FROM BUDGET PLANNING TO EXECUTION: ASSESSING GENDER AND DISABILITY RESPONSIVENESS IN MOLDOVA'S 2024 PUBLIC BUDGET

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LIST OF ABBREVIATIONS

CREPOR	Republican Experimental Centre for Prosthetics, Orthopedics and Rehabilitation
EU	European Union
EU4Culture	EU4Culture (project title)
GRB	Gender-Responsive Budgeting
MAFI	Ministry of Agriculture and Food Industry
MDL	Moldovan Leu (currency)
MLSP	Ministry of Labour and Social Protection
MoF	Ministry of Finance
PFM	Public Finance Management
SDG	Sustainable Development Goals
STEM	Science, Technology, Engineering and Mathematics
UN	United Nations
UNICEF	United Nations Children's Fund
UNSCR 1325	United Nations Security Council Resolution 1325 (Women, Peace and Security)

EXECUTIVE SUMMARY

The Government of the Republic of Moldova has increasingly recognized the need to incorporate gender equality and disability inclusion into public financial management. This report, prepared within Gender Budget Watchdog Network, phase II, examines the extent to which these perspectives have been integrated into Moldova's public budget processes, with a focus on the 2024 state budget and the local budgets of Bălți and Cahul municipalities. It provides an analysis of progress made, highlights gaps in implementation, and underscores the importance of *gender-responsive budgeting (GRB)* and disability inclusion for equitable development outcomes. **Key findings from the analysis are as follows:**

- **Partial institutionalization of GRB:** In 2024, Moldova took important initial steps to institutionalize GRB – notably by introducing mandatory gender provisions in the annual budget circular for the 2025 budget cycle – yet many core GRB practices remained absent or nascent. There was still no gender-specific budget tags, no dedicated gender budget statement, and only early efforts toward using gender-disaggregated indicators and gender impact assessments in budgeting.
- **Isolated initiatives in the National Budget:** The 2024 state budget included a few targeted initiatives benefiting women and persons with disabilities, demonstrating the potential impact of inclusive budgeting. For example, a *Women in Business* entrepreneurship programme was fully implemented to support female entrepreneurs, and funding was increased for rehabilitation services and social allowances for persons with disabilities. However, these positive measures were isolated. The overall budget execution did not systematically integrate gender equality or disability objectives across sectors, indicating that such considerations were the exception rather than the rule.
- **Lack of data and transparency:** A significant obstacle to gender- and disability-responsive budgeting in 2024 was the absence of detailed, disaggregated data in budget reporting. The state budget execution reports did not provide information on beneficiaries by gender or disability status, making it difficult to gauge who benefited from public expenditures. This lack of transparency and data hampers accountability and obscures whether budget allocations are addressing the needs of women or persons with disabilities effectively.
- **Gender and disability blindness in key sectors:** Key public spending sectors – including education, health, infrastructure, and social protection – were largely gender- and disability-blind in budget implementation. Beyond a few targeted measures (e.g., the women's entrepreneurship initiative), budget reporting did not specify how allocations addressed different needs and outcomes for women and men, nor did it provide gender- or disability-disaggregated beneficiary data. This is particularly relevant in sectors with highly feminised workforces (such as education, health, and social care), where gender gaps may relate not only to service users but also to employment conditions, pay structures, and occupational segregation. Disability inclusion remained mostly confined to social protection measures, while mainstream services and investments in 2024 (e.g., healthcare

and transport infrastructure) did not incorporate explicit accessibility standards, adaptations, or measurable targets to ensure equitable access for persons with disabilities and for different groups of women and men.

- **Limited local progress in Bălți and Cahul municipalities:** At the local level, neither Bălți nor Cahul municipality's 2024 budget included dedicated gender equality programmes or distinct initiatives for persons with disabilities. Both cities concentrated on essential services like education, infrastructure, and general social aid without an explicit gender or inclusion perspective. Despite Bălți's substantially larger budget (over five times that of Cahul), both localities showed similar gaps – no gender budgeting measures, no use of gender-disaggregated data, and underinvestment in areas (such as social services or women's health) that directly affect women and vulnerable groups. Notably, Cahul's emphasis on funding kindergarten and nursery services (about one-third of its budget) suggests an indirect support for women's caregiving needs, yet the closure of a women's health center in Cahul in 2024 exemplified how the lack of a gender lens in budget decisions can lead to setbacks in services for women. Structural constraints, including heavy reliance on central government transfers and limited discretionary funds, further impeded both municipalities' ability to implement gender-responsive or disability-inclusive initiatives.
- The 2024 budget cycle represented a relevant inflection point for GRB in the Republic of Moldova. While the legal and policy framework for GRB is rapidly evolving - driven by the Public Finance Management (PFM) Strategy 2023–2030 and new requirements for pilot ministries - actual implementation in 2024 remained nascent and transitional. The budget process lacked systematic integration of gender objectives, performance indicators, and gender-disaggregated data, with mandatory GRB pilots scheduled only for the 2025 cycle.[1]
- Pilot gender tagging: MoF and MLSP to pilot a simple system for tagging gender-impacted expenditures in at least two ministries for the 2025 budget.
- Mandatory disaggregated reporting: introduce sex-disaggregated reporting for at least 3 selected pilot programs (e.g., social protection, employment, education) in the 2025 execution reports.
- Initial elements of a Gender Budget Statement: MoF to develop, in collaboration with MLSP, a pilot document presenting budget allocations from a gender perspective, attached to the 2026 state budget.
- Local capacity building: MoF/MLSP to organize GRB training sessions for financial officials in pilot municipalities (Balti, Cahul) in the first half of 2025.
- Beneficiary data: all ministries in the GRB pilot to report gender-disaggregated data on the beneficiaries of their programs as part of the 2025 implementation report.

[1] UN Women (2023). *Outcome Framework – Moldova: Gender Equality and Women's Empowerment.* Available at: https://open.unwomen.org/en/outcome-detail/XM-DAC-41146-MDA_D_1.2#close

INTRODUCTION

In recent years, the Republic of Moldova has laid important policy foundations for GRB and inclusive governance. The Public Finance Management Development Strategy 2023–2030 explicitly calls for integrating gender equality into public finance, and the The Programme for Promoting and Ensuring Equality between Women and Men in the Republic of Moldova for 2023-2027 prioritizes the reduction of gender gaps through responsive policies and budgets. These strategic documents signal high-level commitment to aligning fiscal policy with gender equality goals. In 2024, this commitment began translating into concrete action: for the first time, the Ministry of Finance issued an annual budget circular with clear instructions on incorporating gender equality objectives in the budgetary process. This step made it mandatory for selected central authorities to reflect gender policies in their 2025 budget submissions, marking a shift from voluntary efforts to formal requirements. Complementing these financial instructions, institutional arrangements have been strengthened – with the Ministry of Finance coordinating GRB integration and the Ministry of Labour and Social Protection championing gender policy expertise and piloting GRB in its own programs. These developments indicate a growing recognition that budgeting must proactively contribute to gender equality.

Despite this progress, Moldova's public budgeting framework as of 2024 remained in a transitional stage toward full gender and disability responsiveness. Key GRB mechanisms widely endorsed by international best practices – such as tagging expenditures for gender impact, issuing a *gender budget statement* alongside the budget, or systematically using gender-disaggregated performance indicators – were not yet institutionalized. Similarly, while social inclusion is a stated priority, the specific needs of persons with disabilities were not comprehensively integrated into budget planning outside of targeted social welfare programs. This gap between policy intent and practical implementation is particularly evident when examining the 2024 budgets.

This report examines how Moldova's public budgets for 2024 incorporated gender equality and the inclusion of persons with disabilities. It covers both the national level – analyzing the State Budget and its execution – and the local level, with case studies of two key municipalities, Bălți and Cahul. Bălți, as the second-largest city in Moldova, and Cahul, a major regional center in the south, were selected to illustrate the application of GRB principles in local governance across different contexts. By examining these two municipalities alongside the national budget, the report provides a multi-level perspective on budgeting practices. The analysis is timely, as 2024 was a year when initial reforms toward gender-responsive budgeting were put into practice and when local governments continued to face the challenge of aligning limited resources with inclusive development goals. Overall, the *Introduction* underscores why embedding gender and disability perspectives in budgeting is not only a matter of rights and equity but also important for effective and accountable governance.

METHODOLOGY

The analysis was conducted through a comprehensive desk review of official policy and financial documents for the 2024 fiscal year, applying a gender-responsive and disability-inclusive lens to both national and local public finance practices.

Data sources and documentary base

Primary sources include: the State Budget Law for 2024, the annual report on budget execution approved in May 2025, the Medium-Term Budgetary Framework (MTBF) 2024–2026. The policy context was established through strategic documents, including the Public Finance Management Development Strategy 2023–2030 and the National Program for Promoting and Ensuring Equality between Women and Men 2023–2027.

At the local level, the review covered available municipal budget planning and execution documents for Bălți and Cahul (including Council decisions, budget annexes, and execution reports where published), in order to compare expenditure priorities and assess whether gender equality and disability inclusion are reflected in local allocations and reporting.

Analytical approach: The assessment combined structured qualitative review with basic quantitative checks of allocations and execution where data were available. The analysis examined:

1. **Policy alignment:** the extent to which budget documents reflect national gender equality and inclusion commitments.
2. **Budget content and visibility:** whether measures targeting **women** and **persons with disabilities** are explicitly identified, costed, and traceable in budget documentation (e.g., dedicated programmes, targeted benefits, earmarked projects, or clear objectives).
3. **Cross-sector integration:** whether key sectors (such as social protection, education, health, infrastructure, and economic development) incorporate gender and disability considerations beyond isolated initiatives.
4. **Results orientation and transparency:** whether reporting includes outcome information and whether data are disaggregated (by gender and, where relevant, disability status), enabling accountability for distributional impacts.
5. **Comparative municipal perspective:** differences and similarities between Bălți and Cahul in budget structure, social spending priorities, and the practical space available for gender-responsive interventions.

