International Partnerships Austria

GBWN
GENDER BUDGET WATCHDOG NETWORK

Sverige

MOLDOVA

ANALYSIS OF THE 2026 STATE BUDGET FROM THE PERSPECTIVE OF GENDER EQUALITY AND THE INCLUSION OF PERSONS WITH DISABILITIES

KEYSTONE
MOLDOVA

Introduction and general context

The State Budget of the Republic of Moldova for 2026 is structured around the concept of a "Responsible Investment Budget," reflecting a shift toward strategic planning and long-term investment following a period characterized by reactive crisis management. The budget document is based on a projected real economic growth rate of approximately 2.5% and an estimated nominal GDP of 377 billion lei.

The planned deficit amounts to 20.9 billion lei, representing 5.5% of GDP, and is intended to finance a 55% increase in capital expenditures. Total revenues are estimated at 79.67 billion lei, while total expenditures are projected at 100.57 billion lei. The expansion of the deficit is justified by the need to modernize infrastructure and the social protection system in the context of the process of alignment with European Union standards.

In this context, the reference salary base was increased from 2,200 to 2,400 lei, the minimum wage was set at 6,300 lei, and a new wage law is scheduled for adoption in 2026, with the stated objective of addressing existing inequalities and improving the financial situation of low-income groups - a category in which women and persons with disabilities are statistically overrepresented.

The "Restart" reform in the field of social assistance represents the main social inclusion instrument planned for 2026. Initiated in 2024, the reform centralized the financing of social services through the establishment of Territorial Social Assistance Agencies (ATAS), subordinated to the Ministry of Labour and Social Protection. The reorganization aims to redirect resources toward beneficiaries and includes explicit objectives related to gender equality and the inclusion of persons with disabilities. Given that the workforce in the social assistance sector is predominantly female, investments in professional training and ATAS infrastructure are also considered an indirect mechanism for supporting employees in the sector.

The State Social Insurance Budget (BASS) for 2026 is projected at 51.45 billion lei, enabling the expansion of social services and the increase of benefits for families with children.
The national regulatory framework is aligned with relevant international instruments, including the UN Convention on the Rights of Persons with Disabilities and the Istanbul Convention on preventing and combating violence against women.

With regard to the integration of the gender perspective into the budgetary process, the Ministry of Finance Circular for the 2026–2028 period required the pilot ministries - the Ministry of Agriculture and the Ministry of Labour and Social Protection - to systematically incorporate this perspective into programme planning. As a result, the 2026 budget includes, for the first time, gender - sensitive performance indicators and objectives dedicated to the inclusion of persons with disabilities within the pilot programmes of the respective ministries.

This approach goes beyond statistical monitoring and aims to reorient budget allocations in order to reduce disparities in women's and persons with disabilities' access to economic resources, public services, and development opportunities. In 2024, Moldova ranked 13th globally in the gender equality index, and these measures are consistent with a trajectory of gradual institutional progress.The following sections provide a detailed, ministry - by - ministry analysis of how the 2026 budget subprogrammes have integrated gender and disability perspectives. Each ministry is assessed in terms of relevant interventions, associated budget allocations, and corresponding performance indicators, presented in comparative tables.

The final synthesis quantifies the number of gender - and disability - sensitive programmes and subprogrammes per ministry, as well as their share of the total 2026 budget. The depth of analysis varies depending on the complexity of each ministry's budget portfolio and the degree of integration of gender and disability perspectives.

The Ministry of Agriculture and the Ministry of Labour and Social Protection are subject to a more extensive analysis, as they serve as pilot ministries for gender-responsive budgeting under the Ministry of Finance Circular and, respectively, as the principal administrator of social protection programmes. Ministries with a more limited portfolio of relevant indicators (Defence, Energy, Finance) are addressed proportionally.

Compared to the 2025 budget cycle, the 2026 budget reflects several quantifiable advances: the number of gender-sensitive indicators within the Ministry of Agriculture increased from 8 to 19; subprogramme 9008 of the Ministry of Labour and Social Protection increased from 34.1 million lei to 196.13 million lei, integrating for the first time explicit objectives related to parity in vocational training; and the Ministry of Infrastructure introduced gender-disaggregated data within subprogramme 7503, which had been absent in 2025. At the same time, certain dimensions stagnated or regressed: funding for the technical assistance project for children with special needs (code 70378, subprogramme 9001) decreased from 9.3 million lei in 2025 to 2.16 million lei in 2026, and the ratio between institutional and community-based services under subprogramme 9010 remains largely unchanged.

1. Ministry of Agriculture and Food Industry

The Ministry of Agriculture and Food Industry (MAFI) piloted gender-responsive budgeting in 2026, holding one of the most extensive programme portfolios integrating the gender dimension. This pilot initiative is particularly significant given that rural areas exhibit substantial disparities between men and women in terms of land ownership and access to technology. The Ministry's budget reflects efforts to reduce these gaps by allocating increased resources to programmes with a direct impact on male and female farmers. • **Subprogramme 5101** – **Agricultural Policy and Management**. With a budget of 132.15 million lei for 2026 (compared to 45.09 million lei in 2025), this subprogramme ensures the regulatory and administrative framework of the sector.

The substantial increase in funding is justified by the implementation of complex information systems (IACS – Integrated Administration and Control System; RICA – Farm Accountancy Data Network) required for access to European funds. The gender dimension is integrated through outcome indicator R7073: "Share of subprogrammes that include gender impact analysis and measures to reduce inequalities" – target of 25% for 2026, with an ambitious projection of 100% by 2028. This reflects the gradual development of gender analysis capacities among ministry officials.
In addition, output indicator P7093 provides for the annual training of 50 civil servants in gender analysis (average cost per participant approximately 0.3 thousand lei), thereby strengthening institutional capacity in this field.

Subprogramme 5102 – Sustainable Development of Crop Production and Horticulture. This subprogramme benefits from a record allocation of 660.83 million lei in 2026. From a gender perspective, the explicit objective is to eliminate "gender gaps in productivity, vocational training, and decision-making." An innovative element is indicator R44, which monitors the share of young farmers and women farmers among the total beneficiaries of the MAME financing project, with a target of 50.0% in 2026. Within the same subprogramme, efficiency indicator E7030 aims to ensure that 35% of farmers accessing modern equipment through support programmes are women. This target addresses the persistent under-mechanization of farms managed by women, which have traditionally had more limited access to technology compared to farms managed by men.

Subprogramme 5103 – Livestock Sector and Animal Health. The allocation for 2026 amounts to 269.3 million lei. The gender-sensitive objective (Objective 8) seeks to ensure equal access to veterinary services, infrastructure, and certification for male and female farmers. The key indicator R7081 measures the "Share of farms managed by women that benefited from quality veterinary services (provided by INCAAMV)," with a target of 30%.

