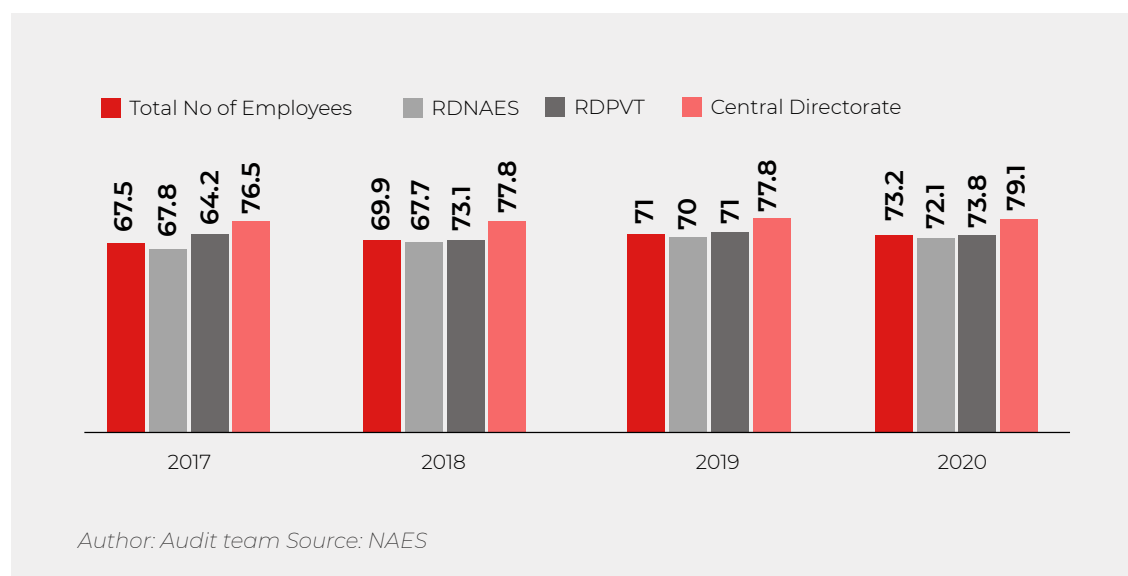
The staff gender composition analysis, including the senior and lower regional subordinate levels of NAES, clearly shows caution in recruiting an increasing number of women.

As regards gender division (*Chart 4. Gender equality rate in NAES structure*), in 2017, women accounted for 67.5 of the staff, following an increasing trend over the years. In 2021, women comprised 72.9% of the total number of staff in the agency. The Central Directorate had 76.5% women employees in 2017, while in 2021, this rate was 78.7% after a continuous increasing trend.

38. www.instat.gov.al Men and Women 2018, 2019, 2020, 2021, 2022.

39. NAES was established and is regulated by Law No. 15/2019, “On Employment Promotion”, and Law No. 15/2017, “On Vocational Education in the Republic of Albania”, as well as Decision of the Council of Ministers No. 554, dated 31.07.2019, “On the Establishment, Organization and Functioning of the National Agency for Employment and Skills”.

Chart 4: Gender equality rate in the NAES structure



The organizational structure of the Regional Directorates of NAES (RDNAES), women employees amounted for 67.8% of the total staff in 2017, while in 2021, this figure reached 71.7%. The Regional Directorate of Public Vocational Training (RDPVT) has had a growing trend of women employees over the years, with the rate in 2017 being 64.2% and 72.8% in late 2021. The total NAES staff number from 2017 to 2020 ranged from 416 to 418, while in 2021, there were 446 employees, which is an increase of 28 employees or 6%. The approved organizational chart includes 475 employees, thus the difference of 29 employees will be recruited by the Central Directorate of NAES. Moreover, women hold over 80% of the Agency's leading positions, both at the central level and the regional directorates level.

In this respect, the gender inequality has been significantly reduced across all organizational levels of NAES, by even overrepresenting women and underrepresenting men, thus leading to a deep gender imbalance.

The “Labor Market” budgetary program of the MoFE, implemented by NAES “*Labor Market*”, as a budgetary program has mainstreamed the GRB. Since 2016, the former MoSWY and later the MoFE, have stipulated gender equality objectives and outputs in the MTBPs virtually over all the audit period years. The 2017 - 2021 MoFE MTBPs include quantitative outputs and indicators, which are associated with the relevant budget, for gender equality purposes, however, they lack gender indicators. While implementing budgets, NAES has reviewed all these elements across all its organizational levels, which, in the majority of cases, has led to the reduction of initial budgets. MoFE has increasingly financially supported NAES over the years, with 2.7% in 2017 and 3.2% in 2021 (Table 7).

Table 7: NAES Budget Significance

Years	MoFE Budget	NAES Budget	NAES budget rate in the MoFE budget
2017	61,109,895,300	1,687,253,250	2.7
2018	54,107,434,000	1,298,648,500	2.4
2019	55,940,139,000	1,636,050,000	2.9
2020	59,857,139,120	1,915,577,700	3.2
2021	68,476,838,000	2,244,131,000	3.2

Authors: Audit team. Source: MoFE

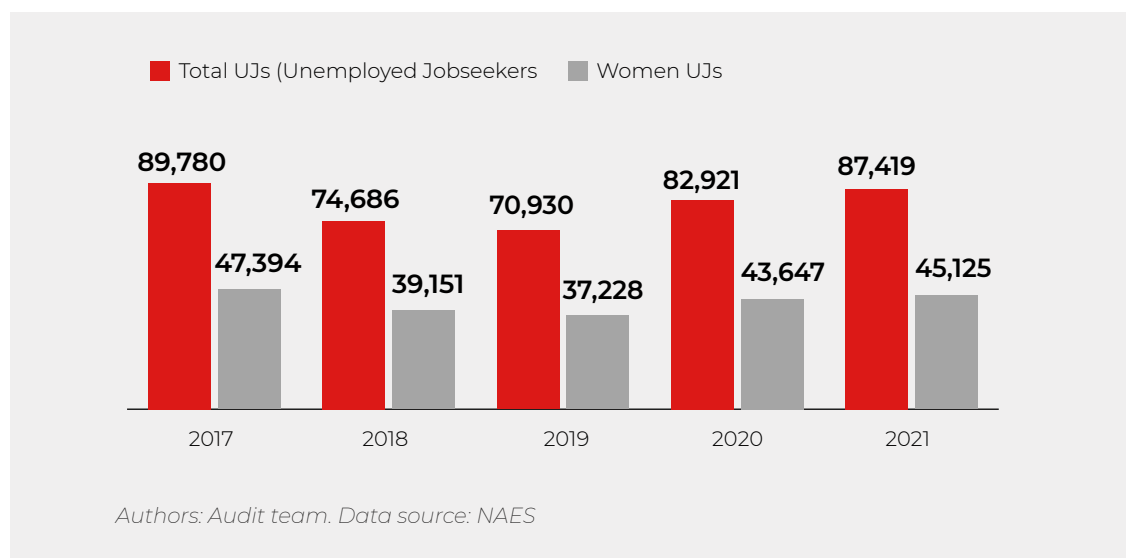
The MoFE and NAES' MTBPs have categorized their budget for financing the "Labor Market" program into the following budget indicators, outputs and objectives: (the data are found on the Annex II tables).

1. Unemployed jobseekers with a job (No. of mediation cases + cases when the individual found a job on their own).
2. Unemployed jobseekers receiving an unemployment allowance.
3. Unemployed jobseekers relying on employment promotion programs.
4. Unemployed jobseekers enrolled in vocational training.
5. Public vacancies.
6. Working permits for aliens, statistical and financial evidence, procurement procedures, etc.

For purposes of this audit, 4 of 6 budgetary outputs of this program have been reviewed (more specifically outputs 1-4 listed above).

In principle, every jobseeker and employer registered with the NAES local or regional employment structure can benefit from these services. Over the audit period, the situation and progress of unemployed jobseekers in general, and women unemployed jobseekers in particular, in NAES local offices is as follows:

Chart 5: Progress of unemployed jobseekers in general, and women unemployed jobseekers in particular over the years



The rate of women unemployed jobseekers registered with NAES employment offices against the total rate of unemployed jobseekers varies from 52% in 2018, 2019 and 2021 to 53% in 2017 and 2020. This indicates that women comprise over 52% of unemployed jobseekers that have been registered with NAES local offices for employment services. On the one hand, this indicator has gradually dropped owing to the normal economic development, however, on the other hand, it has increased due to complex crises, such as the COVID-19 pandemic.

1. MTBP output indicators “Mediation, Counselling and Employment” (Annex II, Table 1)

The “Mediation, Counselling and Employment” output aims at increasing the number of mediation, profiling and counselling cases for unemployed jobseekers⁴⁰, especially for vulnerable groups, considering the gender factor. Mediation services provided by the employment offices over the years have objectives on the number of unemployed jobseekers, who would be employed by employment offices as a result of matching supply from the unemployed jobseeker and demand from the employer.

Referring to a survey organized by NAES in 2021 about people attending vocational training classes, the question regarding people that had been looking for a job in the past month: *What is your preferred way to look for a job?* only 28.8% of them stated that they looked for a job at the employment offices, while 75.7% of the respondents opted for acquaintances and family to help them find a job. Moreover, 50.6% of the respondents stated that website, social media and newspaper announcements were their preferred way to look for a job. On the other hand, the question addressed to unemployed individuals: *Have you registered with the employment office as an unemployed jobseeker?* received a “yes” from 53% of women, and a “no” from 41.9% of them. Results related to unemployed individuals show a low performance of employment offices. Virtually 1/2 of unemployed women are not registered with the employment offices, while only 1/3 of unemployed individuals turn to the employment offices to look for a job.

40. UJ (Unemployed Jobseekers).

The NAES MTBPs over the years showed that the “*Mediation, Counselling and Employment*” budgetary output indicators were not gender-disaggregated neither on the budget, not on the NAES key performance indicators passport, however, NAES did produce gender-disaggregated data for purposes of statistical reporting. In order to assess the gender balance of output indicators, we used the institution’s statistical data that disaggregate among female beneficiaries and other categories.

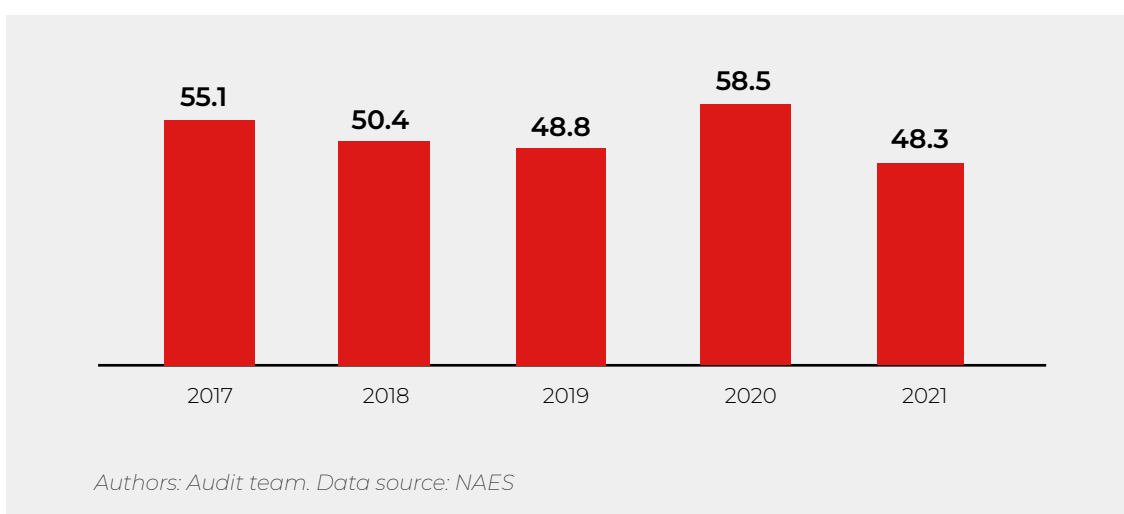
As regards the gender equality index, the participation rate of women beneficiaries in this NAES service over the years was highest in 2017 with 55.1% women beneficiaries, and 48.3% in 2021, thus marking the lowest rate of beneficiaries, with a decreasing trend of under 50%. (*Table 8. Chart 6. Gender equality rate*).

Table 8: Data on Mediation, Counselling and Employment

Year	Realized budget (thousand ALL)	Number of factual unemployed jobseekers (employed)	Number of beneficiary women (employed)	Costs/ realized unit	GE Rate (%)	Average cost of the past five years	Cost change rate (%)
	1	2	3	4(1/2)	5(3*100/2)	6	7(4*100/6)
2017	250,339	17872	9853	14	55.1	9.2	152
2018	208,964	30104	15176	7	50.4	9.2	76
2019	212,044	30391	14841	7	48.8	9.2	76
2020	209,994	23118	13531	9	58.5	9.2	98
2021	289,888	25768	11677	11.2	48.3	9.2	122

Authors: Audit team. Data source: NAES

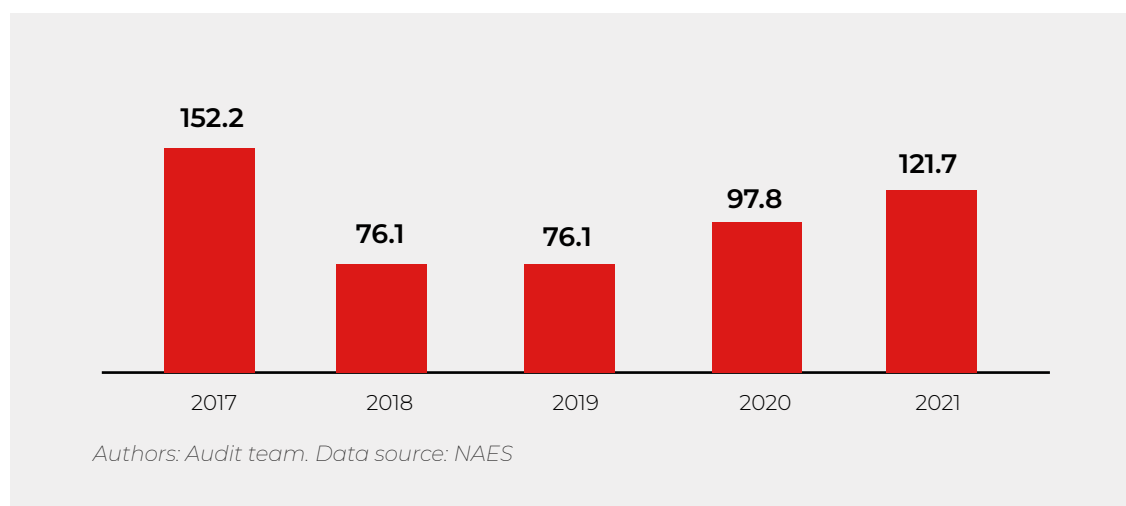
Chart 6: Gender equality rate (%) in “Mediation, Counselling and Employment”



Despite the employment of 65 078 unemployed women jobseekers over the course of five years, the number of women jobseekers registered with the NAES employment offices in 2021 remains 45 125 unemployed women jobseekers or 2 269 unemployed women jobseekers fewer than in 2017, which shows that the number of women who are hired and women who lose their jobs is similar. This is an indicator of a lack of sustainability in women's employment in relation to men's, as well as the partial effectiveness of the budget output "*mediation, counseling, employment*" in increasing the rate of women's employment.

The cost-effectiveness analysis was an important element of the use of resources efficiency for the budget output, thus the average beneficiaries cost of the last five years was taken into consideration for a comparative reality. It was found that the realization rate of the factual cost/per employee against the average cost/per employee for the last five years ranged from 152.3% in 2017 to 76.1% in 2018, while during the other three years, it has an increasing trend varying from 76.1% in 2019 to 121.7% in 2021 (*Table 8.*)

Chart 7: Cost change rate (%)



The efficiency of the material, human and financial resources use for accomplishing the output had an increasing trend in 2018, followed by a decreasing one in the next three years, indicating that NAES has continuously accomplished outputs at a higher cost. In 2019, a total of 30 391 unemployed jobseekers were employed with a total output cost of ALL 212 044 thousand, while in 2021, a total of 24158 unemployed jobseekers were employed with a total output cost of ALL 289 888 thousand, thus, as noted in 2021, less output was accomplished with more financial resources, which means that in 2021, the NAES organizational and operational efficiency dropped.

Referring to the data, the audit team found that revisions of the initial budget for the output "*mediation, counseling, and employment*" have been carried out by MoFE and NAES. The highest rate of budget revisions change against the original plan occurred in 2017 with 112% of the plan and the lowest occurred in 2021 with 78%. These initial budgets revisions are not in line with the rate of quantitative change of the output indicators against the plan, which ranges between 109% of the initial plan in 2017, up to 93% in 2019 (the objectives of the output indicators have been achieved by NAES).

In relation to the budget output indicators, "*mediation and counseling service for unemployed jobseekers*", NAES has not carried out gender analyses and it also planned budgets with gender-disaggregated goals, objectives and output indicators neither

while planning the MTBP, nor in other phases of the budget cycle. NAES' monitoring and evaluation processes reflect a gender analysis only in terms of the number of women, since there are no objectives for the employment of women in the MTBP output indicators or any genuine gender analysis. The Key Performance Indicators Passport does not contain gender-disaggregated output indicators. Moreover, following the decrease in the rate of realized cost per beneficiary against the factual average cost in 2018, an increasing trend was again observed in the following four years. NAES' activity for the output "*mediation and counseling service for unemployed jobseekers*" is partially efficient and effective in increasing the employment rate of women jobseekers, although the output gender index has been accomplished at about 50% of women's participation.

2. MTBP output indicators in years/“Persons receiving unemployment benefits” (Annex II, Table 2)

For purposes of achieving the output objectives on the MoFE MTBP, the alignment of standards with ILO Convention No. 168 on Employment Promotion and Protection against Unemployment has been set as a sub-objective, in order to make changes in the way of benefiting from the unemployment allowance, as well as enabling the allowance unification, aiming at a more realistic planning and allocation of unemployment income for each beneficiary. The basic level of unemployment income in 2017 was ALL 11.000, equal to 50% of the national minimum wage (condition of the Convention). The unemployment allowance is equal to 50% of the minimum wage in addition to allowances for young children for all beneficiaries, men and women.

In the 2017-2018 MTBP, the objective with a quantitative indicator was achieving a number of unemployment allowance beneficiaries ranging from 6,000 to 65 000 beneficiaries, albeit, without any gender disaggregation. In 2017, DCM No. 194, dated 09.03.2016, on unemployment allowance became applicable, stipulating an unemployment allowance closely related to the time contributed to the social insurance scheme, the implementation of which has significantly reduced the number of beneficiaries, however, in later years the indicator of the "*unemployment allowance beneficiaries*" number has increased. In 2017, there were 2 178 beneficiaries, 1 098 of whom were women, and in 2021, there were 4 730 beneficiaries in total, of whom 2,718 were women.

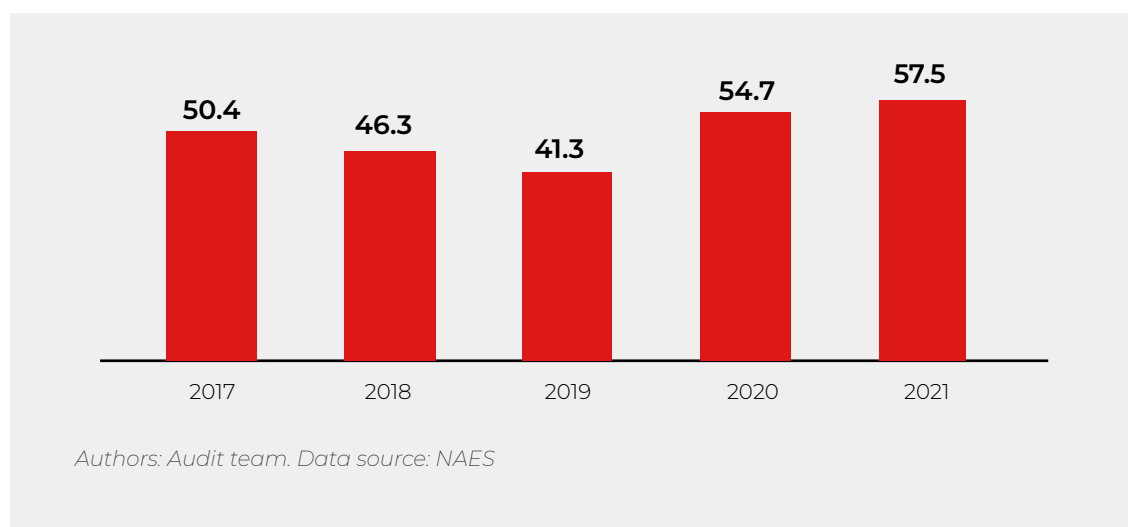
NAES collects data on women beneficiaries at the statistical level of reporting, and the situation during 2017-2021 in terms of the gender equality index (unemployment allowance rate for unemployed women jobseekers versus the total number) ranged from 41% in 2019 to 57% in 2021 (*Table 9. Chart 8. Gender equality rate “Unemployment allowance”*).

