Gender-responsive budgeting in Albania's EU Growth Plan

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Executive Summary

Albania has made significant progress in institutionalising Gender-Responsive Budgeting (GRB) within its public financial management system and has established one of the most advanced GRB frameworks in the Western Balkans. Over the past decade, the country has integrated gender considerations into its legal framework, budget planning, programme budgeting, public financial management reforms, and expenditure tracking systems. These developments contribute directly to the implementation of Sustainable Development Goal (SDG) indicator 5.c.1, which measures governments' capacity to track and allocate public expenditures for gender equality.

This paper examines the extent to which these national GRB mechanisms are reflected in Albania's Reform Agenda 2024–2027 under the EU Reform and Growth Facility. It assesses the Reform Agenda's commitments to gender equality, analyses publicly available information on Growth Plan financing and expenditures, and evaluates whether Gender-Responsive Budgeting has been integrated into the planning, implementation, monitoring, and reporting of reforms.

The analysis finds that the Reform Agenda recognises gender equality as a horizontal principle and includes reforms in areas with clear implications for women and girls, including employment, education, digitalisation, social protection, entrepreneurship, and access to justice. However, these policy commitments are not systematically translated into Gender-Responsive Budgeting. The Reform Agenda does not include dedicated gender-responsive budget allocations, measurable gender indicators, gender impact assessments, or reporting mechanisms that would enable assessment of how Growth Plan financing contributes to gender equality outcomes.

Albania's institutional GRB framework—including gender-responsive budget planning, gender tagging through the Albanian Financial Management Information System (AFMIS), Gender Budget Statements, and programme-based budgeting with gender-sensitive objectives—is considerably more advanced than its application within the implementation of the Reform Agenda. Although substantial EU resources have been channelled to Albania through both direct budget support and investment financing, publicly available information does not establish clear links between these resources, national budget programmes, gender-responsive expenditures, or measurable outcomes for women and men. As a result, it is currently not possible to assess the extent to which Growth Plan financing contributes to reducing gender inequalities.

The paper concludes that the principal challenge is not the absence of national GRB mechanisms, but their limited integration into the implementation of the Reform Agenda and the EU Growth Plan. Bridging this gap would strengthen transparency, accountability, and evidence-based policymaking while ensuring that EU-supported reforms contribute more effectively to inclusive and gender-equitable development.

The paper recommends that the Government of Albania and the European Commission strengthen the integration of Gender-Responsive Budgeting throughout the implementation of the Reform Agenda by:

- systematically applying gender analysis during the design, implementation, monitoring, and evaluation of reforms;
- integrating Growth Plan resources into Albania's existing GRB framework, including gender tagging, Gender Budget Statements, and programme-based budgeting;
- introducing measurable gender-sensitive indicators, sex-disaggregated data, and regular reporting on reform outcomes;
- improving transparency regarding the allocation and use of direct budget support under the Reform and Growth Facility; and
- strengthening institutional capacities and accountability mechanisms to ensure that Growth Plan investments contribute to measurable progress towards gender equality.

Introduction

Albania participates in the EU Growth Plan for the Western Balkans through its Reform Agenda 2024–2027, prepared under the EU Reform and Growth Facility. The Facility entered into force on 25 May 2024, and Albania's Reform Agenda was approved by the European Commission on 23 October 2024 (European Commission, 2024a). The agenda outlines a set of structural reforms aimed at accelerating economic convergence with the European Union, strengthening the rule of law, improving the business environment, and advancing the digital and green transition (Government of Albania, 2024). It also includes a section on mainstreaming, referring to gender equality and equal opportunities across several reform areas (Government of Albania, 2024).

This paper analyses the extent to which Albania's Growth Plan incorporates **gender-responsive budgeting (GRB)**. Specifically, it aims to:

- assess whether GRB is reflected in the Growth Plan as a policy commitment and in planned allocations and direct budget support;
- examine the extent to which GRB has been applied in 2025 expenditures related to the Growth Plan; and
- provide recommendations for improving the integration of GRB in future implementation and revisions of the Growth Plan.

The analysis is based on a **review of the Reform Agenda, expenditure information, and other relevant national and EU sources** (European Commission, 2025a; Government of Albania, 2024).

The analysis is particularly relevant in the Albanian context because the country has made notable progress in institutionalising gender-responsive budgeting within its public financial management system, including the integration of gender objectives in the Medium-Term Budget Programme, the introduction of gender tagging in budget systems, and the use of gender indicators in several budget programmes (Government of Albania, Ministry of Finance, 2023; United Nations in Albania, 2024).