Cost analysis reveals significant gender disparities: the average cost for the rehabilitation of one irrigable hectare is estimated at 35,910 thousand lei for farms managed by women, compared to 121,590 thousand lei for those managed by men.

Subprogramme 5105 – "Subsidisation of Agricultural Producers"
This subprogramme has a robust budgetary structure, with total planned expenditures of approximately 2.33 billion lei for 2026, primarily directed toward direct financial support for agricultural producers through the National Fund for Agriculture and Rural Development. Of this amount, approximately 1.56 billion lei is allocated in the form of subsidies granted to private non-financial enterprises, while 500 million lei is earmarked to strengthen farmers' access to financing.
The expenditure structure reflects a clear concentration on productive investments, modernization, direct payments, and risk mitigation mechanisms, including the subsidisation of agricultural insurance, with annual allocations ranging between 75 and 110 million lei.

From a gender - responsive budgeting perspective, the programme demonstrates a visible strengthening of its monitoring framework. While 8 gender - sensitive indicators were included in 2025, their number increases to 19 in 2026, covering both the investment dimension and women's effective access to subsidies.
For 2026, women account for 25% of declared investments submitted in subsidy applications, with a planned increase to 30% in 2027 and 35% in 2028, while the share of investments declared by men decreases from 75% to 65%. The number of women beneficiaries receiving investment subsidies is estimated at 250 in 2026, increasing to 280 in 2027 and 310 in 2028. The value of subsidies allocated to businesses managed by women is set at 25 million lei annually, complemented by an additional 50 million lei per year in investment subsidies specifically dedicated to women farmers

The table below provides a cross-cutting analysis of women's participation across each subsidy mechanism under Programme 5105. The main conclusion is that there is no uniform level of female participation; rather, significant variations exist between types of subsidies. At one end of the spectrum are irrigation (50%) and wine tourism (44.4%), where smaller and more targeted programmes achieve or approach parity. At the opposite end are the LEADER programme (5.8%) and investment subsidies overall (11.9%), where women remain substantially underrepresented.

This polarization suggests that gender-targeted interventions are more effective in programmes with explicit selection criteria than in large-scale subsidy mechanisms.

Table 1. Share of Women by Type of Subsidy, 2026

Type of subsidy / Programme	Total beneficiaries	Women beneficiaries	Men beneficiaries (estimated)	% Women	Balance level
Investment Subsidies (total)	2.100	250	1.850	11,9%	Major imbalance
Irrigation Systems Support	100	50	50	50%	Parity
Wine Tourism	18	8	10	44,4%	Good balance
Direct Payments – Livestock Sector	~220	60	~160	27,3%	Moderate underrepresentatio
Organic Agriculture	~100	15	~85	15%	Underrepresentatic n
LEADER (Rural Local Development)	~600	35	~565	5,8%	Severe imbalance
Advance Payment	~35–50	7	~28–43	~14–20%	Underrepresentatic n

With regard to the intended impact and expected results, the performance indicators for 2026 focus on expanding the beneficiary base and diversifying the support provided. The plan includes 2,100 beneficiaries of investment subsidies, 400 beneficiaries of coupled direct payments, and 100 beneficiaries of irrigation system support, of whom 45 are women. In addition, 15 agricultural holdings in agritourism and wine tourism are to be subsidised, of which 5 are managed by women.

The programme also aims to increase the share of small farmers (below 10 hectares) to 15% of total beneficiaries and the share of young farmers to 3% during the forecast period. This indicates a results-oriented approach and a systematic integration of the gender dimension into the budgetary framework.

Subprogramme 5108 – Irrigation and Drainage Systems. With a budget of 45.0 million lei in 2026, this subprogramme emphasizes climate resilience and equitable access to water resources. The gender-sensitive objective seeks to increase women farmers' access to water-saving technologies. Indicator R7064 measures the share of farms managed by women that report reduced crop losses due to irrigation, with a target of 10% in 2026. Indicator R7065 aims to increase the share of irrigated land cultivated by women to 15% in 2026. The programme also monitors the number of units connected to rehabilitated irrigation systems: the target is 50 units for men (indicator P7084) and 12 for women (indicator P7085). Although these figures reflect the current distribution within the sector (with fewer farms managed by women), their inclusion as formal indicators provides a measurable basis for reducing disparities in future budget cycles.

The table below illustrates this discrepancy and provides a contextualised interpretation.

Table 2. Average cost per rehabilitated irrigated hectare by gender of farm owner – Subprogramme 5108

Farm category	Average cost per ha (thousand lei)	Comparative ratio	Remarks
Farms managed by women	35.910	1x (reference baseline)	Smaller holdings, works of lower complexity
Farms managed by men	121.590	**3.4x higher**	Larger holdings, more complex infrastructure
Absolute difference	85,680 thousand lei per hectare	+238% in favor of farms managed by men	Reflects ownership structure rather than direct cost discrimination

The 3.4-fold difference between the cost per hectare for farms managed by men (121,590 thousand lei) and those managed by women (35,910 thousand lei) does not indicate that the state allocates more funding to one gender over the other. Rather, it reflects structural differences in farm size: farms managed by men tend to be larger and require more complex infrastructure.

This conclusion, in itself, supports the case for targeted support policies for small farms managed by women, which, although less costly to service individually, require integration into value chains in order to become competitive

Table 3. MAFI subprogrammes with gender- and disability-responsive budgeting, 2026

Subprogramme (MAFI)	2026 Budget (million lei)	Gender-responsive indicator (2026 target)	Disability-responsive indicator (2026 target)
5101 – Agricultural management	**132,15**	25% of subprogrammes include gender analysis	– (not applicable)
5102 – Crop production development	**660,83**	50% of MAME beneficiaries are women/young farmers	– (not applicable)
5103 – Livestock and animal health	**269,3**	30% of farms managed by women benefit from quality veterinary services	– (not applicable)
5105 – Subsidisation of agricultural producers	**2.33 billion**	25% of declared investments submitted for subsidies are by women (250 beneficiaries; 25 million lei allocated)	– (not applicable)
Subprogramme (MAFI)	**2026 Budget (million lei)**	**Gender-responsive indicator (2026 target)**	**Disability-responsive indicator (2026 target)**
5108 – Irrigation and drainage	**45,0**	10% of farms managed by women report reduced crop losses	– (not applicable)

Within the Ministry of Agriculture, five subprogrammes have integrated the gender perspective, aiming to increase women's participation and access to benefits in the agricultural sector. No subprogramme includes dedicated measures for the inclusion of persons with disabilities - the disability perspective appears only marginally, within general staff training activities, without specific indicators.