Table 9: Unemployment allowance data

Year	Realized budget (thousand ALL)	Number of factual unemployed jobseekers (unemployment allowance)	Number of women unemployed jobseekers (beneficiaries)	Costs/ realized unit	%GE Rate (%)	Average cost of the past five years	Cost change rate (%)
	1	2	3	4(1/2)	5(3*100/2)	6	7(4*100/6)
2017	344,948	2178	1098	158.4	50.4	182.1	87
2018	334,784	2050	949	163.3	46.3	182.1	90
2019	504,163	2871	1187	175.6	41.3	182.1	96
2020	886,600	4,745	2596	186.8	54.7	182.1	103
2021	947,632	4,730	2718	200.3	57.5	182.1	110

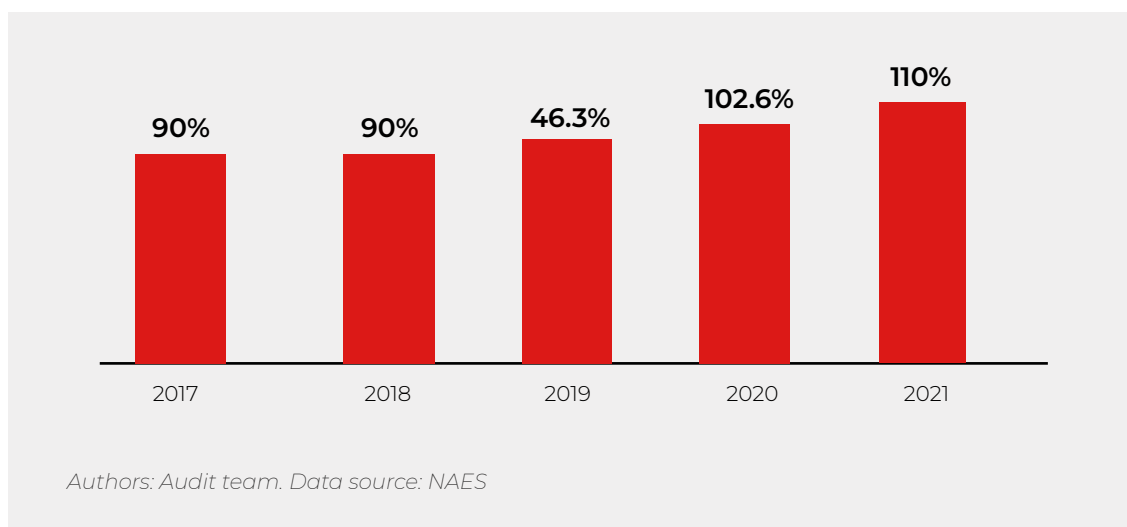
Authors: Audit team. Data source: NAES

Chart 8: % Gender Equality Rate



Regarding realized costs over the years versus five-year average realized cost, it ranges from a low of 87% in 2017 to a high of 110% in 2021, with an increasing trend from year to year. (Table 9. Chart 9. % of the factual cost/average realized cost in five years for “unemployment allowance”).

Chart 9: Cost change rate (%)



The effects of the cost increase have been largely influenced by the increase in the minimum wage and allowances for child compensation, paid alongside the unemployment allowance.

Referring to the data for the budget output “*unemployment allowance*” indicators, provided for in the NAES MTBPs, revisions of the budget were carried out against the initial plan during the years of the audit period. The revision rate of budgets outputs ranges from 44% against the original plan in 2018, to 161% in 2020 and to 123% in 2021.

The situation regarding the realized rate of the output quantitative indicators against the indicators revised over the years ranges from 41% of the plan in 2018, up to 96% in 2020, which means that in neither year were the output indicators realized against the revised plan at its 100% level. Regarding the situation of the budgets realization against revised budgets, it varied from 64% in 2017 with a constant increase in the following years, up to 89% in 2018, followed by a 100% realization in 2019, to 123% in 2021.

As regards budget output “*persons receiving “unemployment allowance”*”, since it is a passive policy output, NAES does not have a lot of room for gender mainstreaming, but a lot of work is still required to bring awareness to the population regarding the benefits of this financial support program. This particularly applies to employed women, who lose their jobs, since according to NAES reports, there has been a large number of layoffs over the years, which has been caused not only by retirement, but also by job cuts, dismissals, etc.

NAES has yet to provide specific objectives for women in its MTBPs and annual plans, where gender indicators are not part of the NAES key performance indicators passport. Budget revisions with large differences for this service are an indication of the lack of a correct analysis of the unemployment situation in MTBP planning. Regarding the beneficiaries gender balance, as can be seen from the chart, this output is at the level of gender equality, with over 50% of the beneficiaries being women.

3. MTBP indicators⁴¹ of the output “Unemployed jobseekers re-registered with employment offices/people hired through employment promotion programs”
(Annex II, Table 3).

The budget output is foreseen in the MTBPs of MoFE and NAES and is presented as the most important one for promoting employment, especially for vulnerable groups and women. The program was expected to be implemented through the application of seven employment promotion sub-programs:

- through on-the-job training;
- for unemployed jobseekers in hardship;
- for women from special groups;
- internships;
- unemployed jobseekers; PwDs;
- employment promotion for young people,
- orphaned children.

Employment promotion programs have been approved with the DCM on Employment Promotion, and they have been subject to constant changes over the years according to the government’s priorities for increasing the employment level⁴².

In the MoFE MTBPs for the “Labor Market” program, the objective is to implement existing and new employment promotion programs, in compliance with the Law on Employment Promotion, and the inclusion in these programs of 5 500 - 6 000 unemployed jobseekers, aiming at increasing the participation of special groups (youth, women, long-term unemployed jobseekers, beneficiaries of economic assistance, Roma community members, PwDs, orphaned children, etc.) and supporting the apparel industry, over 50% the employees of which will be women.

At the statistical level, NAES collects data on women beneficiaries of the output “Unemployed jobseekers registered with employment offices/people hired through employment promotion programs”, which were obtained for the analysis of the gender equality situation, the distribution of budget expenses for the output by gender and cost-effectiveness indicators over the years.

Table 10: Data on employment promotion programs

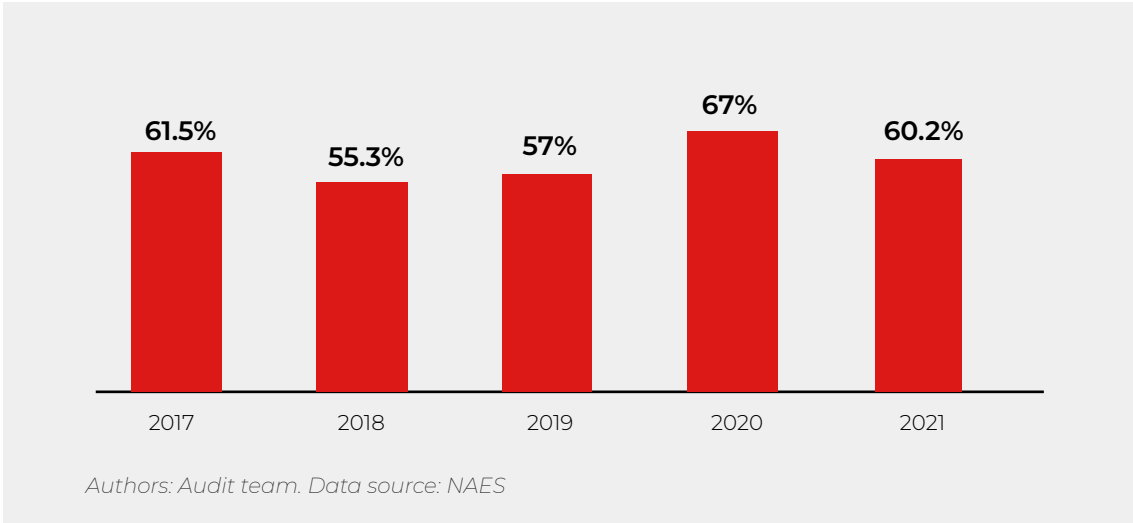
Year	Realized budget (thousand ALL)	Number of factual unemployed jobseekers (beneficiaries)	Number of women unemployed jobseekers (beneficiaries)	Costs/ realized unit	GE Rate (%)	Average cost of the past five years	Cost change rate (%)
	1	2	3	4(1/2)	5(3*100/2)	6	7(4*100/6)
2017	474,951	5264	3239	90.2	61.5	63.3	142.5
2018	258,371	4808	2660	53.7	55.3	63.3	84.8
2019	345,955	5338	3045	64.8	57	63.3	102.4
2020	71,555	4146	2778	17.3	67	63.3	27.3
2021	393,105	4834	2914	81.3	60.3	63.3	128.4

Authors: Audit team. Data source: NAES

41. Mid-Term Budget Program.

42. DCM No. 17, dated 15.01.2020 (Program 1, Employment); DCM No. 17, dated 15.01.2020 (Program 2, On-the-job-training); DCM No. 17, dated 15.01.2020 (Program 3, Internships); DCM No. 608, dated 29.07.2020 (4-month program); DCM No. 608, dated 29.07.2020 (8-month program); DCM No. 608 (12-month program/Informality); DCM No. 535, dated 08.07.2020 (Community work); DCM No. 348, dated 29.04.2020 (Self-employment program).

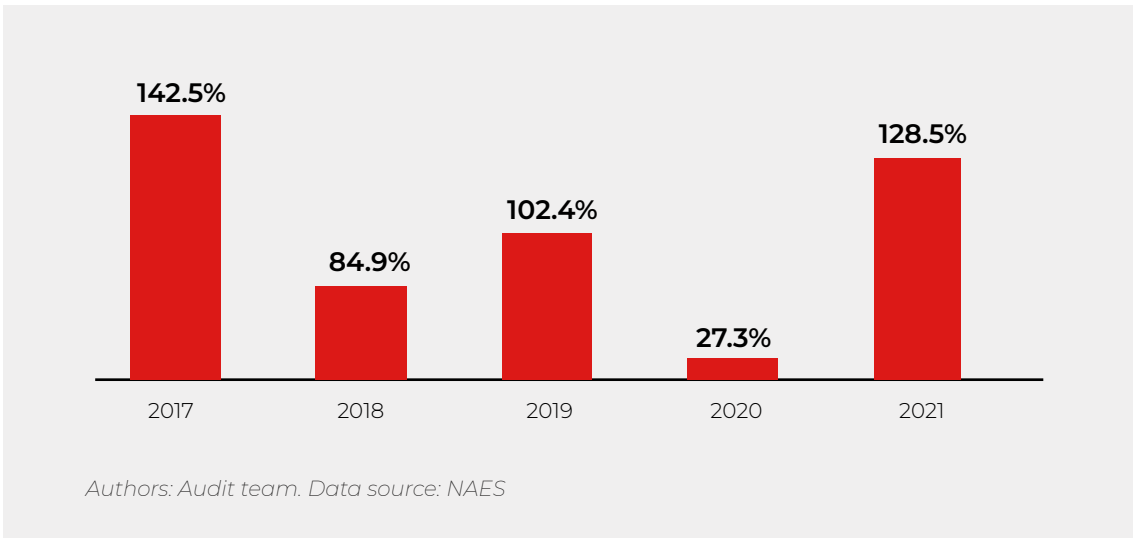
Chart 10: Gender equality rate “Employment promotion programs”



The situation during 2017-2021 in terms of the number of women beneficiaries compared to the total beneficiaries of the budgets realized for the output, ranges from 55.3% in 2018, up to 67% in 2020 (Table 10. Chart 10. Gender equality rate “Employment promotion programs”).

Regarding the cost-effectiveness of the budget output “employment promotion programs”, the analysis showed that the rate of annual realized costs against the average cost of five years was at its highest level in 2017 of 142.5% and the lowest level in 2020 of 27% (Table 10. Chart 11. % Factual costs/average realized costs over five years for “Employment promotion programs”), indicating a reduction in 2018 at 84.8%, followed by an increasing trend in 2021 with 128.4%.

Chart 11: % Factual costs/average realized costs over five years for “Employment promotion programs



In addition to the changes in the beneficiaries criteria, the decrease in the efficiency of the financial, material and human resources use by NAES has also contributed to the cost increase.

The rate of budget revisions had a tendency to cut budget funds over the years. In addition to the 2017 MTBP, which was not subjected to budget revisions for expenses, in 2018 the budget was revised and decreased to 57% of the initial plan, in 2019 to 82%, in 2020 to 65% and in 2021 to 92%. As we have emphasized regarding the other two outputs, we estimate that the financial sustainability of the output financing was lacking as a result of the lack of NAES absorptive capacity. Regarding the revision rate of the output quantity indicators against the initial plan, it was found that there was no fluctuation between the revised quantity/against the initial plan. Only in 2019 was there a discount from the initial plan to 85% of it, however, generally speaking, the objectives of the indicator have been achieved.

In terms of the expenses realization rate against the revised plan, in 2017 it was 97% of the plan as the highest level, while the lowest realization rate occurred in 2021 at 75%. Moreover, the rate of quantitative indicators realization in 2021 was 188% of the revised plan as the highest level, while the lowest was in 2019 with 87% of the revised plan.

In relation to gender-responsive budgeting, NAES has not provided specific objectives for women, especially for women in rural areas, for this indicator. It was also found that in all phases of the budget cycle, the drafting, implementation and monitoring of the MTBP, gender-disaggregated indicators were not included. Only during 2017-2019, NAES had an objective in its performance card that 50% of the beneficiaries of employment promotion programs should be women, while in the monitorable performance indicators card of 2020 and 2021, this gender indicator was omitted.

In conclusion, the program “*unemployed jobseekers registered with employment offices/people hired and trainees through employment promotion programs*” had an output cost increase to 128.4% above the average cost of five years. In addition to the changes in the beneficiaries criteria, the decrease in the efficiency of the financial, material and human resources use by NAES has also contributed to the cost increase. The gender equality index has been exceeded, the number of women beneficiaries is about 55.3–60.3% against the total number of beneficiaries. The audit team judges that these outcomes did not come owing to facilitation, differentiated work, favorable criteria for women or the establishment of gender objectives. They are the result of routine work and logical flow, since the number of unemployed women jobseekers is greater than that of men and it ranges from 52–55% of the total number registered as unemployed jobseekers in the offices of NAES over the years. Moreover, NAES did not measure the final outcome of the employment promotion program, which is the employment rate from the program. Interviews with the staff of the headquarters and regional offices showed that the employment from these programs is quite low, which shows that the program risks simply turning into a passive policy aid program, rather than an active one of promoting employment, therefore NAES should measure and analyze the level of employment outcomes from these programs to judge their effectiveness.

4. Indicators of the output “*Trainees of public vocational training centers (PVTC)*” (Annex II, Table 4)

The MoFE MTBPs regarding the “Labor Market” program stipulated “*vocational training*” indicators, which had the objective to provide quality vocational training for young people and adults, in compliance with the labor market demand, increasing the

likelihood of lifelong learning, for both men and women, as well as adaptation to the employment opportunities provided by the labor market. RDPVTs will provide courses, which the labor market needs, by improving the curricula, purchasing laboratories, equipment and teaching materials. The aim is to increase the number of participants in short-term courses to 55%, prioritizing the women participation increase.

The analysis showed that NAES, the same as for the outputs above, has not foreseen objectives to be achieved for women in its MTBPs; output indicators and budgeting are general and not gender-disaggregated. Moreover, NAES annual plans and the key performance indicators passport do not foresee objectives for the participation of women in vocational training courses.

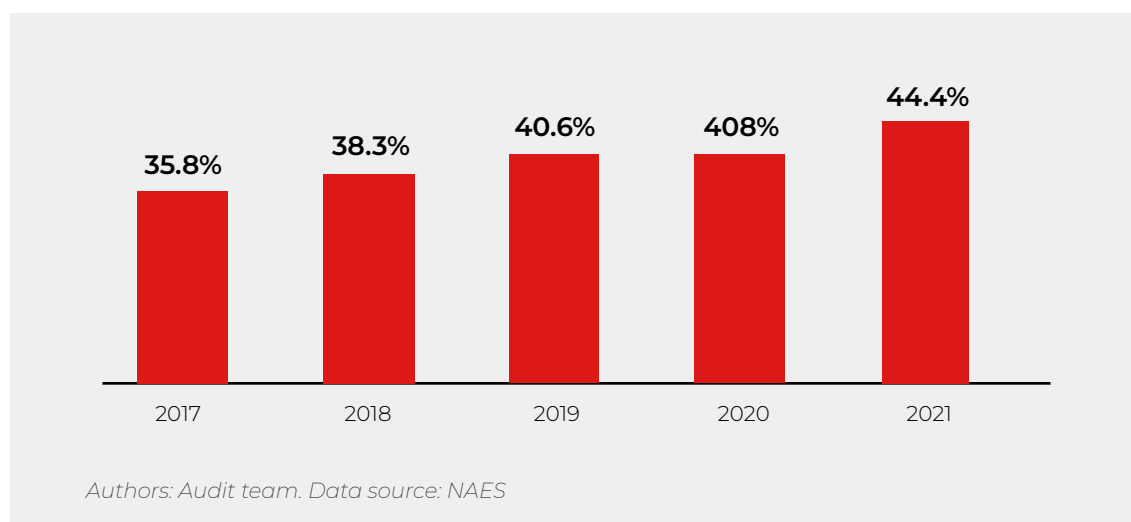
Gender data on women participating in the budget program “*trainees of public vocational training centers*” were collected, but only for statistical reporting.

Table 11: Data on vocational training centers

Year	Realized budget (thousand ALL)	No. of factual unemployed jobseekers (total trained)	No. of trained women unemployed jobseekers	Costs/ realized unit	GE Rate (%)	Average cost of the past five years	Cost change rate (%)	No. of employed trainees	Employment rate of training beneficiaries (%)
	1	2	3	4	$5(3 \times 100/2)$	6	$7(4 \times 100/6)$	8	$8(8 \times 100/2)$
2017	229,910	17297	6200	13.3	36	18.6	71	726	4.2
2018	238,466	16574	6344	14.4	38	18.6	77	680	4.1
2019	263,453	15143	6142	17.4	41	18.6	93	197	1.3
2020	234,861	7427	3029	31.6	41	18.6	170	45	0.6
2021	294,682	11250	4991	26.2	44	18.6	141	416	3.7

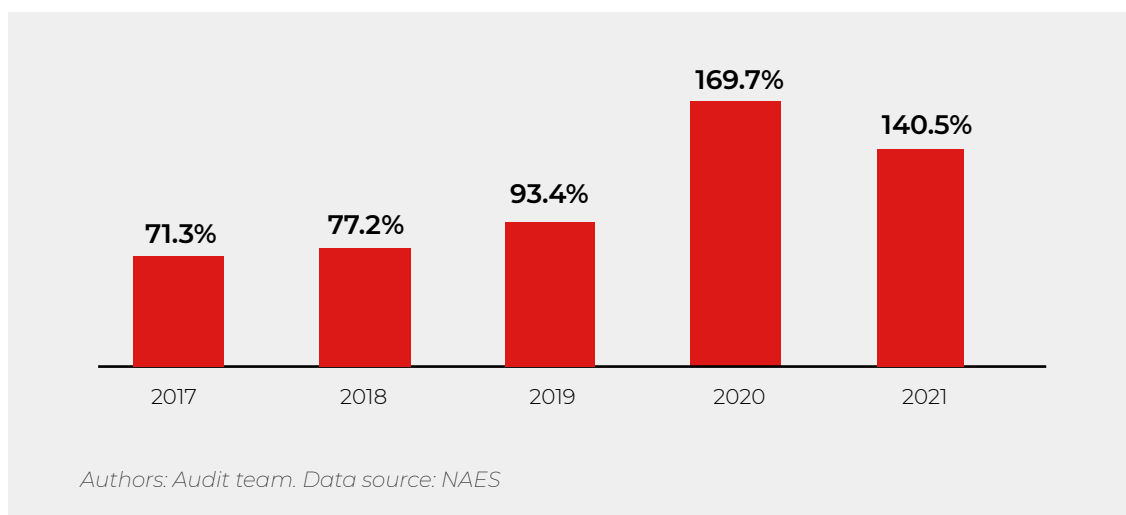
Authors: Audit team. Data source: NAES

Chart 12: Gender equality rate “Vocational training courses”



The analysis on participation indicators of unemployed women jobseekers, who are enrolled in vocational training courses (Table 11. Chart 12: Gender equality rate “Vocational training courses” above) shows an increasing trend from 35.8% of the total in 2017 to 44.4% in 2021. As regards the cost-effectiveness of the gender output over the years, the same as for the outputs above, we analyzed the rate of realized cost against the average realized cost over five years.

Chart 13: % of the factual cost/average realized cost in five years



The realization rate was at the lowest with 71% in 2017, followed by an increasing trend, finalized with 2021 at 141% (Table 11. Chart 13. % of the factual cost/average realized cost in five years).

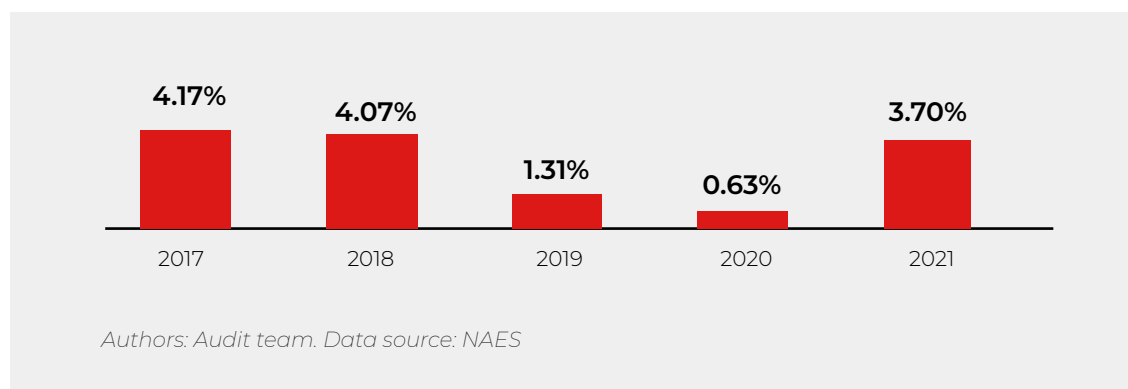
This increasing trend has come, inter alia, as a result of the decrease in the number of participants in vocational training courses, for example, from 17 297 participants in 2017 to 11 250 participants in 2021.