However, the Growth Plan itself reflects these commitments only partially. While gender equality is recognised in narrative form, GRB tools such as gender-specific allocations, sex-disaggregated indicators, and gender impact assessments are not systematically integrated into the reform financing and monitoring framework.

Growth Plan Commitments to GRB

Albania's Reform Agenda 2024–2027, adopted under the EU Reform and Growth Facility for the Western Balkans and approved by the European Commission on 23 October 2024, recognises gender equality more explicitly than many macroeconomic reform frameworks. It includes a dedicated section on mainstreaming and refers to gender equality and equal opportunities across several reform pillars, including human capital, the business environment, the digital and green transition, and the rule of law (Government of Albania, 2024; European Commission, 2024a).
The Reform Agenda also acknowledges Albania's established Gender-Responsive Budgeting (GRB) framework, including gender objectives within the Medium-Term Budget Programme (MTBP), the use of the Albanian Financial Management Information System (AFMIS) for gender tagging, and the principle that reforms should benefit women and men equitably. It further recognises the role of civil society in supporting and monitoring implementation.

These elements demonstrate a clear policy commitment to gender mainstreaming. However, this commitment is not systematically translated into the operational design of the Reform Agenda. Despite Albania's relatively advanced GRB framework, the document does not include gender-responsive budget allocations, dedicated budget lines, measurable gender indicators, or specific accountability mechanisms to monitor the gender impacts of reform financing.

As a result, references to gender equality remain largely at the policy level and are not consistently integrated into the financing, implementation, and monitoring architecture of the Growth Plan.

Commitments to Institutionalising Gender-Responsive Budgeting

Albania demonstrates a strong institutional commitment to Sustainable Development Goal (SDG) indicator 5.c.1 through its legal framework, public finance reforms, gender tagging systems, and the growing use of gender-sensitive objectives and indicators in budget programmes.

Over the past decade, the country has progressively integrated Gender-Responsive Budgeting (GRB) into its public financial management system. However, the Reform Agenda 2024–2027 and the EU Growth Plan only partially reflect these advances.

While gender equality is recognised as a cross-cutting principle, GRB tools are not systematically applied to the design, financing, implementation, or monitoring of reforms. This suggests a disconnect between Albania's progress in institutionalising GRB within national budgeting systems and the operationalisation of GRB within the Growth Plan framework.

1. National progress on institutionalizing GRB

Outside the Growth Plan, Albania has made considerable progress in institutionalizing GRB, directly supporting the implementation of SDG indicator 5.c.1.

Key developments include:

- The Law No. 64/2025 on Gender Equality in Society, which strengthens the legal framework for gender equality and reinforces the obligation of public institutions to integrate gender mainstreaming, including gender-responsive budgeting, into planning, budgeting, implementation, monitoring, and reporting processes.
- The National Strategy for Gender Equality 2021–2030, which links gender equality objectives with public spending and measurable indicators.
- The Public Finance Management Strategy 2023–2030, which explicitly integrates GRB throughout the budget cycle and promotes gender analysis of public expenditures.
- Annual budget instructions issued by the Ministry of Finance requiring ex-ante assessments of the gender impacts of new policies and programmes.
- Integration of gender tagging (gender marker) within the Albanian Financial Management Information System (AFMIS).
- The expansion of gender objectives and indicators within the Medium-Term Budget Programme (MTBP).
- The continued increase in the share of gender-responsive expenditures in the State Budget. According to the 2026 Budget, approximately 9.5% of total public expenditures are allocated to gender-responsive policies across around 85 budget programmes, representing an increase from 9.1% in 2025 and 9.3% in 2024.
- The expansion of gender-responsive interventions in sectors such as social protection, health, education, employment promotion, and support for vulnerable women and girls.

For example, the Medium-Term Budget Programme (MTBP) 2025–2027 includes gender-sensitive objectives or expected results in 36 of the 140 budget programmes, while the 2025 State Budget applies gender tagging to 41 programmes. The 2026 Budget further reports that gender-responsive expenditures are distributed across approximately 85 budget programmes, reflecting the continued expansion and institutionalisation of Gender-Responsive Budgeting (GRB) within Albania's public financial management system.

