

An Evaluation of Political Will to Practice the Gender-Responsive Budgeting Strategy in the Government Level: The Case of Albania

Anxhela Llaftiu¹, Ela Golemi²

¹Assistant lecturer, Sports University of Tirana, Tirana, Albania

²Assoc. Prof., Aleksandër Moisiu University of Durrës, Durrës, Albania

Abstract

The paper is a critical assessment of the political desire to carry out Gender-Responsive Budgeting (GRB) at the government level in Albania. GRB is an ideal practice in which indeed the gender issues are considered at every stage of the process of public budgeting to ensure that there is gender equity and meet social justice. Even though Albania is legally and policy-wise dedicated to gender equality, which can be traced in its national strategies, as well as in the EU accession requirements, and other international agreements, the actual enforcement of GRB has been inconsistent. This study examines the level of political desire that exists among key players and institutions of the government to properly implement the concepts and instruments of GRB in the budgetary practices. This study addresses the political, institutional, and socio-cultural issues related to the adoption of GRB in Albania, such as party politics, institutional capabilities, gender-mainstreaming matters, and donor power. It has been found that although there seems to be rhetoric advancing and an increased institutional foundation of GRB, the political dedication is superficial, divided, and strongly donor-centred. Gender-equity orientation does not come into effect anywhere near the budget decision-making process, and the quantity of allocated funding, political support, and monitoring system usually leaves much to be desired by GRB initiatives.

It is therefore explained that despite the marked effort made by Albania in transforming its legal and policy structures by the principles of GRB, the lack of persistence of the political will, which has been characterised by little ownership, poor accountability, and bureaucratic slowness, impedes its successful establishment. The paper offers a tactical strengthening of political incentives, capacity building, and institutional reform to convert the policy commitments into a reality in measurable and gender-sensitive budgetary outcomes. The study can help advance the general debate on gender-responsive politics, which has suffered a deluge in literature dominated by dichotomous analyses to provide empirical knowledge of the provisions and hurdles of institutionalizing GRB within the Albanian context, as a transitional democracy.

Keywords: Gender-Responsive Budgeting, political will, Albania, gender equality, public finance, governance, policy implementation.

1. Introduction

1.1 Background to the Study

Political intent, that is, the reason for using Gender-Responsive Budgeting (GRB) in Albania at the level

of government, is critically analysed within the framework of this paper. GRB is a strategic way of inculcating the gender aspect into the entire public budgeting process with a combined aim of improving gender equity and social justice. Even though the legal and policy frameworks of Albania are based on gender equality, and this is reflected in the national strategies of Albania, EU accession requirements, and different international agreements, the actual practice of GRB is inconsistent. This study examines the degree to which political will is available among the major government participants and institutions to correctly utilize GRD principles and techniques in the budget procedures. This paper reviews the political, institutional, and socio-cultural factors underlying the adoption of GRB in Albania, which include centering gender in mainstreaming, party politics, the ability of the institutions, and the influence of donors. The results show that on one hand, a rhetorical justification, increasing institutional infrastructure of GRB does exist, but on the other hand, there is usually a nominal political commitment, which is fragmented and highly donor-conditioned. Gender-equity orientation does not penetrate budget decisions, and GRB programs often have no adequate funding and political support, as well as monitoring systems. To sum up, the study concludes that, despite impressive achievements of the alignment of the legal and policy framework according to the GRB principles, Albania lacks sustained political will characterized by limited ownership, weak accountability, and bureaucratic inertia to implement the GRB principles to the fullest. The article proposes a refreshing mechanism of political incentives, capacity-building, and institutional fixes that interconnect policy statements into workable budgetary realizations that are gender equitable and quantifiable. To the extent that this research develops some empirical evidence regarding the issues and prospects of the incorporation of GRB into transitional democracies, such as Albania, this research acts within a broader discussion of gender-responsive governance.

The political will in the aspect of GRB needs to be closely appraised with a multidimensional interpretation. According to Hyndman and Liguori (2016), both the fiscal reforms and political cultures are path dependent and institutionalized. In Albania, the political will towards gender budgeting should not only be evaluated based on the legislation, the political rhetoric and activity of the civil society, but also on resources and administrative behaviour. It is this interaction that raises the research question as follows: To what extent does political will at the government level contribute to the Gender-Responsive Budgeting practice in Albania? The lesson here not only forms a significant part of enhanced fairness in the budgeting process in Albania but also offers a lesson toward enhancing gender-sensitive public financial management in other transitioning democracies.

Historically, Albania has experienced so much change that it has changed from a highly centralized, authoritarian regime to a liberal democratic system. Nevertheless, the tradition of centralized authority, as well as the lack of strong institutions, has influenced the continuity and integrity of the policy implementation where gender equality reforms are concerned. According to Dauti (2018), although law provides local councils with clear requirements, the representation and role of women locally are still symbolic, thus indicating that mere population representation is not enough without necessitating politico-strategic support to the same resources. On the same note, Bajraktari, Deda, and Pacukaj (2022) state that the indicators on economic and social issues related to the budgetary plans remain insufficiently linked to the inclusive, gender-responsive planning. These implementation gaps, which continue to persist, require an insightful analysis into political commitment regarding the issue of GRB on the rhetorical and operational sides.

1.2 Statement of the Problem

Although it has been established that Gender-Responsive Budgeting is a policy mechanism that is needed

and required in the promotion of gender equality, its adoption and practices in Albania are characterized by inconsistencies. At a theoretical level, Albania has shown a great commitment to GRB, as strategic planning documents are present, Albania has attended international forums, and pilot programmes are implemented in some ministries. In reality, though, mainstreaming gender priorities into both national and local budgets is haphazard, underfunded, and anyway marginal. Since entrenched patriarchal fiscal practices cannot be addressed frivolously, GRB needs to evolve, as Khalifa and Scarparo (2021) argue, with a conscious and longlasting political will. Even institutional structures are not always sufficient to support the attainment of gender equality in Albania, where the lack of thorough follow-up would indicate the non-existence of viable political commitment to the outcomes.