Another important performance element for effective planning based on a situation analysis is the rate of budget revisions for the budget output “vocational training”. During the audit period, NAES has revised budgets against the initial plans, resulting in the increase of funds against planning for 2017 to 121%, 2019 to 102% and 2021 to 113%. On the other hand, their reduction is observed in 2018 to 94% and in 2020 to 94% of the initial plan. It is found that despite all the budget revisions, the rate of factual implementation of the budget against the plan was not met 100%, as it varies from the lowest value in 2020 at 83% of the plan to the highest value in 2019 at 97%. Regarding the realization rate of the output indicators number over the years against the revised plan, it was observed that it ranges in non-achievement of objectives from 85-88% with the exception of 2020, when the achievement level exceeded 123%.

In 2021, the Call Center unit became operational and it was in charge of the tracking process and analyses on employment and quality of employment, education and vocational training services, as well as the methodology has been drafted to track vocational education and training. The survey conducted by this unit shows that employment and unemployment rates are respectively 48.4% and 39.7%, while the discouraged unemployed people are about 8.8%. The centers in Tirana have the highest employment rate, while in terms of unemployment, the RDPVT of Korça has the lowest rate. These indicators show that the people who completed these courses have not managed to integrate into the labor market. Thus, it is recommended to conduct labor market research in order to provide the most on demand courses. Of the employed people, 41.6% stated that they were not aided by the centers to find a job. Based on this rate, the centers should further increase their performance in cooperation with the employment offices, to help the certified individuals on how to find their way in the labor market. Regarding this indicator, the center with the lowest performance is the vocational center in Vlora, with 70% of respondents stating that they were not assisted in finding a job.

Over the years, the vocational training centers have carried out tracking through telephone interviews, in order to identify the rate of unemployed jobseekers trained in vocational courses compared to the total number of the trainees. This tracking is done by the staff at the local level and the collected data are sent for recognition to the Central Directorate. As can be seen from the chart below (*Table 11. Chart 14. % of employment of trained women/versus total trained women*), the rate is quite low, as it ranged from 4.2% of total trained women employed as the highest rate in 2017, with the lowest rate in 2020 at 0.6%.

Chart 14: Employment rate of trained beneficiaries (%)/total females trained



Employment rate of certified unemployed jobseekers in the training courses is the final result of the quantitative realization of the output, whereby its progress and effectiveness are measured.

In conclusion, we estimate that for the indicators of the budget output “trainees of public vocational training centers”, despite the increase in the number of women trainees, there is still room for improvement to achieve gender equality and to increase the employment rate of women after their completion. Moreover, the interviews with NAES field specialists showed that there are virtually no women from rural areas, who have attended vocational training courses.⁴³ Most courses are related to the so-called “masculine” occupations, such as construction, electromechanics and manufacturing. More efforts are needed to diversify the supply of vocational education and vocational training courses, in order to improve gender equality and its importance in the labor market, and to ensure the rapid transition of women to employment in the labor market.

43. Statistical reporting by RDNAESs, their tracking carried out before an evaluation methodology was adopted in 2021, which is already carried out by NAES itself.

The Regional Directorates of the National Agency for Employment and Skills and the Regional Directorates for the Provision of Public Vocational Training

The audit team performed an analysis of the gender equality rate at the secondary organizational level⁴⁴. They must ensure the implementation of the gender perspective in the process of implementing employment programs, starting from the process of gaining interest for registration in employment offices to the employment of unemployed jobseekers, participation in employment promotion programs and vocational training courses. The situation gender analysis in NAES subordinate offices showed the following index of women beneficiaries in the relevant regional employment offices for 2017-2021:

Regional Directorate of the National Employment and Skills Agency in Berat Indicators of the *number of unemployed jobseekers registered with the employment offices* and its gender index for Berat region ranged from the lowest level in 2019 with 2,072 unemployed jobseekers, of whom 946 or 46% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2017 with 3 748 unemployed jobseekers, 1 930 of whom or 51% of the total were unemployed women jobseekers.

In relation to mediation, counseling, *employment* programs, indicators and gender index varied from the highest level in 2021 with 1 160 unemployed jobseekers total beneficiaries, of whom 652 or 56% of the total were unemployed women jobseekers, while the lowest level occurred in 2018 with 1 802 unemployed jobseekers in total, of whom 774 or 43% of the total were unemployed women jobseekers.

The representation of men and women for the two highest output indicators shows an improving trend from year to year, while from the quantitative aspect, this representation has been stable.

In the mean time, the gender index of *employment promotion programs* indicators ranges from the lowest level in 2020 with 53 unemployed jobseekers total beneficiaries, of whom 4 or 8% of the total were unemployed women jobseekers, to the highest level in 2017 with 196 unemployed jobseekers beneficiaries, of whom 116 or 59% of the total were unemployed women jobseekers, showing a dramatic decrease in the number of these programs beneficiaries in the last two years.

- **The gender equality index for RDNAES Berat for all indicators has been completed, but there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 86% or ALL 14 084 238 less.

44. The Regional Employment Directorate of NAES (RDNAES) is a "Relevant regional/local employment structure", meaning that it territorial competence in the area of residence of the person or the headquarters/branch of the employer, who claims to benefit from one or several services or programs provided by this structure. The Local Employment Office of NAES is: "A regional/local employment structure", meaning that it is part of the network of public employment services, subordinate to the institution responsible for employment and skills. The Directorate of Public Vocational Training (RDPVT) and the School of Public Upper Secondary Vocational Education; "VET provider institutions" are public institutions that provide VET programs and/or courses in the Republic of Albania. The National Agency for Employment and Skills (NAES) has the following subordinate institutions: 12 Regional Directorates of the National Agency for Employment and Skills and 10 Regional Directorates for the Provision of Public Vocational Training.

Regional Directorate of the National Employment and Skills Agency in Dibra

Indicators of the *number of unemployed jobseekers registered with the employment offices* and its gender index for Dibra region ranged from the highest level in 2019 with 4 338 unemployed jobseekers, of whom 2 391 or 55% of the total were unemployed women jobseekers. On the other hand, the lowest level was reached in 2021 with 5 319 unemployed jobseekers, 2 646 of whom or 50% of the total were unemployed women jobseekers.

In relation to *mediation, counseling, employment* programs, gender indicators and index varied from the lowest level in 2017 with 298 unemployed jobseekers total beneficiaries, of whom 71 or 24% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2021 with 840 unemployed jobseekers, 319 of whom or 38% of the total were unemployed women jobseekers.

In the mean time, the gender index of *employment promotion programs* indicators ranges from the lowest level in 2021 with 75 unemployed jobseekers total beneficiaries, of whom 35 or 46.6% of the total were unemployed women jobseekers, to the highest level in 2019 with 318 unemployed jobseekers beneficiaries, of whom 233 or 73% of the total were unemployed women jobseekers, showing a dramatic decrease in the number of these programs beneficiaries in the last two years.

- **The employment program through counseling and mediation has not met the gender equality index for RDNAES Dibra, while the gender equality index for RDNAES Dibra has been met for all indicators of employment promotion programs, however, there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 91% or ALL 7 811 419 less.

Regional Directorate of the National Employment and Skills Agency in Fier

Indicators of the *number of unemployed jobseekers registered with the employment offices* and its gender index for Fier region ranged from the lowest level in 2020 with 10 421 unemployed jobseekers, of whom 5 681 or 55% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2017 with 12 152 unemployed jobseekers, 6 781 of whom or 56% of the total were unemployed women jobseekers.

In relation to *mediation, counseling, employment* programs, gender indicators and index varied from the lowest level in 2021 with 2 067 unemployed jobseekers total beneficiaries, of whom 953 or 46% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2018 with 3 590 unemployed jobseekers, 1 790 of whom or 50% of the total were unemployed women jobseekers.

In the mean time, the gender index for the *employment promotion programs* indicators ranges from the highest level in 2020 with 223 unemployed jobseekers, 154 of whom or 69% of the total are unemployed women jobseekers. Meanwhile, the lowest level occurred in 2018 with 973 unemployed jobseekers beneficiaries, 502 of whom or 52% of the total were unemployed women jobseekers, showing a decreasing trend in the last two years, namely 2020 and 2021, almost triple in relation to the previous periods.

- **The gender equality index for RDNAES Fier for all indicators has been completed, but there is neither an MTBP based on programs, objectives, outputs and**

budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.

For 2021, the rate of budget realization as compared to the revised plan was 78% or ALL 37 463 752 less.

Regional Directorate of the National Employment and Skills Agency in Korça

Indicators of the *number of unemployed jobseekers registered* with the employment offices and its gender index for Korça region ranged from the lowest level in 2018 with 5 013 unemployed jobseekers, of whom 2456 or 49% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2021 with 6 177 unemployed jobseekers, 3443 of whom or 56% of the total were unemployed women jobseekers.

In relation to *mediation, counseling, employment* programs, gender indicators and index varied from the lowest level in 2021 with 1 790 unemployed jobseekers total beneficiaries, of whom 513 or 28% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2018 with 2 424 unemployed jobseekers, 1 189 of whom or 49% of the total were unemployed women jobseekers.

In the mean time, the gender index for the *employment promotion programs* indicators ranges from the highest level in 2020 with 223 unemployed jobseekers, 103 of whom or 46% of the total are unemployed women jobseekers. Meanwhile, the lowest level occurred in 2019 with 669 unemployed jobseekers beneficiaries, 328 of whom or 49% of the total were unemployed women jobseekers, showing a decreasing trend in the last two years, namely 2020 and 2021, almost triple in relation to the previous periods.

- **The gender equality index for RDNAES Korça for all indicators has been completed, but there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 85% or ALL 7 412 690 less.

Regional Directorate of the National Employment and Skills Agency in Shkodra

Indicators of the *number of unemployed jobseekers registered* with the employment offices and its gender index for Shkodra region ranged from the highest level in 2019 with 5 290 unemployed jobseekers, of whom 2 634 or 50% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2021 with 8 186 unemployed jobseekers, 3 868 of whom or 47% of the total were unemployed women jobseekers.

In relation to *mediation, counseling, employment* programs, gender indicators and index varied from the lowest level in 2017 with 1 529 unemployed jobseekers total beneficiaries, of whom 688 or 45% of the total were unemployed women jobseekers. On the other hand, the highest level was reached in 2020 with 2 908 unemployed jobseekers, 2 221 of whom or 76% of the total were unemployed women jobseekers.

In the mean time, the gender index for the *employment promotion programs* indicators ranges from the highest level in 2020 with 201 unemployed jobseekers, 119 of whom or 59% of the total are unemployed women jobseekers. On the other hand, the highest

level was reached in 2019 with 716 unemployed jobseekers, 404 of whom or 56% of the total were unemployed women jobseekers. In the last two years, namely 2020 and 2021, there has been a downward trend almost double in relation to the previous period, in terms of the *number of unemployed jobseekers registered with the employment offices* and the relevant gender index for Shkodra region, which has a drop below 50%.

- **The gender equality index for RDNAES Shkodra for all indicators has been completed, but there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 93% or ALL 15 659 339 less.

The **Vocational Training Program**, as part of active state policies in the field of employment, is implemented by NAES, through the Regional Directorates of Public Vocational Training Providers. They provide various vocational training courses (vocational training, retraining and capacitation), for obtaining the necessary professional qualifications to adapt to the labor market demands. The audit team analysed RDPVTs of Fier, Shkodra and Korça in terms of gender mainstreaming and the gender equality index realization.

Regional Directorate of Public Vocational Training in Fier

Regarding the gender equality index analysis in the *vocational training* program of RDPVT Fier over the years, it is as follows:

The indicator of *trainees participating in vocational training courses* reached the highest level in five years in 2021 with 772 trainees in total, of whom 321 or 41.5% of the total were women trainees. In the mean time, the lowest level compared to the total was recorded in 2018 with 1 366 trainees, 378 of whom or 28% were women trainees.

The number of women beneficiaries against the total number of trainees is at 28% - 41.5% during the five years analyzed.

- **The analysis and the desk review showed that the gender equality index for the RDPVT Fier has not reached 50% of the beneficiaries in years. However, there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 99% or ALL 168 663 less.

Regional Directorate of Public Vocational Training in Shkodra

The indicator of *trainees participating in vocational training courses* reached the highest level in five years in 2020 with 392 trainees in total, of whom 164 or 41.8% of the total were women trainees. In the mean time, the highest level compared to the total was recorded in 2019 with 2 198 trainees, 972 of whom or 44.2% were women trainees. The number of women beneficiaries against the total number of trainees is at 42% - 44% during the five years analyzed.

- **The analysis and the desk review showed that the gender equality index for the RDPVT Shkodra has not reached 50% of the women beneficiaries in years. However, there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, GRB indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to gender equality and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 81% or ALL 4 102 483 less.

Regional Directorate of Public Vocational Training in Korça

The indicator of *trainees participating in vocational training courses* reached the highest level in five years in 2019 with 564 trainees in total, of whom 188 or 33.3% of the total were women trainees. In the mean time, the highest level compared to the total was recorded in 2018 with 2 356 trainees, 803 of whom or 34% were women trainees.

The number of women beneficiaries against the total number of trainees is at 33.3% - 34% during the five years analyzed.

- **The analysis and the desk review showed that the gender equality index for the RDPVT Korça has not reached 50% of the beneficiaries in years. However, there is neither an MTBP based on programs, objectives, outputs and budget indicators, nor monitoring reports, and as a result, gender-based budget indicators are also missing. The interviews and questionnaires showed that there were no training sessions related to GRB and gender is mandatorily included only at the level of statistical reporting.**

For 2021, the rate of budget realization as compared to the revised plan was 91% or ALL 2 299 774 less.

Findings

1. The National Agency for Employment and Skills has not been fully effective in its activity for the employment of women, especially women who attend vocational training courses, not achieving the objectives set at the rate of 85–88%. The gender equality index for vocational training courses is 36–44% of women participants for 2017–2021 and their employment rate is 39.7%. Virtually 1/2 of unemployed women are not registered with the employment offices, while only 1/3 of unemployed individuals turn to the employment offices to look for a job.
2. National Agency for Employment and Skills
 - It has not integrated into its policies the regulations, guidelines and standard procedures of activity, instruments, tools and mechanisms for achieving gender equality.
 - It has not integrated in its action plans the purpose and strategic objectives of SVE 2014 - 2021 in terms of gender equality, breaking them down into specific, measurable, achievable, realistic and time-bound gender objectives in its performance card.
 - It has not integrated the GRB in all phases of the budget cycle for 2017–2021 at its two organizational levels, since the MTBP central planning has not provided for budgets with goals, objectives and output indicators with gender disaggregation. At the secondary level of administration, the standard

template of the MTBP with objectives and budget outputs, as well as that of the monitoring reports, is not completed.

- It has not conducted training sessions on gender equality mainstreaming in policies, budgets, as well as their implementation, monitoring and evaluation.
 - Numerous revisions of the budget and indicators at the central and regional levels have been carried out, in most cases with a decrease in funds, but no gender analysis has been carried out before the budget revisions; also, there was a non-realization of the budget between 80.7% and 94.44%.
 - It has not measured the overall employment outcomes of women as final goals for the three active employment policy programs.
3. The National Agency for Employment and Skills in the last year, namely 2021, has increased costs of budget outputs, which are above the average of the last five years, indicating a decrease in its operational organizational efficiency. Accordingly, the mediation, employment program costs increased by 22%, unemployment allowance program costs increased by 10%, employment promotion programs costs increased by 28.4% and the program for vocational training courses costs increased by 41%.

Conclusions

1. The limited opportunities due to the lack of staff capacities and the extensive activities of the NAES have influenced the shortcomings observed in the implementation of the GRB in the “labor market” program, creating a risk for the sustainability of gender equality outcomes and the decline in spontaneity of its accomplishment.
2. The lack of measurable quantitative or qualitative gender indicators in the program budgets and in the performance card, which are necessary to monitor the progress of the outcomes achieved and the fulfillment of specific goals, contributes to the lack of efficiency and effectiveness of the programs managed by NAES, which affects the effectiveness of the implementation of the gender equality process. Moreover, there has been a lack of effective coordination between RDNAESs and RDPVT in the regions regarding the employment of certified women in vocational training courses. As per the above, a long-term vision is not provided, although it should be the basis for the implementation of an effective policy of developing gender equality.

Recommendations

The National Agency for Employment and Training should adopt policies, guidelines and internal standard procedures, respecting the principles and tools of gender equality, including Gender-responsive Budgeting in all phases of the budget cycle and at all organizational levels, it should review the key performance indicators including gender indicators, and it should measure the employment outcomes according to the budget outputs of the active employment policy.

Within 2023

The National Agency for Employment and Training should build institutional capacities at all levels through periodic training of employees regarding gender equality and the means to achieve it.

Within 2023

4.2.2 Have rural agricultural development policies been effective to the benefit of women?

In reference to the 2016 - 2020 NSGE and⁴⁵ the 2021 - 2030 NSGE⁴⁶, in order to achieve the objective of economic empowerment of rural agricultural women, the MoARD is responsible for the design and implementation of guidance, support and incentive policies, with the aim of increasing the indicators of strategies related to growing the rate of rural women benefiting from extension services, women farmers benefiting from subsidy scheme funds, as well as improving the legislation of women's right to ownership of agricultural land. More specifically, the performance on the accomplishment of the above indicators, has encouraged the audit on the effectiveness of policies, legal/sub-legal acts, activities of interactive subjects, which directly increase benefits for rural women, as well as agricultural and farming production in the country.

From this perspective, it was found that the MoARD, alongside with some subordinate units, such as ARDA, CATT, and AERA, in support of the planned and spent funds in relation to the gender output, carry out awareness campaigns in rural and urban areas, disseminating scientific information for the strengthening of agricultural and rural development and, therefore, increase employment opportunities for women, as well as participation of women and men in a balanced way in accessing the benefits of public funds, giving equal and real conditions to each of them.

According to the statistics published by INSTAT on July 6, 2022, in the publication "Women and Men, 2022"⁴⁷, which is an annual publication that presents gender-disaggregated data in various areas of life, such as population, health, education, labor market, decision-making, etc., which are necessary for our society, and reflects the current situation according to the measuring indicators, from which we emphasize that:

45. DCM No. 733, dated 20.10.2016, "On the Adoption of the 2016 - 2020 National Gender Equality Strategy" (NSGE).

46. DCM No. 400, dated 30.06.2021, "On the Adoption of the 2021 - 2030 National Gender Equality Strategy".

47. MEN AND WOMEN, 2022, INSTAT.

Women and men aged 15 - 64 are predominantly employed in the agricultural sector. In 2021, 40.0% of employees in the agricultural sector were women, **suffering a decrease of 1,4 percentage points, compared to the preceding year.** The second sector that has the largest share of employed women and men after the agriculture sector is the “trade, transport, hospitality, business and administrative services” sector, respectively with 30.1% of employed women and 22.3% of men.

I. During the audit, it was found that the implementation of the NSGE over the years has called for the MoARD to harmonize the sectoral strategies of agricultural and rural development, according to its scope, with the gender objectives of the NSGE that have been assigned to this institution.

Thus, for 2016-2020, during which the 2011–2015 and 2016–2020 NSGEs were implemented, the Cross-cutting Strategy for Agricultural Development 2014–2020⁴⁸ was approved, however, *it did not have integrated gender objectives*. On the other hand, for the present period the Strategy for Agriculture, Rural Development and Fishery (SARDF) 2021–2027⁴⁹ has been adopted, by mainstreaming the gender aspect (Part I, Paragraph 1.6, Gender equality, minority rights and vulnerable groups), where gender equality, minority rights and vulnerable groups visibly occupy a significant place in the 2021–2030 NSGE, *but the MoARD has yet to draft the 2022 Action Plan on gender equality and the empowerment of rural women*.

Gender aspects, according to SARDF 2021–2030, are addressed through objectives set according to budget programs, which are measured through relevant indicators. Their monitoring is done on a 4-month basis, according to the provisions of the relevant budget legislation. Elements of gender equality and human rights of marginalized groups are reflected in this document in such way as to enable their monitoring in relation to their compliance and fulfillment through the Integrated Policy Management Groups (IPMGs), coordinated by the Prime Minister’s Office.

The SARDF 2021–2027 is also in compliance with the EU Guideline on the “Action Plan on Gender Equality and Women’s Empowerment in External Relations 2021–2025”, in relation to economic and social rights, as well as the empowerment of girls and women and their involvement in the green transition and digital transformation of the sectors covered by this strategy, as well as in compliance with the EU Directive (2006/54/EC) on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast).