These developments demonstrate that Albania has established a solid institutional and regulatory framework for integrating gender considerations into budget planning, implementation, monitoring, and reporting. However, important challenges remain. The 2026 Budget Commentary notes that annual evaluations of GRB implementation are still lacking, making it difficult to assess how gender-responsive allocations have been executed in practice, which groups of women and girls have benefited, and whether these expenditures have contributed to measurable reductions in gender inequalities. Persistent gaps in sex-disaggregated data, outcome-oriented indicators, and systematic monitoring and evaluation continue to limit transparency, accountability, and evidence-based assessment of results.

Consequently, although Albania has made significant progress in institutionalising GRB, the focus remains predominantly on integrating gender objectives into budget planning rather than systematically assessing the effectiveness and impact of public expenditures on advancing gender equality. Strengthening implementation, monitoring, and impact evaluation will be essential to ensure that GRB functions as a fully integrated, cross-cutting principle throughout the entire budget cycle.

2. Institutional mechanisms supporting GRB

The institutionalisation of GRB in Albania is supported by a coordinated institutional framework involving several key actors:

- **Ministry of Finance** – responsible for integrating GRB into the budget process through the preparation of budget instructions, development of methodologies and guidance, and oversight of gender-responsive budget planning and reporting.
- **Ministry of Health and Social Protection** – through its responsibility for gender equality policies, coordinates the implementation of the national gender equality framework, supports gender mainstreaming across public institutions, and monitors the implementation of Gender-Responsive Budgeting in cooperation with line ministries.
- **Parliament of Albania** – responsible for scrutinising budget proposals and exercising parliamentary oversight of public expenditures and commitments related to gender equality.
- **Supreme State Audit (KLSH)** – responsible for conducting performance and gender audits to assess whether public expenditures are implemented efficiently, effectively, and in line with gender equality objectives.

In 2023, the Supreme State Audit conducted Albania's first gender audit, examining programmes supporting women's economic empowerment and assessing whether public expenditures achieved their intended gender equality objectives. Together, these institutional arrangements demonstrate that Albania has progressed beyond pilot initiatives towards a more systematic and institutionalised integration of Gender-Responsive Budgeting within its public financial management system.

3. Tracking and monitoring gender-related expenditures

Albania has established mechanisms for tracking gender-related public expenditures, representing an important step towards meeting the requirements of SDG indicator 5.c.1 on gender-responsive budgeting.
Progress over recent years demonstrates the gradual expansion of GRB within the national budget:

- During the 2020–2022 period, 36 budget programmes incorporated gender objectives and performance indicators, accounting for approximately 6.3% of total public expenditures.
- Between 2023 and 2025, the number of programmes with gender objectives and indicators increased to 42, representing approximately 9.1–9.3% of total

public expenditures.
- According to the 2026 State Budget, gender-responsive expenditures account for approximately 9.5% of total public spending and are distributed across around 85 budget programmes, reflecting the continued mainstreaming of GRB across sectors.

These developments indicate that Albania has strengthened its capacity to identify and track gender-responsive budget allocations within the public financial management system. However, monitoring remains largely focused on the allocation and reporting of financial resources rather than on the outcomes and impacts of those expenditures. As highlighted in the 2026 Budget Commentary, annual evaluations of GRB implementation are still lacking, while persistent gaps in sex-disaggregated data, outcome-oriented indicators, and systematic monitoring limit the ability to assess whether public spending has effectively contributed to reducing gender inequalities and improving the lives of women and girls. Consequently, strengthening results-based monitoring and impact evaluation remains one of the principal challenges for the further institutionalisation of Gender-Responsive Budgeting in Albania.

4. Transparency and public reporting

The third dimension of SDG indicator 5.c.1 concerns transparency and public reporting. Albania has introduced several measures, including:
- Publication of annual Gender Budget Statements as part of the budget documentation.
- Publication of simplified budget information through the Citizen's Budget.
- Publication of gender-disaggregated statistics by INSTAT.

Despite these improvements, transparency remains incomplete. The 2026 Budget Commentary highlights the continued absence of annual evaluation reports on the implementation and impact of gender-responsive expenditures, as well as the lack of systematic sex-disaggregated data and measurable indicators. Information on gender allocations and results remains fragmented and does not permit a comprehensive assessment of how public spending contributes to reducing gender inequalities.

Consequently, while Albania has strengthened the formal dimensions of SDG indicator 5.c.1, important challenges remain in relation to monitoring, reporting, and demonstrating the impact of gender-responsive expenditures.