Limitations: The analysis relies solely on documentary evidence. The planned qualitative component based on semi-structured interviews with relevant officials could not be implemented, as interview requests sent repeatedly by the team remained unanswered during the reporting period; therefore, findings and interpretations are derived exclusively from policy and financial documents rather than direct stakeholder consultations. In addition, limited availability of gender-disaggregated (and disability-disaggregated) data in official budget documentation constrains the ability to assess differential impacts with precision and, in some areas, necessitates cautious inference based on programme design and spending patterns.

Selection logic: The measures and programmes highlighted in this report were selected on the basis of three criteria applied systematically across budget documentation:

1. *explicit gender or disability targeting* - programmes whose stated objectives, beneficiary definitions, or performance indicators specifically reference women, men, girls, boys, or persons with disabilities;

2. *fiscal weight* - sectors or budget lines representing a major share of total expenditure (education, social protection, health, infrastructure) were reviewed regardless of whether gender or disability objectives were present, given their potential distributional significance; and

3. *recognised differential impact* - measures where evidence or programme design strongly suggests differentiated outcomes for women and men (e.g., childcare provision, parental benefits, early childhood education), even if not labelled as gender measures in budget documents. Measures that did not meet any of these three criteria were noted as outside the scope of this assessment.

Operational definitions

Gender-responsive measure: a budget allocation or programme that (a) states an explicit gender equality objective or targets women or men as a defined beneficiary group, (b) uses at least one gender-disaggregated performance indicator, or (c) is designed to address a documented gender gap (e.g., women's labour market participation, gender-based violence). General social transfers with no gender-specific objective or indicator are not counted as gender-responsive, even if women constitute the majority of beneficiaries in practice.

Disability-inclusive measure: a budget allocation or programme that (a) explicitly targets persons with disabilities as beneficiaries and includes an adaptation, accessibility, or rehabilitation component beyond a standard cash transfer, or (b) incorporates accessibility standards into a mainstream investment (e.g., ramps in road construction, accessible medical equipment), or (c) uses disability-disaggregated indicators to track coverage or outcomes. Routine cash allowances for persons with disabilities are noted as relevant social protection measures but are not classified as disability-inclusive in the full sense unless accompanied by at least one of the above elements.

Mainstreaming: the systematic integration of gender equality or disability inclusion objectives, performance indicators, and sex- or disability-disaggregated data into the standard planning, budgeting, and reporting cycle of a sector or institution - as opposed to the presence of isolated, stand-alone programmes. A sector is considered to have achieved mainstreaming only when all three elements (objectives, indicators, disaggregated data) are present in its regular budget documentation.

1. LEGAL AND POLICY FRAMEWORK

In 2024, the authorities of the Republic of Moldova demonstrated a strong strategic intent to promote gender equality through budgeting. However, the primary legislative framework did not yet contain an explicit mandate in this regard. In other words, the fundamental law governing public finance did not directly require institutions to implement GRB, although the Government's strategic directions encouraged the integration of a gender perspective. Consequently, the GRB

approach was in a transitional phase, gradually shifting from ad-hoc analyses and sporadic initiatives towards a more structured institutionalization within the national budgeting process. [2]

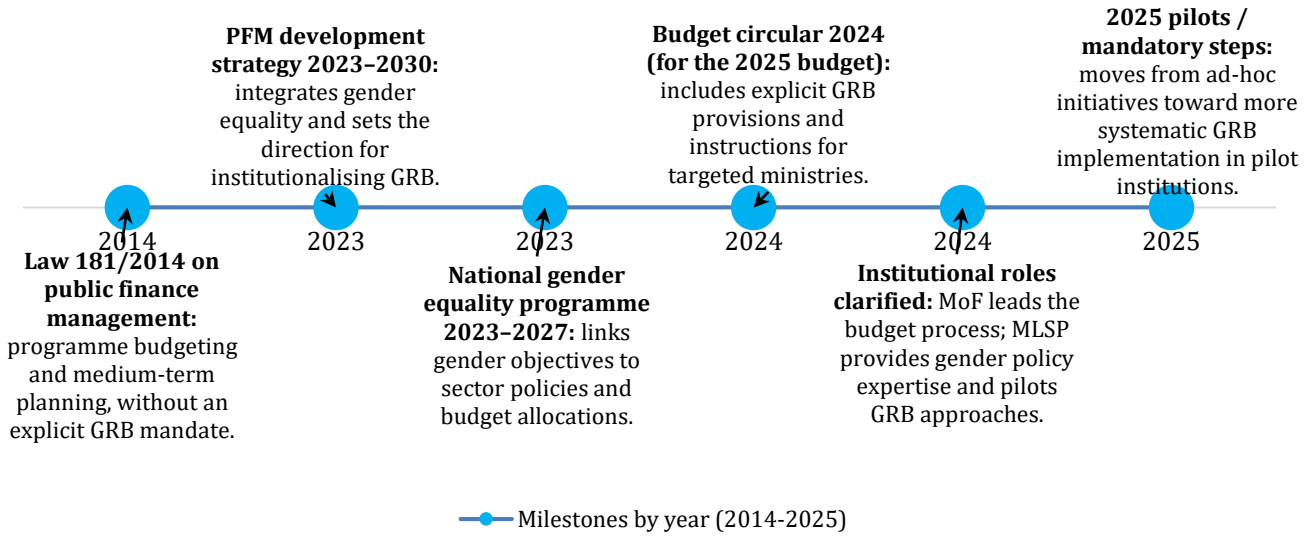
The evolution of GRB in 2024 was guided by several key legislative and public policy instruments that laid the foundation for integrating the gender perspective into the budgetary process:

- **Law No. 181/2014 on Public Finance and Fiscal Responsibility**[3] – This is the primary law regulating the budgeting process. The law introduced the principles of program-based budgeting and medium-term budget planning. However, it contains no explicit reference to gender equality or GRB. In other words, while the legal framework promotes efficiency and performance-oriented budgeting, it does not directly provide for the integration of gender objectives into public finance.
- **Public Finance Management Development Strategy 2023–2030**[4] – This strategic document explicitly includes the objective of integrating gender equality into the public finance system and aims to institutionalize GRB. The Strategy reflects the authorities' commitment to making the gender perspective an integral and permanent part of the budgeting process. For example, proposed actions include adjusting budget methodologies so that allocations reflect the needs of both genders and conducting regular assessments of budget impacts on women and men.
- **The National Programme for Promoting and Ensuring Equality between Women and Men in the Republic of Moldova for 2023–2027**[5] – This national programme sets as a major objective the reduction of structural gender inequalities through gender-responsive policies and budgets. The document encourages ministries and other authorities to design public policies and budget allocations that address persistent disparities between women and men across various sectors. For instance, it recommends budgetary measures aimed at reducing gender gaps in education and healthcare, thereby promoting equal opportunities and equitable access to resources.
- **The Budget Circular**[6] – In 2024, the Ministry of Finance (MoF) issued, for the first time, a budget circular containing explicit provisions on GRB. This annual instruction required central public authorities to integrate gender equality policies into the 2025 budget planning process. For instance, the circular directly mandated specific ministries such as the Ministry of Labour and Social Protection (MLSP) and the Ministry of Agriculture and Food Industry (MAFI) to consider gender equality objectives in drafting their budgets. This measure

[2] UN Women. *B30 Report – Gender Equality and Women's Empowerment in Moldova* (September 2024). Available at: https://www.unwomen.org/sites/default/files/2024-09/b30_report_moldova_en.pdf
[3] Law No. 181 of 25 July 2014 on Public Finance and Fiscal Responsibility (Republic of Moldova). Available at: https://www.legis.md/cautare/getResults?doc_id=145903&lang=ro
[4] Government of the Republic of Moldova. Public Finance Management Strategy 2023–2030. Available at: https://www.legis.md/cautare/getResults?doc_id=135819&lang=ro
[5] Ministry of Labour and Social Protection, Republic of Moldova. *Gender Equality Acceleration Programme 2023–2027*. Available at: *https://social.gov.md/wp-content/uploads/2023/04/Program-accelerare-egalitate-de-gen.pdf*
[6] Ministry of Finance of the Republic of Moldova, "MTBF 2025–2027" https://mf.gov.md/sites/default/files/documente%20relevante/CBTM%202025-2027.zip

transformed the integration of the gender perspective from a recommendation into a formal requirement for the targeted institutions, marking a significant step toward the institutionalization of GRB at the national level.

Figure 1. Institutional GRB timeline (2014-2025) – Republic of Moldova



Source: Prepared by the author on the basis of publicly available government documents

Institutional coordination

The implementation of GRB initiatives is led by two key institutions within the central public administration, each playing a specific and complementary role. The Ministry of Finance (MoF) is responsible for the overall budgetary process and, in this capacity, leads efforts to integrate gender perspective into the national budget framework. The MoF has assumed

coordination of GRB institutionalization, for example by issuing instructions (such as the aforementioned budget circular) and by monitoring how ministries incorporate the gender dimension into their budgets.

The Ministry of Labour and Social Protection, on the other hand, serves as the national authority on gender policy and provides specialized expertise. The MLSP developed the national GRB roadmap, a plan that outlines the steps for the gradual expansion of GRB across all sectors. Furthermore, the MLSP was among the first institutions to pilot the mandatory integration of the gender perspective in its own budget programmes, thus providing an example and best practices for other ministries. The close collaboration between the MoF and the MLSP ensures both the procedural framework (through finance) and the content framework (through gender policy) necessary to advance GRB in governance.

Despite these strategic and institutional advancements, compared to international standards, Moldova's GRB framework did not yet encompass all the essential components of a comprehensive GRB approach as of 2024. For instance, mechanisms such as gender markers for budget expenditures (budget tagging for gender equality allocations) or the presentation of a "gender budget statement" annexed to the state budget law were absent tools that would have increased transparency in financing gender objectives. Likewise, practices such as ex-ante gender impact assessments of policies and the use of gender-disaggregated indicators in budget planning were only at an early stage in 2024, being newly introduced in government methodologies and not yet applied at scale.

The only major GRB component fully implemented at the national level was the inclusion of gender provisions in the annual budget circular, which became mandatory for some authorities starting with the 2025 budget exercise. Table 1 summarizes the main GRB mechanisms and their implementation levels in Moldova for 2024.