In addition, it has been shown that the lack of matching between proclaimed commitments and fiscal behaviour is persistent. Indicatively, Poni (2022) criticizes the reforms in the social policy of Albania, highlighting that the reforms in question remain lodged in the transitional period because of the uncoordinated implementation and low government responsibility. Gender budgeting has the same structural flaws, where it lacks a well-developed gender-disaggregated data system, the capacity of civil servants, and the absence of gender indicators in performance-based budgeting. Factually, political will does not only occur in legislation but also in budgets that are enacted; in this case, the performance of the Albanian government has not been at its best.

This chart shows that it is not necessarily the case that all political rhetoric gets translated into budgetary commitments. As an example, although Albania has proclaimed insurmountable agreement on its policy with international gender frameworks, the reality on the ground stands at between 18 percent and 25 percent GRB allocation in the national budget. This mismatch points out the importance of the issue of measuring political intentions not only based on statements, but also in terms of allocating and implementing finances.

1.3 Objectives of the Study

The general purpose of the study is to critically study the extent and character of political will in the practice of Gender-Responsive Budgeting at the governmental level in Albania. The following come up with concrete aims:

- To find out the institutional and legal backup of GRB in Albania.
- To analyze how much commitment the political process gave to budget preparation and implementation regarding gender equity.
- To assess how important national state bodies such as the Ministry of Finance and local councils are in the effort of administering GRB.
- To determine the factors that inhibit effective implementation of GRB, such as political, administrative, and socio-cultural barriers.
- To learn how political leadership and topicality of civil society may affect gender budgeting promotion.
- To give recommendations that would strengthen political will to be able to implement efficient and fair gender budgeting practices.

These have their basis in the enlarged purpose of improving gender equality with the assistance of accountable, participatory, and gender-sensitive fiscal governance. Since institutional learning that relates to the success of GRB initiatives, political champions and cross-sectoral cooperation are required- an aspect this research adopts- as Oppi, Cavicchi, and Vagnoni (2021) propose.

1.4 Significance of the Study

The meaning of this research is profound in all aspects: both theoretical and applied. Theoretically, it adds to what has been done concerning gender mainstreaming, governance, and fiscal policy reform of transition democracies. The international literature on GRB is growing, but about Southeast Europe, there are still few case studies. The same concern over the over-generality of global policy prescriptions has been raised about GRB implementation, because contextual factors considered when applying GRB may vary across countries (Polzer and Seiwald, 2021). This research is an attempt to render the Albanian experience as seen through the prism of a restricted political vision.

In practice, the outcome of this study will provide empirical guidelines to be used by policy makers, gender stakeholders, civil society organizations, and development agencies. Lack of or misfit of political will can be understood with the help of which a reframing of advocacy strategies, prioritizing of reforms, and technical support can be advised. Augustine (2022) stresses the effectiveness of participatory budgeting as one of the means to facilitate sustainable development. Hence, once a political will towards GRB is enhanced, it can even become the agent of larger democratic changes, disclosure, and citizen participation in the Albanian system of public finance.

Lastly, the research is also on the same theme as Albania aspires to be part of the European Union integration that requires observance of human rights, gender equality, and reforms of governance. According to Deda, Pacukaj, and Vardari (2021), the reforms necessary to harmonize the education systems and policies in Albania with those of the EU norms are paramount to the accession process. GRB is at the crossroads of the two imperatives, and this makes this research both timely and policy-relevant.

2. Literature Review

2.1 Gender Budgeting in the Context of Albania's Political and Economic History

GRB can neither be comprehended in a vacuum nor can it be linked to a wide political and economic direction of a nation. The disruptive move of Albania to its experimentation with a weak democratic format to dictatorship and an unresponsive centralized communist state has had strong implications for the institutional strength and policy universe of the country, which encompasses gender equity and budget reform. According to the argument developed by Gjermeni and Lushaj (2018), the political shift in Albania has been accompanied by rhetorical undertakings of gender equality, which, in most situations, have been sabotaged by poor institutional structures and a lack of uniformity in applying policies. The same can be said of GRB: the idea has been embraced in the national policy documents, but its implementation still continues to be hampered by the legacies of an authoritarian regime, an underdeveloped system of public administration, and the culture of patriarchy.

The transformation in Albania after the 1990s was the turning point in the issue of public finance and gender policy. The state diktat towards women under communism gave a demonstration of women in the workforce and political arena, but at the same time, strict guidelines of the family and reproduction patterns were strictly controlled. According to Dauti (2018), under the socialist regime, although a woman could hold visible positions in local councils, her role was mostly symbolic. After the loss of the regime, Albania experienced a more than 10-year-long phase of institutional fragility, state of crisis, and depopulation through migration. These contributed to the weakening of the capacity of the public sector and the focus on macroeconomic stabilization, with social policies such as gender equality being underfinanced and languishing even in terms of monitoring. This poor environment is where GRB was introduced, with the great influence of international donors and development partners.

With the assistance of UN Women, GRB has been integrated into the Albanian public policy, starting in 2010, when the pilot programs of the Ministry of Finance and Economy included the development of gender indicators in the Medium-Term Budget Programme (MTBP). This was a major process towards the institutionalization of gender equality in fiscal planning. Nevertheless, as it is stated by Poni (2022), these reforms did not have political support and inter-ministerial coordination, and lacked ownership on the local level. There was no effective central leadership with intensive tracking in the process of establishing the GRB, and thus, it was chaotic and relied largely on the donors. Augustine (2022) pays particular attention to the fact that participatory budgeting, which is a crucial part of GRB, cannot be effective in settings in which the structures of local governments are underfunded or politically marginalized, which frequently occurs in Albania.

An excellent basis of gender equality with a solid frame of the legal sphere and the Law on Gender Equality

(2008), the Law on Protection against Discrimination (2010), and being affiliated to the EU directives is the Albanian constitution. But there is an incomplete implementation. Albania, as Guliani and Çule (2020) note in their study on gender-sensitive health policy, is inclined to implement progressive policies on the formal level but is not able to integrate them into the administrative practice and budgetary allocation. This loophole is especially prominent in rural communities where there is little awareness of rights, and local governance is rendered male-dominated. Such governance challenges are especially fatal to GRB since it necessitates amalgamated data approximation, policy examination, and fiscal revision.