Areas where the Growth Plan aligns with Gender-Responsive Budgeting
Although the Reform Agenda does not explicitly apply a Gender-Responsive Budgeting (GRB) approach, several of its reform priorities have significant potential to contribute to gender equality if implemented through a gender-responsive lens. This is particularly the case in reforms related to:
- labour market participation, employment and skills development;
- digital transformation, digital education and access to ICT;
- social protection and social services;
- access to justice and rule of law reforms;

- entrepreneurship, business development and access to property and finance.

These sectors are closely linked to persistent gender inequalities in Albania and therefore offer important opportunities to advance women's economic empowerment, improve access to public services, and reduce structural barriers faced by women and girls. If supported by gender analysis, targeted budget allocations, and appropriate monitoring mechanisms, the implementation of these reforms could make a meaningful contribution to achieving national gender equality objectives.

Gaps in the integration of GRB

Despite Albania's well-developed legal, policy, and institutional framework for Gender-Responsive Budgeting, these mechanisms are not systematically reflected in the implementation framework of the Reform Agenda and the EU Growth Plan. Several important gaps remain:

- reform measures are not accompanied by dedicated gender-responsive budget allocations or expenditure tracking mechanisms;
- monitoring frameworks do not include measurable gender-specific objectives, indicators, baselines, or targets;
- there is no systematic requirement to undertake gender impact assessments during the design, implementation, or evaluation of reforms;
- reforms are not supported by comprehensive analysis of their differentiated impacts on women and men, including women facing multiple and intersecting forms of discrimination, such as rural women, women with disabilities, Roma and Egyptian women, young women, and women from other disadvantaged groups;
- no dedicated mechanisms exist to monitor, report, and evaluate how financing provided under the Reform and Growth Facility contributes to gender equality outcomes.

As a result, although gender equality is recognised as a cross-cutting principle within the Reform Agenda, its operationalisation remains limited. Existing national GRB instruments—including gender budgeting methodologies, gender markers, performance indicators, and reporting mechanisms—have not yet been fully integrated into the planning, implementation, monitoring, and evaluation of Growth Plan reforms.

Conclusion

Albania has established one of the most advanced institutional frameworks for Gender-Responsive Budgeting in the Western Balkans, supported by a comprehensive legal framework, dedicated policy instruments, and increasingly sophisticated public financial management mechanisms. These developments have strengthened the country's capacity to integrate gender considerations into budget planning and contribute to the implementation of SDG indicator 5.c.1.

However, these national achievements are not yet fully reflected in the implementation of the Reform Agenda under the EU Growth Plan. While the Reform Agenda acknowledges gender equality as a horizontal principle and includes reforms with significant potential to benefit women and girls, it does not systematically apply

GRB tools to ensure that reform financing contributes to measurable gender equality outcomes.
Closer integration between Albania's existing GRB framework and the implementation of the Reform Agenda would strengthen transparency, accountability, and evidence-based decision-making. Embedding gender analysis, gender-responsive budget allocations, measurable indicators, sex-disaggregated data, and regular reporting into the Growth Plan would enable more effective monitoring of reform outcomes and help ensure that EU-supported investments contribute to reducing gender inequalities and advancing inclusive and sustainable development.

GRB in Growth Plan Budget

The Reform and Growth Facility provide Albania with an indicative allocation of approximately **EUR 922.1 million** in grants and concessional loans for the period 2024–2027. In accordance with the Facility Regulation, at least 50% of the support is channeled through the Western Balkans Investment Framework (WBIF) to finance investment projects, while part of the loan component may be transferred directly to the state budget as budget support, subject to the fulfilment of agreed reform steps and broader conditions related to sound public financial management, transparency, and democratic governance.

The figures presented above reflected the situation as of November 2025, when cumulative disbursements to Albania under the Reform and Growth Facility amounted to approximately **EUR 163.9 million**. However, implementation of the Reform Agenda has progressed further since then.

Following the European Commission's positive assessment of Albania's third payment request in May 2026, an additional **EUR 49 million** was released, bringing the cumulative amount made available to Albania under the Facility to approximately **EUR 212.8 million**. Of this latest disbursement, **EUR 22.8 million** was transferred directly to the state budget, while the remaining funds were made available for investment projects through the WBIF.

Consequently, any analysis of Growth Plan financing and related expenditures should be updated to reflect this higher cumulative level of EU support.