The audit regarding the establishment and indicators⁵⁰ for improving the legislation on land ownership, in favor of women, young women and girls, led to the *drafting and adoption by the Council of Ministers, not referring to the legal framework for obtaining and registering ownership*, as The Civil Code of the Republic of Albania⁵¹ guarantees that, if the property is registered in the name of one of the spouses, the right of ownership is enjoyed and inherited by both spouses equally. The MoARD *has not carried out awareness raising/advisory activities* in rural and urban areas with the subject of ownership rights over agricultural land of women and girls as stakeholders, nor has it *proposed/approved legal/sub-legal acts* on ownership rights and, therefore, it has “*silently*” accepted the obligation of an unnecessary indicator.

48. DCM No. 709, dated 29.10.2014, “On the Adoption of the Cross-cutting Strategy on Agricultural Development 2014–2020”.

49. DCM No. 460, dated 29.06.2022, “On the Adoption of the Strategy for Agriculture, Rural Development and Fishery 2021–2027”.

50. NSGE 2021–2030 in Measures 1.2.3 and 1.2.4, for Indicator 1.2.a.

51. Law No. 7850, dated 29.07.1994, as amended, Title II, Ownership B (Co-ownership among members of the agricultural family), Articles 222-230 and C (Co-ownership between spouses,) Article 231.

II. The MoARD was one of the first pilot institutions that was involved in the project of effective implementation of gender-responsive budgeting (GRB) in public finances.

The process started in 2015, with dedicated trainings for members of all budget program management groups, where not only the basic concepts of the GRB were handled, but it also included how the MTBP process was carried out according to the legislation in force. The GRB has always been tackled as an integral part of the MTBP to not only facilitate the process of its implementation, but also to help the MoARD staff understand the connection between gender inequality issues and the budgeting process. For this reason, an important impetus has been the process of mentoring in the workplace, where the technical assistance provided by UN Women has enabled the capacity building of the BPMT staff (Budget Program Management Teams), working with each of them.

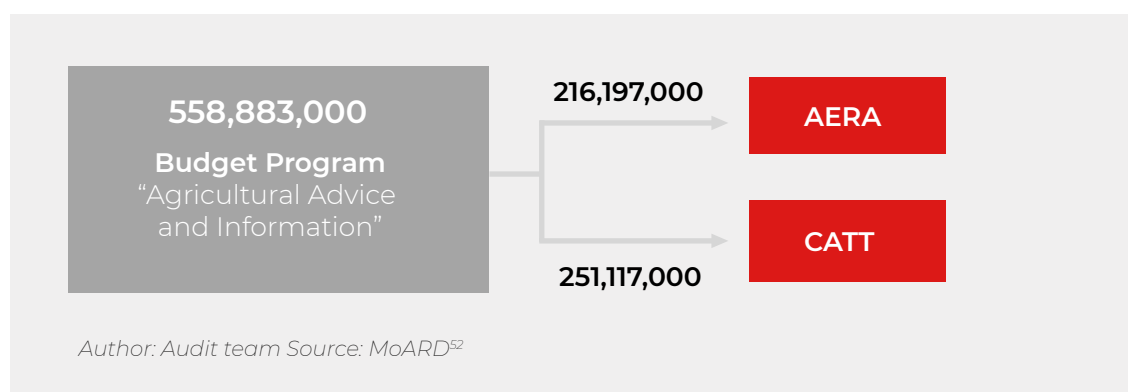
The members of the BPMTs have also been trained to perform gender analyses, which have helped in the better design and with a higher gender sensitivity for at least 4 of the 7 budget programs of the MoARD. UN Women's assistance has also been valuable in the process of monitoring the budget implementation, especially the one with gender sensitivity. In addition to monitoring through the analysis of budget documents, UN Women has organized meetings with women farmers, to get their opinions closely related to the work carried out by the extension services (AERAs). From 2017 onwards, trainings have been organized at least twice a year between MoFE, UN Women and the Budget Program Management Teams of the MoARD, regarding gender issues in the budget, where the first meeting is always held during the preparation phase of the MTBP, while the second meeting is dedicated to the monitoring of the annual budget, that is, in other words, an analysis of the monitoring reports, to see the effectiveness of the implementation of the state budget funds in relation to the GRB.

The trainings on GRB and MTBPs are now annual and highly appreciated by all the staff of the MoARD, since they are organized with specific themes, based on the needs for rural development and they are technically valid for the entire process of GRB and budgeting in all phases.

As per the above, the MTBPs of the CATTs and AERAs plan and realize funds in relation to the gender output, with the CATTs being in charge of functional tasks at the end of experiments and scientific practices in the field of agriculture and animal farming, and disseminating information through training sessions with farmers. The information is also disseminated by the AERAs, which carry out counseling and awareness raising campaigns on the practices and outcomes obtained by the CATTs, by informing farmers on scientific data, with the aim of increasing agricultural and animal farming production, and in turn, encouraging the economic growth of women farmers.

The budget for the "Agricultural Advice and Information" Program of the Ministry of Agriculture and Rural Development, allocated among CATTs and AERAs.

Figure 1: Factual budget of the “Agriculture Advice and Information” program for 2021.



During 2016-2022, the budget planned for the operation of agriculture advice and information services (AERAs and CATTs) is ALL **2 713 058** thousand, of which ALL **2 313 949** thousand or **85%** of the planned budget was spent.

The budget was used for:

- technology packages and cards produced by five CATTs, which were made available to farmers and agribusinesses and are utilized by them;
- Operation of Centers for Agricultural Technologies Transfer;
- **women informed and trained by the public advisory service;**
- farmers assisted by the Agriculture Extension Regional Agencies with regard to applying to national and IPARD schemes;
- farmers informed and assisted by extension structures.

As regards the factual budget for the gender output in the **Agriculture Advice and Information** program, there has been a slight increase during 2017-2021. In 2018, budget realization is ALL 0 due to the revocation of the planned budget by normative acts. During 2020, the value realization was smaller than that in 2019 as a consequence of the COVID-19 pandemic. Furthermore, it is noted that, during 2017-2022, the percentage of the gender output was highest in 2017 at 0.57%, as shown in the following table: më të lartë gjatë vitit 2017 me 0.57%, pasqyruar në tabelën e mëposhtme:

52. The year 2021 is the reference year, due to the drafting of the 2016-2020 NSGE monitoring report taking place in that same year.

Table 12: Weight in the factual budget of the MoARD- (000/ALL)

"Agriculture Advice and Information" program	2016 Factual Budget	2017 Factual Budget	2018 Factual Budget	2019 Factual Budget	2020 Factual Budget	2021 Factual Budget	Factual budget as the 8-month period of 2022
CATT	184,079	204,038	200,965	204,225	204,893	216,197	129,168
AERA (BD from 2016 until the 8-month period of 2022)	1,311	1,230	0	188,872	220,337	251,117	161,194
GENDER Output	0	1,160	0	1,484	953	1,505	631
Agriculture Advice and Information program total	185,035	205,268	200,965	393,097	425,230	558,883	345,471
MoARD budget total	10,873,091	7,639,965	8,746,589	7,262,077	10,040,608	12,849,087	7,363,624
Weight of the "Agriculture Advice and Information" program in the MoARD budget (%)	2%	3%	2%	5%	4%	4%	5%
Weight of the gender output in the program budget (%)	0.00%	0.57%	0.00%	0.38%	0.22%	0.27%	0.00%

Author: Audit team Source: MoARD.

It is found that the spending for the gender output in AERA and CATT occupies a miniscule weight in the budget spending made by the program. Moreover, it should be noted that budget spending did not follow the same upward trend, compared with the total MoARD budget over the years. The same can be said for the budgetary weight of the "Agriculture Advice and Information" program compared with the MoARD budget, which shows that, during 2018-2022, the program's weight remained relatively stable, between 4 and 5%.

The MoARD, in collaboration with the five CATTs⁵³ at national level, located in Fushë-Kruja, Shkodra, Lushnja, Vlora and Korça, applies the knowledge obtained through the experiments, studies and activities carried out, which creates opportunities for increasing agricultural and livestock production and enhancing the technical level of the advisory service specialists, by delivering training to farmers, agricultural science students and other interested entities. In this context, at the beginning of each year, the CATTs plan the number of trainings to be delivered on the gender aspect and dissemination of knowledge regarding rural development. Specifically, each institution conducts the following experiments:

53. Their activity complies with DCM No. 515, dated 19.07.2006, "On the Restructuring of Scientific Research Institutions subordinate to the Ministry of Agriculture".

1. Fushë–Kruja CATT conducts experiments and research on legumes and grasses (oats, triticale, barley, wheat) and forages (alfalfa, clover) etc.
2. Shkodra CATT conducts experiments on maize, aromatic and cultivated medicinal plants, as well as on tobacco.
3. Lushnja CATT conducts experiments on grains and vegetables.
4. Vlora CATT conducts experiments on olives and citrus fruits.
5. Korça CATT conducts experiments on fruit-seed trees (apple) and crops (potatoes, barley, rye) etc.

The performance of programs and projects by the CATTs is notified to residents (farmers) in agricultural and rural areas through information and advices, in collaboration with the four AERAs at national level, which include:

1. Shkodra Directorate (includes the sectors in the regions of Lezha, Shkodra and Kukës),
2. Tirana Directorate (includes the sectors in the regions of Durrës, Tirana and Dibra),
3. Korça Directorate (includes the sectors in the regions of Korça, Elbasan and Berat), and
4. Lushnja Directorate (includes the sectors in the regions of Fier, Vlora and Gjirokastra)⁵⁴.

In addition to their functional tasks, the AERAs, pursuant to the 2014-2020 and 2021-2027 Agriculture and Rural Development Strategy, provide assistance by delivering information and advice about the national support/IPARD schemes, standards related to the environment, quality and marketing of organic agriculture, selection and usage of agricultural machines and equipment, delivery of professional trainings to farmers (men and women) etc., in order to improve and develop the competitive and sustainable agriculture sector in the country.

It should be noted that the AERAs commenced their budgetary activity in 2019, as they were previously under the management of the Regional Agriculture Directorates, and, compared with the CATTs, these spending units do not plan the number of trainings they will deliver on the gender aspect and dissemination of knowledge about rural development at the beginning of each year; however, in line with their functional tasks, they provide advice to all farmers, without distinguishing between men and women.

As regards the gender aspect, referring to the 2016-2020 NSGE and 2021-2030 NSGE, the following table and chart show the data reported by the MoARD and CATTs:

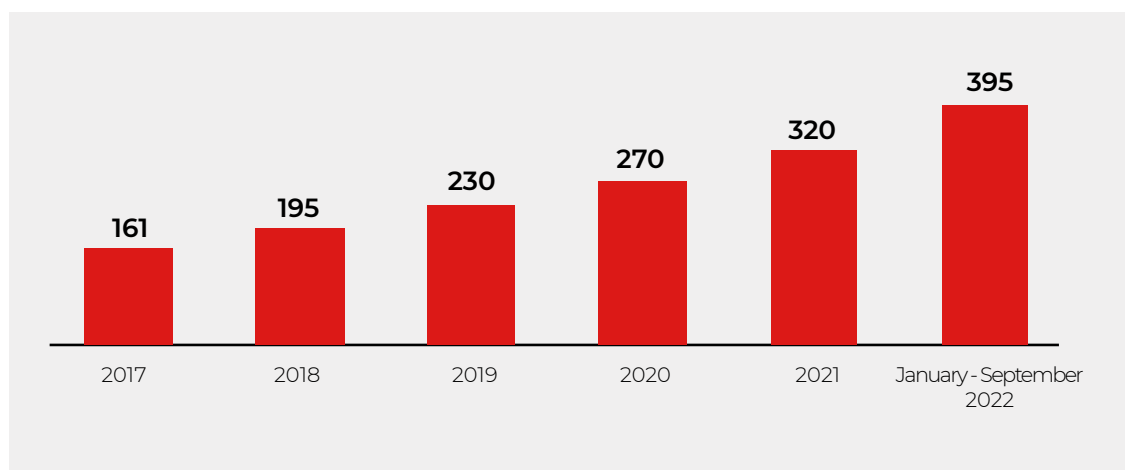
Table 13: Number of women farmers trained by the CATT

Budget Year	2016	2017	2018	2019	2020	2021	January-September 2022
Number of women trained	161	195	230	270	0	320	395

Information source: MoARD and CATT. Compiled by: Audit team

54. Their activity complies with DCM No. 147, dated 13.03.2018, "On the Establishment, Organization and Functioning of Regional Agriculture Extension Agencies".

Chart 15: Number of women trained



According to Table 13, the number of women trained by the CATTs in terms of providing agricultural technologies, as a result of the research and experimental work carried out on different agriculture and rural development topics, has very slightly increased over the years, going from 30 women to 65 women/girls. The figures reported by the CATTs are insignificant compared with the number of women farmers living in rural areas. Meanwhile, in 2020 there were no trainings delivered due to the Covid-19 pandemic.

Table 14: Number of farmers advised by the AERA

Year	2016	2017	2018	2019	2020	2021	01.09.2022
No. of advised farmers	23,000	26,000	30,000	31,000	34,000	36,000	31,000

Information source: MoARD and CATT. Compiled by: Audit team

According to the data above on the activities of AERAs reported to the MoARD in terms of their functional tasks, including field demonstrations, group and individual meetings, agricultural farm visits, fairs, seminars, leaflets, publications, etc., it was found that the number of advised farmers has increased during the 2016-2022 period, but their statistics *do not specify how many farmers are women/girls and men because the AERAs, in line with their functional tasks, advise all farmers, without distinguishing between men and women. The MoARD structures did not require such data.*

The meetings and interviews held with agriculture extension specialists in Berat, Skrapar, Dibra, Tirana, Vlora, Korça, Lushnja and Shkodra indicate that there is no gender aspect detailing in the AERAs' statistics and, as a result, in stages where the MoARD requires reports or information, an estimate of the number or percentage of women participants is given instead of an actual statistic on the number of women/girls advised by their relevant structures.

The gender output was not achieved in real time quantity and quality, although, in reality, a considerable number of women/girls were advised on agricultural and livestock developments (regarding agricultural technologies, information on national and IPARD schemes, etc.), as the lack of the local gender officer at AERA structures further hinders the recording of precise statistics on the gender element.

Neither the MoARD, nor the Human Resources Directorate have foreseen or approved in their structures any local gender officer for the gender output, who would dedicate the working time to the achievement of gender equality and gender integration in the agricultural sector in the territory covered, and to the compilation of precise and real-time statistics. Therefore, the MoARD acted in violation of the Law on Financial Management and Control because the head of institution failed to approve the detailed audit trails for the main procedures and ensure the documentation of all public unit operations in such a way that enables internal and external auditors and supervisory authorities to understand the control environment.⁵⁵

The MoARD structure⁵⁶ comprises the General Directorate of Agriculture and Rural Development Policy and Programs, the purpose of which is to draft and monitor the implementation of development policies and programs in the area of agriculture, rural development, agriculture advice and information, and transfer of agricultural technologies. This Directorate includes the Sector of Agriculture Advice and Information, the functional task of which includes, *inter alia*, the cooperation with the Agricultural Technology Transfer Sector in drafting MTBPs for the “Agriculture Advice and Information” budget program, as well as the preparation of periodic reports and provision of information on the progress and performance of the AERAs. Notwithstanding the above, it was found that, during the audited period, the activity of the said sector did not result in disaggregated data generation that would provide a clear view of the outcome and progress of the work regarding policies on supporting women in rural areas over the years (well-defined goals in the two aforementioned strategies).

To date, the MoARD has issued no official statistics regarding the number of progressive farmers and, consequently, there is no exact number of how many of them are men and women. The number of currently-active farmers in the Republic of Albania is 84 344.⁵⁷

In the framework of the national and international commitments to gender equality, and in line with the requirements of the Law on Gender Equality⁵⁸, the MoARD has appointed a gender officer⁵⁹; however, the description of the officer’s functional tasks is not included in the internal regulation of the MoARD, and the officer performs other functional tasks that do not align with the gender aspect.

Therefore, the AERAs lack exact statistics on the gender element, which do not reflect the number of women/girls who were advised or participated in the trainings because, at the beginning of the year, they do not plan the number of trainings to be conducted on the gender aspect when sharing information on rural development; instead, in compliance with their functional tasks, **they provide advice to all farmers, without distinguishing between men and women. The MoARD structures did not require such data.**

On the other hand, the MoARD reports to the MoHSP every six months regarding the progress of NSGE indicators, the number of women beneficiaries of funds under the subsidy schemes, and the number of women beneficiaries of extension services. The data in Table 11 were compiled referring to the letters forwarded to the MoHSP, indicating that, in 2020, the MoARD failed to meet the obligation to report to the MoHSP.

55. Law No. 10296, dated 8.7.2010, as amended, Article 16, paragraph 2, and Article 23, paragraphs 2, 4, 5, 6.

56. Regulation on the Internal Organization and Functioning of the MoARD No. 4276, dated 2.6.2021, p. 33-36.

57. Retrieved from the website www.tatime.gov.al, list of active farmers, dated 21.12.2022.

58. Articles 16, 17, 18 and 21 of Law No. 9970, dated 24.07.2008 “On Gender Equality in Albania”.

59. According to Letters No. 5486/1, dated 4.12.2013; No. 449/1, dated 31.1.2014 and No. 9776/1, dated 27.12.2022, between the Public Administration Department and the MoARD, as well as pursuant to the Letter with Protocol No. 3754/6, dated 29.8.2022 addressed to the SSAI, in reply to the questionnaire dated 22.8.2022.

There were inconsistencies found between the official reports of the MoARD to the MoHSP and those by the CATTs and AERAs to the MoARD, when comparing the data on every budget year provided to the audit group by the CATTs, AERAs and the Advice Sector at the MoARD.

Table 15: MoARD's report to the MoHSP on gender indicators

Year	2016	2017	2018	2019	2020	2021
No. of advised women farmers	7,000	7,100	7,300	7,000	-	8,100

Information source: MoARD, CATT and AERA. Compiled by: Audit team

Specifically, when referring to the 2019 budget year, it results that the CATTs trained a total of 270 women, the AERAs advised a total of 31 thousand farmers (men + women), while the MoARD reported 7 000 advised women farmers. Considering that the audit found that the AERAs and MoARD do not keep disaggregated data, the MoARD is unable to explain the method of calculating 7 000 women. This datum indicates that, in 2019, 22.6% women farmers and 77.4% men farmers were advised in the Albanian territory. Thus, **in the process of the extension service or other organizations, the final beneficiary was the head of household, which, in the Albanian culture, is mainly the man.**

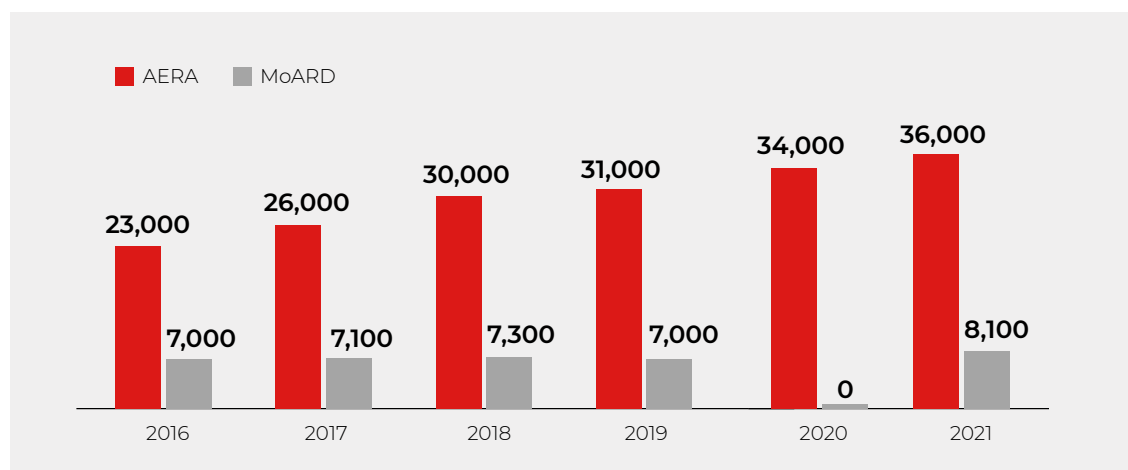
For the audited period, the average number of advised women according to MoARD reports does not follow an upward trend, as does the total number of advice provided at farmer level.

Table 16: Number of women advised by the AERAs and MoARD.