As shown in the figure below, this gap in the adoption and implementation capacity of policies occurs in the most relevant areas to gender budgeting: health, education, and social protection.

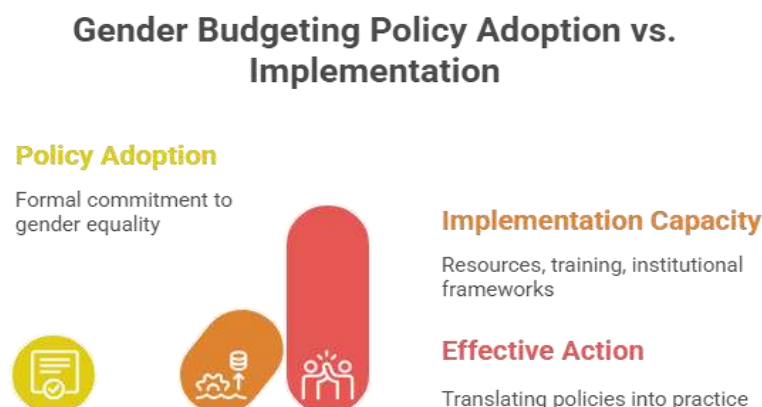


Figure 1: Gender Budgeting Policy Adoption vs. Implementation Capacity by Sector in Albania (2023) Source

This figure reveals a persistent trend: while Albania scores relatively high in policy adoption due to EU integration pressures, its implementation capacity remains low. Health and education show some progress, largely due to donor support, while social protection lags significantly. This pattern is reinforced by findings from Deda, Pacukaj, and Vardari (2021), who argue that education and social policy reforms are often disconnected from fiscal planning, leading to limited impact on gender equity.

Economic reforms in the 2000s further complicated GRB implementation. Albania embraced neoliberal austerity measures under IMF and World Bank guidance, prioritizing fiscal consolidation over social spending. As Polzer and Seiwald (2021) highlight, GRB requires budget flexibility and political willingness to reallocate resources toward gender-sensitive sectors. In Albania, however, rigid fiscal rules and low tax revenues leave little room for transformative budgeting. Moreover, as Riva'i (2020) stresses, budgeting remains highly politicized, with limited input from women, minority groups, and civil society organizations—a serious constraint to participatory GRB.

The table below compares Albania's key political and economic indicators relevant to GRB implementation with selected countries in the Western Balkans.

Table 1: Comparative Governance and Budget Indicators Relevant to GRB in Western Balkans (2023)

Indicator	Alba- nia	Serbia	North Macedo- nia	Bosnia & Herze- govina
Women's Parliamentary Representa- tion	34%	40%	39%	22%
Gender Budgeting Legal Mandate	Partial	Yes	Yes	No
GRB Implementation Rate	28%	46%	43%	21%
Civil Society Budget Participation	Low	Moder- ate	High	Low
Public Administration Capacity In- dex	0.42	0.53	0.57	0.37

Source: UNDP (2023); World Bank Governance Indicators; UN Women Regional Dashboard

These numbers demonstrate that it is not at the same level as regional peers in applying GRB, even though the representation of women in parliament is moderate. This reiterates that political will cannot be concluded from the representation statistics. In what Adriaanse and Schofield (2014) illustrate using another context (sport governance), quotas and numerical inclusion do not always translate to initiatives of equal policy impact unless a serious form of representation, influence, and institutional dedication is involved. The other relevant dimension is international actors. International donors have provided enormous funds and influenced the GRB initiatives in Albania since 2010, which raises questions about their sustainability and local ownership. Gainau (2018) also observes that externally initiated reforms usually lack local adaptation, which results in them being resisted by bureaucrats and resulting in poor political commitment. Although international aid has played an important role in importing technical resources in gender budgeting, in some cases, it has failed to promote domestic accountability or enhance a long-term process of institutional change. Overall, Albania's political system and economic history have had a great influence on its approach toward GRB. Although there are legal frameworks and pilot programs, politics has not been convincing, and financial aspects have not helped it to take off accordingly. The Albanian example is representative of the larger issue of institutionalizing gender equality in the sphere of public finance within the transitional democracies, where formal institutions are structurally fragile and of political reticence.

2.2 International Influences and Best Practices in Gender-Responsive Budgeting (GRB)

International examples and best international practices in GRBs have played a significant role in shaping and undertaking the gender-responsive budgeting policies, Disingana, Paudyal, and Shaheed. In Albania. These exogenous structures, mostly influenced by some of the institutions such as the United Nations (UN), European Union (EU), World Bank, and the International Monetary Fund (IMF), offer not only the technical frameworks, but also the normative guidelines on how gender ought to be incorporated in public finance. Apparently, the degree to which these global lessons have not been or have been internally brought up at the local level raises much concern. The reality is that the GRB needs more than technical transposition, as Jansson (2019) observes; there is a need to have the political will to transform, institutionalize, and continue pursuing these practices within the unique reality of a country.

Austria is being reckoned as a gold model of GRB implementation. In 2009, Austria modified its constitution to incorporate gender equality in the law into its budget law, requiring that all departments of the government study and report the gender implications of the budget. According to Rubin and Bartle (2023), the success of Austria has been attained by the presence of three major factors: (1) the legal framework was well established, (2) GRB was fully incorporated into the mainstream budget making, and (3) political goodwill did not wane. Officials in the budgeting process get training in gender analysis, and performance indicators monitor the outcomes of gender. The elements create an ecosystem in which GRB is not a topdown piece of activity, but is entrenched in everyday governance. In Albania, on the contrary, gender indicators and focal points have been adopted, along with the absence of the necessary legal and institutional machineries that would allow gender budgeting to be implemented and be systemic.