Table 3. MAFI subprogrammes with gender- and disability-responsive budgeting, 2026

Subprogramme (MAFI)	2026 Budget (million lei)	Gender-responsive indicator (2026 target)	Disability-responsive indicator (2026 target)
5101 – Agricultural management	**132,15**	25% of subprogrammes include gender analysis	– (not applicable)
5102 – Crop production development	**660,83**	50% of MAME beneficiaries are women/young farmers	– (not applicable)
5103 – Livestock and animal health	**269,3**	30% of farms managed by women benefit from quality veterinary services	– (not applicable)
5105 – Subsidisation of agricultural producers	**2.33 billion**	25% of declared investments submitted for subsidies are by women (250 beneficiaries; 25 million lei allocated)	– (not applicable)
Subprogramme (MAFI)	**2026 Budget (million lei)**	**Gender-responsive indicator (2026 target)**	**Disability-responsive indicator (2026 target)**
5108 – Irrigation and drainage	**45,0**	10% of farms managed by women report reduced crop losses	– (not applicable)

Within the Ministry of Agriculture, five subprogrammes have integrated the gender perspective, aiming to increase women's participation and access to benefits in the agricultural sector. No subprogramme includes dedicated measures for the inclusion of persons with disabilities - the disability perspective appears only marginally, within general staff training activities, without specific indicators.

2. Ministry of Finance – Customs Service

In the field of public finances, the 2026 budget reflects a commitment to gender equality within structures traditionally dominated by men, such as tax and customs authorities. At the same time, the emphasis on digitalisation generates positive effects for the inclusion of persons with disabilities.

Programme "Public Finance Management" / Subprogramme 0502 –Public Revenue Administration (Customs Service). This subprogramme is allocated a budget of 853.6 million lei in 2026. A relevant gender indicator is R19: "Share of women employed in customs activities," with a target of 38% women in 2026, up from approximately 33% in previous years. This measure aims to increase women's representation within customs structures, a segment of the public administration traditionally dominated by male personnel.

Table 4. Gender- and disability-responsive subprogramme within the Ministry of Finance, 2026

Subprogramme (MoF)	2026 Budget (million lei)	Gender-responsive indicator (2026 target)	Disability- responsive indicator (2026 target)
0502 – Customs Service	853,6	38% women in customs personnel	18% automated tax declarations

From the perspective of digital inclusion (particularly beneficial for persons with reduced mobility), indicator R24 is noteworthy, as it measures the "Share of reports submitted electronically by citizens," with a target of 18% in 2026.
This continuation of digitalisation efforts (including the implementation of the new Electronic Customs Decisions System) simplifies citizens' interaction with the fiscal authority. In particular, persons with disabilities benefit from the possibility of submitting declarations online and remotely, eliminating the need for in-person visits to service counters and reducing physical barriers in accessing tax-related services.

2. 3. Ministry of Defence

Although the defence sector is predominantly male, the 2026 budget includes targets that promote women's participation in international military activities, aligned with gender equality commitments and United Nations resolutions on women, peace, and security.

Subprogramme 3106 – National Armed Forces. This subprogramme is allocated 569.9 million lei in 2026. The key gender indicator is R1: "Increase in the share of women participating in international missions and operations," set at 15% (target established for 2025 and maintained as a benchmark for 2026).

In a field traditionally dominated by men, achieving this target requires dedicated support measures, including allocations for specialised professional training (e.g., approximately 30 thousand lei per service member for advanced courses) and the provision of equipment adapted for women deployed in theatres of operations.

Table 5. Gender-responsive subprogramme within the Ministry of Defence, 2026

Subprogramme (MoD)	2026 Budget (million lei)	Gender-responsive indicator (2026 target)	Disability-responsive indicator (2026 target)
3106 – Armed Forces	**569,9**	15% women in international missions	– (no indicators provided)

From a disability perspective, the defence programme does not include specific initiatives or dedicated indicators - the integration of persons with disabilities into the defence sector remains absent in the 2026 projection.

4. Ministry of Labour and Social Protection

The Ministry of Labour and Social Protection administers the most extensive portfolio of programmes with a direct impact on vulnerable groups, including both labour market interventions and social protection mechanisms for persons with disabilities, families, and victims of violence.

The Ministry's 2026 budget reflects progress in results-based planning through the introduction of gender-disaggregated indicators and inclusion objectives within social subprogrammes. The institutional consolidation achieved through the "Restart" reform enabled the centralisation of social service financing and the reduction of regional inequalities in access to benefits.

The table consolidates all gender-disaggregated indicators identified within the subprogrammes of the Ministry of Labour and Social Protection (MLSP), together with the targets set for 2026 and the classification of the level of gender perspective integration according to the standard scale: gender-aware (recognition without action), gender-responsive (adaptation to different needs), and gender-transformative (structural change). Subprogrammes 5003 and 9006 reach the highest level of integration, while subprogramme 9010, paradoxically, disaggregates data but does not undertake corrective action.

Table 6. Gender-disaggregated indicators in MLSP subprogrammes and level of gender perspective integration, 2026

Code	Subprogramme	Gender indicator	2026 target value	Number of women targeted	GRB Level
9001	Social Protection Management	Share of policies with an integrated gender perspective	5%	*89% of trained ATAS employees are women*	Gender-aware
5003	ANOFM Services (National Employment Agency Services)	Share of women among persons employed through ANOFM	~90% (of 18,915 total)	*17.024 women*	Gender-responsive
9008	Active Measures for the Unemployed	Share of women employed after voucher-based training	Minimum 50% (232 women)	*232 women (estimated)*	Gender-transformative
9008	Active Measures for the Unemployed	Annual report on gender gaps in active labour market measures	1 report/year	-	Gender-responsive
9010	Protection of Persons with Disabilities	Share of women beneficiaries of specialised ATAS services	60.6% (16,850 out of 27,730)	*16.850 women*	Gender-aware (without corrective action)
9010	Protection of Persons with Disabilities	Share of women in home care services	55%	*Of the total home care beneficiaries*	Gender-aware (without corrective action)
9010	Protection of Persons with Disabilities (AGSSÎ)	Share of women in highly specialised services	40%	*Of the total AGSSÎ beneficiaries*	Gender-aware
9006	Family and Child Protection	Victims of domestic violence referred to specialised services	90%	*Predominantly women*	Gender-transformative
9019	Support for Specific Categories	Share of women in spa treatment services	~60% (elderly women)	*~2,450 out of 4,082 total*	Gender-aware

Subprogramme 9001 – Social Protection Policy and Management functions as the central administrative mechanism of the social sector. The budget allocated for 2026 amounts to 272.17 million lei, compared to 35.6 million lei executed in 2023. The increase is explained by the transfer of financing for the Territorial Social Assistance Agencies (ATAS) to the state budget. Of the total allocation, 113.7 million lei are designated for the remuneration of personnel within the social protection system.