Year	AERA	MoARD (women np. and %)	
2016	23,000	7,000	30,4
2017	26,000	7,100	27,3
2018	30,000	7,300	24,3
2019	31,000	7,000	22,6
2020	34,000		
2021	36,000	8,100	22,5

Information source: MoARD, CATT and AERA. Compiled by: Audit team

Chart 16: Number of women advised by AERAs and MoARD

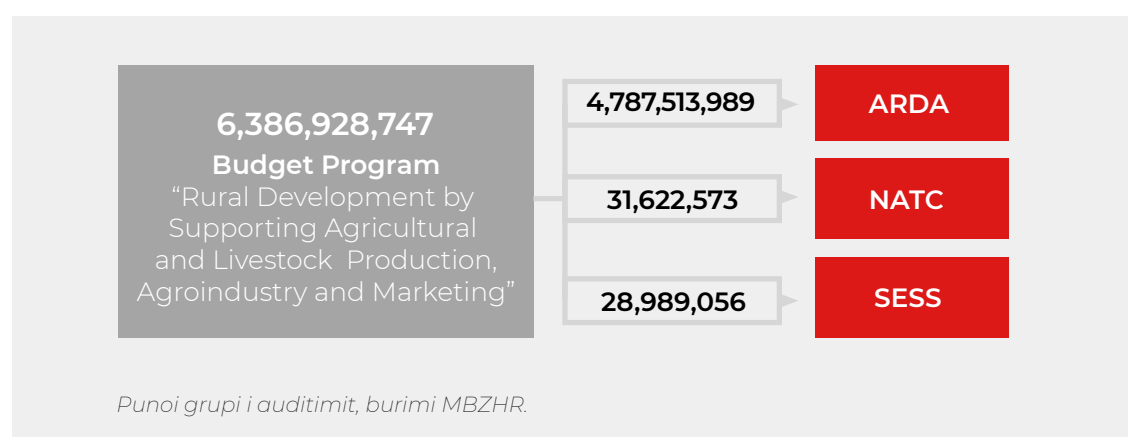


Therefore, there are no analyses regarding the gender output between the MoARD and its subordinate entities, the CATTs and AERAs, indicating whether such trainings met the intended goal about the level of the target group's awareness of the importance of gender equality. Furthermore, the reported number of advised and assisted rural women from 2016 to 2020 remained almost the same, while a 10% increase was seen in 2021.

As a result of the lacking systems for measuring and reporting on the advising of rural women at AERAs and the MoARD, on the indicator of rural women beneficiaries of extension services according to gender equality strategies, there are no effective indicators, as it is impossible to establish a precise number of women/girls and men among the farmers, in comparison with the total number of 84 344⁶⁰ active farmers in the Republic of Albania currently.

III. As regards the ARDA, the budget for the “Rural Development by Supporting Agricultural and Livestock Production, Agroindustry and Marketing” program of the Ministry of Agriculture and Rural Development, allocated among the ARDA, NATC and SESS, is schematically shown below:

Figure 2: 2021 factual budget of the “Rural Development by Supporting Agricultural and Livestock Production, Agroindustry and Marketing” program. Authors: Audit Team, Source: MoARD



60. Retrieved from the website www.tatime.gov.al, list of active farmers, dated 21.12.2022

During the 2016-2022 period, the planned budget for the functioning of rural development services by supporting agricultural and livestock production, agroindustry and marketing (ARDA, NATC and SESS) is **ALL 31 114 845 thousand**, of which, **ALL 25 008 079 thousand** or **80%** were spent in the planned budget period, as shown in the tables in **Annex 1**.

The budget was used for:

- ▶ the beneficiaries of the support measures in agriculture in 2018 (also in livestock in 2019, 2020 and 2021);
- ▶ diesel subsidy scheme for agriculture;
- ▶ promotional activities for Albanian agricultural, livestock and agro-processing products;
- ▶ analyzed, tested and certified seeds and seedlings;
- ▶ preserved genetic resources in farming (cattle, sheep, goats);
- ▶ tried tobacco samples to protect consumer health;
- ▶ performed and published statistical observations about agriculture and agroindustry;
- ▶ recorded vineyard and olive grove units;
- ▶ review and evaluation of applications for PDO, PGI and TSG;
- ▶ data population, farm register;
- ▶ the beneficiaries of the support measures in agriculture in 2018 (also in livestock in 2019, 2020 and 2021);
- ▶ tried tobacco samples to protect consumer health;

As regards the factual budget for gender output in the “Rural Development by Supporting Agricultural and Livestock Production, Agroindustry and Marketing” program, it has followed an upward trend from 2016 to 2021. As a consequence of the COVID-19 pandemic, during 2020 there was a 2% increase, smaller than that of 9% in 2019. Furthermore, it is noted that, during 2016-2022, the percentage of the gender output was highest in 2019, at 9%.

Table 17: Weight in the factual budget of the MoARD

“Rural Development” program	2016 Factual Budget	2017 Factual Budget	2018 Factual Budget	2019 Factual Budget	2020 Factual Budget	2021 Factual Budget	Factual budget as the 8-month period of 2022
ARDA	2,525,174	676,690	2,387,358	1,344,457	3,164,818	4,787,514	4,220,037
GENDER Output	57,460	0	202,000	146,072	69,662	249,200	0
“Rural Development” program total	3,103,550	2,413,124	3,264,123	1,639,884	3,491,254	6,386,929	4,709,215
MoARD budget total	10,873,091	7,639,965	8,746,589	7,262,077	10,040,608	12,849,087	7,363,624
“Rural Development” program’s weight in the MoARD budget (%)	29%	32%	37%	23%	35%	50%	64%
Weight of the gender output in the program budget (%)	2%	0%	6%	9%	2%	4%	0%

Authors: Audit team. Source: MoARD.

The fund budgeting at the ARDA is carried out as a total instead of being gender based, thus failing to reflect the measuring and reporting of the indicator of the number of women beneficiaries of the national and IPARD-EU scheme funds, according to the gender equality strategies.

III/1. The Ministry of Agriculture and Rural Development plans measures that address poverty reduction and economic empowerment, especially for women in rural areas. Guidelines on the usage of the Fund for Agriculture and Rural Development for National Schemes foresees 5 (bonus) points for women applying to Investment Schemes.

In terms of National Schemes and as regards the Agriculture and Rural Development Program, it was found that, during the audited period, based on the gender aspect data obtained from the ARDA, the beneficiaries by number and fund are as follows:

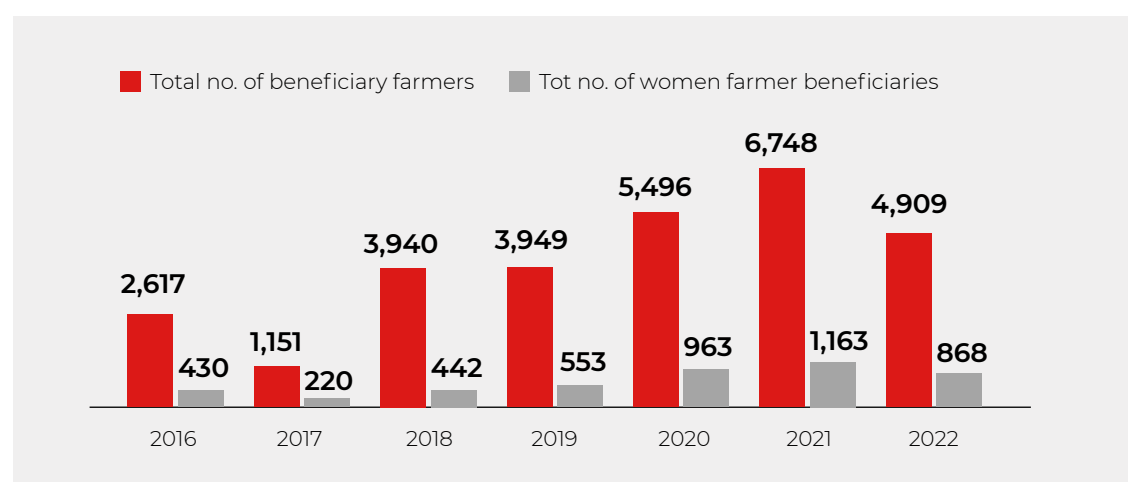
Table 18: Summary of indicators on national schemes, farmers/total and women by number and amount

No.	Year	Number of beneficiary farmers	Amount obtained/ ALL	No. of women farmer beneficiaries	Amount obtained/ ALL	Percentage of the weight obtained by women farmers against the total amount
1	2016	2,617	616,185	430	100,509	16,3
2	2017	1,151	159,288	221	30,487	19,13
3	2018	3,940	642,405	442	83,975	13,07
4	2019	3,949	673,936	553	94,704	14,05
5	2020	5,496	1,133,517	963	217,408	19,17
6	2021	6,748	1,379,510	1,163	243,509	17,65
7	2022	4,909	1,133,280	868	211,843	18,69

Authors: Audit team. Source: ARDA

The following is the comparative chart of the number of farmers/men-women who benefited from the rural development support through the funds of national schemes:

Chart 17: Total Farmer Beneficiaries/Total Female Farmer Beneficiaries



Therefore, as seen from the chart and figures above, there has been an increase in the number of women beneficiaries of national schemes providing agriculture funds, mainly during the 2020-2022/09 period or, in other words, a percentage increase from 14.6% to 17.5% compared to the 2017-2019 period.

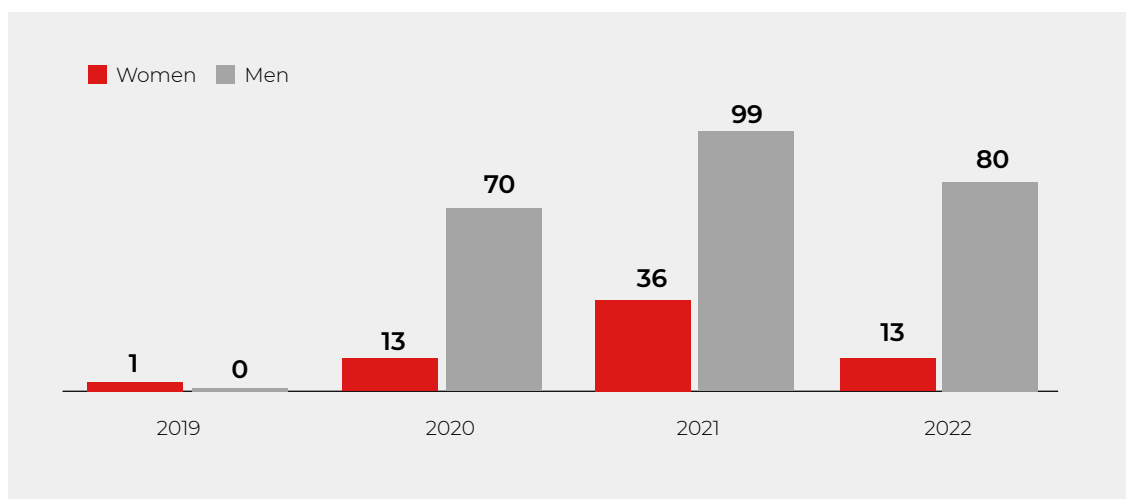
The Directorate of Scheme, Risk and Report Monitoring (DSRRM) at the Agriculture and Rural Development Agency was requested to provide information with respect to the monitoring of expenditures versus the funds of the Agriculture and Rural Development Program from EU (I-PARD) funds and specifically only for women. The following is an overview of the number of women who received said funds during 2016-2022/09 by region. The following table and chart also show the number and amounts that women in rural areas received from IPARD-EU schemes.

Table 19. Number of women and respective amounts received from the Agriculture and Rural Development program funds provided by the EU

Regions	Women 2019	Funding amount	Women 2020	Funding amount	Women 2021	Funding amount	Women 2022	Funding amount	Tot/ women during '19-'22	Funding amount	Males	Total
Berat	1	3,020	2	10,994	3	61,665	0	0	6	75,670	18	24
Dibra	0	0	0	0	0		0	0	0	0	13	13
Durrës	0	0	1	17,361	2	147,364	1	4,867	4	169,592	12	16
Elbasan	0	0	1	1,822	1	105,799	0	0	2	107,621	10	12
Fier	0	0	1	30,450	7	142,350	5	103,034	13	275,835	47	60
Gjiro-kastra	0	0	0	0	1	1,485	1	24,745	2	26,230	9	11
Korçë	0	0	4	12,661	15	119,533	4	12,837	23	145,032	47	70
Kukës	0	0	0	0	1	4,387	0	0	1	4,387	1	2
Lezha	0	0	1	65,866	1	4,112	0	0	2	69,979	5	7
Shkodra	0	0	2	28,665	0	0	1	4,260	3	32,925	11	14
Tirana	0	0	1	22,220	1	37,194	1	114,487	3	173,902	22	25
Vlora	0	0	0	0	4	41,314	0	0	4	41,314	13	17
Total	1	3,020	13	190,039	36	665,203	13	264,230	63	1,122,487	208	271

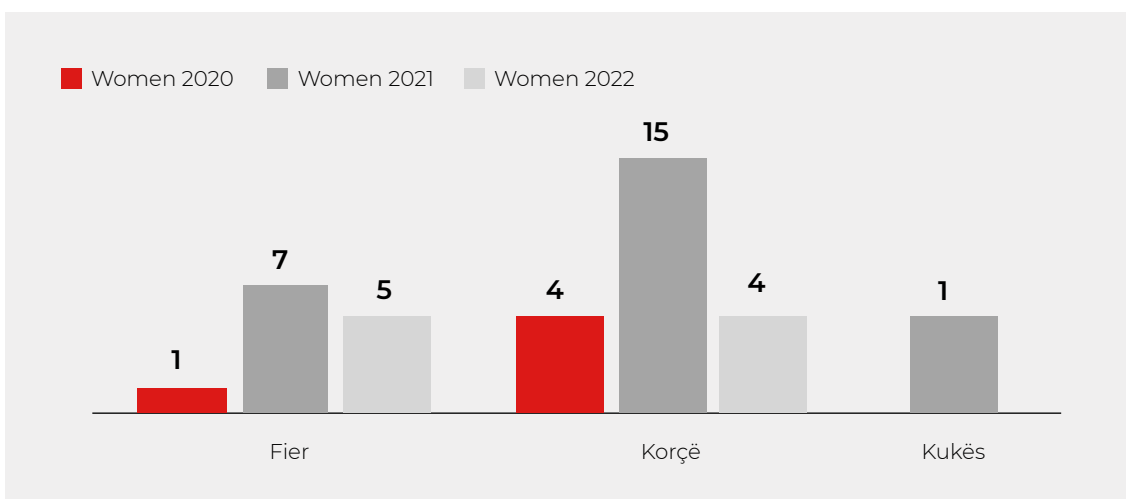
Data source: ARDA. Compiled by the Audit Team.

Chart 18: Total men-women beneficiaries 2019-2022



As shown in the chart (*Chart 18. Total men-women beneficiaries 2019-2022*) and table above, the increase in the number of women beneficiaries over the years has not been consistent. Moreover, they also show that several regions did not achieve positive results. Specifically, Korça and Fier regions have had the largest number of beneficiary women over the years, while Kukës region has had the smallest number (*Chart 19. Women beneficiaries 2019-2022*)

Chart 19: Women beneficiaries 2019-2022



As can be seen, in terms of both the support for rural development from national schemes/state budget, as well as the financing in support of agriculture and rural development from EU (IPARD) funds, the increase has been nearly constant over the years, but at a much smaller percentage when comparing men-women, which indicates the lack of an actual awareness-raising campaign by the ARDA/MoARD, i.e. there are no measurable performance indicators at goal and/or objective level in their budget programs, which renders it impossible to assess the implementation performance of allocated and spent gender budgets.

Despite the periodic monitoring carried out regarding the IPARD scheme beneficiary women and men, the Directorate of Scheme, Risk and Report Monitoring (DSRRM) at the Agriculture and Rural Development Agency does not conduct any detailed analysis on the number of women employed in the agriculture sector following fund obtainment and the development of the rural setting enabled by such funds, nor any comparative analysis on whether the employment rate of women in rural areas has increased, which shows that, as regards the above, there is no periodic monitoring plan with clear objectives for the 2019-2021 period, which has resulted in the lack of a detailed analysis on the course of investments on the basis of the business plans submitted by the beneficiaries, a finding coinciding with that of the previous compliance audit performed by the SSAI.

Based on the Rural Development Strategy and the Gender Equality Strategy, neither the MoARD, nor its subordinate institutions took into consideration the improvement of gender indicators during the MTBP drafting stages in terms of addressing gender priorities, specifically:

- ▶ determining the number of women and men working in the rural development sector;
- ▶ defining the number of recorded women and men farmers as a performance indicator;
- ▶ defining the number of women and men farmers who benefit from support schemes versus those who apply to every support scheme as a separate performance indicator;
- ▶ defining the amounts of support scheme funds benefitting women farmers versus the total national and IPARD scheme amounts as a performance indicator;
- ▶ determining the number of women and men participating in activities promoting Albanian agricultural, livestock and agro-processing products;
- ▶ defining the number of women and men benefitting from agribusiness loans as a performance indicator;
- ▶ gender disaggregation of olive sector program beneficiaries;
- ▶ defining the “Support for the Sustainable Development of Rural Areas in Albania - SDRA (GRAND)” program beneficiaries as a performance indicator disaggregated by gender.

The gender integration process has progressed in terms of the inclusion of the said issue in all central institutions’ budget programs, showcasing an involvement of all central units; **however, as with any other initiatives**, there have been no analyses and research carried out regarding outcomes following such measures, nor have there been any conclusions as to where should future improvement efforts focus on by the MoARD and also ARDA, as the institution with a considerable weight in the total budget of the MoARD, but also from the support provided for rural development through EU funds.

The institutions obliged to report such data simply provide some information on the measures they have taken or plan to take and do not submit any explanatory or comparative reports to highlight the achieved progress, nor any analyses on the barriers encountered during the implementation of their respective programs, along with the potential improvement suggestions. **This goes for both the central institution and those subordinate thereto.**

Findings

1. The audit of the effectiveness of rural agricultural development policies to the benefit of women found:
 - a lack of the local gender officer at AERAs and CATTs;
 - an increase in the number of cases of non-reporting data on the monitoring and implementation of spending of the financing for the economic empowerment of women and a failure to comply with legal obligations in accordance with the NSGE as regards the usage of state budget funds;
 - the MoARD has appointed a gender officer⁶¹, but there is no description of the functional tasks in the MoARD's internal regulation on functioning and organization, which results in a lack of audit trails for the main procedures and, consequently, in a lack of precise statistics related to NSGE objectives;
 - in terms of the NSGE indicator of enhancing the legislation on land ownership registration to the benefit of women, young women and girls, the MoARD has not carried out any awareness-raising/advisory activities in rural or urban areas, and has not proposed any issuance of bylaws, thus, tacitly accepting the non-implementation of this redundant indicator, approved by the Council of Ministers, failing to refer to the Civil Code of the Republic of Albania, which sanctions it exhaustively.
 - the MoARD did not draft the 2022 action plan on gender equality and rural women's empowerment, despite having adopted the 2021-2027 ARDS.
2. The gender output spending, as extensively described in the 2016–2020 and 2021–2030 National Strategies on Gender Equality, was not provided in full or was at insignificant levels when comparing the total MoARD budget to the CATT, AERA and ARDA budgets, related to outputs and activities, which makes it difficult and even impossible to achieve the objectives defined in the NSGE, as such:
 - they did not follow the same upward trend compared to the total MoARD budget over the years for the “Agriculture Advice and Information” program versus the MoARD budget, which shows that, for the 2018-2022 period, the program's weight remained between 4% and 5%.
 - There are no systems for measuring and reporting on the advising of rural women at AERAs and the MoARD as regards the indicator of rural women beneficiaries of extension services, with specific disaggregation between the number of women/girl farmers and men farmers.
 - Gender output spending in terms of the ARDA occupies a minimal weight in the budget spending carried out by the program, while the total MoARD budget over the years has significantly increased. The interval of the gender output percentage in the MoARD's Rural Development program's budget ranges from 9% in 2019 to 4% in 2021, marking a considerable decrease by 5%;
 - the fund budgeting at the ARDA is carried out as a total instead of being gender based, thus failing to reflect the measuring and reporting of the indicator of the number of women beneficiaries of the national and IPARD-EU scheme funds, according to the gender equality strategies.
 - the Directorate of Scheme, Risk and Report Monitoring (DSRRM) at the Agriculture and Rural Development Agency does not conduct any detailed analyses on the number of women employed in the agriculture sector following fund obtainment and the development of the rural setting enabled by such funds, nor any comparative analyses on whether the employment rate of women in rural areas has increased;
 - neither the MoARD, nor its subordinate institutions took into consideration the

61. Retrieved from the website www.tatime.gov.al, list of active farmers, dated 21.12.2022.

improvement of gender indicators during the MTBP drafting stages in terms of addressing gender priorities, based on the Rural Development Strategy and the Gender Equality Strategy, specifically:

- determining the number of women and men working in the rural development sector;
 - defining the number of recorded women and men farmers as a performance indicator;
 - defining the number of women and men farmers who benefit from support schemes versus those who apply to every support scheme as a separate performance indicator;
 - defining the amounts of support scheme funds benefitting women farmers versus the total national and IPARD scheme amounts as a performance indicator;
 - determining the number of women and men participating in activities promoting Albanian agricultural, livestock and agro-processing products;
 - defining the number of women and men benefitting from agribusiness loans as a performance indicator;
 - defining the "Support for the Sustainable Development of Rural Areas in Albania - SDRA (GRAND)" program beneficiaries as a performance indicator disaggregated by gender.
3. To date, the MoARD has issued no official statistics regarding the number of progressive farmers and, consequently, there is no exact number of how many of them are men and women, and how many farmers were passive during the audited period. The Audit Team obtained the data from the website of the General Directorate of Taxation, which show that the number of currently active farmers in the Republic of Albania and, specifically as of 21.12.2022, is 84 344.⁶² The lack of such data necessary to the performance and work of the MoARD does not provide a clear view of the outcome and progress of the work carried out regarding policies to support women in rural areas over the years, as well as in terms of implementing the well-defined objectives under both NSGEs.