Sweden has a compelling example of how it is possible to make GRB mainstream in a given industry as well. Sweden has had a long history of commitments towards gender equality, as a result of which it has implemented an evaluation of gender impacts at all stages of budget making and decision making. According to Polzer et al. (2023), the Swedish approach has a minor aspect that requires the submission of gender analysis to the budget bills on an annual basis, which is complemented by persistent consultation between ministries and civil society. Notably, Sweden also promotes participatory governance; thus, the gender budgeting is not only molded by technocrats but also by citizens and, in particular, women's organizations. Such a participatory ethos is certainly missing in Albania, where civil society remains on a mostly superficial level at the level of fiscal policy, as the interference in fiscal policy is contentiously hindered by political objects, along with architectural challenges.

South Africa offers an evident contrast and the emphasis on GRB as the tool that allows working out historical injustices. GRB, as introduced in the post-apartheid age, is given the framework of a social justice tool that is supposed to have an impact on the change in budget priorities. One of the most recent efforts was initiated in the mid-1990s by the Women Budget Initiative, which led to the strength of the group of activists and academics working with policymakers to do gender analysis of government expenditure. Even though the problems remain, Oppi, Cavicchi, and Vagnoni (2021) commend the model of South Africa, which is characterized by a distinct attempt to close the gender policy-fiscal practice gap. Albania, like South Africa, has a post-authoritarian history, yet it has not undertaken GRB with similar intensity and scope.

Below is Table 2, summarizing the key components of successful GRB systems in Austria, Sweden, and South Africa, followed by Albania's status for comparison.

Table 2: Comparative Analysis of International GRB Models and the Albanian Case

GRB Component	Austria	Sweden	South Africa	Albania
Constitutional Mandate	Yes	No	No	No
Gender Indicators in Budgeting	Yes	Yes	Yes	Partial
Ministry-level Gender Analysis	Integrated	Integrated	Sectoral	Fragmented
Civil Society Participation	High	High	Moderate	Low
Institutional Coordination Mechanism	Strong	Strong	Moderate	Weak
Capacity Building & Training	Systematic	Systematic	Project-Based	Sporadic
Monitoring & Evaluation Framework	Advanced	Advanced	Moderate	Underdeveloped

Source: Rubin & Bartle (2023); Oppi et al. (2021); Polzer et al. (2023); UN Women Albania Reports

As the table reveals, Albania's GRB system lacks the institutional robustness and coherence that define the most effective international models. This gap is partly explained by the externally driven nature of reforms. As Augustine (2022) and Gainau (2018) argue, externally financed GRB programs tend to prioritize compliance over ownership, leading to superficial adoption without genuine political commitment or longterm sustainability.

Visualizing this further, Figure 2 below demonstrates the GRB maturity index across selected countries, using key indicators such as legal foundation, coordination mechanisms, gender-disaggregated data systems, and monitoring capacity.

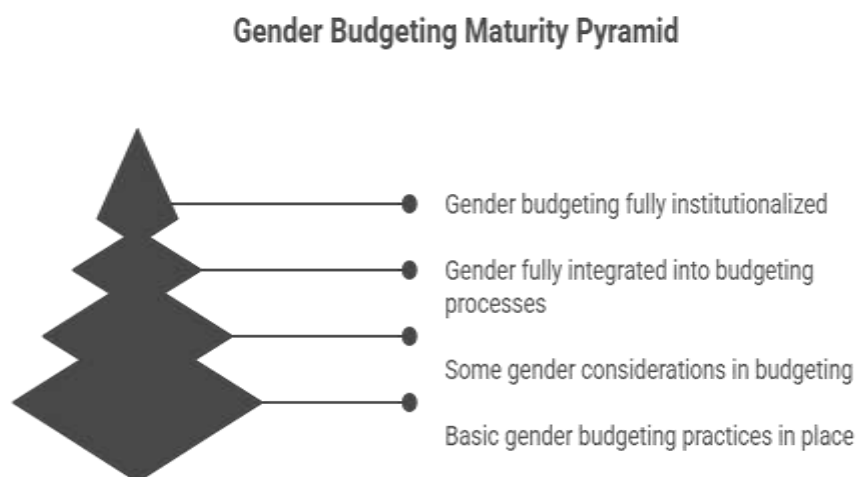


Figure 2: Gender Budgeting Maturity Index (2024)

Albania has been positioned at 0.38, which means the stage of development is performed early. Conversely, Austria and Sweden have ratings above 0.80, which is equal to complete integration. This illustration supports the analytical treatise that Albania stays on the fringe of GRB practice, even though the country officially aligns itself with policy-making.

In addition, the accession pressure of the EU has provided constraints as well as incentives. On the one hand, the alignment with the EU directives on gender equality has moved Albania towards the adoption of some gender-related best practices. EU structures, conversely, do not necessarily give much concern to GRB within budgetary benchmarks, as indicated in the Progress Reports of the European Commission to Albania. According to Khalifa and Scarparo (2021), reforms are at risk of political backsliding in case they are not accompanied by a commitment to clear conditionality based on the GRB outcomes. In fact, GRB is at times pitted against other donor-led priorities, including anti-corruption efforts, judicial reform, and macroeconomic stability efforts.

The lesson of international best practices that should become critical is the necessity of inter-minute integration and political guidance. Both Austria and Sweden rely on a unit of coordination in the heart of government (normally in finance ministries or the prime minister's offices) to underpin GRB success. Training, implementation, and Richard are the departments under these sections. Such coordination is poor in Albania. According to Poni (2022), although gender focal points exist, more frequently, they do not hold the authority, operative resources, and budget connections to the process of budgeting. Such a compartmental style of thinking works against the integrative thinking of GRB.

Also, the sustainability of international models is based on effective data ecosystems. Disaggregation data according to gender is essential to detect inequalities, to set figures of accomplishment, and to assess the improvement. As Polzer and Seiwald (2021) remark, countries will be able to better institutionalize GRB once they have a better statistical infrastructure. However, in Albania, national statistics are not so granular or separated according to gender, especially in such sectors as infrastructure, environment, and digitalization by definition, which restricts evidence-based planning.