From a Gender-Responsive Budgeting (GRB) perspective, however, **the financial architecture of the Growth Plan remains only partially transparent.** The Reform Agenda provides information on reform steps, payment conditions, and indicative allocations associated with specific reforms, but it does not present a comprehensive budget framework that would enable an assessment of the gender implications of public expenditures.

In particular, the Reform Agenda does not systematically identify:

- the financial resources allocated to individual reform measures from national and EU sources;

- the institutions responsible for managing and implementing expenditures;
- the proportion of financing channelled through direct budget support compared to investment financing;
- the expected beneficiaries of expenditures, disaggregated by sex and other relevant characteristics;
- the anticipated impacts of expenditures on women and men; or
- the contribution of reform financing to reducing existing gender inequalities.

This represents an important limitation from a GRB perspective. Although the Reform Agenda includes references to women, girls, vulnerable groups, and equal opportunities in several reform areas, these references are not systematically translated into budget allocations, measurable indicators, or accountability mechanisms.

Several reforms have clear gender implications. For example, measures related to labour market participation, digital skills, social protection, energy poverty, entrepreneurship, and access to justice could significantly affect women and men differently. However, the Reform Agenda does not systematically assess these differential impacts or explain how the benefits of reforms will reach groups facing greater risks of exclusion, including women in rural areas, women with disabilities, Roma and Egyptian women, elderly women, female-headed households, or survivors of violence.

Similarly, while reforms in the areas of digitalisation and employment recognise the importance of increasing opportunities for women and girls, the financial implications of addressing gender gaps are not specified. Likewise, measures related to energy reforms and energy poverty do not include an analysis of how tariff reforms and compensatory measures may affect different groups of women and men.

A more gender-responsive approach would have required each reform measure to include:

1. a brief gender and social impact assessment identifying existing inequalities;
2. baseline data disaggregated by sex and other relevant characteristics;
3. clearly defined target beneficiaries;
4. information on the financial resources allocated to addressing identified inequalities;
5. measurable output and outcome indicators, disaggregated by sex and, where possible, by age, disability, ethnicity, and geographic location; and
6. mechanisms for monitoring and reporting on the gender impacts of expenditures.

The absence of these elements does not mean that the Growth Plan cannot contribute to gender equality outcomes. Rather, it limits the ability to assess whether the allocation and use of resources are likely to reduce gender inequalities and whether public spending contributes effectively to the commitments on gender equality and Gender-Responsive Budgeting that Albania has already established within its national public financial management framework.

Analysis of 2025 Expenditures

Methodology. This assessment applies a Gender-Responsive Budgeting (GRB) analytical framework based on document review and public financial management analysis. It compares (i) the Reform Agenda commitments, (ii) EU disbursement decisions under the Reform and Growth Facility, (iii) Albania's national budget and Gender Budget Statements, and (iv) publicly available budget execution and monitoring reports. The analysis assesses whether expenditures can be linked to budget programmes, gender-responsive objectives, sex-disaggregated indicators, and publicly reported results. Where such information is not publicly available, the analysis identifies transparency gaps rather than inferring the absence of GRB implementation.

GRB in Line Item / Programmatic Expenditures

Assessing the application of Gender-Responsive Budgeting (GRB) to expenditures financed through the Reform and Growth Facility is constrained by the limited availability of detailed public expenditure information. While the European Commission regularly publishes information on disbursements and progress in implementing the Reform Agenda, publicly available documentation does not link individual reform measures to specific national budget programmes, line-item expenditures, or expenditure outcomes from a gender perspective.

By the end of 2025, Albania had received substantial financial support under the Reform and Growth Facility. An initial pre-financing payment of EUR 64.4 million was approved in March 2025, of which EUR 30 million was transferred directly to the state budget and EUR 34.4 million was allocated through the Western Balkans Investment Framework (WBIF) for investment projects. Following the Commission's assessment of Albania's first implementation period, a further EUR 99.3 million was approved in October 2025, including approximately EUR 46.2 million in direct budget support, after the Commission confirmed that Albania had fulfilled 21 of the 41 payment conditions due by 30 June 2025.

Implementation progressed further in 2026. Following the Commission's positive assessment of Albania's third payment request in May 2026, an additional EUR 49 million was disbursed, including EUR 22.8 million transferred directly to the state budget and the remaining amount channelled through the WBIF. As a result, the cumulative financial support made available to Albania under the Facility reached approximately EUR 212.8 million.