Conclusions

1. Non-coordination among the responsible (central and subordinate) institutions with respect to the process of planning, financing and monitoring funds allocated to women's economic empowerment. The institutions obliged to report such data simply provide some information on the measures they have taken or plan to take and do not submit any explanatory or comparative reports to highlight the achieved progress, nor any analyses on the barriers encountered during the implementation of their respective programs, along with the potential improvement suggestions.
2. The lack of systems for measuring and reporting on the advising of rural women at AERAs and the MoARD about the indicator of rural women beneficiaries of extension services according to gender equality strategies results in no effective indicators, as it is impossible to establish a precise number of women/girls and men among the farmers, in comparison with the total number of 84 344 currently active farmers in the Republic of Albania, in reference to the General Directorate of Taxation.

62. Order of the Prime Minister No. 239, dated 13.12.2017, "On the Establishment of the National Council on Gender Equality".

Recommendations

The Ministry of Agriculture and Rural Development should take immediate measures to update the list of active farmers, by renewing it in collaboration with the General Directorate of Taxation, as the institution responsible for registering and deregistering farmer entities.

Within 2023

The Ministry of Agriculture and Rural Development should take measures to approve the organizational structure of Agriculture Extension Regional Agencies and Centers for Agricultural Technologies Transfer, the local gender officer assigned with the functional task of monitoring the Gender output, and to timely draft and adopt the action plan on gender equality and rural women's empowerment.

Within 2023

The Ministry of Agriculture and Rural Development and the relevant budget programming management teams, established to prepare the draft budgets, should take measures to increase planning under the respective MTBPs regarding gender output, in order to increase the number of rural women beneficiaries of extension services and national and IPARD schemes.

Within 2023

The Ministry of Agriculture and Rural Development, in collaboration with the subordinate institutions, the Agriculture and Rural Development Agency and Agriculture Extension Regional Agencies, should take measures in the MTBP planning stage to define gender priorities with the number of informed women benefitting from support and foreign schemes as a gender indicator, as well as the number of women/girls and men beneficiaries of the agriculture extension service, which constitute recommendations by UN Women, too.

Within 2023

4.3 Has the gender machinery been effective in evaluating and monitoring national gender equality policies in our country?

4.3.1 Has the activity of the National Council on Gender Equality been effective?

The National Council on Gender Equality is a governmental advisory body regarding gender equality issues and its composition is adopted based on equal representation, according to gender. The term of the members of the National Council on Gender

Equality is 4 years, with re-election eligibility, excluding members elected because of their duty. The procedural rules of the National Council on Gender Equality's functioning and the remuneration of its members were adopted by DCM No. 122, dated 2.2.2009 "On the Adoption of the National Council on Gender Equality's Regulation".

The NCGE has been reformed upon Order of the Prime Minister No. 230, dated 2.12.2013 and based on subparagraph "ë" of DCM No. 508, dated 13.9.2017, "On the Determination of the State Responsibility Scope of the Ministry of Health and Social Protection", the NCGE was reorganized again upon Prime Minister's Order No. 239, dated 13.12.2017 "On the Establishment of the National Council on Gender Equality", as the Ministry of Health and Social Protection (MoHSP) was charged with the responsibility of gender equality issues and fight against domestic and gender-based violence.

During the audit period, the National Council on Gender Equality conducted its activity in line with Prime Minister's Order No. 239, dated 13.12.2017⁶³, as an advisory body for the direction, definition and development of gender equality policies, as well as for the coordination, implementation, monitoring and evaluation of state policies and measures to prevent and fight against all forms of violence covered by the Istanbul Convention. The Council is chaired by the Minister of Health and Social Protection and its 13 members, of which: 7 at deputy minister level (6 women/1 man), 1 chief of cabinet, 2 advisors, 3 civil society representatives (2 women/1 man).

Pursuant to paragraph 3 of Order No. 239, dated 13.12.2017, "On the Establishment of the National Council on Gender Equality", ministry heads should, within 10 days, provide the names of their representatives on the NCGE, defining the first and second candidate preference, in order to comply with the principle of equal representation according to gender. Based on these, the HSP Minister elects and appoints the members by observing the equal representation according to gender principle. In the letters of appointment of line ministry representatives, provided by the MoHSP, it was found that several institutions **did not define two representative preferences as required by the equal gender representation principle, and the foreseen legal deadline was also exceeded**, which violate the Prime Minister's Order.

Pursuant to paragraph 1 of Article 11 of Law No. 9970, dated 24.7.2008, "On Gender Equality in Society", as well as to paragraph 5 of Prime Minister's Order No. 239, dated 13.12.2017 "On the Establishment of the NCGE", the NCGE composition and appointment of members is carried out by the HSP Minister in line with the principle of equal representation according to gender. Based on the above, women comprise 85% of the NCGE, while men comprise 15%.

With respect to the election of three civil society representatives to the NCGE, the procedure was followed and the criteria were observed; however, the commission could have taken into account the principle of equal representation according to gender in electing them, in order to adjust gender quotas.

The information provided by the MoHSP shows that the changes of institutions' representatives on the NCGE resulted from their replacement due to the job position, but the NCGE structure appears to still include the former Deputy Minister of Protection, currently the NTPI Chief Inspector. **The NCGE has not been reorganized.**

The National Council on Gender Equality (NCGE) is responsible for:

- a. advising the government about determining the direction of gender equality state policies, excluding issues reviewed by the National Labor Council and, for issues of special importance, it may hold joint meetings with the National Labor Council;

63. Questionnaire responses.

- b. ensuring gender integration in all areas, particularly in the political, social, economic and cultural areas;
- c. proposing to the Council of Ministers the key programs to promote and achieve gender equality in Albania; ç. assessing the actual status of gender equality in the country, followed by issuing instructions about the structure of gender equality issues in the Ministry covering gender equality issues, as well as proposals and recommendations to the government to improve its status;
- d. adopting the annual report on gender equality issues submitted by the Ministry covering gender equality issues.

Pursuant to paragraph “ë” of Article 13 of Law No. 9970, dated 24.7.2008, “On Gender Equality in Society”, the MoHSP shall, within the first trimester of each year, submit to the National Council on Gender Equality the preceding year’s report on the activities carried out, the progress of the work toward gender equality, the challenges encountered and the paths followed to overcome them.

Furthermore, pursuant to Article 3 of DCM No. 122, dated 2.2.2009 “On the Adoption of the National Council on Gender Equality’s Regulation”, the NCGE shall meet no less than twice a year, depending on the issue to be addressed by the Council.

During the 2016-2020 period, the NCGE held four meetings, specifically:

In 2018, the NCGE held 2 (two) meetings.

- **The first meeting was dated 5 March 2018 regarding:**
 - a. the presentation of the report on “Domestic Violence Situation in 2017”;
 - b. presentation and adoption of the plan of measures on implementing the recommendations made by Council of Europe experts with respect to the Istanbul Convention;
 - c. 2017 monitoring report of the National Strategy on Gender Equality. The meeting was attended by the Albanian Deputy Prime Minister, appointed as the National Gender Equality Coordinator, the Deputy Speaker of the Albanian Parliament and the Deputy Chair of the Parliamentary Subcommittee on Gender Equality and Prevention of Violence against Women.
- **The second meeting was held on 21 November 2018, in view of the launching of the “16 Days of Activism against Violence against Women” campaign, regarding:**
 - d. the launching of the “16 Days of Activism against Violence against Women” campaign;
 - e. the presentation of the model of the first specialized center for crisis management in sexual violence cases;
 - f. the presentation of the 2018-2020 action plan on implementing Resolution 1325 of the United Nations Security Council on “Women, Peace, Security” passed in 2000, and the obligations of line ministries.

In 2019, 1 (one) meeting was held on 23 April 2019, regarding:

- a. the national report on the implementation of the Action Platform, Beijing+25).
- b. the report on the implementation of the 2018 National Strategy on Gender Equality.

In 2020, 1 (one) meeting was held on 22 January 2020, in which the following were discussed and approved:

- a. Monitoring Report on the Implementation of the Interinstitutional Action Plan on implementing Resolution 1325 of the United Nations Security Council on

- “Women, Peace, Security”, October 2018 - September 2019;
- b. 2020 Report on Gender Index in the Republic of Albania;
- c. analysis of the operation of the Referral Mechanism for Domestic Violence Cases at local level, December 2019;
- d. report on the progress of the Center for Sexual Violence Case Management, Lilium Center, January - December 2019.

Based on the above, the NCGE is legally required to meet at least once a year to adopt the preceding year's report and once more to address the challenges encountered in the area of gender equality, while for issues of special importance it may hold joint meetings with the National Labor Council.

As regards this activity, the documentation made available by the MoHSP includes the notifications addressed to the institutions regarding the participation of the members in the 4 (four) meetings held, but there are no minutes signed by the members, nor any adopted decisions. MoHSP seniors state that meeting minutes were held electronically instead of in writing, and are no longer available due to the cyber attack. These data are available in the information compiled by the Sector of Social Inclusion and Gender Equality in the framework of the NSGE implementation and evaluation reports during 2016-2020. The National Council on Gender Equality did not hold meetings regularly and does not possess any documented meeting minutes.

Pursuant to Article 17 of DCM No. 122, dated 2.2.2009 “On the Adoption of the National Council on Gender Equality's Regulation”, in order to perform the functions of the National Council on Gender Equality, the NCGE Technical Secretariat was established, the role of which is performed by the Sector of Social Inclusion and Gender Equality, the Head of Sector and gender equality specialists. The duties of the Secretariat include:

- a. preparing or coordinating the drafting of materials with the institutions and structures responsible for the issues to be addressed in the Council meeting;
- b. ensuring the delivery of materials to Council members within regulation-determined deadlines;
- c. the Secretariat of the National Council on Gender Equality comprises three employees of the structure covering gender equality issues at the relevant Ministry.

In the information provided, MoHSP heads state that the NCGE Technical Secretariat prepares: memos addressed to the Minister regarding the upcoming meetings, as well as proposals about the topic, the letters notifying NCGE members of the meeting date, materials of the 2017 and 2018 NSGE implementation reports and assistance in drafting the 2016-2020 NSGE evaluation report, summary materials for every presentation held in the NCGE, list of participants, notes for the drafting of minutes, etc.

Regarding the activity of the Technical Secretariat, we were provided with the notifications addressed to the institutions to participate in the 4 (four) meetings held, the committee procedure on civil society member election, NSGE evaluation reports, etc. The Technical Secretariat has no documentation of the meeting materials according to the aforementioned functional tasks, but it states that the materials were sent to NCGE members attached to the notifications via e-mail by the Minister's Cabinet.

In contradiction to paragraph 2 of Article 17 of DCM No. 122, dated 2.2.2009 “On the Adoption of the National Council on Gender Equality's Regulation”, during 2019-2020, **the structure of the Technical Secretariat was incomplete because it included two employees (head of sector and specialist).**

Article 17 of DCM No. 122, dated 2.2.2009 “On the Adoption of the NCGE Regulation”,

defines the duties of the Technical Secretariat, which are not specified in paragraph 14.1.3 of the Order of the Minister of Health and Social Protection No. 178, dated 22.2.2018 “On the Adoption of the Internal Regulation on the Organization and Functioning of the Ministry of Health and Social Protection”, in the responsibilities of the Sector of Policy and Strategy on Social Inclusion and Gender Equality, especially considering that, during these years, institutional reforms took place and the organizational structure of the MoHSP changed.

Based on the 2016-2020 NSGE Action Plan regarding the first strategic goal of “Economic empowerment of men and women”, all responsible bodies and actors involved in the process of gender equality report to the NCGE on the outcomes of their work toward objective achievement, on the basis of which the Council makes decisions on the course of work and advises the Albanian government on gender policy enhancement.

The institution heads state that, in the upcoming NCGE meeting, after the reporting of the gender equality structure head or according to the order in the agenda, a general discussion is held about every strategy monitoring report, and ministry representatives are invited to provide the relevant explanations. **The recommendations at the end of every monitoring report have been approved by NCGE members. This is unrecorded.**

Law No. 9970, dated 24.7.2008 “On Gender Equality in Society”, governs the basic issues of gender equality in the public life, the protection and equal treatment of women and men, as well as stipulates special interim measures to ensure a minimum of 30% participation of the least represented gender in political and public decision making positions, as well as the protection against discrimination in the education, culture, health and media etc. sectors⁶⁴. In certain sectors, such as education, health, culture etc., there is still a gender gap, as shown in the labor offices’ statistics and structures through the field interviews conducted by the labor offices.

The NCGE, as an advisory body to the government, composed of ten representatives from the highest management levels, such as Deputy Ministers, Managers and Senior Managers, who possess data on gender quotas in their institutions, **during this period and onward did not propose to the government any legal frameworks or enhanced policies on gender equality pertaining to the narrowing or elimination of the gender gaps caused by Covid-19 or the problems resulting from the earthquake and other natural disasters, followed by the monitoring of their implementation, in order to avoid discrimination in the said sectors.** The improvement of gender equality requires a review of the current legal framework and bylaws thereof to ensure protection from discrimination in different sectors in several other aspects of the economic and political life in the country, pursuant to European directives (EIP).

Upon Prime Minister’s Order No. 32, dated 12.2.2018, “On the Appointment of the National Gender Equality Coordinator”, the Deputy Prime Minister was appointed as the National Gender Equality Coordinator.

In the legal reference of PM’s Order No. 32, dated 12.2.2018 “On the Appointment of the National Gender Equality Coordinator” the Law on Gender Equality is not included as a field-specific law, while the Deputy Prime Minister is appointed as the national coordinator of gender equality and is authorized to strengthen the gender equality mechanism at the central level and to undertake a coordinating role. The information

64. The IPMG will, consistently and systematically, direct and manage the drafting, implementation and monitoring of reforms in specific sectors, through a national sectoral program, in line with governmental priorities, the NSDI-II and other sectoral strategies, the Mid-term Budget Program (MTBP), the EU accession process and Albania’s international obligations.

provided by the MoHSP shows that only the first NCGE meeting, held on 5 March 2018, was attended by the Albanian Deputy Prime Minister, appointed as the National Gender Equality Coordinator, the Deputy Speaker of the Albanian Parliament and the Deputy Chair of the Parliamentary Subcommittee on Gender Equality and Prevention of Violence against Women. Afterward, there has been no correspondence between the NCGE and the National Gender Equality Coordinator, which indicates the lack of effectiveness of the coordinator's activity.

Furthermore, pursuant to Order No. 157, dated 22.10.2018, "On the Imposition of Measures to Implement the Broad Sectoral/Cross-sectoral Approach and the Establishment and Functioning of the Integrated Sectoral/Cross-sectoral Mechanism", Integrated Policy Management Groups (IPMG) were established in regards to priority areas and the Sector Steering Committees (SSC) were established in the sectors of special importance, wherein their respective roles are also defined⁶⁵. In this regard, in order to plan public policies and ensure an effective allocation of financial resources, the mutual relation between the NCGE and the IPMGs will provide a clearer view of the gender budgeting, avoiding the overlap of competences and improving gender equality policies. Although gender budgeting and capacity building were carried out in the framework of the Gender Budgeting Program with the support of UN Women, and although trainings were delivered in collaboration with the Ministry of Finance and Economy and ASPA, the activity of the NCGE, as an advisory body, should have included documentation attesting to the involvement and advising of the body regarding gender budgeting policies as a challenge to societal development.

During the 2016-2020 audit period, the Parliamentary Subcommittee on Gender Equality and Prevention of Violence against Women at the Albanian Parliament operated by addressing gender issues, parliamentary initiatives and budgetary support toward gender equality in the Republic of Albania; the subcommittee is no longer functioning. As previously mentioned, the first NCGE meeting was attended by the National Coordinator, the Deputy Speaker of the Albanian Parliament and the Deputy Chair of the Parliamentary Subcommittee, which shows the seriousness and appreciation of the NCGE meetings. MoHSP officials state that ***there have been no reports or proposals submitted by the NCGE to the Parliamentary Subcommittee on Gender Equality and Prevention of Violence against Women. The MoHSP Minister and representatives participated in the hearing sessions organized by the Subcommittee***⁶⁶.

The NCGE's role and the interinstitutional cooperation with structures such as the NCGE, NPC, IPMG, Parliamentary Subcommittee, SSC etc., are imperative to the understanding of the actual setting regarding women's economic empowerment, particularly under the circumstances of institutional reforms and the ongoing structural changes to the institutions addressing gender equality, as well as to the avoidance of competence overlaps. The NCGE has never conducted a performance evaluation of its job, neither in terms of being an advisory body, nor as an actor in women's economic empowerment in the country, which does not facilitate the achievement of gender equality between men and women in employment and social policy, defined as a first priority in the 2021 - 2023 National Plan on European Integration (NPEI), specifically in Chapter 19, II.7, and in the Stabilization and Association Agreement between the Republic of Albania and the European Communities and Member States (SAA), Article 99, "Social Cooperation". Pursuant to paragraph 4) of Article 11 of Law No. 9970, dated 24.7.2008 "On Gender Equality in Society", the procedural rules of the National Council on Gender Equality functioning, as well as the remuneration of its members, are adopted by the Council of Ministers in the Regulation of the National Council on Gender Equality.

65. MoHSP's questionnaire responses.

66. LCDV, Local Coordinator of Domestic Violence.

Pursuant to Article 6 of DCM No. 122, dated 2.2.2009, the member of the National Council on Gender Equality will receive a remuneration of ALL 5000 (five thousand) for participating in meetings. NCGE members should have been remunerated for the meetings attended, by submitting the attendance list or discussions held in the meetings, reflected also in the minutes held by the Technical Secretariat, in line with the agenda. Regarding the **participation and attendance of NCGE members in the meetings organized, the audit team was not provided with the requested information.**

Findings

1. The composition and reorganizations of the National Council on Gender Equality did not comply with the principle of equal representation according to gender, with women being overrepresented at 70% of the membership during the audited period. Furthermore, the foreseen deadlines related to the change of members' job positions were not observed either.
2. The National Council on Gender Equality did not hold regular meetings, neither as an advisory body, nor as an actor in women's economic empowerment in the country under normal or civil emergency and natural disaster circumstances.
 - The Technical Secretariat of the NCGE did not function with a complete structure and does not possess documented minutes and decisions therein.
 - The Organization of the work of the Sector of Social Inclusion and Gender Equality in the role of the NCGE Secretariat is not included in the HSP Minister's Order No. 178, dated 22.2.2018 "On the Adoption of the Internal Regulation on the Organization and Functioning of the Ministry of Health and Social Protection", especially considering that, during these years, institutional reforms took place and the organizational structure of the MoHSP changed.
3. The legal reference of PM's Order No. 32, dated 12.2.2018 "On the Appointment of the National Gender Equality Coordinator" does not include the Law on Gender Equality, as a specific law in this area, and the NCGE did not maintain correspondence with the National Gender Equality Coordinator.
 - There have been no mutual relations between the IPMGs, Parliamentary Subcommittee on Gender Equality and Prevention of Violence against Women, SSCs, etc., aimed at the economic empowerment of women and gender equality improvement.
 - The NCGE has never conducted a performance evaluation of its job, neither in terms of being an advisory body, nor as an actor in women's economic empowerment in the country, which would enhance the efficacy of its work.

Conclusion

1. The non-compliance with the principle of member's equal representation according to gender, the irregular holding of NCGE meetings, the lack of decision documentation, the incomplete structure of the NCGE Secretariat, accompanied with the lack of analyses on the basic issues of gender equality, have hindered the functioning of the advisory body. The incomplete legal framework regarding the National Gender Equality Coordinator's role, as well as the lacking cooperation with the NCGE have resulted in an inadequate interinstitutional coordination.

Recommendations

The Ministry of Health and Social Protection should immediately reorganize the National Council on Gender Equality in terms of its membership composition, ensuring equal representation according to gender.

Immediately

The National Council on Gender Equality should address the Deputy Prime Minister, in the capacity of the National Gender Equality Coordinator, for the purpose of agreeing on a Memorandum of Cooperation to strengthen gender equality mechanisms at central and local levels.

Within 2023

4.3.2 Has the activity of the gender focal points at the country level and the gender equality sector at the MoHSP been effective?

The Ministry of Health and Social Protection, as the state authority responsible for gender equality and combatting domestic violence, implements and oversees the implementation of laws, strategies, action plans and all other national and international obligations of Albania in the relevant areas. The MoHSP annually monitors the implementation of NSGEs; it highlights the accomplishments and challenges encountered by the central and local responsible institutions; reports monitoring results to the National Council on Gender Equality; and prepares, argues and defends all proposals on the improvement of the legal framework and policies in line with international standards and EU directives.

The institution is also responsible for drafting policies to address gender-based violence, child abuse, abuse of women and other groups, gender equality, protection of child rights, non-discrimination because of sexual orientation, disability, ethnicity, etc. Such responsibilities are met through the Sector of Policies and Strategies on Social Inclusion and Gender Equality at the Department of Health and Social Protection Policy and Development at the General Directorate of Health and Social Protection Policy and Development.

Central and local state institutions are legally required to collaborate with the respective minister responsible for gender equality issues to exchange information and facilitate the accomplishment of the minister's function. Such collaboration is facilitated through Gender Equality Officers (GEOs). There are 12 appointed gender officers at central level and 4 contact points, 2 at the State Police and 2 at INSTAT.

The NSGE indicator regarding the number of full-time gender officers at central level, fully dedicated to the implementation of the legislation on gender equality, although having increased by 100%, is not fully realized, because only some central institutions have appointed gender officers and only some have included their job description in the institutional regulations. At local level, gender equality officers have been appointed in 61 municipalities, but, in the majority of cases, they are the local coordinators of domestic violence, child protection workers, economic assistance and disability allowance specialists, etc., which results in an overlapping of duties and work overload.