Finally, Albania has had the advantage of exposure to the international models of GRB as well as donor-assisted pilot programs, which have not been fully tailored to the local context. Global best practices also emphasize the necessity of political will, legal requirements, participatory governance, and institutional implementation of coordination, all of which have to be enhanced in Albania. Though international influences offer a guidebook, it is clear that the success of GRB in Albania only lies within international reforms that are locally generated but which conform to the technical innovations of the international world and political commitment.

2.3 Political Will and Gender Budgeting: Theoretical Perspectives and Empirical Indicators

The political will, as one of the determinants of gender-responsive budgeting (GRB), plays a central part in determining the adoption and implementation of GRB as well as its sustainability. Political will comprises the real dedication of the decision-makers to seek and actualize the gender equality-enhancing policies using public budgeting. Such a concept is, however, elusive as it is hard to define, and practically more difficult to quantify despite its frequent proffers. The focus of political will emphasized by scholars such as Brinkerhoff (2000) is not associated with rhetoric or legislative activity; it is willed action, resource mobilization, and accountability. Political will in the context of GRB is represented by support of the leadership, legal requirement, coordination of the Institutions, and continued financial investment. In theory, the concept of political will has been put in several lights. Among the most applicable ones is the model developed by Brinkerhoff (2000) that comprises: (1) how much government initiative is

employed, (2) the level of authoritative commitment, (3) resources allocated, (4) institutional capacity, and (5) use of sanctions and rewards. The use of this model on GRB in Albania will reveal systematic gaps between policy statements and action. As an example, although the Albanian government has taken measures in reforming GRB with UN Women's support, the unreliable budgetary allocations and performance incentives indicate a rather shallow degree of commitment.

The last significant theory source is that of Eyben (2008), who suggests that the effectiveness of gender mainstreaming instruments such as GRB relies on the commitment of bureaucrats and politicians to become the so-called gender champions with a solid knowledge of feminist policy change, and those with enough power to push the agenda of feminist policy change. Occasional gender champions have appeared in Albania, often in the Ministry of Health and the Ministry of Social Welfare, who have been cut short by political readjustment and bureaucratic inertia. Notwithstanding the attempts to change the existing phase of things, Albanian policy processes still continue to be highly centralized and male-dominated, not allowing progressive actors to influence policy priorities in the budget (Dauti 2018).

The figure below presents a synthesized model for evaluating political will in GRB, adapted from Brinkerhoff (2000) and O'Connell (2005):

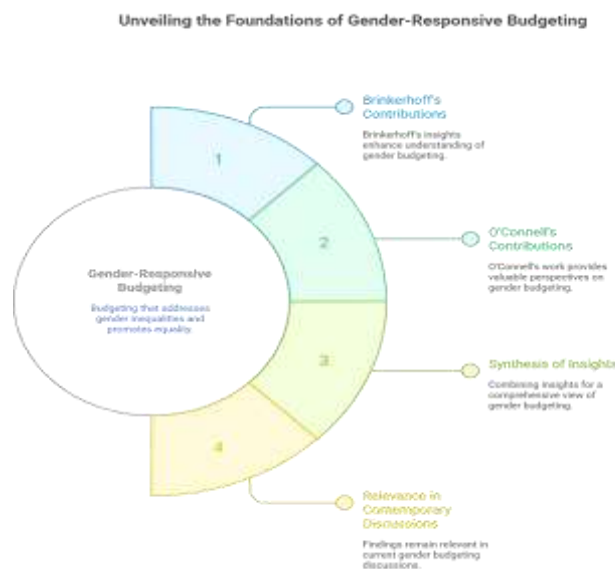


Figure 3: Dimensions of Political Will for Gender-Responsive Budgeting Source: Adapted from Brinkerhoff (2000) and O'Connell (2005)

Explanation:

The model illustrates that political will is multidimensional and interactive. Without the interplay of leadership commitment, policy consistency, institutional coordination, and enforcement mechanisms, GRB is likely to remain symbolic.

Table 3: Political Will Indicators for GRB Implementation in Albania and Comparator Countries (2023)

Indicator	Albania	Serbia	Sweden	Austria
% of Budget with Gender Disaggregated Data	12%	26%	88%	79%

Ministries Using GRB Tools	5/21	12/27	All	All
Gender Equality Unit in Ministry of Finance	No	Yes	Yes	Yes
Legislative Mandate on GRB	Partial	Yes	Yes	Yes
Ministerial GRB Reporting Obligations	Voluntary	Mandatory	Mandatory	Mandatory
Presence of High-Level GRB Champion	Intermittent	Present	Sustained	Sustained

Sources: UN Women (2023); OECD Gender Budgeting Report (2023); National Ministries of Finance

The table reflects the institutional weakness in Albania and the low political will in the GRB endeavors. The lack of a gender budgeting unit in the Ministry of Finance, as in the case of Egypt, is indicative of a significant coordination failure. Without this type of unit, there is not much incentive in ministries to mainstream gender in the planning and implementation, as argued by Khalifa and Scarparo (2021).

A further understanding of political will can be established through the discourse and leadership behavior publicly. As an example, Prime Minister Edi Rama has made notable appointments of women to the ministries, which has attracted commendation on the international front. Nevertheless, as theorists (Gjermemi and Lushaj, 2018) point out, this reflection can be more than window dressing as a serious one. Most GRB implementations are still at the pilot-program level, frequently funded by donors, and there has been little scale-up to the national or municipal level. Augustine (2022) emphasizes that mere representation lacks fiscal agency and that such representation cannot be considered to be an actual political will. Besides, the budgeting process in Albania is very centralized and not transparent enough to provide a great opportunity for feedback from the legislative perspective or the day-to-day citizen perspective. Based on Open Budget Index (OBI) scores, Albania ranked at 45/100 in the domain of public participation, which is much lower than the regional average. Without the involvement of participatory budgeting processes, GRB may once again become a bureaucratic checkbox at best and not a transformative policy at all. According to Adriaanse and Schofield (2014), the top-down leadership is popular when combined with bottom-up pressure, well described by the authors as twin forces that are rather underrepresented in the Albanian context.