Table 1. GRB Features - 2024 status

Gender-responsive budgeting mechanism	**Level of implementation in 2024**
1. Gender tagging of expenditures (gender tag/marker)	**No** – There is no official tagging or coding system in the budget to identify expenditures allocated for gender equality. The budget lacks special codes, markers, or routine procedures to track gender equality-related spending. As a result, fiscal reports do not highlight such allocations, and the amounts dedicated to gender equality cannot be determined from publicly available budget documents.
2. Gender budget statement attached to the budget	**No** – The State Budget Law is not accompanied by a gender budget statement or report. The published budget documentation (including the "citizens' budget") does not disaggregate or highlight expenditures related to gender objectives. Furthermore, there is no legal requirement for the Government to report publicly or to Parliament on the share of the budget allocated to gender equality, resulting in limited transparency and accountability on this issue.
3. Ex-ante gender	**Partial** – Until recently, ex-ante gender impact analysis was not mandatory in

impact analysis	the budget process (budget instructions did not require ministries to assess the differential impact of spending proposals on women and men). However, in 2024, the Government took steps to institutionalize this practice: the public policy planning framework was revised to systematically integrate gender considerations at all stages from ex-ante analysis and objective setting to policy impact evaluation. This now amounts to a requirement for gender impact analysis for new state-funded policies/programmes, although practical implementation is still in its early stages.
4. Gender-disaggregated indicators in budget planning	**Partial** – There is not yet a systematic or widely applied requirement for performance indicators in budgets or programs to be disaggregated by gender. Until 2023, budget instructions did not require ministries to include separate data or targets for male and female beneficiaries or program outcomes. However, progress was noted in 2024 at the national level: for instance, the national SDG monitoring framework was updated to include 130 gender-responsive indicators (approximately 68% of which have complete data). Additionally, civil society and development partners have recommended integrating gender indicators at the objective and impact level across all new public policies. These developments lay the groundwork for more systematic use of gender-disaggregated indicators in budgeting, although this is not yet a standard practice across institutions.
5. Budget circular with GRB provisions	**Yes** – The annual budget circular issued by the Ministry of Finance in 2024 (for the 2025 budget process) explicitly included provisions for GRB. For the first time, the Ministry of Finance mandated public authorities to integrate adopted gender equality policies into their budget programs. The instructions required, among others, the Ministry of Labour and Social Protection and the Ministry of Agriculture and Food Industry to incorporate gender aspects into budget planning for 2025. These provisions are mandatory for the targeted authorities and mark a significant step toward the institutionalization of GRB at the national level.

Source: Prepared by the author on the basis of publicly available government documents

Overall, the year 2024 marked a turning point in the consolidation of the GRB framework in Moldova. Clear strategic directions were established, and important institutional and procedural changes were initiated, although many specific GRB practices were yet to be fully implemented. Through incremental steps, the Republic of Moldova is moving toward a more GRB system, aligned with both national commitments and international standards in the field.

KEY CONCLUSIONS FROM CHAPTER 1

In 2024, the Republic of Moldova demonstrated clear strategic intent to advance gender-responsive budgeting (GRB), but the overall framework remained transitional, with stronger policy direction than legal enforceability. The core public finance law (Law No. 181/2014) continues to regulate program-based budgeting and medium-term planning, yet it does not explicitly mandate

gender equality or GRB, leaving implementation dependent on strategies, methodologies, and institutional leadership rather than binding legal requirements.

At the same time, the policy architecture strengthened in 2024. The Public Finance Management Development Strategy 2023–2030 and the The National Programme for Promoting and Ensuring Equality between Women and Men in the Republic of Moldova for 2023–2027 provide an explicit basis for integrating gender equality into public finance, and institutional coordination between the Ministry of Finance (budget process leadership) and the Ministry of Labour and Social Protection (gender policy expertise and piloting) has helped move GRB from concept toward practice.

The most concrete institutional milestone in 2024 was the annual budget circular issued by the Ministry of Finance, which for the first time included explicit and mandatory GRB provisions for selected authorities in the 2025 budget cycle. This marks a shift from voluntary efforts to formal procedural requirements and signals the beginning of more systematic implementation.

However, compared to international GRB standards, key elements of a comprehensive framework were still missing or only partially developed in 2024, such as gender tagging, a gender budget statement, systematic use of gender-disaggregated indicators, and consistent ex-ante gender impact assessments. Overall, 2024 can be considered a turning point in direction and institutional preparation, but not yet a year of full operationalization across the budget system.

Chapter 2 analyses exclusively the budget execution for 2024, based on the execution report approved in May 2025.

2. ANALYSIS OF THE INTEGRATION OF GENDER EQUALITY AND THE INCLUSION OF PERSONS WITH DISABILITIES IN THE EXECUTION OF THE 2024 STATE BUDGET

The analysis assesses the extent to which the 2024 State budget execution report[7] reflects measures and allocations contributing to gender equality and the inclusion of persons with disabilities. It highlights targeted initiatives and their budget execution and identifies sectors where these dimensions remain insufficiently integrated or addressed only superficially. The findings point to progress through several dedicated interventions, alongside persistent gaps that underscore the need for a more systematic and cross-sectoral approach in future budget planning and reporting .

2.1. Measures and allocations oriented toward gender equality

The report on the execution of the 2024 state budget includes several budgetary initiatives that directly target women and gender equality. The most relevant among these is the "Women in Business" programme[8], designed to support female entrepreneurship. This programme was allocated 26.0 million MDL, with full budget execution achieved. Over the course of 2024, 80

[7] Government of the Republic of Moldova, *Annual Budget Execution Report No. 396/MF-2025*, approved on 29 May 2025, available at https://gov.md/sites/default/files/media/documents/sedinte-de-guvern/2025-05/NU-396-MF-2025.pdf.

[8] Women in Business" programme. Available at https://www.oda.md/en/about-us-pfa

investment projects were financed through the programme, with a particular focus on promoting the engagement of women and youth in entrepreneurial activities. As a result, a significant number of businesses were either initiated or managed by women for instance, 47 businesses led by young women under the "Start for Youth" component[9] and 25 businesses managed by women within the PARE 1+2 programme[10] (designed to leverage remittances). These figures indicate a positive impact of the programmes on women's participation in the economy.

Another relevant initiative is the funding for the implementation of UN Security Council Resolution 1325 on Women, Peace and Security[11]. In 2024, the project entitled "Support for the Coordination of the Implementation of Resolution 1325 on Women, Peace and Security" was carried out, with an allocation (from external funds) of which 0.9 million MDL approximately 75% of the allocated amount was utilized. Although the amount is relatively small, the existence of this project reflects a commitment to advancing the women, peace and security agenda. However, the incomplete budget execution was due to delays in donor disbursements.

Other general measures with potential impact on women include the increase of the one-time childbirth allowance (to 20,000 MDL) and the establishment of three new benefits for child adoption. These policies primarily support mothers and young families. Nevertheless, the report does not explicitly present them as gender equality measures, but rather as part of broader social policy interventions. Similarly, the government programme "First Casă Plus,"[12] launched in 2024, offers favorable conditions for housing acquisition and may improve women's access to housing (particularly for young families). However, the report refers to it solely as a general policy measure, without specific reference to gender.

Overall, the positive examples related to gender equality are isolated. The women's entrepreneurship programme stands out as a clear instance of GRB, with tangible results in financing women-led businesses. However, beyond the economic sphere (entrepreneurship), the report does not highlight other allocations explicitly dedicated to women or to reducing gender inequalities in sectors such as education, health, or social protection (further details are provided in the subsequent sections).

2.2. Measures and Allocations Targeted at Persons with Disabilities

The inclusion of persons with disabilities is more visibly addressed in the report, primarily in the context of social protection and specialised services. However, the reviewed documents do not provide gender-disaggregated data for disability-related measures (e.g., women with disabilities vs. men with disabilities), nor do they include gender-specific indicators. As a result, it is not

[9] ODA started entrepreneurial training through the Youth Start and Women in Business programmes. Available at https://www.oda.md/en/media-page-en/press/press-releases/odimm-started-entrepreneurial-training-through-the-youth-start-and-women-in-business-programmes

[10] "PARE 1+2" programme. Available at https://www.oda.md/ro/pare1

[11] UN Security Council Resolution 1325 on Women, Peace and Security. Available at https://www.un.org/womenwatch/osagi/wps/

[12] "First Casă Plus" programme. Available at https://www.oda.md/ro/acces-la-finantare/prima-casa-plus

possible to assess gender disparities within the population of persons with disabilities based on the available evidence. The main measures identified for persons with disabilities include:

1. **Increase and extension of social benefits for this group**: The report notes that, as of 1 March 2024, certain monthly state allowances (under Law No. 121/2001[13]) were increased by 250 MDL. Additionally, a proactive measure was introduced to automatically grant the state social allowance to children with disabilities up to the age of 18. This measure simplifies administrative procedures, ensuring that children with disabilities, alongside other vulnerable categories (e.g., victims of the Chernobyl disaster), automatically receive the appropriate allowance. These allocations reflect a commitment to enhancing financial support for persons with disabilities, particularly children.
2. **Rehabilitation services and specialized medical assistance**: The 2024 budget provided and fully executed increased funds for the rehabilitation of persons with disabilities. A relevant example is the strengthening of the institutional capacity of the Public Institution Republican Experimental Centre for Prosthetics, Orthopedics and Rehabilitation (CREPOR). An initial allocation of 60.2 million MDL was designated for the treatment and rehabilitation of persons with disabilities (and veterans), which was later adjusted to 70.0 million MDL during the year, with full execution. The 100% utilization of these funds represents a significant achievement in directly supporting persons with disabilities through the provision of prosthetic and recovery services.
3. **Investments in social infrastructure for persons with disabilities**: Emergency repairs were financed from the Government's Intervention Fund for two residential care centres for persons with disabilities that were affected by natural disasters. According to the report, 0.5 million MDL was allocated for roof repairs at the Temporary Placement Centre for Persons with Disabilities in Orhei municipality, and another 0.5 million MDL for the Residential Centre for Adults with Disabilities in Bădiceni village, Soroca district both damaged by the storms of June 2024. These targeted interventions were fully funded and restored important care infrastructure, ensuring the safety and well-being of the centres' beneficiaries.
4. **Accessible social housing**: In the chapter on regional development, the report highlights the project "Construction of Social Housing II" (externally funded), which aims to build social apartments for vulnerable groups. The beneficiaries of these housing units include persons with special needs (disabilities), along with deinstitutionalized orphans, large families, and young families employed in the public sector. Although project execution in 2024 was limited (only 0.1 million MDL, with works set to continue in 2025), the explicit inclusion of persons with disabilities as a target group underscores the commitment to ensuring their access to adequate housing.
5. **Inclusive education**: In the field of education, the only specific reference is the external project "Promoting Inclusive Education in the Republic of Moldova" (funded by

[13] Law No. 121 of 19 July 2001 on Additional social protection for certain categories of the population (Republic of Moldova). Available at: https://www.legis.md/cautare/getResults?doc_id=138945&lang=ro

UNICEF). Its objective is to develop inclusive education policies and mechanisms to ensure access to assistive technologies for children with special educational needs. In 2024, the project was allocated 0.4 million MDL, of which 0.3 million MDL (75% execution) was utilized. While the amount is modest, the presence of this programme signals an effort to integrate children with disabilities into mainstream education, at least at the level of strategic planning.