Region	Municipality	Position In Addition To Gender Equality	Region	Municipality	Position In Addition To Gender Equality
Dibra	Peshkopi	Minority Protection Officer	Berat	Berat	LCDV
	Mat	⁶⁷ LCDV		⁶⁸ Skrapar	LCDV
	Bulqiza	LCDV		Poliçan	LCDV
	Klos	⁶⁹ LCDV and CPW		⁷⁰ Kuçova	LCDV
Korça	Korça	LCDV	Elbasan	Dimal	LCDV
	Pogradec	LCDV		Elbasan	LCDV
	Maliq	LCDV		Gramsh	CPW
	Pustec	LCDV		Librazhd	LCDV
Kukës	Kolonja	⁷¹ LDVC CPU	Tirana	⁷² Belsh	EA
	Devoll	LCDV		Cërrik	LCDV
	Kukës	LCDV		Përrenjas	LCDV
	Has	LCDV		Peqin	LCDV
Gjirokastra	Tropoja	Social Services Officer	Durrës	Tirana	LCDV
	Gjirokastra	Gender Officer		Kavaja	LCDV
	Tepelena	LCDV /CPU		Vora	LCDV /CPU
	Përmet	LCDV /CPW		Kamza	Gender Officer
Shkodra	Dropull	LCDV	Fier	Rrogozhina	LCDV
	Memaliaj	LCDV /EA/DA ⁷³		Durrës	LCDV
	Këlcyra	LCDV		Kruja	LCDV
	Libohova	LCDV		Shijak	LCDV and CPW
Lezha	Shkodra	Gender Officer	Vlora	Fier	GE&DV Unit GEO&LC
	Malësi e Madhe	LCDV		Lushnja	LCDV
	Vau i Dejës	LCDV		Mallakastra	LCDV /EA/DA
	Puka	EA		Divjaka	Child Protection and Gender Equality Specialist
	Fushë-Arrëz	LCDV		Patos	Social Protection Specialist
	Lezha	Gender Officer		Roskovec Municipality.	LCDV
	Mirdita	LCDV /CPU		Vlora	LCDV
	Kurbin	LCDV /DA		Selenica	LCDV
				Himara	LCDV
				Saranda	DA Specialist
				Konispol	EA/Social Protection Specialist/LCDV
				Delvina	LCDV
				Finiq	EA Officer and LCDV

Compiled by: Audit team Source: MoHSP

67. CPW, Child Protection Worker.

68. CPU, Child Protection Unit.

69. EA, Economic Assistance; DA, Disability Allowance.

70. Questionnaire drafted with the assistance of UN Women, delivered to all gender officers in the country.

71. 72. 73.

Moreover, in collaboration with UN Women, job descriptions were drafted for the gender officers, both at central and local level, but the descriptions have yet to be included in the internal regulations of the institutions.

The responses to the questionnaire addressed to all gender officers across the country⁷⁴ confirm this aspect: 84.9% of respondents admit to performing other tasks in addition to those assigned with in line with the Law on Gender Equality and the NSGE.

Furthermore, the responses indicate that officers assigned with tasks related to gender equality received training on gender equality and gender-responsive budgeting:

- 96.2% of the respondents stated that they did receive training on gender equality;
- 75% of the respondents possess knowledge on gender budgeting and were specifically trained on it;
- 64.2% of the respondents state that job descriptions/internal regulations also include the duties of the gender officer.

These responses show that 64.2% of the respondents state that they do not participate in the drafting/discussion of the budget in their respective institutions, and 52.8% of them do not conduct any gender analysis on the sectors covered by their respective institutions.

These responses also highlight the need for the separation of the duties of the local coordinator of domestic violence and those of the gender officer in local government because, in most cases, these two positions overlap. Respondents admit that local government institutions have yet to realize the importance of the gender officer and the inclusion of the gender officer's job description. This impedes the collection of statistics and the performance of a gender analysis on the situation. It is also time to amend the Law on Gender Equality to prioritize the institution's obligation to collect gender-based statistics, perform a gender analysis and gender budgeting, the latter being particularly important in local government and in institutions with direct contacts with the citizens and providing services with an impact on the community.

During 2015-2017, the Directorate of Social Inclusion and Gender Equality was established at the former Ministry of Social Welfare and Youth, comprising two sectors, including the Gender Equality Sector. The said sector operated with 1 head of sector and 2 specialists.

In October 2017, the Ministry of Social Welfare and Youth (MoSWY) merged with the Ministry of Health (MoH), a reorganization that resulted in the establishment of the Sector of Social Inclusion and Gender Equality Policy and Strategies, composed of 1 head of sector and 4 specialists (one of which dedicated to gender equality). This sector was part of the General Directorate of Health and Social Protection Policy and Development. The sector operated with no vacancies from 2017 to March 2019. From March 2019 to November 2022, the sector had several vacancies, which hindered its operation, also due to the fact that the sector also operates as a technical secretariat supporting the NSGE.

With regard to the NSGE indicator of gender equality sector strengthening⁷⁵, as also highlighted in the 2016- 2020 NSGE Evaluation Report, not all specialists' job descriptions include duties and tasks focused on gender equality, gender-based violence and domestic violence issues. The specialists (three women and one man), along with the head of sector, are tasked with coordinating and monitoring a series of actions focusing not only on gender equality, gender-based violence and domestic violence, but also on minorities, diversity, child rights etc. (as reflected in the sector title). In this regard, the

74.

75. "Strengthening the Gender Equality Sector at the MoSWY by the end of 2020 (with a consolidated and efficient set-up), in line with its coordinating and monitoring role."

strengthening of the sector is yet to be consolidated, also due to the fact that, at the time of audit conclusion, the gender equality specialist position remains vacant.

Findings

The National Strategy on Gender Equality's indicator regarding the number of full-time gender officers at central level, fully dedicated to the implementation of the legislation on gender equality, although having increased by 100%, is not fully realized, because only some central institutions have appointed gender officers and only some have included their job description in the institutional regulations.

At local level, gender equality officers have been appointed in 61 municipalities, but, in the majority of cases, they are the local coordinators of domestic violence, child protection workers, economic assistance and disability allowance specialists, etc., which results in an overlapping of duties and work overload.

2. As seen in the 2016–2020 NSGE Evaluation Report, the strengthening of the Gender Equality Sector at the Ministry of Health and Social Protection⁷⁶ did not meet expectations because of the vacancies during 2016–2022; some specialists lack job descriptions that include the duties and tasks focused on gender equality and domestic violence and gender-based violence issues; at the time of the audit conclusion, the gender equality specialist's position remains vacant.

Conclusion

1. The incomplete empowerment of gender officers across the country and the incomplete strengthening of the Gender Equality Sector at the Ministry of Health and Social Protection hindered the implementation of the national strategies on gender equality, and also affected the workload of employees tasked with gender equality issues, particularly at the MoHSP, as the Gender Equality Sector also performs the duties of the secretariat of the National Council on Gender Equality.

Recommendations

The Ministry of Health and Social Protection should fill vacancies in the Gender Equality Sector, in accordance with the legislation in force, in order to ensure the continuity of its work in support of the National Council on Gender Equality, so as to achieve the objectives under the gender equality strategies.

Within 2023

The National Council on Gender Equality at the Ministry of Health and Social Protection should draft and adopt instructions and circulars addressed to all institutions, in order to enable the consolidation of the gender officer role by avoiding the overlap between the functional tasks and the job descriptions of such officers as defined in the internal regulations.

Within 2023

76. "Strengthening the Gender Equality Sector at the MoSWY by the end of 2020 (with a consolidated and efficient set-up), in line with its coordinating and monitoring role."

5

SUMMARY

The Supreme State Audit Institution has conducted an audit on the “Economic Empowerment of Women in our Country”, in the framework of the “Transformative Financing for Gender Equality Towards More Transparent, Inclusive and Accountable Governance in the Western Balkans” project, financed by the Government of Sweden – SIDA, with the technical support of UN Women Albania. This cooperation is the result of the conclusion of the agreement between UN Women and the SSAI in March 2022, which aims at gender-sensitive promotion, management and accountability of public resources through gender-responsive budgeting implementation systems.

Based on the United Nations Agenda 2030, SDG No. 5⁷⁷, “*Achieve gender equality and empower all women and girls*”, the Albanian government has drafted and approved two strategies for gender equality by way of DCM no. 733, dated 20.10.2016, “On the Adoption of the 2016 - 2020 National Strategy on Gender Equality”, and DCM No. 400, dated 30.6.2021 “On the Adoption of the National Strategy on Gender Equality for 2021-2030”; however, INSTAT statistics show that despite the commitment of the government through policies for the mitigation of the differences between men and women, there is still room for inherent improvement.⁷⁸

In this context, the “Empowerment of Women in Our Country” audit aims at assessing the effectiveness of the activity of institutions responsible for materializing women’s economic empowerment in our country, pursuant to the Law on Gender Equality, implementing gender equality strategies, as well as gender-responsive budgeting mainly in the field of employment and rural agricultural development for 2016–2021.

The audited entities included those tasked with the implementation of national employment and rural agricultural development policies from the gender equality perspective, as well as other entities involved in gender-responsive budgeting implementation and monitoring of the operation of the “gender machinery” established pursuant to the Law on Gender Equality. Such entities included:

- Ministry of Health and Social Protection, NCGE and Gender Equality Sector at the MoHSP;
- Ministry of Agriculture and Rural Development and subordinate institutions: ARDA, AERA and CATT;
- Ministry of Finance and Economy;
- National Agency for Employment and Skills.

The audit focused on four main directions: effectiveness of gender-responsive budgeting; effectiveness of employment and rural agricultural development policies, effectiveness of the activity of the National Council on Gender Equality and Gender Equality Sector at the Ministry of Health and Social Protection, as well as the effectiveness of the gender officer at republic level.

The audit found that despite positive efforts to instill the gender equality culture in Albania, there is still considerable work required to this end. In particular, the determination of a new approach by the Albanian government to promote the gender equality culture in all aspects of the Albanian society should be carried out by: increasing the impact of gender-responsive budgeting; promoting and establishing measurable quantitative and qualitative gender indicators in the budgets of institutions; coordinating institutions for the implementation of gender equality strategies and their integration with sectoral strategies; and accurately monitoring these policies to materialize the engagement of women in all areas of our country’s economy, which ensure their empowerment. Establishing the principle of gender equality as an essential principle of the budget cycle is the only right way to instill the culture of gender equality in our country.

77. Sustainable Development Goals.

78.

As regards gender-responsive budgeting, there were gaps found in terms of planning, implementation and monitoring of budget programs and outputs with gender indicators, which has affected the traceability of budget spending designated to mitigate inequalities in general and women's economic empowerment in particular, as well as the measurement of the impact of budget policies in support of gender equality strategies.

In the area of employment, it was found that the National Agency for Employment and Skills, in the capacity of the institution responsible for implementing active employment promoting policies, failed to perform in full effectiveness as regards women's employment, particularly women who attend vocational training courses, resulting in the non-fulfillment of objectives by 85-88%, with the gender equality index of vocational training courses being at 32-46% of women participants during 2017-2021 and the outcomes of their employment being at 39.7%. Virtually 1/2 of unemployed women are not registered with the employment offices, while only 1/3 of unemployed individuals turn to the employment offices to look for a job. In 2021, there was an increase in the costs of budget outputs, which is above the actual average of the last five years, indicating a decrease in its operational organizational efficiency. The *mediation, employment* program costs increased by 28.7%, *unemployment allowance* program costs increased by 10%, *employment promotion* programs costs increased by 28.4% and the program for *vocational training courses* costs increased by 41%.

In the area of rural agricultural development to the benefit of women, the audit found that, *inter alia*, the gender output spending, as extensively described in the 2016–2020 and 2021–2030 National Strategies on Gender Equality, was not provided in full or was at insignificant levels when comparing the total MoARD budget to the CATT, AERA and ARDA budgets, related to outputs and activities, which makes it difficult and even impossible to achieve the objectives defined in the NSGE, as such:

The budgets of the said institutions (AERA, CATT and ARDA) did not follow the same upward trend compared to the total MoARD budget over the years for the "Agriculture Advice and Information" program versus the MoARD budget, which shows that, for the 2018-2022 period, the program's weight remained between 4% and 5%.

There are no systems for measuring and reporting on the advising of rural women at AERAs and the MoARD as regards the indicator of rural women beneficiaries of extension services, with specific disaggregation between the number of women/girl farmers and men farmers.

With respect to the effectiveness of the activity of the National Council on Gender Equality (NCGE) at the MoHSP and the gender machinery, including the Gender Equality Sector at the MoHSP, it was found that the NCGE did not hold meetings regularly, neither as an advisory body, nor as an actor in the economic empowerment of women in our country, be it under normal conditions or in civil emergencies and natural disasters. The Technical Secretariat of the NCGE did not function with a complete structure and does not possess documented minutes and decisions therein.

The Council did not maintain communication and cooperation with the National Gender Equality Coordinator. The NSGE indicator regarding the number of full-time gender officers at central level, fully dedicated to the implementation of the legislation on gender equality, although having increased by 100%, is not fully realized, because only some central institutions have appointed gender officers and only some have included their job description in the institutional regulations. At local level, gender equality officers have been appointed in 61 municipalities, but, in the majority of cases,

they are the local coordinators of domestic violence, child protection workers, economic assistance and disability allowance specialists, etc., which results in an overlapping of duties and work overload.

As seen in the 2016–2020 NSGE Evaluation Report, the strengthening of the Gender Equality Sector at the MoHSP did not meet expectations because of the numerous vacancies during 2016–2022; some specialists lack job descriptions that include the duties and tasks focused on gender equality and domestic violence and gender-based violence issues; at the time of the audit conclusion, the gender equality specialist's position remains vacant.

6

ANNEXES

ANNEX I. Review of the performance of activities under the 2016-2020 NSGE Action Plan

Objective 4.3 Applying gender-responsive budgeting as a means of mainstreaming the gender perspective into all policies of the country, in compliance with the legislation in force

Activities	Item description	Unit	Quantity	Cost per Unit (ALL)	Budget Total	Responsible institutions	Expected output outcomes/ indicators	Actual realization
A.4.3.1. Implementation of the respective DCM on gender budgeting in all ministries in the country	Local expert to support the GE	working days	130	13000	1690000 (Donors)	UN Women		Not found in the review
No assistance planned for 2019-2020	Process supervision by gender officers at ministry level	working days	70	3109	217630	Ministries		Not found in the review
	Implementation guidance and monitoring by the MoF and MoSWY	working days	20	3109	62180			Not found in the review
	Operating expenses (15%)				41971.5			Not found in the review
	Total (4.3.1)				2011782 (of which 1690000 from donors)		The budgets and MTBP with GRB integration should have increased by 5% by late 2020	Currently for 2020 there are 37 budget programs at central level, which effectively include the GRB, but there is no information on activity performance
A.4.3.2. Strengthening of local public administration's capacities to recognize and utilize gender-responsive budgeting through the usage of the integral part of the training curriculum of Local Finances Management	Two-day trainings on GRB. Costs per person covered by ASPA ⁷⁹	persons	1	5000	5000	ASPA; LGU		Indicator number change from 360 employees, while the activity was set to 1.

79. Albanian School of Public Administration

	Total (4.3.2)				5000		ASPA should have trained 360 administration employees on GRB	Not found in the review number of trainings delivered and costs thereof
A.4.3.3. Implementation of gender-responsive budgeting in the process of LSGU budget drafting	Preparation and organization of public hearings about GRB ⁸⁰	Hearings	1	130000	130000	LCU ⁸¹		Not found in the review
	Operating expenses (15%)				19500			Not found in the review
	Total (4.3.4)				149500		There should have been 125 public hearings held with LGUs regarding GRB integration into LGU MTBPs	No number of public hearings and relevant costs found in the review

⁸⁰. Gender-Responsive Budgeting.

⁸¹. Local Government Units.

ANNEX II. Data on 2017-2021 budget outputs for the “Labor market” GRB program of NAES. 000/ALL

Table 1. “Unemployed jobseekers (UJ) mediation, advising and employment”

UJs employed over the years	No. of planned UJs	Budget according to the MTBP	Planned cost per unit	Revised no. of UJs	Revised budget	Revised cost per unit	Number of factual UJs	Realized factual budget	Number of beneficiary women	Realized cost per unit	GE Rate (%)
2017	19500	229,402	12	21350	256,180	12	17872	250,339	9853	14	55.1
2018	22364	231,363	10	22364	212,693	10	30104	208,964	15176	7	50.4
2019	30000	235,908	8	28000	225,908	8	30391	212,044	14841	7	48.8
2020	21653	223,407	10	21653	222,667	10	23118	209,994	13531	9	58.5
2021	23000	396,800	17	23000	308,577	13	25768	289,888	11677	11.2	48.3

Table 2. “Unemployed jobseekers (UJ) receiving an unemployment allowance”

UJs employed over the years	No. of planned UJs	Budget according to the MTBP	Planned cost per unit	Revised no. of UJs	Revised budget	Revised cost per unit	Number of factual UJs	Realized factual budget	Number of beneficiary women	Realized cost per unit	GE Rate (%)
2017	5030	800,000	159	3370	536,020	159	2178	344,948	1098	158.4	50.4
2018	5600	800,000	143	5000	350,609	70	2050	334,784	949	163.3	46.3
2019	3,200	500,000	156	3,200	531,940	166	2871	504,163	1187	175.6	41.3
2020	3,850	600,000	156	4,965	968,350	195	4,745	886,600	2596	186.8	54.7
2021	4,400	800,000	182	5,400	986,385	183	4,730	947,632	2718	200.3	57.5

Table 3. “Unemployed jobseekers (UJ) in employment promotion programs”

UJs employed over the years	No. of planned UJs	Budget according to the MTBP	Planned cost per unit	Revised no. of UJs	Revised budget	Revised cost per unit	Number of factual UJs	Realized factual budget	Number of beneficiary women	Realized cost per unit	GE Rate (%)
2017	5500	490,000	89	5500	490,000	89	5264	474,951	3239	90.2	61.5
2018	5500	490,000	89	5500	281,000	51	4808	258,371	2660	53.7	55.3
2019	2000	490,000	245	1700	403,285	237	5338	345,955	3045	64.8	57.0
2020	2170	390,000	180	2500	252,908	101	4146	71,555	2778	17.3	67.0
2021	1190	570,000	479	1190	521,566	438	4834	393,105	2914	81.3	60.3

Table 4. “Trained at Public Vocational Training Centers (VTC).”

UJs employed over the years	No. of planned UJs	Budget according to the MTBP	Planned cost per unit	Revised no. of UJs	Revised budget	Revised cost per unit	Number of factual UJs	Realized factual budget	Number of beneficiary women	Realized cost per unit	GE Rate (%)
2017	17500	203,000	12	20430	245,190	12	17297	229,910	6200	13.3	32.8
2018	10004	257,494	26	10004	246,500	25	16574	238,466	6344	14.4	46.4
2019	10000	274,792	27	10000	280,088	28	15143	263,453	6142	17.4	44.9
2020	3518	299,043	85	3518	281,535	80	7427	234,861	3029	31.6	32.1
2021	7810	295,300	38	7810	332,741	43	11250	294,682	4991	26.2	41.9

Table 5. Number of total unemployed jobseekers (UJ) over the years

Name	2017		2018		2019		2020		2021	
	Total	Women	Total	Women	Total	Women	Total	Women	Total	Women
Total number of unemployed jobseekers (UJ)	89780	47394	74686	39151	70930	37228	82921	43647	87419	45125

Table 6. 2017-2021 NAES Budget

Years	Original Budget	Revised budget	Factual Budget	% of revised budget/original budget	% of factual budget/ revised budget
2017	1,849,600,000	1,687,253,250	1,455,268,184	91.22	86.25
2018	2,057,974,172	1,298,648,500	1,227,587,149	63.10	94.53
2019	1,720,100,000	1,636,050,000	1,479,585,219	95.11	90.44
2020	1,699,000,000	1,915,577,700	1,546,989,572	112.75	80.76
2021	2,235,000,000	2,244,131,000	2,005,692,264	100.41	89.38

Table 7. Composition of NAES staff

Years	No. of employees		RDNAES		RDPVT		Central directorate	
	Total	F	Total	F	Total	F	Total	F
2017	416	281	273	185	109	70	34	26
2018	422	295	282	191	104	76	36	28
2019	421	299	278	195	107	76	36	28
2020	418	306	272	196	103	76	43	34
2021	446	325	293	210	92	67	61	48

ANNEX III. Tables of budget data detailed under relevant accounts for ARDA, NATC and SESS during: 2016 - 8-month period/2022.