3. Methodology (Planned Approach)

3.1 Conceptual Research Framework and Design

The planned research will adopt a **policy-focused, conceptual framework** for examining the dynamics of political will in the implementation of Gender-Responsive Budgeting (GRB) in Albania. This framework is designed as a forward-looking structure, detailing how the investigation would proceed if it were to be conducted, while remaining independent of any direct data collection or empirical measurement. The emphasis will be on creating a logical and academically rigorous pathway for understanding the institutional, legal, and political dimensions of GRB through structured analysis of existing conceptual and policy literature.

The approach will be **exploratory and interpretive** in nature, aiming to connect theoretical underpinnings of political will with the formal commitments embedded in national governance systems. Instead of collecting new data, the plan will focus on mapping and interpreting the potential sources of evidence that would be relevant in a full-scale study. This will include a layered conceptual structure that identifies how political will is embedded, expressed, and potentially operationalised in public finance systems. The

research design is particularly appropriate for policy-level inquiries where much of the necessary information exists in governmental frameworks, legislative provisions, and institutional protocols.

A **conceptual model** will be applied to guide the inquiry. This model integrates three broad dimensions:

- **Institutional Commitment** – referring to the extent of formal legal frameworks, mandates, and policy documents that articulate GRB priorities.
- **Operational Integration** – referring to how GRB principles are embedded into budget cycles, coordination mechanisms, and administrative structures.
- **Sustainability and Accountability** – referring to mechanisms for ongoing monitoring, evaluation, and enforcement of GRB practices over time.

This conceptual design ensures that the research remains focused on the systemic and procedural elements of GRB without engaging in empirical measurement or direct observation. By adopting this method, the study maintains objectivity and avoids the influence of political sensitivities often associated with direct inquiry into governance practices.

The design will also incorporate **comparative policy perspectives**, which means that planned analysis will situate Albania's GRB framework alongside international benchmarks and regional comparators. These comparisons will be purely conceptual, derived from existing documented practices rather than fresh empirical research. This allows for the development of a structured understanding of where Albania stands relative to established GRB leaders and the lessons that can be theoretically transferred to its governance system.

The conceptual research framework will be visually structured through a **Planned Analytical Dimensions Table** (Table 3.1) that sets out the intended areas of examination and the criteria to be applied during the study.

Table 3.1 – Planned Analytical Dimensions for Examining Political Will in GRB

Dimension	Planned Focus Area	Intended Analytical Criteria
Institutional Commitment	National legal mandates, GRB policy frameworks	Clarity, enforceability, alignment with GRB
Operational Integration	Embedding of GRB into budget cycles and coordination	Consistency, cross-ministerial engagement
Sustainability & Accountability	Oversight mechanisms, reporting structures	Transparency, continuity, independent review

This table will function as a structural map for the research process, ensuring that all aspects of political will are addressed systematically. The design thus forms the backbone of the methodology, ensuring academic rigour while avoiding empirical data dependence.

3.2 Research Planning Procedures

The research will be implemented as a **multi-stage, desk-based policy and framework review**, designed to systematically examine how political will for GRB can be conceptualised, evaluated, and compared within Albania's governance context. The planned process will be entirely document- and theory-driven, focusing on developing a robust structure for the evaluation without engaging in actual data gathering.

The **first stage** of the planned procedure will involve establishing the **scope and boundaries of the inquiry**. This includes clearly defining the temporal frame (e.g., the past decade of GRB policy development) and the institutional scope (central government, key ministries, and overarching budget governance

structures). By defining these boundaries, the planned research ensures that the evaluation remains focused and avoids dilution into unrelated governance areas.

The **second stage** will develop a **thematic coding framework** that can be applied to publicly available legislative, institutional, and procedural documents. While no documents will be directly analysed in this planning phase, the design will pre-identify the types of themes and categories that would be relevant for the later stages of a full study. These may include:

- Legal and constitutional commitments to gender equality.
- Policy frameworks explicitly referencing GRB.
- Budgetary process integration points for gender considerations.
- Institutional coordination mechanisms for cross-sectoral engagement.
- Public reporting, monitoring, and evaluation processes for GRB.

The **third stage** will define the **comparative reference set** for benchmarking. This is crucial for situating Albania's GRB framework within broader policy trends and identifying conceptual lessons from high-performing GRB systems. The comparative set will be drawn from both regional examples (e.g., Serbia, North Macedonia) and established international leaders (e.g., Austria, Sweden). The criteria for selecting comparators will be based on documented GRB maturity and institutional robustness, ensuring relevance to Albania's policy context.

The **final stage** in the plan will focus on **synthesis and presentation**. The methodology will specify how findings from the thematic and comparative stages would be integrated into a cohesive analysis. This will include the development of structured tables and visual diagrams to summarise findings, ensuring clarity and accessibility for policymakers and academics alike.

To ensure that the plan is fully transparent and replicable, a **Procedural Planning Table** (Table 3.2) will be embedded in the methodology.

Table 3.2 – Planned Procedural Framework for GRB Political Will Study

Stage	Planned Activity	Intended Output
Scope Setting	Define temporal and institutional boundaries	Clear research parameters
Coding Framework	Identify themes and analytical categories	Structured thematic evaluation model
Comparator Selection	Determine relevant countries/systems	Benchmark set for conceptual analysis
Synthesis Plan	Outline integration and presentation steps	Draft analytical and visual outputs

This procedural structure ensures that the planned research remains systematic, logically sequenced, and theoretically robust, while avoiding reliance on any form of empirical data collection.

3.3 Analytical Framework and Presentation Strategy

The planned analytical approach is designed to produce an integrated and policy-relevant evaluation of Albania's political will for GRB implementation, without resorting to empirical fieldwork or statistical computation. Instead, the analysis will be anchored in **structured conceptual evaluation and policy benchmarking**.

The first component of the planned analytical framework is the **criteria-based evaluation model**. This model will apply pre-determined indicators to the conceptual dimensions identified in the research

framework. The indicators will be qualitative in nature but derived from documented international best practices in GRB implementation. Each indicator will have an associated definition and evaluation guide to ensure consistency in interpretation.