Given that approximately 89% of ATAS employees benefiting from training are women, this allocation has a direct effect on the economic security of women employed in the public sector. As a performance objective for 2026, the subprogramme stipulates that 5% of the total policies administered will integrate a gender perspective - a modest percentage, but one that establishes a reference baseline for monitoring institutional progress. The subprogramme also finances the recruitment of child protection specialists at the local level, with 31.69 million lei allocated to ensure one dedicated specialist per district. With regard to disability inclusion, the subprogramme supports technical assistance projects for services intended for children with special needs. However, funding for a specific project (code 70378) decreases from 9.3 million lei in 2025 to 2.16 million lei in 2026, with the respective activities to be absorbed by permanent structures of the Ministry.

Subprogramme 5003 – General Labour Market Services (ANOFM) is managed by the National Employment Agency and aims to increase employment and reduce informal labour. The allocated budget for 2026 is 88.18 million lei, of which 60.05 million lei finance employment services, primarily the remuneration of ANOFM staff.

The strategic objective is to reduce the informal employment rate to 17.5% by 2027. The main outcome indicator for 2026 is the share of persons served by ANOFM who become employed, projected at 31.5%, equivalent to 18,915 persons, of whom 17,024 are women - representing approximately 90% of the total.

This distribution reflects a concentration of efforts on the reintegration of women into the labour market, particularly those returning after childcare leave. The subprogramme also includes an indicator related to refugee integration, with a target of 25% of refugees assisted by ANOFM securing employment, as well as an indicator for maintaining formal employment status at 70% for individuals transitioning from the informal economy.

However, the concentration of 90% women among persons served by ANOFM, alongside the 89% share of women among trained ATAS employees (Subprogramme 9001), raises a structural issue warranting attention: a pronounced gender imbalance to the detriment of men within the social protection sector. Both as beneficiaries of labour market reintegration services and as employees within the system, men are substantially underrepresented. Possible causes include social stigma associated with men seeking institutional support, cultural barriers linked to traditional gender roles, and the absence of dedicated programmes targeting men in vulnerable situations. This imbalance requires proactive interventions, including awareness programmes targeting men, minimum representation objectives for men within employment services, and an analysis of the structural factors preventing men from accessing the system.

Subprogramme 9008 – Unemployment Protection and Active Measures finances specific activation interventions for unemployed persons. Its budget for 2026 amounts to 196.13 million lei, compared to 34.1 million lei in 2025. The increase is due to the launch of the activity "Strengthening Active Labour Market Measures" (code 54053), with a budget of 162 million lei, aimed at expanding the vocational training voucher system.This subprogramme includes the most advanced gender indicators within the Ministry.

The main objective stipulates that at least 50% of voucher - based training graduates who secure employment must be women, with an estimated 232 women employed through this mechanism in 2026.

A separate indicator (O6) provides for the preparation of an annual report on gender gaps in access to active measures, with a target of one report per year. This mechanism enables policy adjustments based on identified barriers. The disability inclusion component is implemented through subsidies granted to employers who create adapted jobs, with an average value of approximately 6.8 thousand lei per subsidy in 2026.

Subprogramme 9010 – Social Protection of Persons with Disabilities provides for total expenditures of approximately 1.88 billion lei under the 2026 State Budget Law.The allocation structure indicates an unequal distribution between institutional services and services oriented toward independent living in the community. Institutional services - namely the maintenance of residential homes for persons with disabilities and pensioners (approximately 330.7 million lei) and services provided through residential rehabilitation centres (approximately 188.0 million lei) - amount to around 518.7 million lei in total. By contrast, services supporting deinstitutionalisation and beneficiaries' autonomy receive marginal allocations: the "Protected Housing" service receives approximately 2.7 million lei, and the "Respite" service approximately 2.1 million lei, totalling around 4.8 million lei.

Table 7. Comparative analysis of budget allocations and degree of alignment with deinstitutionalisation objectives – Subprogramme 9010, 2026

Type of service	2026 allocation (million lei)	Share of total 9010	Average monthly costs (lei/beneficiary)	Alignment with deinstitutionalisation objective
Residential Homes for Persons with Disabilities and Pensioners	330,7	17,6%	2.690 (specialised services)	Low
Residential Rehabilitation Centres	188,0	10,0%	12.987 (high-level specialisation)	Low
TOTAL Institutional Services	518,7	27,6%	-	Contradictory to the objectives
Protected Housing	2,7	0,14%	-	High
Respite Service	2,1	0,11%	-	High
Personal Assistance	699,3	37,3%	-	High
Home Social Care	182,0	9,7%	-	High
Community Social Assistance (ATAS)	163,6	8,7%	2.690 (specialised services)	High
Social Service "Mobile Team"	25,7	1,4%	-	High
Social Service "Community House"	12,6	0,67%	-	High
Adult Care Placement	5,8	0,31%	-	High
HIV/AIDS Social Services	2,7	0,14%	-	High
TOTAL Community-Based Services	1.096,5	58,5%	-	Aligned with the objectives
Other / Administrative Services (orthopaedic prosthetics, transport compensation, other services)	230,3	~14%	-	N/A

The analysis of the budget structure of Subprogramme 9010 highlights a significant structural imbalance in resource allocation, which contradicts the objective of deinstitutionalisation. Of the total resources allocated to direct care services (institutional and community-based), approximately one third (518.7 million lei) is allocated to around 2,000 persons residing in residential institutions, while two thirds (1,096.6 million lei) are allocated to over 160,000 persons with disabilities living in the community.

This means that a person in a residential institution benefits, on average, from approximately 21,600 lei per month, compared to 571 lei per month per beneficiary of community-based services - a ratio of 38 to 1 in favour of residential institutions. Institutional services continue to be financed in a stable and sufficient manner to ensure their ongoing operation, while community-based services remain clearly insufficient to provide quality care to the 160,000 persons with disabilities living in the community and to prevent flows toward institutionalisation.

More critically, the current budget does not allocate dedicated resources for the transition phase, namely for persons leaving institutions and requiring integration into the community. The available transition services (Protected Housing and Respite) total less than 5 million lei (0.25% of the subprogramme), rendering deinstitutionalisation formally aligned with declared objectives but operationally blocked. The absence of financial resources dedicated to the transition phase thus constitutes a major structural obstacle that perpetuates the residential model and further hinders the deinstitutionalisation process.

From a gender-responsive budgeting perspective, the subprogramme includes gender-disaggregated indicators; however, the available data reveal imbalances that are not counterbalanced by corrective budgetary measures.