The positive developments regarding persons with disabilities focus on social protection and specialized services (benefits, medical rehabilitation), as well as inclusion through social infrastructure (placement centers, social housing) and inclusive education. The budgetary allocations for these measures were generally executed at a high level (up to 100% in some cases), indicating their effective implementation. At the same time, although important, these interventions appear as specific initiatives rather than the result of a comprehensive, cross-sectoral approach, as further detailed in the following sections.

2.3. Areas lacking depth in gender and disability perspectives

Analysis of the main sectors covered in the report - social protection, education, health, infrastructure, employment, and inclusion, reveals that gender equality and the inclusion of persons with disabilities are either absent or only marginally addressed in most cases:

1. **Social protection**: This chapter details social transfers and benefits by general categories - social assistance, energy compensation, support for various vulnerable groups, indexation of benefits, etc. No direct reference is made to gender equality. The budget execution does not report programmes specifically targeting women (e.g., support for single mothers, prevention/response to domestic violence, or other gender-related priorities), nor does it include gender-sensitive objectives or performance indicators for these measures. Persons with disabilities are mentioned mainly in relation to social benefits and specialised services (e.g., allowances, rehabilitation centres). However, disability-related measures are not accompanied by gender-disaggregated beneficiary data or specific indicators that would allow an assessment of potential disparities between women and men with disabilities. This suggests that disability inclusion is framed predominantly as social assistance, without evidence of mainstreamed, intersectional measures beyond the social domain.
2. **Education**: There is no measure or analysis with a gender perspective in the education expenditures. The report presents budget execution in general terms (e.g., funding for primary, secondary, and vocational education, student meals, etc.) but does not reference girls or boys as specific beneficiaries, nor does it report gender-disaggregated data or any efforts to identify and address potential gender disparities in access, retention, or outcomes. The inclusion of persons with disabilities in education is only tangentially addressed through the previously mentioned donor-funded inclusive education project. Beyond this, there is no reported significant investment from the state budget in inclusive education (e.g., adapting school infrastructure, learning materials, or support services in mainstream schools). Importantly, the available documentation does not provide gender-disaggregated

indicators for learners with disabilities (e.g., girls with disabilities vs. boys with disabilities), which prevents an assessment of intersectional disparities. This omission suggests a superficial approach to the right to inclusive education in the current budget execution.

3. **Healthcare**: Gender aspects are absent from the analysis of health-related expenditures. The report lists the "main measures" implemented in the healthcare system in 2024 national health programmes, public health services, development of medical infrastructure, applied research, etc., but does not highlight any initiative specifically dedicated to women's health (e.g., cervical/breast cancer screening programmes or maternal health) or gender-specific issues. Persons with disabilities are also not directly mentioned in the context of general healthcare: there are no provisions regarding accessibility of medical services, including to women with disabilities, equipment for patients with disabilities, or training of medical personnel to address special needs. The only relevant connection is the funding of the rehabilitation center (CREPOR) previously mentioned, which, however, is listed under social protection rather than in the health chapter. Therefore, the disability dimension within the public health sector is at best implicit, if not explicitly neglected in the report.
4. **Infrastructure and transport**: The report dedicates substantial sections to road and utilities infrastructure development but does not incorporate considerations of accessibility or equality in use. For example, in 2024, the full allocation from the Road Fund (~2.016 billion MDL) was spent on road maintenance and repairs, resulting in thousands of kilometers maintained and tens of kilometers rehabilitated. However, no mention is made of adaptations to ensure access for persons with disabilities (ramps, specialized signage, accessible public transport, etc.) within infrastructure investments. Likewise, public lighting or water and sanitation projects under the "European Village" programme are presented in neutral terms, without highlighting their potential benefits for women's safety and comfort (e.g., street lighting may enhance women's safety at night, yet the report makes no such connections). As such, gender and disability inclusion perspectives remain unaddressed in the infrastructure sector, which is treated exclusively in technical and quantitative terms.
5. **Employment**: There is no dedicated chapter on the labour market; however, some related measures are included in the sections on the economy or social protection. As noted earlier, support for the employment of vulnerable individuals is not analysed from a gender or disability perspective. The job subsidy programme (approx. 19 million MDL in 2024) is mentioned only in terms of numbers, resulting in 7,055 subsidized jobs, but without specifying the categories of beneficiaries. It is unclear how many of these jobs were taken up by women or persons with disabilities,including women with disabilities, as the report does not provide such disaggregated data. The only explicitly identified group is young professionals: 31.3 million MDL was spent on allowances and compensations for graduates deployed to localities (including rent and energy subsidies). While this measure promotes youth employment, it does not specifically address gender equality (applying to both

genders) nor disability inclusion (there is no reported measure aimed at encouraging employment of persons with disabilities or adapting workplaces for them). Therefore, in the area of employment, the gender- and disability-responsive approach is, at most, indirect and insufficient.

6. **Economic and social inclusion:** The report does not contain an explicit discussion on the inclusion of vulnerable groups in the economy or society beyond the specific actions mentioned above. A cross-cutting perspective is lacking; for instance, there is no analysis of whether women and men benefit equally from public expenditures or whether persons with disabilities have equitable access to government programmes. In the sectors reviewed, the integration of these principles is fragmented, where they do appear, they take the form of isolated projects (such as women's entrepreneurship, inclusive education, accessible social housing), rather than general rules or objectives for budget allocations based on gender or disability criteria.

The table below presents an analysis of the main budgetary areas in which the 2024 State Budget Execution Report includes relevant information on the integration of gender perspective and the inclusion of persons with disabilities:

Table 2. Gender-responsive and disability-inclusive measures in the 2024

Budgetary area	Gender-responsive measures	Measures for persons with disabilities	Identified gaps	Analytical comments
Education	No specific gender measures are mentioned in the report (e.g., no programmes targeting girls or promoting gender equality in education).	UNICEF-funded inclusive education project – 0.4 million MDL allocated (approximately 75% executed) for the development of inclusive education policies and access to assistive technologies for children with special educational needs. In addition, funds were allocated for special education (included in transfers to local budgets). No gender-disaggregated data are reported for disability-related measures (women/girls with disabilities vs. men/boys with disabilities)	No data or initiatives are presented regarding gender equity in education (e.g., participation rates of girls vs. boys, STEM programmes for girls). Furthermore, information is lacking on the accessibility of school infrastructure or additional support for students with disabilities (beyond the aforementioned pilot project).	The education sector shows some progress on disability inclusion through the externally supported inclusive education project. However, gender perspective integration is almost entirely absent, reflecting missed budgetary opportunities to address gender disparities in education.
Health	No measures or programmes explicitly dedicated to women (e.g., maternal health) or to gender equality in the health sector were identified.	No specific measures for the inclusion of persons with disabilities (e.g., adapted medical services, accessible healthcare facilities) are distinctly highlighted in the budget execution. No gender-disaggregated data are reported for disability-related measures (women/girls with disabilities vs. men/boys with disabilities)	The report lacks both a gender perspective (e.g., budgets for health programmes exclusively targeting women or men, indicators on differential access to services) and references to the adaptation of the medical system for persons with disabilities.	Although the health sector absorbs a significant portion of the budget, the report does not indicate any allocation explicitly addressing gender or disability-related issues. The cross-cutting integration of these dimensions appears absent, suggesting that the healthcare system was neither assessed nor funded with consideration for the specific needs of women and persons with disabilities.
Social protection	No targeted programmes for women or gender equality are	Yes – specific measures for persons with disabilities are	A gender perspective is missing – the report does not assess how social	The social protection sector shows partial integration of the