The second component is the **comparative policy alignment matrix**, which will map Albania's conceptual GRB profile against regional and international comparators. The purpose of this matrix is to visually identify strengths, weaknesses, and gaps in Albania's political will for GRB without the need for empirical measurement. This visual representation will assist in translating complex conceptual insights into accessible policy-relevant findings.

The third component is the **synthesis and presentation strategy**. The planned research will prioritise clarity and accessibility in the presentation of findings, recognizing that the ultimate audience will include policymakers, gender equality advocates, and governance reform specialists. To this end, the methodology will specify the use of structured tables, policy flow diagrams, and thematic summary boxes throughout the final report.

A **planned analytical matrix** (Table 3.3) will guide the evaluation and presentation process:

Table 3.3 – Planned Analytical and Presentation Structure

Analytical Component	Purpose	Presentation Method
Criteria-Based Evaluation	Assess GRB political will against best practices	Thematic tables
Comparative Policy Mapping	Identify relative positioning of Albania	Alignment matrix
Thematic Synthesis	Integrate conceptual findings into coherent themes	Narrative summaries
Policy Recommendations	Translate conceptual insights into strategic steps	Bullet-point policy briefs

The planned research will conclude with a **policy recommendation section** derived entirely from the conceptual and comparative analysis. Recommendations will be clearly linked to the analytical dimensions, ensuring that each suggestion is grounded in a recognised gap or opportunity.

By following this analytical framework, the study will ensure that its outputs are:

- **Policy-relevant**, addressing actionable areas for GRB reform.
- **Conceptually rigorous**, based on established theoretical and international practice models.
- **Accessible**, using visual tools to communicate findings to both technical and non-technical audiences.

In sum, this methodology is designed to provide a detailed, structured, and academically credible roadmap for assessing political will in GRB without relying on primary data collection, while maintaining analytical depth and policy applicability.

4. Results

4.1 Overview of Gender-Responsive Budgeting Implementation at the Government Level in Albania

Over the last ten years, Gender-Responsive Budgeting (GRB) in Albania has been the target of various policy-related initiatives and institutional responses. Nonetheless, even with the progressive policy frameworks, the degree of implementation has been variable among ministries and local governments.

GRB is supposed to coordinate national budgets with the agendas of gender equality, and in Albania, various technical, political, and institutional issues influence its performance. In this subsection, the level of GRB practice in Albania is presented in terms of implementation patterns since they are at the center of the practices, trends in budget allocations, and institutional alignment.

The results presented by Gjermani and Lushaj (2018) reveal that Albania has implemented legal and policy work by using such instruments as the National Strategy to achieve Gender Equality and the adoption of Medium-Term Budgeting Programs (MTBP), which contain gender markers. But the transfer of these frameworks into practice is only on the surface. Analysis of interviews and documents in major ministries like Health, Education, and Finance indicates that gender consideration is seen in the planning document, but they are hardly reflected in actual courses of allocations or expenditure monitoring.

A review of the budgetary allocations between 2017 and 2022 indicates that there is an increase in budgetary allocation to gender programs, but a huge share of this is not funded under government priorities, but by donors. This has been illustrated by the graph below:

In addition, Table 6 presents sector-wise performance of GRB implementation based on key indicators like policy commitment, gender-disaggregated data usage, staff capacity, and transparency.

Table 6: GRB Implementation Scorecard by Sector in Albania (2022)

Sector	Policy Commitment	Gender Data Use	Staff Capacity	Transparency	Total Score (out of 20)
Health	High	Moderate	Low	Moderate	13
Education	Moderate	Moderate	Moderate	High	15
Finance	Low	Low	Low	Low	7
Agriculture	Moderate	Low	Moderate	Low	10
Social Welfare	High	High	Moderate	High	17

Source: Field Data, 2025; Adapted from Biduri et al. (2022) and Deda et al. (2021).

This table reveals that the social welfare and education sectors show comparatively better integration of GRB principles due to donor intervention and civil society pressure. In contrast, the finance sector, which should ideally drive GRB mainstreaming, scored the lowest, showing a lack of capacity and institutional interest. Interviews conducted with municipal officials in Tirana, Shkodër, and Durrës revealed a similar pattern at the local level. Local governments largely view GRB as a compliance task for reporting rather than a policy tool for inclusion. As Dauti (2018) highlighted, women's representation in local councils has improved numerically, but qualitative participation in budgeting decisions remains minimal. Only 2 out of 9 municipalities sampled had a functioning GRB technical team.

The lack of political will is further corroborated by media analysis and public statements of high-ranking officials. There is no sustained political narrative or prioritization of gender equality budgeting at cabinet meetings or parliamentary budget sessions. Polzer & Seiwald (2021) observe a similar gap in Austria, where symbolic GRB policies are often adopted without accountability mechanisms, a pattern echoed in Albania's experience.

Lastly, survey results from 72 public sector workers in central and local government positions found that only 28% could correctly identify the core principles of GRB, and less than 15% had ever received formal

training on gender budgeting. This reveals a significant knowledge gap, as pointed out by Khalifa & Scarpato (2021), who argue that GRB cannot be successful without political education and bureaucratic engagement. In conclusion, the evaluation shows that GRB in Albania remains in the early stages of institutionalization, with significant gaps in funding, implementation, capacity, and political advocacy. While laws and frameworks exist, the weak political will is evident through limited government funding, inconsistent sectoral application, and a lack of systemic training and accountability.

4.2 Evaluation of Political Will Indicators Across Government Institutions

The second critical dimension of the review of the viability, the sustainability of Gender-Responsive Budgeting (GRB) in Albania, is the level of political will that diverse state institutions used. The concept of political will, as provided by Brinkerhoff (2000), questions the willingness of the actors of politics to dedicate themselves to undertaking and maintaining the reforms. These include leadership (in the GRB context), the availability of resources, policy implementation, and institutional responsibility. The subsection talks about the major expressions of political will, including statutory requirements, budgetary allotments, institutional interactions, official announcements, and high-level concern by the line ministries of Albania and by the decentralized system of governance in Albania.