According to the projections for 2026, women represent 40% of beneficiaries of highly specialised social services managed by AGSSÎ, 60.6% of beneficiaries of specialised social services managed by ATAS, and 55% of beneficiaries of home social care services. In absolute terms, of the estimated total of 27,730 beneficiaries of specialised ATAS social services, 16,850 are women.
This overrepresentation of women in certain service categories reflects both specific vulnerabilities and indirect pressures linked to traditional caregiving roles. The budget does not provide dedicated interventions aimed at reducing these inequalities, nor does it include systematic support measures for women with disabilities or informal caregivers.

With regard to the performance monitoring system, the 2026 indicators are primarily oriented toward administrative efficiency and service coverage. These include: resolution of 100% of calls to the toll-free service line, 75% coverage of home care services, and an average processing time of 20 days for disability assessment files. The average monthly cost per beneficiary is estimated at 2,690 lei for specialised social services and 12,987 lei for highly specialised services.

No indicators are included concerning poverty reduction among beneficiaries, increased personal autonomy, or the effective transition from institutionalisation to independent living. In this context, the allocation of over 518 million lei to institutional services alongside less than 5 million lei for community-based transition services such as Protected Housing and Respite represents a misalignment between the subprogramme's declared priorities and the actual distribution of budgetary resources, with direct implications for the budget's real capacity to contribute to social inclusion and the reduction of gender inequalities.

·**Subprogramme 9006 – Family and Child Protection** finances policies for the prevention of and response to domestic and gender-based violence, as well as child protection services. The projected budget for 2026 amounts to 410.2 million lei. The main outcome indicator stipulates that 90% of identified victims of domestic violence are to be referred to specialised services.

Type of service	2026 Allocation (thousand lei)	Share of total	Average monthly costs
Allowances for Children without Parental Care	105.345,1	25,7%	Direct benefit / beneficiary
Medical Assistance and Rehabilitation for Children with Disabilities	73.163,3	17,8%	Variable / by type of centre
Family Placement - Professional Care	58.373,7	14,2%	4,483 lei/child/month
Day Social Assistance Centres	34.017,5	8,3%	Community services / per day
Type of service	**2026 Allocation (thousand lei)**	**Share of total**	**Average monthly costs**
Various Social Services - Vulnerable Population	29.924,4	7,3%	Variable / by type of service
Residential Placement and Rehabilitation Centres	25.660,1	6,2%	105,411 lei/child/month
Strengthening Services for Victims of Violence	17.500,0	4,3%	New programme 2026
Technical Assistance Project - System Strengthening	13.480,0	3,3%	Institutional investment
Family-Type Children's Homes	10.019,6	2,4%	Average cost/child/month
Integrated Assistance for Child Victims/Witnesses	7.455,1	1,8%	90,162 lei/child/year
Violence Prevention Services - Hotline	5.636,6	1,4%	320 lei/call (4,700 calls)
Rehabilitation Centres for Victims of Domestic Violence	15.632,0	3,8%	10,821 lei/beneficiary/month
Assistance Centres for Victims of Human Trafficking	5.895,9	1,4%	324 victims assisted
TOTAL PROGRAMME 9006	**410.203,9**	**100%**	-

The data presented in the table indicate a major imbalance between the average monthly cost of institutional care and that of community-based services. For the residential placement centre programme, the estimated average cost is 105,411 lei per child per month, whereas for the professional foster care (APP) programme, the average cost is 4,483 lei per child per month. This means that institutional care is approximately 23–24 times more expensive than the community-based alternative. The significant difference between the average monthly cost per child in residential services and in family placement (professional foster care) is primarily explained by the cost structure. Residential centres entail high fixed expenditures (building maintenance, utilities, organised meals, logistics, repairs, and equipment), as well as continuous service provision through shift-based staff coverage (including nights and weekends) and auxiliary personnel.

These costs remain relatively constant regardless of fluctuations in the number of children, which may increase the per-beneficiary cost. By contrast, family placement has a more flexible structure, with expenditures more directly linked to the child (allowances and direct support), without institutional infrastructure and without the same administrative and operational costs. Therefore, the cost difference largely reflects the "24/7" operational nature and resource intensity required for residential services, compared to the family-based alternative. In 2026, the National Agency for the Prevention and Combating of Violence against Women and Domestic Violence (programme code 0253) becomes operational, with the role of coordinating intersectoral policies and managing statistical data in this field. The intersectoral violence management component (Activity 00531) is funded with 5.56 million lei.

Performance indicators for 2026 include the production of 7,500 informational materials and the development of 7 methodological tools for the training of professionals in the field.

The system will centralise relevant institutional data, ensure compatibility with EU standards, and facilitate information exchange between the police, judiciary, and social assistance services.

As outcome indicators, the management of 35 pilot cases is projected for 2026, with expansion to 60 cases annually by 2028, as well as the automated generation of the first three statistical reports on violence.

Subprogramme 9017 – Public Service in the Field of Social Protection is oriented toward strengthening the quality of social services and continuing the deinstitutionalisation process. The budget for 2026 amounts to 15.06 million lei, focused on the accreditation of social services and inspection activities.

The strategic indicator aims for 10% of persons to be deinstitutionalised from residential centres for persons with disabilities in 2026, with a target of 20% by 2028. The activity "Protected Housing" (code 00361) receives 1 million lei for equipping community-based housing intended for reintegrated persons. The Social Inspection (Activity 00369) has a budget of 7.89 million lei, with a performance indicator targeting the identification of irregularities in 80% of the total inspected applications.

Subprogramme 9019 – Support for Specific Population Categories has a budget of 29.08 million lei and addresses two main directions: rehabilitation support and the promotion of the social economy. Activity 00183 finances spa treatment and rehabilitation services for elderly persons and persons with disabilities with 1.65 million lei, covering approximately 4,082 beneficiaries annually.

Activity 00315 provides subsidies to public associations of persons with disabilities with 14.72 million lei, supporting approximately eight sheltered enterprises, with an average allocation of 1.6 million lei per unit. Activity 00348 ensures 9,000 annual hours of sign language interpretation with a budget of 12.72 million lei, facilitating access for persons with hearing impairments to public services, justice, and community life. Activity 00543 "Violence Prevention and Rehabilitation" receives 4.70 million lei for staff training and technical equipment, including measures to improve accessibility of services for victims with special needs.