Budgetary area	Gender-responsive measures	Measures for persons with disabilities	Identified gaps	Analytical comments
	highlighted (e.g., there are no explicitly dedicated measures for single mothers, elderly women, or other vulnerable groups of women (most interventions are gender-neutral).	present: the state social allowance for children with disabilities was increased (as of 2024, +250 MDL per month); the Republican Centre for Prosthetics, Orthopedics and Rehabilitation (CREPOR) was expanded for the treatment and rehabilitation of persons with disabilities (70.0 million MDL allocated and 100% executed); in addition, funds were allocated for the repair of residential centres for persons with disabilities in Orhei and Bădiceni damaged by natural disasters. No gender-disaggregated data are reported for disability-related measures (women/girls with disabilities vs. men/boys with disabilities)	protection funds differentially impact women and men (even though women often make up the majority of beneficiaries for some allowances, such as childcare benefits or survivor pensions). Regarding disability, there are no active inclusion initiatives (e.g., employment incentives for persons with disabilities); the focus remains on social benefits and traditional/residential services.	disability dimension through adjusted benefits and investments in rehabilitation. However, the gender dimension remains explicitly unaddressed – assistance measures are general, with no targets or analysis regarding gender equality. This reflects a predominantly universalist approach, which may overlook specific gender perspectives, even though many social benefits inherently involve a gender component (with women often being the main beneficiaries or caregivers).
Economy (SMEs)	Yes: there is a dedicated programme for women's entrepreneurship – the "Women in Business" programme (26 million MDL allocated, 100% executed, ~80 projects funded) to support women entrepreneurs. Additionally, other SME development programmes monitored women's participation (e.g., ~36% of businesses supported through the "Start for Youth" programme are run by women, and under the PARE	No initiatives were identified for integrating persons with disabilities into economic programmes – the report does not mention support for entrepreneurs with disabilities or any sheltered employment schemes in this domain for 2024. No gender-disaggregated data are reported for disability-related measures (women/girls with disabilities vs. men/boys with disabilities)	While the gender perspective is positively integrated into the area of women's entrepreneurship, it does not extend to other economic aspects (e.g., there are no measures for reskilling in gender-segregated sectors or incentives for hiring women in underrepresented fields). Regarding disability, there is a complete absence of economic inclusion measures - no grant, credit, or subsidy programmes are targeted at persons with disabilities as beneficiaries or workforce participants.	The economic sector already demonstrates a gender-responsive approach through support for women's entrepreneurship and the monitoring of women's inclusion in SME development programmes. However, the disability dimension is virtually overlooked - a relevant imbalance in the broader inclusion effort. The absence of comparable measures for persons with disabilities highlights untapped

Budgetary area	Gender-responsive measures	Measures for persons with disabilities	Identified gaps	Analytical comments
	1+2 programme, 25 women-led businesses were funded).			opportunities for active policies to unlock this group's economic potential.
Public order and security	Yes: an externally assisted project was implemented for the UNSCR 1325 "Women, Peace and Security," with allocations of approximately 0.9 million MDL (around 75% executed), aiming to integrate the gender perspective into the defence and security sector (e.g., enhancing the role of women and protecting their rights in security contexts).	No measures are indicated for persons with disabilities – the report does not include initiatives for improving accessibility in law enforcement institutions, programmes for employees with disabilities, or projects for wounded veterans or staff with disabilities in public order structures. No gender-disaggregated data are reported for disability-related measures (women/girls with disabilities vs. men/boys with disabilities)	Aside from the 1325 project, no other actions are reported to promote gender equality (e.g., police training on domestic violence, increasing the number of women in operational or leadership roles). Furthermore, disability inclusion is entirely absent in this sector – there is no indication of efforts to adapt emergency services, police, or the military to the needs of persons with disabilities.	In the public order and security sector, the presence of the "Women, Peace and Security" project signals an initial step toward gender integration. However, the absence of additional initiatives suggests that these principles are not yet applied systematically - there is no evidence in the budget of significant institutional change related to gender equality. Similarly, the disability dimension is missing, pointing to missed opportunities to adapt public order and security services to better serve persons with special needs (both as personnel and as citizens).
Culture, youth and sport	No measures or funds were explicitly allocated for gender equality (e.g., financing of special programmes for women in culture or sport, or gender-disaggregated indicators for participation in these fields).	Yes: the inclusion of persons with disabilities in sports is highlighted. The government allocated funds to reward Moldovan athletes with disabilities who achieved results at the Paris 2024 Paralympic Games (~33 million MDL from the Government's Reserve Fund), similar to the rewards granted to Olympic athletes. Ongoing funding is also provided for the participation of Paralympic athletes in international	No initiatives are mentioned concerning gender equity in culture and sport. For instance, women's sports or equal access to funding for cultural events are not distinctly addressed. Regarding disabilities, beyond the recognition of Paralympic performers, there are no programmes aimed at promoting the participation of young persons with disabilities in mainstream cultural and sports activities (e.g., local-level adaptive sports, accessibility of cultural institutions).	The culture, youth and sport sector includes a relevant element of disability inclusion through support for elite Paralympic athletes. This reflects sensitivity toward the achievements of persons with disabilities at the highest level. However, there are no measures in place to promote broader participation of women or persons with disabilities in cultural or sports activities, indicating that the integration of gender and inclusion principles

Budgetary area	Gender-responsive measures	Measures for persons with disabilities	Identified gaps	Analytical comments
		competitions, on equal terms with able-bodied athletes. No gender-disaggregated data are reported for disability-related measures (women/girls with disabilities vs. men/boys with disabilities)		remains limited in this sector (focused mainly on elite-level sport in the case of disability).

Source: Prepared by the author based on 2024 State Budget Execution Report

Table A. National-level gender- and disability-responsive measures: 2024 budget execution

Measure / Programme	Budget allocation	Execution	Exec. %	Beneficiaries / Output	Targeting	Disaggregated data
Women in Business programme (female entrepreneurship)	26.0 mil. MDL	26.0 mil. MDL	100%	80 investment projects; 47 youth-led (women); 25 PARE 1+2 women-led businesses	**Explicit** women as primary target group	**Partial** number of women-led businesses reported; no sex-disaggregated output indicators
CREPOR prosthetics, orthopaedics and rehabilitation (persons with disabilities)	70.0 mil. MDL (revised from 60.2)	70.0 mil. MDL	100%	Persons with disabilities and veterans receiving prosthetic and recovery services	**Explicit** persons with disabilities named beneficiary	**None** no gender breakdown of service users
Residential centres repairs (Orhei & Bădiceni; storm damage)	1.0 mil. MDL (0.5 + 0.5)	1.0 mil. MDL	100%	Residents of two disability care centres	**Explicit** disability residential care infrastructure	**None**

Measure / Programme	Budget allocation	Execution	Exec. %	Beneficiaries / Output	Targeting	Disaggregated data
Monthly state allowance increase (+250 MDL) for persons with disabilities (Law 121/2001)	n/a (legislative change; ongoing)	Executed as part of social protection transfers	n/a	Recipients of monthly state allowances; automatic grant extended to children under 18 with disabilities	**Explicit** persons with disabilities	**None** no gender breakdown of beneficiaries
UNSCR 1325; Women, Peace and Security coordination project	0.9 mil. MDL (external funds)	~0.7 mil. MDL	~75%	Coordination of Resolution 1325 implementation; partial execution due to donor disbursement delays	**Explicit** gender and women in security contexts	**None**
Inclusive education project (UNICEF; assistive tech, policy)	0.4 mil. MDL (external funds)	0.3 mil. MDL	75%	Children with special educational needs	**Explicit** children with disabilities	**None** no gender breakdown (girls vs boys with disabilities)
Social housing (Construction of Social Housing II; external)	0.1 mil. MDL (works continue 2025)	0.1 mil. MDL	n/a	Persons with special needs, deinstitutionalised orphans, large and young families	**Explicit** disability included in target group	**None**
Paralympic athletes; Paris 2024 awards (Government Reserve Fund)	~33 mil. MDL	~33 mil. MDL	~100%	Medal-winning Moldovan Paralympic athletes; awards equivalent to Olympic athlete rewards	**Explicit** persons with disabilities (elite sport)	**Partial** individual athletes named; no aggregate sex breakdown
One-time childbirth allowance increase (to 20,000 MDL) + 3 new adoption benefits	Part of social protection envelope	Executed within social transfers	n/a	Mothers / adopting families	**Indirect** primarily benefits women; not framed as gender measure in budget docs	None

Measure / Programme	Budget allocation	Execution	Exec. %	Beneficiaries / Output	Targeting	Disaggregated data
First Casa Plus; housing programme	State guarantee scheme	Operational in 2024	n/a	Young families (general); potential benefit to women's housing access	**None** general policy; no gender objective stated	None
Job subsidy programme	~19 mil. MDL	~19 mil. MDL	~100%	7,055 subsidised jobs created	**None** no gender or disability targeting	**None** no sex or disability breakdown of job beneficiaries

** Partial disability-inclusive measure: objective or beneficiary targeting present, but no accessibility/adaptation component beyond cash transfer. Colour coding - Targeting: Green = explicit, Yellow = indirect/partial, Red = none. Disaggregated data: Yellow = partial, Red = none.*

Source: Prepared by the author based on 2024 State Budget Execution Report and programme documentation.

Table B. Sector "blind spots" - integration of gender and disability perspectives in the 2024 budget (national level)

Sector	Gender objective present?	Disability objective present?	Disaggregated data?	Accessibility standards?	Comment
Education	No	Partial*	No	No	Only donor-funded UNICEF inclusive education project (0.4 MDL mil.) touches disability; no state-funded gender measures, no sex-disaggregated enrolment or outcome data.
Health	No	No	No	No	No women's health programme (e.g. maternal, cervical cancer screening). CREPOR rehabilitation is reported under Social Protection, not Health. Accessibility of medical facilities unaddressed.
Social protection	No	Yes*	No	No	Disability measures present (allowances, CREPOR, centres). Gender absent: no programmes for single mothers, elderly women, or gender-based violence. No sex disaggregation of disability beneficiaries.

Sector	Gender objective present?	Disability objective present?	Disaggregated data?	Accessibility standards?	Comment
Infrastructure / Transport	No	No	No	No	Road Fund: ~2,016 MDL mil. executed with zero accessibility requirements mentioned. No gender safety lens (e.g. street lighting for women's safety). Largest blind spot by fiscal weight.
Employment	No	No	No	No	Job subsidy programme (~19 MDL mil.; 7,055 jobs) reports no beneficiary breakdown by sex or disability. Graduate deployment scheme (31.3 MDL mil.) gender-neutral; no disability employment incentives.
Economy / SMEs	Yes	No	Partial	No	Women in Business is a clear positive example. No comparable programme for entrepreneurs with disabilities. Women's share of SME support monitored in some schemes (~36%) but not across all programmes.
Public order / Security	Partial	No	No	No	UNSCR 1325 project present but small (0.9 MDL mil.). No gender training for law enforcement, no disability adaptations in public order services.
Culture / Sport / Youth	No	Partial*	No	No	Paralympic athlete rewards (33 MDL mil.) are a visible disability measure at elite level. No broader disability participation programmes. No gender equity measures in cultural/sports funding.