The increasing volume of direct budget support has important implications from a GRB perspective. Resources transferred to the state budget should, in principle, become part of Albania's national public financial management system and therefore be subject to existing GRB mechanisms, including programme-based budgeting, gender budget statements, gender-sensitive objectives, and performance indicators. However, publicly available information provides considerably greater transparency regarding the amounts disbursed than regarding their domestic allocation and use. It is not possible to determine which budget programmes and institutions ultimately received the funds, how expenditures were integrated into existing programme budgets, whether gender-responsive objectives or indicators were applied, or which groups of women and men benefited from the financed measures. Consequently, while there is clear evidence that significant expenditures have been made under the Growth Plan, there is insufficient publicly available evidence to assess whether these expenditures were planned, implemented, monitored, or reported in accordance with Albania's established Gender-Responsive Budgeting framework.

Extent to which GRB was applied

Based on the information currently available in the public domain, there is insufficient evidence to conclude that expenditures financed through the Reform and Growth Facility have been systematically planned, implemented, monitored, or reported using a Gender-Responsive Budgeting (GRB) approach. Although the financial resources transferred under the Facility are publicly documented, the expenditure information necessary to assess their gender responsiveness is not available.

In particular, publicly available documentation does not enable assessment of:

- whether resources transferred to the state budget were integrated into Albania's existing gender-tagging system;
- whether the funds were allocated to budget programmes containing gender-sensitive objectives, indicators, or performance targets;
- whether implementing institutions monitored and reported gender-responsive outputs and outcomes;
- whether beneficiaries were systematically tracked using sex-disaggregated and, where appropriate, intersectional data; or
- whether expenditure decisions considered the different needs, constraints, and expected impacts on women and men.

The absence of this information does not imply that GRB principles were not applied during implementation. Rather, it reflects a lack of publicly available evidence demonstrating how existing national GRB mechanisms were applied to expenditures financed under the Reform and Growth Facility. Albania has a well-established institutional framework for Gender-Responsive Budgeting, including gender budget statements, gender tagging, programme-based budgeting with gender-sensitive objectives, and guidance issued by the Ministry of Finance. However, publicly available reporting does not establish a clear link between these mechanisms and the planning, execution, monitoring, or reporting of expenditures under the Reform Agenda. Consequently, it is not currently possible to assess the extent to which Growth Plan financing has contributed to reducing gender inequalities or advancing gender equality objectives through Albania's existing GRB framework.

How GRB could have been applied

The Reform Agenda includes several policy areas with clear implications for gender equality. Applying a Gender-Responsive Budgeting (GRB) approach would have enabled the Government to move beyond recognising gender issues in policy design towards systematically integrating gender considerations into budget planning, implementation, monitoring, and reporting.

In practice, this would have required that expenditures financed under the Reform and Growth Facility be linked to programme-level gender objectives, measurable indicators, and sex-disaggregated performance data. This would have made it possible to assess not only whether reforms were implemented, but also whether women and men benefited equitably from the investments and whether the reforms contributed to reducing existing gender inequalities.
For example:

- Labour market and vocational education reforms could have monitored participation, completion, employment outcomes, and earnings by sex, age, disability, ethnicity, and geographic location to assess whether the reforms reduced barriers to women's economic participation.
- Digitalisation and education reforms could have measured whether investments in digital infrastructure and skills development reached women and girls equitably and contributed to narrowing digital gender gaps.
- Energy reforms could have assessed the gender distribution of the costs and benefits of tariff reforms and accompanying support measures, with particular attention to female-headed households, older women, persons with disabilities, and low-income families at greater risk of energy poverty.
- Justice and rule of law reforms could have monitored whether public expenditure improved women's access to justice, legal aid, protection services, and effective remedies, particularly for survivors of gender-based violence and women experiencing multiple and intersecting forms of discrimination.
- Business environment and property reforms could have measured whether women entrepreneurs and women property owners benefited equally from simplified administrative procedures, financial support schemes, and reforms affecting property registration and business development.

The Reform Agenda itself acknowledges that several of these reform areas have particular relevance for women and girls. The principal gap therefore lies not in the recognition of gender equality as a policy objective, but in the absence of publicly documented mechanisms to translate that commitment into gender-responsive budget allocations, performance indicators, expenditure monitoring, and reporting on measurable gender equality outcomes.