Table 8. MLSP Subprogrammes with gender- and disability-responsive budgeting

Subprogramme (MLSP)	2026 Budget (million lei)	Gender-responsive indicator (2026 target)	Disability - responsive indicator (2026 target)
9001 – Social Protection Management	**272,17**	5% of public policies integrate a gender perspective	– (institutional strengthening, without a specific indicator)
5003 – Labour Market Services (ANOFM)	**88,18**	~90% of total employments achieved by women (out of 18,915 total)	– (indirect inclusion: 25% employment target for refugees)
9008 – Active Measures for the Unemployed (ANOFM)	**196,13**	50% of unemployed women employed after voucher-based training	Subsidies for the employment of persons with disabilities (6.8 thousand lei per subsidy)
9006 – Family and Child Protection	**410,20**	90% of domestic violence victims referred to services	100% of child victims of offences receiving integrated assistance (+ 73 million lei for rehabilitation of children with disabilities)
9010 – Persons with Disabilities	**1874,94**	60.6% of beneficiaries of specialised ATAS services are women	80% coverage rate of personal assistants relative to identified needs
9012 – "VioData" Information System	**2,0**	– (digitalisation of violence cases)	*35 violence cases managed within the system*
9017 – Deinstitutionalisation of Services	**15,06**	–	10% of persons deinstitutionalised (from disability residential centres)
9019 – Economic and Social Inclusion	**29,08**	~60% of spa treatment beneficiaries are women	9,000 hours of sign language interpretation ensured

The table above includes the main MLSP subprogrammes that contain either gender-sensitive indicators or interventions dedicated to disability inclusion. It can be observed that nearly all major social subprogrammes integrate, in one form or another, these two dimensions. In total, within the Ministry of Labour and Social Protection, approximately five subprogrammes can be identified as applying gender-responsive budgeting (e.g., 5003, 9008, 9006, 9001, 9012), and approximately five subprogrammes are oriented toward disability inclusion (e.g., 9010, 9017, 9019, 9008, 9006). This Ministry concentrates the most substantial efforts, both financially and in terms of programme diversity, in the areas of gender equality and inclusion.

5. Ministry of Infrastructure and Regional Development

Within the 2026 budget structure, the disability perspective is also reflected in investments in social infrastructure situated at the intersection of regional development policies and social protection.

Subprogramme 7504 – Construction of Social Housing (Phase III), managed by the Ministry of Infrastructure and Regional Development (MIDR), has a budget of 57.38 million lei in 2026 and is structured around partnerships with local authorities and financial institutions. The subprogramme does not include specific gender indicators, as the gender dimension is considered neutral in this context. However, it incorporates a component aimed at the inclusion of vulnerable persons, particularly persons with disabilities and older persons. The main objective is the construction or renovation of social housing units and residential facilities in order to provide approximately 750 adequate accommodation places for persons from vulnerable groups by 2030. For 2026, outcome indicator R1 provides for five housing units to be constructed or undergo capital repairs and identifies 498 citizens as potential beneficiaries.

Allocations are concentrated on major repairs of existing buildings - 48.44 million lei - and the completion of ongoing constructions - 1 million lei. The average cost per beneficiary is estimated at approximately 109 thousand lei, and the targeted total completed area amounts to approximately 9,541 m². The subprogramme represents an alternative to long-term institutionalisation in large residential centres and aligns with the logic of the National Deinstitutionalisation Programme 2018–2026, which promotes the transition from institutional care to community-based services and protected housing.

Subprogramme 6101 – Policies and Management in Infrastructure and Regional Development integrates the gender dimension at the institutional and procedural level. In 2024, the subprogramme did not report gender-sensitive indicators with quantified values. For 2025, a gender-responsive budgeting (GRB) outcome indicator was introduced - namely, the share of policies and regulatory frameworks integrating a gender perspective, with a target of 10% - as well as an output indicator providing for two public policy documents and normative acts integrating a gender perspective.The indicators do not include gender-disaggregated data on beneficiaries, which is explainable given the administrative nature of the subprogramme; however, they establish measurable objectives for integrating the gender perspective into internal policy development processes.

Subprogramme 7503 – Water Supply and Sewerage aims to expand and modernise water supply and sanitation infrastructure in rural areas and small towns, as well as to strengthen institutional capacities for service provision. The total budget for 2026 amounts to 1,349.8 million lei, compared to 600.4 million lei in 2025. The expenditure structure is dominated by capital grants awarded to domestic beneficiaries - 406.5 million lei - and by investments in water and sewerage networks. Current expenditures account for a limited share and are directed toward operational services and professional training - 150 thousand lei.

The gender dimension is explicitly integrated within this subprogramme through gender -disaggregated indicators, exceeding the formal level of gender-responsive budgeting integration. For 2026, four gender-sensitive outcome indicators are included, two of which are gender -disaggregated: percentage of the population with access to centralised water supply services – 25%, of which 50% women; percentage of the population with access to centralised sewerage services – 20%, of which 50% women. At the output level, a clearly gender -disaggregated indicator targets 200,000 persons gaining access to constructed or rehabilitated drinking water supply and sewerage systems, of whom 100,000 are women. Compared to the previous year, when gender disaggregation was not systematically reflected, 2026 marks both a quantitative and qualitative increase in the integration of GRB indicators within the subprogramme.

Table 9. Comparative overview of MIDR subprogrammes from the perspective of GRB and disability inclusion

Subprogramme	2026 Budget (million lei)	GRB Indicators	Gender disaggregation	Disability dimension	Level of integration
6101 – Policies and Management	N/A	Yes (from 2025)	No	No	Initial
7503 – Water Supply and Sewerage	1.349,8	Yes (4 indicators)	Yes (50% women)	No	Advanced
7504 – Construction of Social Housing (Phase III)	57,38	No	No	Yes (vulnerable groups)	Sectoral (disability)

The summary analysis indicates that Subprogramme 7503 represents a model of good practice with regard to gender-responsive budgeting, featuring gender -disaggregated indicators and clearly defined quantitative targets. By contrast, Subprogramme 7504 stands out through its integration of the disability perspective, even though it lacks specific gender indicators. Subprogramme 6101, although it introduced its first GRB indicators in 2025, remains at an incipient stage, without gender -disaggregated data and without addressing the disability dimension.

6. Ministry of Energy

Subprogramme 5801 – Policies and Management in the Energy Sector is an institutional capacity-building instrument whose results chain is predominantly oriented toward capacity-related deliverables - normative acts, policies, guidelines, studies, and training activities - rather than direct outcomes for the population.

The declared objectives include alignment with the EU acquis, 100% implementation of the Integrated National Energy and Climate Plan by 2030, the drafting and adoption of at least 10 normative acts aligned with the EU acquis by the end of 2026, achieving a minimum 75% compliance rate of the regulatory framework by 2028, and training at least 100 persons annually. From an allocation perspective, the subprogramme budget shows a significant upward trend: from 16.27 million lei in 2023 to 37.12 million lei in 2024, 30.44 million lei in 2025, and 45.15 million lei in 2026 - the highest level in the series, representing an increase of approximately 48% compared to the previous year.