** Partial = objective or measure present in at least one programme but not mainstreamed across the sector. Colour coding - Yes: green; Partial: yellow; No/Absent: red.*

Source: Prepared by the author based on 2024 State Budget Execution Report.

Table C. GRB mechanism implementation: status in 2024 and expected progression in the 2025 budget cycle

GRB mechanism	Status - 2024	Status - 2025 cycle (expected)	Notes
Budget circular with GRB provisions	**Present**	**Present**	*Mandatory for selected ministries in 2024 circular; expanded for 2025 cycle.*
Gender tagging / marker system	**Not present**	**Pilot / In progress**	*No tagging in 2024. Pilot expected as part of GRB roadmap for 2025.*

GRB mechanism	Status - 2024	Status - 2025 cycle (expected)	Notes
Gender Budget Statement (annexed to budget)	**Not present**	**Not present**	*Not required in 2024 or 2025 cycle. Medium-term objective under PFM Strategy 2023–2030.*
Ex-ante gender impact analysis	**Partial**	**Pilot / In progress**	*Public policy framework revised in 2024 to include gender analysis. Practical implementation nascent.*
Gender-disaggregated performance indicators	**Partial**	**Pilot / In progress**	*130 SDG gender indicators updated. Not yet standard in ministry budget programmes. Pilot ministries to include in 2025.*
Sex-disaggregated reporting in execution reports	**Not present**	**Not present**	*Absent in 2024 execution report. No formal requirement for 2025. Key gap.*
Disability-inclusive budgeting provisions	**Not present**	**Not present**	*No systematic disability budgeting mechanism. Disability measures remain ad hoc and concentrated in social protection.*

Colour coding - Present: green; Partial / Pilot: yellow; Not present: red. "2025 cycle (expected)" refers to formal commitments made in the 2024 budget circular and GRB roadmap; actual implementation is subject to monitoring.

Source: Prepared by the author based on 2024 budget circular, GRB roadmap, and PFM Strategy 2023–2030.

KEY CONCLUSIONS FROM CHAPTER 2

The review of the 2024 State Budget Execution Report shows that gender equality and disability inclusion were reflected mainly through a limited number of targeted interventions, while systematic, cross-sector integration remained weak. The main findings outlined in Chapter 2 show that progress in 2024 was achieved through several specific measures, but persistent gaps point to the need for a more structured approach in future budget planning and reporting.

On gender equality, the most tangible results came from the "Women in Business" programme, fully executed with clear outputs (26.0 million MDL; 80 investment projects financed; strong participation of women, including young women and women supported through remittance-linked schemes). At the same time, other measures with potential gender impact (childbirth allowance, adoption benefits, "First Casa Plus") were treated as general social policies rather than explicitly framed or monitored as gender equality actions, and overall the gender-related examples remained isolated rather than mainstreamed across sectors.

On disability inclusion, the execution report presents more visible actions, largely concentrated on social protection and specialised services (e.g., increased monthly allowances, automatic granting of allowances for children with disabilities, full execution of expanded rehabilitation funding through CREPOR, repairs to residential centres, and limited progress on social housing and inclusive education through external funding). However, the documentation does not provide gender-disaggregated data or gender-sensitive indicators for these disability-related measures, which prevents an assessment of potential disparities in coverage and outcomes between women and men with disabilities (and, where relevant, girls and boys with disabilities). Moreover, these measures still appear as stand-alone initiatives rather than part of a comprehensive, cross-sectoral inclusion approach.

Across major sectors, the analysis highlights significant blind spots: education and health lack explicit gender measures; disability inclusion is not integrated into mainstream health services; and sector reporting does not provide the information needed to track distributional impacts and equity in practice.

3. COMPARATIVE ANALYSIS OF THE 2024 LOCAL BUDGETS IN THE MUNICIPALITIES OF BĂLȚI AND CAHUL

The municipal budgets of Bălți[14] and Cahul[15] for the year 2024 were analyzed through a gender-responsive lens, focusing on how budget allocations respond to the needs of women and vulnerable groups. The findings indicate that neither municipality specifically allocated programmes or budget lines for gender equality or the prevention of gender-based violence. As a result, the gender impact assessment relied on proxies - expenditure sectors with indirect relevance, such as education (particularly early childhood education) and social protection to infer the potential benefits for women. Both cities invest substantially in these areas (e.g., education and social assistance); however, the absence of gender-disaggregated data and the lack of any formal practice of GRB make it impossible to accurately evaluate the budgets' impact on gender equality. The report proceeds with an individual analysis of the 2024 budgetary situation in Bălți and Cahul, highlighting relevant allocations, budget execution rates, and limited fiscal space resulting from a high share of fixed expenditures, followed by a comparison of the spending priorities in the two municipalities.

3.1. The 2024 Budget of Bălți municipality: size, execution, and relevant allocations

The local budget of Bălți Municipality for 2024 was initially approved by Municipal Council Decision No. 14/3 of 21 December 2023 and subsequently revised during the year. According to the latest revision (Decision No. 9/1 of 18 December 2024), total planned revenues amounted to 1,043.8 million MDL, while total expenditures reached 1,141.1 million MDL, resulting in a deficit of -97.4 million MDL. The budget is predominantly financed through transfers from the state budget approximately 65.4% of revenues, equivalent to 682.9 million MDL, originating mainly in the form of earmarked funds (for example, 590.2 million MDL allocated for education). This high dependence on state transfers renders the municipality vulnerable to national policies and limits its fiscal autonomy.

Plan vs. execution: As of the time of analysis, Bălți had not published a complete annual budget execution report for 2024, which constrains the assessment of performance in fund utilization. Available data reflects only partial execution during the year: as of 30 April 2024, actual expenditures amounted to 300.1 million MDL, approximately 27% of the planned annual budget. In the absence of full-year data, it is not possible to accurately calculate the final execution rate or assess whether allocations in gender-responsive areas were spent as planned. Nonetheless, the significant budget deficit (97 million MDL) indicates financial constraints that may be covered only through carryovers of previous surpluses, borrowing, or expenditure adjustments.

[14] Bălți Municipal Council. *Decision No. 5.2 of 6 May 2025* (in Romanian). Available at: https://balti.md/wp-content/uploads/2025/05/cmb-reshenie-5.2-din-06.05.2025-md.pdf.
[15] Cahul Municipality. *Execution of the Municipal Budget for 2024* (in Romanian). Available at: https://primariacahul.md/images/docs/alte/13.2-Executarea_bugetului_2024.pdf.

Expenditure structure and gender relevance: The largest spending area in Bălți's budget is Education, allocated approximately 624.7 million MDL in planned budget credits, representing around 54.7% of total expenditures. This amount covers all levels of education managed by the municipality, including early childhood, primary/secondary, and extracurricular education. These substantial investments in education are indirectly conducive to gender equality, particularly the early childhood education component (nurseries/kindergartens), which provides childcare services, a key enabler of women's participation in the labour market. Bălți maintains 35 nurseries/kindergartens from the local budget but also relies on parental contributions: the municipality planned to collect approximately 11.0 million MDL in parental fees for early childhood education services. This co-payment system suggests that part of the childcare cost is transferred to families, which may pose a burden for low-income households, especially single mothers. Thus, while allocations for education are substantial, the approach may be considered gender-neutral rather than gender-responsive, as it does not fully compensate for specific needs (e.g., universal and free access to nursery services).

The Culture, Sport, Youth (and Religious Affairs) sector is the second largest in the budget, receiving around 108.8 million MDL, or 9.5% of total spending. These funds support cultural, sports, and youth-related activities which, although not labelled as gender programmes, may have an impact on challenging gender stereotypes and promote inclusion, depending on how they are implemented (e.g., sports and youth programmes that include both girls and boys).

On the other hand, sectors directly linked to social welfare and public health receive very limited shares in Bălți's budget: only 18.7 million MDL (~1.6% of total expenditures) was planned for Social Protection, and just ~1.3 million MDL (0.11%) for Health. Social protection funds cover assistance and services for vulnerable groups: elderly persons, persons with disabilities, and disadvantaged families - categories in which women are often overrepresented (e.g., elderly women living alone, single mothers, women with disabilities). The planned amount in Bălți (18.7 million MDL) is considerably higher than the equivalent allocation in Cahul, but the lack of full-year execution data makes it unclear to what extent these funds were actually utilized.

One example of a local programme in Bălți explicitly targeting a vulnerable group is the municipal decision to provide heating subsidies to persons with severe disabilities during the 2024–2025 cold season: the Municipal Council allocated 928 thousand MDL to support 235 persons with disabilities in covering heating costs. However, such one-off interventions are not embedded as consistent gender policies within the budget but rather appear in isolation.

Limited budget flexibility: Bălți's budget shows limited flexibility, as a significant share of expenditures is pre-committed to salaries and other mandatory costs. Personnel expenditures (salaries for employees in local public institutions - schools, kindergartens, the mayor's office, etc.) represent approximately 52.1% of total expenditures. This means that over half of the budget is pre-committed to fixed personnel costs, significantly reducing fiscal space for launching new programmes or increasing funding for existing ones. With such limited fiscal space, initiating new local initiatives (e.g., a domestic violence prevention programme or expanding childcare services)

would require either reallocating funds from other sectors, which are difficult to do without affecting basic services, or attracting external funding/grants or additional central transfers. In practice, the local authorities in Bălți have limited budgetary autonomy, due to both the high dependence on transfers (over 65% of revenues) and the inflexible expenditure structure factors that hinder the integration of gender considerations into current budgetary policies.

Transparency and available data: In terms of financial transparency, Bălți performs relatively well. The decisions on budget approval and revision, as well as monthly execution reports (for the first part of 2024), have been made publicly available online. However, from a gender transparency perspective, the situation is lacking. The publicly available budget documents contain no data disaggregated by gender (women/men) on expenditure distribution or beneficiary groups. Moreover, the budget does not include gender-relevant performance indicators (gender-responsive KPIs) to track programme outcomes for different groups. This "data blindness" makes it impossible to assess whether municipal resources are equitably serving women and men, or whether disparities exist. As such, Bălți's 2024 budget may be considered transparent in financial terms, but opaque in terms of gender impact.