GRB in Direct Budget Support

The direct budget support component of the Reform and Growth Facility is particularly significant from a Gender-Responsive Budgeting (GRB) perspective because, unlike investment financing channelled through the Western Balkans Investment Framework (WBIF), these resources are incorporated into Albania's national budget and should therefore be managed through the country's existing public financial management and GRB systems.

By May 2026, approximately EUR 99 million had been transferred directly to the state budget under the Facility. In principle, these resources should be identifiable within national budget programmes and subject to the same planning, implementation, monitoring, and reporting requirements that apply to other public expenditures, including the use of gender-sensitive objectives, performance indicators, and Gender Budget Statements where relevant.

However, publicly available information does not establish a clear link between the direct budget support received under the Reform and Growth Facility and the budget programmes or institutions responsible for implementing the financed reforms. As a result, it is not possible to assess whether these resources have been integrated into Albania's established GRB framework or whether they have contributed to measurable progress towards gender equality objectives.

Given the growing share of Reform and Growth Facility resources entering the national budget, strengthening the transparency of budget execution and reporting will be essential. Future reporting should clearly identify how direct budget support is allocated across budget programmes and demonstrate, through gender-sensitive indicators and sex-disaggregated data where appropriate, how these expenditures contribute to the implementation of both the Reform Agenda and Albania's national commitments to Gender-Responsive Budgeting.

Analytical framework for assessing GRB implementation	**Publicly available evidence**	**Assessment**
Identification of budget programmes receiving Growth Plan resources	No	Not assessable
Gender-responsive budget allocations or gender tagging linked to Growth Plan financing	No	Not assessable
Gender-sensitive objectives and performance indicators	Partial (included in the Reform Agenda but not linked to expenditures)	Limited
Sex-disaggregated and intersectional beneficiary data	No	Not assessable
Public reporting on gender-responsive expenditure and outcomes	No	Weak

Conclusion

Albania's Reform Agenda under the EU Growth Plan demonstrates a clear commitment to gender equality at the policy level. Gender considerations are explicitly recognised through dedicated mainstreaming provisions and are reflected across several reform areas, including employment, education, social inclusion, digitalisation, and access to justice. This commitment is further supported by Albania's relatively well-developed institutional framework for Gender-Responsive Budgeting (GRB), which includes programme-based budgeting, gender budget statements, gender tagging, and a supportive legal and policy framework.
However, the analysis indicates that these institutional foundations have not yet been translated into a systematic application of GRB within the implementation of the Reform and Growth Facility. While substantial financial resources have been disbursed through both direct budget support and investment mechanisms, publicly

available information does not allow assessment of how these resources have been allocated across budget programmes, whether they have been implemented using existing GRB mechanisms, or whether they have contributed to measurable gender equality outcomes.

The principal gap therefore lies not in the recognition of gender equality as a policy objective, but in the absence of transparent links between reform financing, budget allocations, expenditure monitoring, performance indicators, and publicly reported gender-responsive results. Without these links, it is not possible to determine whether the implementation of the Reform Agenda has contributed to reducing gender inequalities or whether women and men have benefited equitably from the reforms.

Strengthening the integration of GRB into the implementation of the Reform and Growth Facility would enhance transparency, accountability, and evidence-based policymaking. Aligning future planning, budget execution, monitoring, and reporting with Albania's existing GRB framework would enable more effective assessment of reform outcomes and ensure that Growth Plan investments contribute more directly to inclusive and gender-equitable development.

Recommendations

Recommendations to the Government of Albania

Strengthen the integration of GRB in the Reform Agenda and Growth Plan implementation

- Systematically integrate Gender-Responsive Budgeting (GRB) into the implementation of the Reform Agenda 2024–2027 and future revisions of the Growth Plan.
- Require each reform measure to include:
    - a gender and social impact assessment;
    - identification of expected beneficiaries;
    - baseline gender inequalities;
    - measurable gender-sensitive indicators and targets; and
    - arrangements for monitoring and reporting results.

Integrate Growth Plan financing into national GRB systems

- Ensure that all Reform and Growth Facility resources entering the state budget are fully integrated into Albania's existing GRB framework, including the Medium-Term Budget Programme (MTBP), Gender Budget Statements, and the Albanian Financial Management Information System (AFMIS).
- Introduce a specific mechanism for tracking and reporting expenditures financed through the Reform and Growth Facility within existing public financial management systems.

Improve monitoring, reporting, and transparency

- Develop a reporting framework that links Reform Agenda expenditures to expected gender equality outcomes.