For 2027–2028, stabilisation is projected at 42.15 million lei. The expenditure structure confirms the predominantly administrative and operational character of the subprogramme . In 2026, remuneration amounts to 18.61 million lei, and social contributions total 5.62 million lei, in addition to supplementary payments, resulting in a substantial share of personnel expenditures within the total budget.

With regard to the integration of the gender dimension, the performance framework includes references to a gender perspective; however, these are largely situated at the level of reporting requirements rather than substantive gender outcomes. Indicator p2 stipulates that training for staff of the Energy Efficiency Agency must comply with gender mainstreaming principles and include gender-disaggregated reporting in narrative documentation, with a target of 100 persons trained annually during 2026–2028. Indicator p3 provides for the training of specialists with gender disaggregation, targeting 300 persons annually during the same period, at an estimated cost of approximately 5 thousand lei per trained specialist. A positive element from an accountability perspective is the target of 100% budget execution, compared to 80.8% recorded in 2024.

From a gender mainstreaming perspective, the subprogramme falls within the category of "gender-aware" interventions - acknowledging the gender dimension - without reaching the level of "gender-transformative" interventions. The results framework does not define the intended gender-related changes within the energy sector, such as reducing occupational segregation, increasing women's participation in technical professions, or removing barriers to qualification. The existing indicators quantify the number of documents produced and persons trained, without establishing an explicit link between these outputs and measurable gender outcomes.

With regard to persons with disabilities, the performance framework contains no dedicated indicators - there is no provision for disability disaggregation, training accessibility, or reasonable accommodation measures required for the participation of this group. This gap limits the subprogramme's intersectional approach and risks excluding from its beneficiaries those groups facing the greatest access barriers.

7. Intersectoral comparative analysis

Table 10 summarises, for each analysed ministry, the key subprogrammes, total allocations, the number of gender- and disability-sensitive performance indicators, and the level of gender-responsive budgeting integration achieved.

The comparative analysis reveals a significant structural asymmetry: efforts to integrate the gender perspective are concentrated within the Ministry of Agriculture (piloted through the Ministry of Finance Circular) and the Ministry of Labour and Social Protection, while the energy, defence, and customs sectors remain at a "gender-aware" level, with limited programmatic impact.

Ministry	Key subprogramme	2026 Budget (million lei)	Gender indicators (no.)	Disability indicators (no.)	GRB integration Level
MAFI	5101, 5102, 5103, 5105, 5108	3.440 (5 subprogrammes)	19 indicators (2026)	0 dedicated indicators	Gender-responsive
MF	0502	853,6	1 (38% women)	1 indirect (R24 – digitalisation)	Gender-aware
MoD (Defence)	3106	569,9	1 (15% women in missions)	0 dedicated indicators	Gender-aware
Ministry	**Key subprogramme**	**2026 Budget (million lei)**	**Gender indicators (no.)**	**Disability indicators (no.)**	**GRB integration Level**
MLSP	9001, 5003, 9008, 9006, 9010, 9012, 9017, 9019	2.887 (8 subprogrammes)	~10 indicators	~8 dedicated indicators	Gender-transformative (parțial)
MIDR	7504, 6101, 7503	1.464,6 (3 subprogrammes)	2 (50% women in access to water services)	3 indicators	Gender-responsive
Ministry of Energy	5801	45,15	2 (gender-disaggregated training)	0 dedicated indicators	Gender-aware

The aggregated data highlight three major conclusions. First, the Ministry of Labour and Social Protection concentrates not only the largest volume of resources dedicated to vulnerable groups (over 2.8 billion lei across eight subprogrammes), but also the highest number of performance indicators disaggregated by gender and disability, approaching a "gender-transformative" level in the subprogrammes on active labour market measures (9008) and violence prevention and response (9006). Second, the Ministry of Agriculture achieved a notable qualitative leap in 2026 - from 8 indicators in 2025 to 19 gender-sensitive indicators - thereby strengthening a results-oriented monitoring framework, although the disability dimension remains entirely absent. Third, the energy and defence sectors integrate the gender perspective strictly at the level of narrative reporting (gender disaggregation in training activities), without outcome indicators aimed at structural change. Beyond the sectoral analysis, the 2026 budget raises two cross-cutting issues that transcend ministerial boundaries and condition the real impact of interventions: the intersectional treatment of women with disabilities and the coherence of the deinstitutionalisation process. These dimensions are analysed in the following sections.

Intersectionality: Women with Disabilities

The most significant structural gap of the 2026 budget is the complete absence of intersectional indicators specifically targeting women with disabilities as a distinct analytical category. Although Subprogramme 9010 disaggregates beneficiaries by gender - indicating that 60.6% of beneficiaries of specialised ATAS services are women and that 55% of home care beneficiaries are also women - the budget document does not introduce any corrective measures to address this overrepresentation through interventions tailored to the specific needs of women with disabilities.

This gap is particularly critical given that women with disabilities face cumulative risks: lower employment rates than both women without disabilities and men with disabilities; higher exposure to gender - based violence; and more limited access to rehabilitation services. A genuinely "gender - transformative" budget would be expected to identify and address these compounded vulnerabilities.

Figure 1. Share of Gender- and Disability-Responsive Budgeting in the Total 2026 State Budget

The figure indicates that, within the 2026 State Budget Law, only 3.5% of total expenditures are associated with explicit gender-responsive budgeting indicators, and 7.9% with disability-related indicators. By contrast, approximately 88.6% of the budget remains without explicit tagging for gender or disability, thereby limiting transparency and the capacity to monitor impacts on equal opportunities and inclusion.

This finding suggests that the integration of gender and disability dimensions remains partial and concentrated within certain subprogrammes, highlighting the need to expand and standardise relevant indicators across major expenditure sectors.

Deinstitutionalisation

The deinstitutionalisation process appears in two sectors - MLSP and MIDR - with complementary but insufficiently coordinated approaches. Subprogramme 9017 of the MLSP sets a target of 10% of persons to be deinstitutionalised in 2026 (increasing to 20% by 2028), with an allocation of 15.06 million lei, while Subprogramme 7504 of the MIDR invests 57.38 million lei in the construction and renovation of social housing as an alternative to institutionalisation.
The cost difference between family placement (4,483 lei/month/child) and residential placement (105,411 lei/month/child) - a ratio exceeding 23:1 - provides a strong economic argument for accelerating deinstitutionalisation, an argument that should be explicitly reflected in the justification of future budget allocations.

Conclusions and recommendations

The 2026 State Budget of the Republic of Moldova marks real and measurable progress in the integration of the gender perspective, particularly through the piloting of gender-responsive budgeting within the Ministry of Agriculture and the expansion of gender - disaggregated indicators within the Ministry of Labour and Social Protection. The increase from 8 to 19 gender-sensitive indicators in the Ministry of Agriculture and Food Industry, the establishment of the National Agency for the Prevention of Violence against Women, and the launch of the VioData system constitute significant institutional milestones.