3.2. The 2024 Budget of Cahul municipality: size, execution, and relevant allocations

Cahul Municipality operates with a significantly smaller budget compared to Bălți. The 2024 budget was approved with planned expenditures of approximately 219.8 million MDL and revenues of around 195.3 million MDL, assuming a deficit of 24.5 million MDL to be covered from previous years' surpluses. During the year, the expenditure plan was revised upward to 224.1 million MDL, owing to additional state transfers (for salary increases and social benefits) and externally secured grants. Budget execution in Cahul was very strong, with the municipality spending 216.7 million MDL —96.7% of the revised budget - nearly in full, indicating that most planned programmes were implemented as expected. Execution performance above 95% reflects both administrative capacity for efficient fund utilization and the fact that the available (modest) resources were almost entirely required to meet local expenditures. Revenues also slightly exceeded projections (102.6% realization), due to higher collections from local taxes and grants, which helped offset the deficit.

Expenditure structure and gender relevance: Although Cahul's budget is over five times smaller than Bălți's, analysis of the expenditure structure reveals relevant differences in priorities. In 2024, Cahul directed significant resources toward one sub-sector with major relevance for women: Early Childhood Education (pre-school education). Actual expenditures for the maintenance of nurseries and kindergartens in the municipality amounted to approximately 72.5 million MDL, representing 33.5% of the total municipal budget (one-third of all local spending). This remarkable proportion illustrates Cahul's strong commitment to childcare services, which are essential to enabling parents (especially mothers), to participate in the labour market. The amount includes, among others, expenditures on children's meals (~7.3 million MDL) and hygiene products (~0.9 million MDL) in nurseries/kindergartens, contributing directly to the quality and

accessibility of these services. (It is worth noting that Cahul Municipality does not directly manage primary and lower secondary schools, as these are funded at the district level, thus early education remains the main educational responsibility of the local budget, alongside some extracurricular activities.)

In addition to kindergartens, Cahul spent approximately 14.1 million MDL (6.5% of the budget) on extracurricular education such as music and arts schools or children's sports clubs. Combined, the education sector (pre-school + extracurricular) absorbed around 40% of the municipal budget, indicating a strong orientation toward developing the younger generation, which also has positive spillover effects for women by reducing the burden of unpaid care work.

By comparison, **Social Protection received minimal attention** in Cahul's 2024 budget execution. Although ~2.7 million MDL were initially planned for aid and social services, the execution report shows that only ~688 thousand MDL were actually spent (of which ~250 thousand MDL on social aid and ~438 thousand MDL on social benefits) that is, less than 10% of the allocated budget. This execution rate of only ~9% highlights either implementation issues (unused funds for various reasons) or an overestimation of the initial capacity to deliver social programmes. What is certain is that the resources that effectively reached vulnerable groups where women (e.g., single mothers, elderly women living alone, women with disabilities) often represent a significant share were minimal, leaving much of the need unmet. As a percentage of Cahul's total budget, social protection expenditures accounted for less than 0.5% virtually negligible. By comparison, Bălți had planned ~1.6% for social protection. Therefore, Cahul had an almost non-existent local social safety net in 2024 from a budgetary standpoint, raising concerns about the level of support provided to disadvantaged groups.

Expenditures for Culture, Sport, and Youth in Cahul collectively represented approximately 16.3% of the executed budget (of which ~10.4% for culture—22.6 million MDL, ~5.3% for sport—11.5 million MDL, and ~0.6% for youth activities—1.3 million MDL). These figures, comparable in proportion to those of Bălți (which allocated 9.5% for culture + sport + youth), demonstrate attention to cultural and recreational sectors that can benefit the entire community, including women (e.g., through participation in cultural and sports life).

In contrast, **Public Health did not appear as a spending priority** in Cahul in 2024 the local budget does not directly fund hospitals (these fall under district or national budgets), and the only health entity under municipal management was the Women's Health Centre "Virginia," a specialized outpatient clinic for women. Unfortunately, 2024 marked the closure of this center: the Cahul Municipal Council decided, in its session of 26 September 2024, to dissolve the Municipal Enterprise "Women's Health Centre – Virginia Cahul." This decision (Decision No. 6/28(10/28) of 26.09.2024) constitutes a major setback in the provision of public health services for women at the local level. As a result of this closure, women in Cahul, especially vulnerable ones, with disabilities lost access to a nearby provider of specialized medical services (in reproductive health, family planning, etc.), without the local budget offering an alternative or compensatory programme.

This event once again highlights the **lack of a gender-responsive approach in budget planning**: not only are additional funds for women's specific needs absent, but even existing infrastructure dedicated to them has been eliminated, with no assessment of the impact on the female population.

External funding: It is worth noting that, despite its limited own-source revenues, Cahul succeeded in 2024 in attracting several external grants and donations that partially supplemented the local budget, including in areas relevant to quality of life. For example, during the year, the municipality received 6.53 million MDL through the government's "European Village" programme for the development of sports grounds and recreational areas, 2.26 million MDL from Sector 6 of Bucharest Municipality for kindergarten repairs, 1.76 million MDL through the EU4Culture project, and 7.47 million MDL from voluntary donations (mostly directed toward educational equipment for kindergartens). These external funds were relevant in enabling the implementation of projects that the local budget could not support independently.

From a gender equality perspective, investments such as sports facilities or cultural infrastructure can yield positive outcomes if they are inclusively utilized (e.g., ensuring equal access for girls and women to new sports amenities). Grants directed at kindergartens directly support early childhood education, that is a key spending pillar that benefits women (particularly mothers) in Cahul. However, sustainability remains an issue: these financial injections are occasional, and the long-term maintenance of improved services would require either an increase in local own-source revenues or continued support from donors or the state.

Limited budget flexibility: Cahul's expenditure structure closely resembles that of Bălți. Personnel expenditures accounted for approximately 51.0% of the executed 2024 budget - almost identical to Bălți's ratio. This reflects the public sector salary increases mandated at the national level (which also affected local budgets) and, more broadly, the fact that a significant portion of any municipality's expenditures are fixed (e.g., salaries for educators, teachers, public servants, etc.). With half of the budget "locked" in personnel costs, Cahul's fiscal flexibility is extremely limited, leaving minimal room for reallocating funds to new initiatives.

Cahul's dependence on state budget transfers is slightly lower than that of Bălți, but still substantial: approximately 50% of Cahul's revenues come from transfers (primarily for covering education salaries and other normative expenditures). A negative shock in national budgetary policies or allocations (e.g., cuts in subsidies or transfers) would immediately impact the municipality's ability to fund basic services.

Cahul faces the same structural constraints as Bălți: modest own-source revenues, dependency on central funding, and inflexible expenditure structures, all of which hinder the adoption of innovative or gender-responsive measures without external financial support.

Transparency and available data: In 2024, Cahul demonstrated mixed performance in terms of budget transparency. On the one hand, a highly detailed annual budget execution report was available (including expenditure breakdowns by function and destination), which enabled the present analysis. On the other hand, the initial planning documents (the approved budget and its detailed annexes) were not published on the municipality's website or were not easily accessible to the public.

Importantly, as in the case of Bălți, there is no trace of gender-disaggregated data in Cahul's budget reports or annexes. Neither the number of beneficiaries of social or educational services is presented by gender, nor do programme outcome indicators reflect any gender-specific targets (in fact, performance indicators are entirely absent). As such, from the perspective of GRB transparency, Cahul falls into the same opaque category as Bălți, which means we know how much was spent and in which sectors, but we do not know who (women or men, girls or boys) concretely benefited from these expenditures.

3.3. Comparison between Bălți and Cahul: expenditures, priorities, and perspectives

The table below presents the distribution of main expenditures by function in the two municipalities, highlighting differences in budgetary priorities in 2024:

Table 3. Comparative distribution of municipal expenditures by sector in 2024: Bălți and Cahul

Expenditure category	Bălți 2024	Cahul 2024
Education (total) – all levels of education (including preschool and school)	54.7% of total (~624.7 million MDL)	~40.0% of total (33.5% early childhood education + 6.5% extracurricular)
Social protection – social assistance, aid, social services	~1.6% of total (~18.7 million MDL planned)	<0.5% of total (~688 thousand MDL executed)
Healthcare – local public health services (e.g., polyclinics)	~0.11% of total (~1.3 million MDL)	0% – no local funding allocated in 2024; closure of Women's Health Centre "Virginia"
Culture, sport, and youth – cultural institutions, sports, recreation, youth activities	~9.5% of total (~108.8 million MDL)	~16.3% of total (10.4% culture + 5.3% sport + 0.6% youth)
Infrastructure and utilities – roads, public transport, municipal services, street lighting	Remaining ~34% (includes ~4.6% for roads, ~29% for municipal services)	Remaining ~43% (including 13.5% for roads, 11.8% for municipal development, 8.1% for public authorities)

Source: Prepared by the author based on publicly available documents from municipalities

The comparative analysis highlights several key aspects:

1. **Budget size**: Bălți operates with a significantly larger budget (1.14 billion MDL planned) compared to Cahul (approx. 217 million MDL executed), reflecting not only differences in population size and administrative status, but also the fact that Bălți manages higher-level municipal services (including the school network, for example), whereas Cahul has more limited responsibilities (general education in Cahul is funded by the district/central government, not the municipal budget). However, a budget more than five times larger did not translate into a more gender-responsive approach, neither city has introduced budgetary

measures explicitly dedicated to gender equality. Neither Bălți nor Cahul includes in its budget any programme or subsidy specifically targeting women (e.g., shelters for victims of violence, grants for women's entrepreneurship, etc.), both focusing primarily on financing traditional functions (education, infrastructure, administration).