Table 1. Budget of Rural development by supporting agricultural and livestock production, agroindustry and marketing (ARDA, NATC and SESS) during 2016-2022 (000 ALL)

2016	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	135 000	125 108	123 396
NATC	"Social security and health insurance contributions" 601	22 450	21 557	20 993
ARDA	"Purchase of goods and services" 602	155 695	286 152	279 365
SESS	"Farmer support scheme" 606	2 032 905	1 511 171	1 442 020
	"Tangible long-term investments" 231	1 188 596	1 288 340	1 237 776
Total		3 534 646	3 232 328	3 103 550
2017	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	127 100	134 101	132 528
NATC	"Social security and health insurance contributions" 601	22 900	22 336	22 009
ARDA	"Purchase of goods and services" 602	78 640	697 156	678 227
SESS	"Farmer support scheme" 606	1 821 660	215 727	211 124
	"Tangible long-term investments" 231	2 837 353	1 456 160	1 369 236
Total		4 887 653	2 525 480	2 413,124
2018	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	144 100	130 978	130 922
NATC	"Social security and health insurance contributions" 601	26 500	22 262	22 139
ARDA	"Purchase of goods and services" 602	154 700	152 455	145 918
SESS	"Farmer support scheme" 606	2 600 000	1 804 212	1 660 071
	"Tangible long-term investments" 231	2 335 748	1 418 044	1 305 073
Total		5 261 048	3 527 951	3 264 123
2019	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	144 100	165 824	160 926
NATC	"Social security and health insurance contributions" 601	26 500	28 216	26 857
ARDA	"Purchase of goods and services" 602	85 650	154 246	135 197
SESS	"Farmer support scheme" 604 + 606	600 000	836 510	799 196
	"Tangible long-term investments" 231	2 784 682	1 749 682	517 708
Total		3 640 932	2 934 478	1 639 884
2020	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	162 700	177 022	172 793
NATC	"Social security and health insurance contributions" 601	26 400	29 850	28 823
ARDA	"Purchase of goods and services" 602	202 000	149 227	117 556
SESS	"Farmer support scheme" 606	743 900	1 144 050	1 143 856
	"Tangible long-term investments" 231	2 540 443	2 183 410	2 028 226
Total		3 675 443	3 683 559	3 491 254

2021	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	172 600	191 867	189 390
NATC	"Social security and health insurance contributions" 601	28 650	32 443	31 643
ARDA	"Purchase of goods and services" 602	175 863	181 263	169 060
SESS	"Farmer support scheme" 606	1 754 137	2 094 777	2 070 876
	"Tangible long-term investments" 231	2 854 781	4 002 776	3 925, 960
Total		4 986 031	6 503 126	6 386 929
2022 8-MONTH PERIOD	Economic account	Original Budget	Plan (amendments)	Factual
	"Employee salaries and benefits" 600	184 400	199 817	129 109
NATC	"Social security and health insurance contributions" 601	30 600	33 674	21 524
ARDA	"Purchase of goods and services" 602	200 000	209 633	107 909
SESS	"Farmer support scheme" 604 + 606	3 204 600	4 905 200	2 730 068
	"Tangible long-term investments" 231	3 465 599	3 359 599	1 720 605
Total		7 085 199	8 707 923	4 709 215
TOTAL I+II+III+IV+V+VI+VII		33 070 952	31 114 845	25 008 079

Author: Audit team Source: MoARD.

Table 2. Number of beneficiaries of national schemes from State Budget funds for agricultural and livestock development by region. 2016

Regions	2016			
	Total		Women	
Berat	328	75,971,307	36	7,528,606
Dibra	96	18,682,296	16	3,389,800
Durrës	28	5,622,540	2	738,800
Elbasan	199	48,090,170	39	9,052,620
Fier	173	41,275,086	20	5,100,903
Gjirokastra	712	161,552,670	137	31,724,780
Korça	369	84,027,090	69	15,193,460
Kukës	115	18,948,420	11	2,133,840
Lezha	37	9,976,710	12	2,894,910
Shkodra	65	16,690,660	14	3,859,720
Tirana	43	10,067,643	1	152,400
Vlora	452	125,280,793	73	18,738,880
Total	2,617	616,185,385	430	100,508,719

Authors: Audit team. Source: ARDA.

In reference to the support provided in 2017, the findings are as follows:

Table 3. Number of beneficiaries of national schemes from State Budget funds for agricultural and livestock development by region.

Regions	2017			
		Total		Women
Berat	159	22,665,957	37	4,435,775
Dibra	108	10,437,700	24	2,580,500
Durrës	37	4,865,559	5	531,700
Elbasan	137	17,330,510	17	2,710,000
Fier	123	23,208,066	16	3,322,486
Gjirokastra	146	15,567,190	36	3,355,800
Korça	100	13,543,560	18	2,805,080
Kukës	123	9,613,508	23	1,552,600
Lezha	41	4,952,120	6	1,746,900
Shkodra	50	18,350,975	13	4,628,976
Tirana	36	4,872,050	6	474,400
Vlora	91	13,880,678	19	2,342,560
Total	1,151	159,287,873	220	30,486,777

Authors: Audit team. Source: ARDA.

In reference to the support provided in 2018, the findings are as follows:

Table 5. Number of beneficiaries of national schemes from State Budget funds for agricultural and livestock development by region.

Regions	2018			
		Total		Women
Berat	397	62,907,532	32	5,275,750
Dibra	176	16,771,125	25	2,627,500
Durrës	137	28,469,844	11	1,122,774
Elbasan	410	60,163,402	43	9,247,250
Fier	613	146,946,210	53	15,652,150
Gjirokastra	415	44,777,740	44	6,980,880
Korça	504	75,151,455	78	12,569,085
Kukës	216	17,565,750	32	3,291,000
Lezha	108	19,171,938	25	3,814,970
Shkodra	277	84,479,963	32	13,498,378
Tirana	175	22,987,370	15	1,607,240
Vlora	512	63,012,720	52	8,288,370
Total	3,940	642,405,049	442	83,975,347

Authors: Audit team. Source: ARDA.

In reference to the support provided in 2019, the findings are as follows:

Table 5. Number of beneficiaries of national schemes from State Budget funds for agricultural and livestock development by region.

Regions		2019		
		Total		Women
Berat	398	74,648,276	50	6,795,820
Dibra	152	23,096,650	31	4,399,760
Durrës	71	21,998,857	8	1,042,480
Elbasan	368	67,867,638	67	11,464,846
Fier	1080	181,073,933	91	19,462,747
Gjirokastra	481	70,826,700	89	13,979,150
Korça	470	68,893,650	76	10,321,860
Kukës	133	16,920,610	23	3,022,340
Lezha	83	17,393,369	17	4,076,780
Shkodra	213	43,431,259	34	8,950,400
Tirana	104	22,815,110	12	3,087,050
Vlora	396	64,969,758	55	8,100,966
Total	3,949	673,935,810	553	94,704,199

Authors: Audit team. Source: ARDA.

Table 6. Number of beneficiaries of national schemes from State Budget and EU (IPARD) funds for agricultural and livestock development by region for 2020.

Regions		2020		
		Total		Women
Berat	473	77,911,850	53	7,777,000
Dibra	270	45,225,800	55	9,528,800
Durrës	145	24,163,190	17	3,162,800
Elbasan	444	79,242,700	85	15,389,200
Fier	890	121,231,790	98	15,657,560
Gjirokastra	622	144,198,800	139	30,039,800
Korça	690	138,518,800	154	33,593,400
Kukës	311	46,920,200	77	11,779,800
Lezha	132	20,803,600	35	6,059,400
Shkodra	531	204,657,120	116	54,718,600
Tirana	256	40,560,240	35	5,615,000
Vlora	732	190,083,050	99	24,086,400
Total	5,496	1,133,517,140	963	217,407,760

Authors: Audit team. Source: ARDA..

Table 7. Number of beneficiaries of national schemes from State Budget and EU (IPARD) funds for agricultural and livestock development by region for 2021.

Regions		2021		
		Total		Women
Berat	481	84,018,700	56	8,403,600
Dibra	318	53,868,600	63	11,339,800
Durrës	172	27,143,349	20	2,605,600
Elbasan	498	87,621,800	90	16,031,600
Fier	805	122,264,448	77	13,903,600
Gjirokastra	828	194,775,000	170	36,980,400
Korça	1007	209,936,000	211	47,196,200
Kukës	396	57,635,800	98	13,568,400
Lezha	142	24,401,000	34	6,449,400
Shkodra	502	138,395,900	106	32,133,000
Tirana	356	62,649,780	43	7,649,600
Vlora	1243	316,799,800	195	47,287,600
Total	6,748	1,379,510,177	1,163	243,548,800

Authors: Audit team. Source: ARDA.

Table 8. Number of beneficiaries of national schemes from State Budget and EU (IPARD) funds for agricultural and livestock development by region for 2022.

Regions		2022 in progress		
		Total		Women
Berat	418	71,825,600	37	6,412,200
Dibra	184	34,594,600	36	6,208,800
Durrës	76	15,268,800	6	967,000
Elbasan	267	50,226,200	53	11,030,600
Fier	598	107,888,340	57	13,297,140
Gjirokastra	572	145,564,600	131	31,208,600
Korça	836	182,064,600	180	41,548,400
Kukës	250	41,300,800	67	11,386,800
Lezha	70	12,957,000	16	3,154,000
Shkodra	363	129,659,680	88	34,803,800
Tirana	217	47,926,380	31	6,861,800
Vlora	1058	294,003,200	166	44,964,000
Total	4,909	1,133,279,800	868	211,843,140

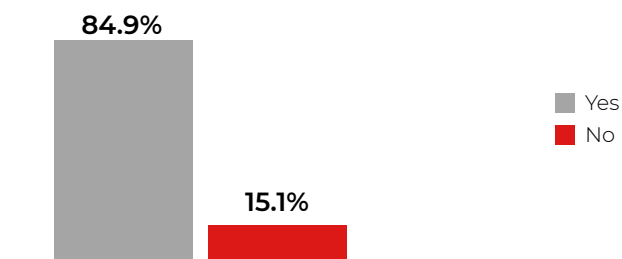
Authors: Audit team. Source: ARDA.

ANNEX IV. Questionnaire addressed to the GO and LGO

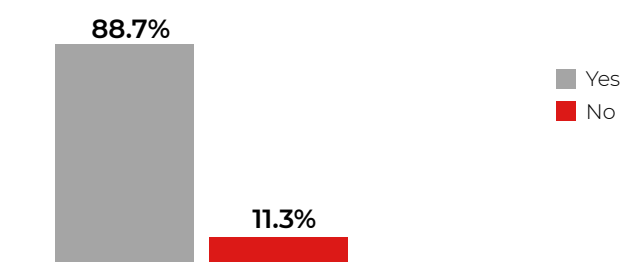
1. What is your function in the institution you are appointed at?

- ▶ Specialist
- ▶ Head of Gender Equality Sector
- ▶ Head of Sector
- ▶ Specialist against Domestic Violence
- ▶ Gender Equality Officer
- ▶ Coordinator of Domestic Violence and CPU
- ▶ Local Coordinator of Domestic Violence
- ▶ Gender Equality and Women's Rights Specialist
- ▶ Human Resources Management Specialist
- ▶ Specialist
- ▶ Local Coordinator of Domestic Violence
- ▶ Local Coordinator
- ▶ Coordination Specialist of Domestic Violence
- ▶ Child Protection Unit and Gender Equality Worker
- ▶ Social Service, Gender Equality, Domestic Violence and Child Protection Worker
- ▶ Coordination Specialist of Domestic Violence
- ▶ Local Coordinator of Violence and Gender Equality
- ▶ Social Worker
- ▶ DA Specialist
- ▶ Military Care Specialist
- ▶ Specialist in the Social Care Sector
- ▶ Specialist
- ▶ Local Coordinator of Domestic Violence
- ▶ Also responsible for gender issues
- ▶ Specialist in the Sector of Human Resources
- ▶ Violence Coordinator Specialist
- ▶ Coordinator of Domestic Violence
- ▶ Local Coordinator of Domestic Violence issues
- ▶ Head of Sector for Social Issues, Tourism, Culture, Education and Youth
- ▶ Project Director in the justice field
- ▶ Specialist of Domestic Violence Case Management and Gender Equality
- ▶ Director of Social Services
- ▶ Gender Equality Specialist
- ▶ Head of GEDVCP Sector
- ▶ Local Coordinator of Domestic Violence
- ▶ LCDV /GE
- ▶ Local Coordinator of Domestic Violence and Child Protection
- ▶ Social worker (tasked with other responsibilities, too)
- ▶ Head of Social Services Sector / Domestic Violence Coordinator
- ▶ CPU Specialist
- ▶ LCDV /CPU
- ▶ Head of Social Services Sector
- ▶ CPU and Gender Equality Specialist
- ▶ Local Coordinator of Domestic Violence
- ▶ Local Coordinator
- ▶ Coordinator of Domestic Violence and Gender Equality
- ▶ EA and Social Protection Officer
- ▶ Child Protection and Gender Equality Specialist at the Community Center in Kruja
- ▶ Gender Equality and Human Rights Specialist

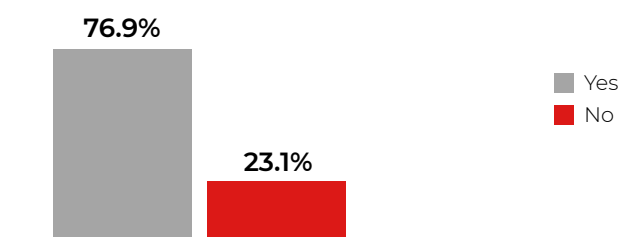
2. Do you perform other duties in addition to gender issues?



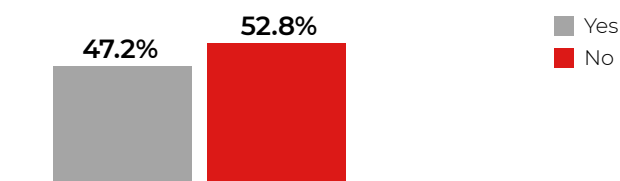
3. Are you specifically trained and knowledgeable in the field of gender equality?



4. Do you collect data disaggregated by gender on the fields covered by the institution you work at?



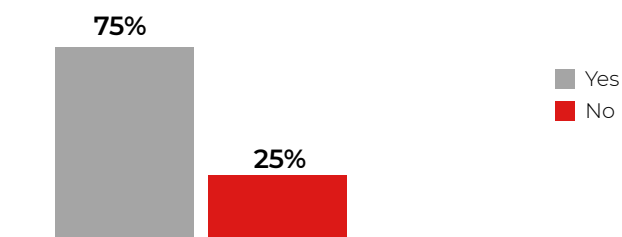
5. Do you conduct gender analysis regarding the sectors covered by your institution?



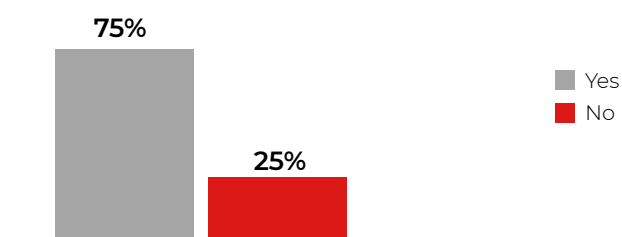
6. Have you attended trainings related to gender equality?



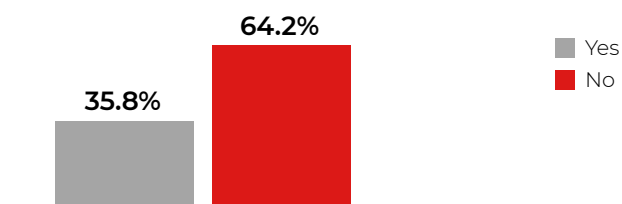
7. Are you familiar with gender-responsive budgeting?



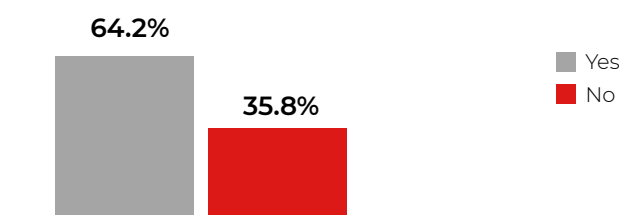
8. Have you attended trainings related to gender-responsive budgeting?



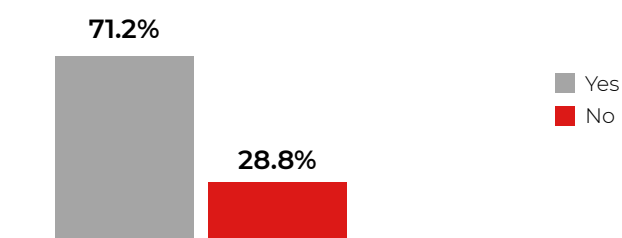
9. Have you participated in institution-level budget drafting/discussion at the institution you work?



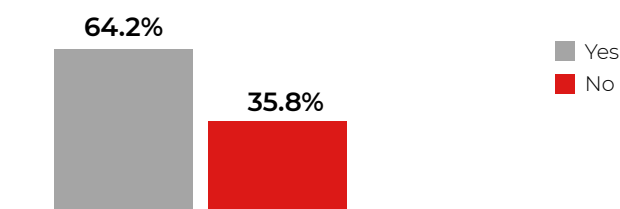
10. Are the gender issue officer's duties defined in your job description/internal regulation?



11. Does your job evaluation include your duty as a gender officer?



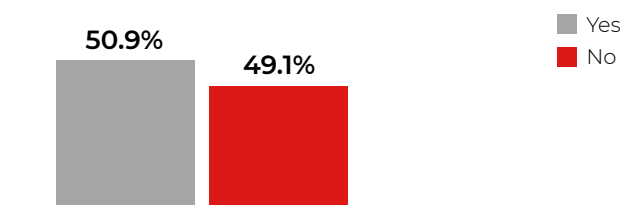
12. Does your work have an impact on the integration of the gender perspective into all the actions and policies of the institution?



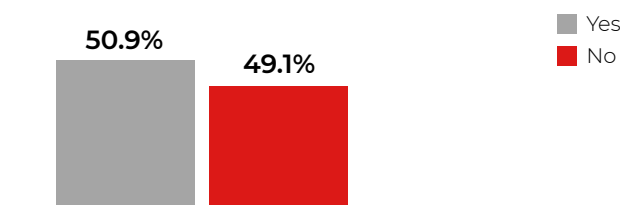
13. Do you think it is necessary for the institution to appoint a qualified employee to cover only gender issues?



14. Do you provide your opinion/conduct gender analysis of the policy/strategic documents drafted by your institution?



15. Do you participate in the monitoring of the implementation of the 2021-2030 National Strategy on Gender Equality Action Plan?



16. Please provide elaborate comments regarding your work and related challenges, in reference to the questions above.

No comment

The gender representative in the institution should be a field-specialized employee that covers only this task.

Specific trainings on different gender equality topics are necessary!

No comment

THE CHILD PROTECTION UNIT SHOULD HAVE ANOTHER VIOLENCE COORDINATOR, SIMILAR TO SEVERAL OTHER MUNICIPALITIES

The work should be persistent because there are numerous issues.

In an institution such as local government, the importance of the gender officer and the inclusion of the gender officer's job description is yet to be recognized. This impedes the collection of statistics and the performance of a gender analysis on the situation. It is also time to amend the Law on Gender Equality to prioritize the institution's obligation to collect gender-based statistics, perform a gender analysis and significant gender budgeting, the latter being particularly important in the country's municipalities, as institutions with direct contacts with the citizens, that also provide services with an impact on the community.

More efforts should be made toward gender equality because there are many challenges; the gender equality officer's voice and opinion should be considered in terms of the plans, policies, strategies, budget analyses, etc., designed by the institution... The officer should receive all the necessary trainings to become the right person for this job...

Thank you!

I believe that the responses above complete the comments, too.

We would suggest that every structure should also appoint a gender advisor in addition to the gender officer. The separation of the LCDV's and gender officer's tasks is crucial. A working manual should be drafted for the gender equality officer and a new job position should be created in every municipality.

I perform my duty as a gender equality representative at the institution in addition to my other duties. This results in a lack of efficiency and efficacy in the final output, in comparison to the expectations under the strategy on gender equality or the Law on Gender Equality.

N/A

I think there should be a more detailed and specific job description regarding the tasks that a gender equality officer is expected to perform.

We have a gender officer who covers this area specifically.

We should be more involved in the gender equality budget. The challenges I face include the increased workload and not having received any training related to gender equality. The gender equality officer should be a person covering solely this area, there should be more gender budgeting trainings, and NGOs in this area, both local and national, should be consulted and collaborated with.

The main challenge concerns the budgeting of an area-specific fund because the revenues are scarce. Although there is willingness to help foster a comfortable environment for others and it is possible to create integration opportunities in a civilized society, citizens are not really interested.

The passivity and monotonous life, even their mindset, make them hesitant. As regards the gender equality issue, more relevant trainings should be delivered because there is little information related to this area. I actually do not know what the officer's role is. How is the officer's role different from that of the LCDV?

Thank you.

Although I am newly-appointed to this position, I have tried my best to learn more about gender equality. Understandably, there is room for improvement, despite the numerous challenges and issues that occur every day; regardless, they enable us to find the best intervention! I believe our institution should hire a specialist of gender issues.

I am not a gender equality officer. I think that there should be an employee that works specifically in this area. The heads of institutions should be more sensitive when it comes to gender issues and there should also be a specific fund for gender integration, as it would lead to improved social welfare. The issues we have encountered concern the dismissal of the needs we have reported to the Municipal Council pertaining to gender equality budgeting.

Working Group And Hierarchal Responsibilities

1. Xhuljeta Çelaj, Group Leader
2. Elona Llozana, Member
3. Edmond Doku, Member
4. Valentina Golemi, Member
5. Marjana Lako, Member
6. Lulzim Gjidiaj, Member

Alfred ZYLFI

Department Director