- Require all institutions implementing Growth Plan reforms to collect and publish beneficiary data disaggregated by:
    - sex;
    - age;
    - disability;
    - geographic location;
    - ethnicity, where appropriate; and
    - socio-economic status.

- Publish annual reports on the use of Reform and Growth Facility resources, including:
    - institutions and programmes receiving funding;
    - expenditures by reform area;
    - expected and actual beneficiaries; and
    - progress towards gender equality objectives.

- Publish a dedicated Gender Budget Statement on the implementation of the Reform Agenda and the use of direct budget support received under the Reform and Growth Facility.

Apply gender analysis across all reform areas

- Systematically apply gender analysis to reforms related to:
    - labour market participation and skills development;
    - digitalisation and ICT;
    - energy poverty and the green transition;
    - entrepreneurship and access to finance;
    - access to justice and rule of law reforms;
    - education and vocational training; and
    - public administration reforms.

Strengthen institutional capacities

- Provide regular training and technical guidance to line ministries, implementing agencies, and local governments on applying GRB in reform planning, budgeting, implementation, monitoring, and evaluation.
- Strengthen coordination between the Ministry of Finance, the Ministry of Health and Social Protection, Parliament, local governments, and other implementing institutions to ensure that gender considerations are systematically integrated into Growth Plan implementation and reporting.

Recommendations to the European Commission

Strengthen GRB requirements within the Reform and Growth Facility

- Require beneficiary countries to systematically integrate gender equality and GRB into the design, implementation, monitoring, and reporting of Reform Agendas.
- Develop minimum standards for GRB in Growth Plan implementation,

including:
  - gender analysis;
  - measurable indicators and targets;
  - sex-disaggregated and intersectional data;
  - reporting on expenditures and results.

Strengthen monitoring and accountability

- Require regular reporting on the gender impacts of reforms and expenditures financed under the Reform and Growth Facility.
- Include gender-sensitive indicators within the monitoring framework of the Facility and require reporting on how reforms contribute to reducing gender inequalities.
- Encourage countries to publish Gender Budget Statements related specifically to Reform Agenda implementation and the use of Facility resources.

Strengthen the link between financing and gender equality outcomes

- For reforms with clear gender implications, consider linking selected payment conditions to measurable progress in areas such as:
  - women's labour market participation;
  - access to finance and entrepreneurship;
  - digital skills;
  - access to justice;
  - access to social services.

Strengthen technical assistance and capacity-building

- Provide technical guidance and financial support for the integration of GRB into Reform Agenda implementation, including through capacity-building, peer learning, and exchange of good practices.

Recommendations to Civil Society Organisations and the Gender Budget Watchdog Network

Strengthen independent monitoring and accountability

- Continue monitoring the implementation of the Reform Agenda and the use of Reform and Growth Facility resources from a gender equality perspective.
- Analyse whether reforms and expenditures contribute to reducing gender inequalities and whether women and men benefit equally from investments.

Promote transparency and access to information

- Advocate for the publication of detailed information on:
  - allocations and expenditures;
  - direct budget support;
  - beneficiaries of reforms;
  - gender-disaggregated data; and
  - the gender impacts of Growth Plan financing.

Strengthen policy dialogue and advocacy

- Continue engaging with government institutions and the European Commission to promote the integration of GRB into the implementation and monitoring of the Growth Plan.
- Advocate for the inclusion of gender-responsive indicators and accountability mechanisms in future revisions of the Reform Agenda.

Raise public awareness

- Promote public understanding of how economic reforms and public expenditures affect women and men differently.
- Support evidence-based dialogue on the contribution of Reform Agenda financing to gender equality and inclusive development.

Build evidence for future reforms

- Produce independent analyses and policy recommendations on the gender impacts of Reform Agenda implementation and contribute evidence to future revisions of the Growth Plan and other public finance reforms.

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Abbreviations

AFMIS	Albanian Financial Management Information System
EU	European Union
GRB	Gender-Responsive Budgeting
ICT	Information and Communication Technologies
INSTAT	Institute of Statistics of Albania
KLSH	Supreme State Audit of Albania (Kontrolli i Lartë i Shtetit)
MTBP	Medium-Term Budget Programme
NGO	Non-Governmental Organization
SDG	Sustainable Development Goal
SDG 5.c.1	Indicator measuring government systems to track and allocate public expenditures for gender equality
VET	Vocational Education and Training
WBIF	Western Balkans Investment Framework