2. **Education and childcare services**: Both municipalities allocate the largest share of resources to the education sector, but Cahul dedicates proportionally more to early childhood education. In Bălți, ~55% of the budget (625 million MDL) is directed toward education at all levels, while in Cahul, ~40% of the budget (72.5 million MDL out of 216.7 million) was invested solely in nurseries and kindergartens. Thus, Cahul demonstrates a relatively more focused commitment to childcare services, whereas Bălți despite spending much more in absolute terms on education - covers a broader spectrum (including schools). The implication is that in Cahul, the burden of caring for young children is more substantially assumed by the public budget (relative to available resources), which directly supports women's participation in the labour market.
3. **Social protection and services for vulnerable groups**: Bălți planned for a somewhat broader social safety net (1.6% of the budget allocated to social assistance), while Cahul spent almost nothing for these purposes (<0.5%). Even though the absolute amount planned in Bălți (18.7 million MDL) far exceeded that of Cahul (2.7 million MDL planned), in the absence of execution data, it is unclear how much was actually used in Bălți. In any case, in 2024, neither municipality provided adequate support to vulnerable social groups, which is an issue that disproportionately affects women, including with disabilities, who constitute the majority of beneficiaries of social benefits such as childcare allowances, single-parent assistance, or home care services for the elderly.
4. **Health and programmes for women**: Neither budget includes direct allocations for women's health or reproductive rights programmes. The situation is more concerning in Cahul, where 2024 saw the closure of the local Women's Health Centre, effectively eliminating the only gender-targeted facility, limiting also the access of women with disabilities to reproductive health.. Bălți, on the other hand, did not have such a dedicated centre to begin with (and, in general, spends very little on public health, relying on district/national institutions). Thus, in terms of public services for women (health and protection), both municipalities perform modestly; however, Cahul took a significant step backward by liquidating existing infrastructure, whereas the situation in Bălți remained unchanged (no specialized services, but also no loss of existing assets).
5. **Constraints related to limited budget flexibility and external funding:** Bălți and Cahul share the same structural vulnerabilities in local public finance. Both are heavily reliant on state transfers (Bălți ~65%, Cahul ~50% of revenues come from transfers), and both spend over half of their budgets on personnel costs (Bălți ~52%, Cahul ~51%). These nearly identical indicators suggest that, despite differences in absolute budget size, the municipalities' actual fiscal space for discretionary spending is extremely limited. In practice, once salaries and mandatory basic services are covered, very few resources remain for new local initiatives.

6. Any attempt to implement gender-responsive programmes (such as shelters for victims of violence, reproductive health education campaigns, or expansion of nursery networks) would be severely constrained by this lack of discretionary funds. In 2024, neither municipality allocated own-source funding for such initiatives, and the reliance on external grants was particularly visible in Cahul (which attracted external funding for kindergarten, sports, and cultural projects). Bălți did not report significant external projects in 2024, but benefited from substantial centralized transfers (e.g., for road repairs and school funding). Limited fiscal space and dependence on external funding thus represent shared barriers to integrating a gender perspective into local budgets.

KEY CONCLUSIONS FROM CHAPTER 3

In 2024, both Bălți and Cahul municipalities focused on delivering basic public services, without directly addressing gender equality objectives. Neither budget included gender-responsive allocations or programmes specifically targeted at women, and the complete absence of gender-disaggregated data on beneficiaries created an information gap that makes truly inclusive analysis impossible. The comparison between the two cities reveals that budget size does not guarantee a gender perspective: Bălți, despite having more than five times the resources, is in virtually the same position as Cahul regarding the omission of gender considerations in budget planning. Both municipalities primarily invested their funds in traditional sectors (education, infrastructure), which provide indirect benefits for women, but lacked any explicit targeting or orientation toward reducing gender inequalities.

At the same time, the analysis revealed some relevant differences: Cahul showed particular commitment to early childhood education services, allocating one-third of its budget to nurseries and kindergartens, which is a positive example of an intervention with gender impact (supporting young mothers). Conversely, both cities underperformed in the area of social protection, failing to spend the planned amounts (with a more severe shortfall in Cahul). Another distinct aspect was the closure of the women's health center in Cahul, which underscores the risk that, in the absence of a gender perspective, budgetary decisions may result in setbacks in women's access to specialized services.

Overall, structural obstacles, limited fiscal space, and reliance on external funding and transfer-dependent budgets, lack of data, and insufficient capacity for GRB - underline the failure to implement GRB in both municipalities in 2024. Looking forward, a key area for improvement would be enhancing data transparency (including the publication of gender-disaggregated information on local service beneficiaries) and piloting initiatives with gender objectives in local budgets. Until such measures are adopted, **public funds will remain largely "gender-blind"**, making it difficult to assess the extent to which the local budgets of Bălți and Cahul address the specific needs of women and men in their communities.

CONCLUSIONS AND KEY FINDINGS

1. Moldova has only partially institutionalized GRB as of 2024. Important initial steps were taken – notably a mandatory gender equality provision in the 2025 budget circular – yet many core GRB practices remained absent or nascent. There were still no gender budget tags, no dedicated gender budget statement, and only early efforts to use gender-disaggregated indicators or conduct gender impact assessments in budgeting.
2. Inclusive budgeting measures in 2024 were isolated exceptions rather than systematic practices. The state budget funded a few targeted programmes benefiting women and persons with disabilities (for example, a Women in Business entrepreneurship program and increased allocations for disability rehabilitation services), demonstrating the potential impact of inclusive budgeting. However, these positive initiatives were not widespread – overall budget execution did not integrate gender equality or disability objectives across sectors, making such considerations the exception rather than the rule.
3. A lack of detailed, disaggregated data and transparency in budget reporting posed a major barrier to accountability. The 2024 budget execution reports did not provide information on beneficiaries by gender or disability status, making it difficult to gauge who benefited from public expenditures. This information gap hampers accountability and obscures whether public funds are effectively addressing the needs of women or persons with disabilities.
4. Key sectors remained gender- and disability-blind in budget implementation. Important areas of spending – including education, health, infrastructure, and social protection – had no explicit allocations or adaptations to reduce gender disparities or include persons with disabilities. Apart from a few targeted programs, mainstream services and investments in 2024 did not incorporate specific targets or measures to ensure equitable access for women or for persons with disabilities. In practice, gender and inclusion considerations were largely missing in these sectors.
5. There is a clear gap between Moldova's strategic commitments to gender equality and actual budget implementation. High-level frameworks (such as the Public Finance Management Strategy 2023–2030 and the Programme for Promoting and Ensuring Equality between Women and Men in the Republic of Moldova for 2023-2027) signaled strong commitment to integrating gender into public finance, but implementation in 2024 remained limited and ad hoc. The budget process lacked systematic integration of gender objectives, performance indicators, or gender-disaggregated data, indicating a transitional stage rather than full implementation of GRB. In short, policy intent did not yet translate into consistent practice in the 2024 budgets.
6. Promising steps toward GRB were initiated at the national level. For the 2025 budget cycle, the Ministry of Finance mandated several ministries to incorporate gender equality objectives in their budgets, and the Ministry of Labour and Social Protection piloted GRB in its own programs – important moves toward aligning budgeting with gender equality goals. Additionally, the national development monitoring framework was updated to include around 130 gender-responsive indicators, laying a foundation for broader use of gender-disaggregated metrics in planning and evaluation. This ongoing integration of gender indicators at the ministerial level is a key positive development that can help drive more gender-responsive results in the future.

RECOMMENDATIONS

Bălți and Cahul Municipalities

1. Regularly releasing and utilising gender-disaggregated data on local budget beneficiaries and outcomes helps improve budget transparency. For instance, reporting the number of women and men - including those with disabilities - who benefit from municipal services or social programmes enhances public accountability and supports fairer resource distribution. Making such data available addresses a noted gap and is relevant for evidence-based, gender-sensitive planning at the local level.
2. Within existing budget constraints, pilot targeted initiatives that advance gender equality or disability inclusion. Even modest, focused programs – such as supporting a women's health service, girls' education initiative, or vocational training for persons with disabilities – can demonstrate the benefits of GRB at the local level. Launching small-scale gender-responsive projects will build experience and public support, and their success can be scaled up or used to attract additional resources over time.
3. Integrate gender priorities into local development plans and decision-making processes, making most of the policy tools available to municipal authorities. Even with limited discretionary funds, Bălți and Cahul can embed a gender perspective by aligning local strategies (e.g. city development programs or social services plans) with gender equality objectives. This should include engaging community stakeholders – for instance, consulting women's organizations or civil society groups – to ensure budget decisions reflect the needs of women, men, and vulnerable groups in the community. By using participatory approaches and existing local policy levers, municipalities can progress toward gender-responsive budgeting despite tight budgets.

Line Ministries

4. Institutionalize the use of gender-disaggregated indicators and gender targets in all ministries' budgeting and reporting. Building on recent progress (such as the addition of 130 gender-responsive indicators in the national SDG framework), line ministries should consistently track and report how their programs impact women vs. men, and persons with disabilities. This means each ministry's performance framework should include relevant gender-responsive indicators and data collection, so that government can monitor gender equality outcomes and adjust policies accordingly.
5. Introduce a gender tagging (marker) system for public expenditures to clearly identify and track spending related to gender equality. Line ministries, in collaboration with the Ministry of Finance, should develop procedures to mark budget allocations that target women's empowerment or closing gender gaps. Such a tagging system, aligned with international best practices, will increase transparency and allow the government (and public) to see how resources are allocated toward gender objectives. Over time, this helps hold ministries accountable for supporting Moldova's gender equality commitments through their budgets.

6. Extend and strengthen gender impact assessment practices across all policy and budget proposals. Every line ministry should be required (and supported) to conduct ex-ante gender analysis of major new policies or spending initiatives to determine how different groups (women, men, including those with disabilities) would be affected. These assessments should inform policy design and budgeting choices before funds are allocated. Additionally, ministries should improve ex-post evaluations and monitoring to measure actual gender-related impacts of their programs, using the findings to adjust and make their interventions more effective and equitable.

7. Central authorities, especially the Ministry of Finance and the Ministry of Labour and Social Protection, should strengthen local capacity for GRB. This could include training municipal budget officers in gender budgeting techniques, issuing simple guidelines or tools for local governments to apply GRB, and creating mechanisms (or incentives) for pilot GRB projects in municipalities. By strengthening local capacities and providing guidance, line ministries will help address the capacity gaps that have hindered GRB implementation in cities. This collaborative approach ensures that national GRB efforts trickle down to local administrations, enabling a more uniform and effective gender-responsive budgeting practice across all levels of government.

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