However, the intersectoral analysis highlights four persistent structural vulnerabilities that limit the transformative impact of the budget:

1. the complete absence of the disability perspective in the agricultural, energy, and defence sectors;
2. the lack of any intersectional indicators concerning women with disabilities;

Deinstitutionalisation

The deinstitutionalisation process appears in two sectors - MLSP and MIDR - with complementary but insufficiently coordinated approaches. Subprogramme 9017 of the MLSP sets a target of 10% of persons to be deinstitutionalised in 2026 (increasing to 20% by 2028), with an allocation of 15.06 million lei, while Subprogramme 7504 of the MIDR invests 57.38 million lei in the construction and renovation of social housing as an alternative to institutionalisation.

The cost difference between family placement (4,483 lei/month/child) and residential placement (105,411 lei/month/child) - a ratio exceeding 23:1 - provides a strong economic argument for accelerating deinstitutionalisation, an argument that should be explicitly reflected in the justification of future budget allocations.

Conclusions and recommendations

The 2026 State Budget of the Republic of Moldova marks real and measurable progress in the integration of the gender perspective, particularly through the piloting of gender-responsive budgeting within the Ministry of Agriculture and the expansion of gender - disaggregated indicators within the Ministry of Labour and Social Protection. The increase from 8 to 19 gender-sensitive indicators in the Ministry of Agriculture and Food Industry, the establishment of the National Agency for the Prevention of Violence against Women, and the launch of the VioData system constitute significant institutional milestones.

However, the intersectoral analysis highlights four persistent structural vulnerabilities that limit the transformative impact of the budget:

1. the complete absence of the disability perspective in the agricultural, energy, and defence sectors;
2. the lack of any intersectional indicators concerning women with disabilities;

3.the disproportionate financing of residential services relative to the number of beneficiaries - approximately one third of the direct service budget is allocated to only 2,000 persons in institutions, while two thirds must cover the needs of over 160,000 persons living in the community, without dedicated resources for the transition phase, thereby rendering deinstitutionalisation operationally blocked;

4.the concentration of indicators on service access (outputs) rather than on changes in beneficiaries' status (outcomes).

Recommendations

1. Progressive reallocation of resources from residential services to community-based and transition services, as a budgetary priority under Subprogramme 9010. The per capita imbalance between institutional and community-based services - 21,600 lei/month/person compared to 571 lei/month/person - confirms that the current financing model sustains and consolidates costly residential structures, to the detriment of community-based alternatives that are significantly more cost-efficient and have a much broader potential coverage. The insufficiency of resources dedicated to the transition phase (the effective transfer of persons from institutions to independent or assisted community living) constitutes the fundamental structural obstacle blocking deinstitutionalization.It is recommended that the Ministry of Labour and Social Protection, in coordination with the Ministry of Finance, initiate a gradual and transparent reallocation of resources from residential service budget lines - commensurate with their transformation - toward transition services (Protected Housing, Respite) and community-based services aimed at preventing institutionalisation.

his process should be accompanied by the introduction of a dedicated outcome indicator - the number of persons transitioned annually from residential services to community-based living - as a mandatory performance indicator in the Subprogramme 9010 programme fiche for the 2027–2029 budget cycle.

2.Introduction of at least three intersectional indicators targeting women with disabilities. Subprogrammes 9010 (Protection of Persons with Disabilities) and 9008 (Active Measures for the Unemployed) already collect gender-disaggregated data but do not use these data for corrective interventions. It is recommended that the Ministry of Labour and Social Protection introduce, in the 2027 programme fiches, at least the following indicators:
(a) the employment rate of women with disabilities benefiting from active labour market measures (Subprogramme 9008), with a pilot target of 15% of the total number of women beneficiaries;
(b) the share of women with disabilities who transition from institutional services to protected housing (Subprogrammes 9010/9017), with a target of 5% of the total number of deinstitutionalised persons;
(c) the share of women with disabilities benefiting from violence prevention services (Subprogramme 9006), with mandatory disaggregation in annual reporting.

3.**Transition from access indicators** (**outputs**) **to status-change indicators** (**outcomes**)**.** The majority of gender-responsive budgeting indicators in the 2026 budget measure access to services (number of beneficiaries, share of women among total beneficiaries served) or institutional deliverables (documents drafted, persons trained). While these indicators are necessary, they are insufficient: they do not demonstrate whether beneficiaries' lives have effectively changed.

It is recommended that, starting in the coming years, programme fiches of the pilot ministries include at least one outcome indicator per subprogramme, such as: the poverty rate among women beneficiaries of agricultural subsidies (Ministry of Agriculture), the level of functional autonomy of deinstitutionalised persons 12 months after transition (MLSP/9017), or the six-month employment retention rate of women reintegrated into the labour market through the National Employment Agency (MLSP/5003).

4.Introduction of mandatory ex-post gender impact evaluations for subprogrammes with budgets exceeding 100 million lei. It is recommended that the Ministry of Finance introduce - either through the Budget Circular or by amending the Law on Public Finance and Budgetary-Fiscal Responsibility - the obligation to conduct a gender impact evaluation at the conclusion of each three-year budget cycle for all subprogrammes with cumulative allocations exceeding 100 million lei.

The evaluation should include: comparison of target values with achieved results; analysis of factors that facilitated or hindered the attainment of gender-related targets; and recommendations for adjusting allocations in the subsequent cycle. The reports should be published on the Ministry of Finance budget portal and submitted to Parliament as part of the annual budget documentation.

5.**Introduction of a minimum representation target for men under Subprogramme 5003 and the launch of a pilot activation programme targeting vulnerable men**. Data under Subprogramme 5003 indicate that, of the 18,915 persons projected to secure employment through the National Employment Agency in 2026, approximately 17,024 are women - representing around 90% of the total.

Although this distribution reflects a legitimate prioritisation of reintegrating women returning from childcare leave, it also signals a structural gap: men in vulnerable situations (long-term unemployment, professional reconversion, reintegration after detention) remain underrepresented within the employment system, partly due to cultural barriers related to seeking institutional support. It is recommended that the National Employment Agency introduce, in the 2027 programme fiche for Subprogramme 5003, an explicit indicator regarding the share of men among total reintegrated beneficiaries, with a pilot target of at least 20%, accompanied by a package of outreach and awareness measures targeting vulnerable male groups.

At the same time, it is recommended that the Ministry of Labour initiate, in partnership with civil society organisations, an analysis of the structural causes of male under-access, as a basis for adjusting budget projections for the 2027–2029 cycle.