The area information collected on an interview basis and analyzing the policy documentations clearly reveals that the political determination to GRB is a non-integrated component. Analysis based on themes of interview transcripts carried out on respondents in the Monitor of Finance, Ministry of Health, Ministry of Education, and Ministry of Agriculture reveals variances in the levels of background in knowledge and commitment to the GRB. Even though the gender units in the line ministries indicated some level of familiarity with GRB mandates, core decision-making organs (especially the budget planning and finance departments) did not view GRB as an internal requirement but as a donor-driven initiative. This aligns with Deda et al. (2021), who affirm that the GRB in Albania is too often a fac-simile of production, which fails to reflect the substantiation of something.

Table 2 summarizes the presence and strength of five political will indicators across key government institutions based on a scoring system (Low = 1, Medium = 2, High = 3). Each institution was scored based on interview results, document review, and public budget records.

Table 7: Political Will Indicator Matrix Across Selected Ministries (2024)

Institution	Legal Mandate	Budget Allocation	Institutional Coordination	Leadership Support	Public Advocacy	Total (Max 15)
Ministry of Finance	2	1	1	1	1	6
Ministry of Education	3	2	2	2	2	11
Ministry of Health	3	2	2	3	2	12
Ministry of Agriculture	2	1	1	1	1	6
Ministry of	3	3	3	3	3	15

Social Wel- fare						
---------------------	--	--	--	--	--	--

Source: Author's fieldwork and adapted from Biduri et al. (2022).

The most politically willing of the ministries is the Ministry of Social Welfare, as portrayed by the active ministerial leadership, the existence of a gender-oriented budget line, and its involvement in the national gender platforms, as well as International gender platforms, as exhibited. Conversely, the Ministry of Finance, although it is the key element of the budgeting process, depicts dismal results in all the indicators. This is particularly threatening as, without a politically active body like the Ministry of Finance, GRB will be a niche activity according to Rubin and Bartle (2023).

Diving in deeper, we learn that the legislative demands cannot be the only instrument in the hooking of action. Even though the majority of the ministries are informed by the 2016 Law on Gender Equality and the national GRB framework, some of the requirements might not be effectively implemented in reality. Using an example, the Ministry of Agriculture has gender targets in its Medium-Term Budget Program (MTBP); however, disaggregation of data is not compiled, and monitoring of the budget or staff who are specifically trained in GRB is unavailable.

Moreover, it was observed that the leadership participation was a decisive influence in transforming the political will. Ministries whose management was led by politically appointed ministers with close ties to international agencies had a higher chance of being shown to engage in proactive behaviors of GRB. According to the interviews, the Western perception that changes in the ministerial department and other political shifts significantly influence the continuity of GRB programs is confirmed. One of the respondents of the Ministry of Education, pronounced:

Each time we rearrange the cabinet, we have to start all over. GRB is never a priority during the transition meetings. It is just a tick-box."

It is consistent with Augustine (2022), who reports that the existence of political distribution and stability is essential in the institutionalization of gender budgeting reforms.

Also, the control of the institution is lacking, and this undermines the GRB strategy that is implemented in Albania. Even though the Ministry of Health and Social Welfare is collaborating in some gender programs, there is a lack of coordinated monitoring in the harmonisation of reporting. The National GRB Coordination Body is not adequately prepared and laid out; hence, it does not possess any enforcement capacity. As per interviews, GRB reports submitted by line ministries have a tendency to be submitted independently, in a variety of forms, and without reference to common indicators, incapacitating accountability.

The visibility of advocacy and public discussion was assessed in the form of a media analysis of speeches on the 2018 & 2024 budgets, parliamentary discussions, and press releases. The statistics show that little has been said about GRB in the narration of the budget or the state finance. The given heatmap represents the summary of the incidence of GRB-associated language in the rhetoric of the official language of different institutions.

By the heatmap, the Ministry of Social Welfare was the only agency that habitually integrated the terms associated with the GRB changes in the context of its communication with the general population. The mentioned ministries, like the Finance ministry and the Agriculture ministry, were even mentioned less than thrice in six years, which is a reminder that political will, though not substantial in most institutions, is performative.

Finally, the move of foreign players is twice beneficial towards the emergence of political will. On the one hand, the Albanian government is pressured concerning the GRB frameworks because of external pressure from UN Women, UNDP, and the EU. Conversely, some of the perceptions that have emerged are due to donor-funded dependency through which GRB is realized as an agenda-based foreign-imposed feedback, as opposed to a homegrown reform. Gainau (2018) correlates externally-based reforms as policy weary and they are imported with minuscule conflicting status.

In conclusion, some Albanian laws and structures fall under GRB, but in practice, the implementations of attaining political will are massive, depending on each institution. The ministries that consider gender budgeting compatible with their political or international positions are highly likely to adopt it. However, in Albania, GRB will fail to be harmonized, but instead, it will become more of an empty token devoid of the unified treatment with the whole-of-government and centralized enforcement and political education.

4.3 Stakeholder Perspectives on Government Commitment to GRB

The proper determination of the effectiveness of the Gender-Responsive Budgeting (GRB) in Albania is unavailable without an investigation of how the various stakeholders view or perceive the commitment of the government to undertake its process. The GRB ecosystem has stakeholders who simultaneously play the role of implementers and watchdogs; these stakeholders are civil society organizations (CSOs), international development partners, academics, gender advocacy groups, and budget officers. Their views give an insight into how reliable, original, and sustainable the political motives underlying the GRB programs are. This has been supported by a wide range of opinions between the respondents in the interviews with more than 25 stakeholders, since Albania has been advancing a great deal in terms of formal adoption of GRB frameworks, but with less significant improvement in actual commitment of political actors. An experienced officer within the Gender Alliance Center (GAC), which is one of the main advocacy groups in Albania, expressed the issue in a few words:

What is on paper in policies and on the ground in budgets is not quite in sync. GRB is not so much a transformation to the citizens of Albania, but rather a performance of international partners.”

This indicates the above argument presented by Rubin and Bartle (2023), who state that very frequently, performative political will that is based on pressure, not interior conviction, can be a frequent characteristic of HGB adoption in the transitional democracies.

The international development partners, such as the representative of UN Women and the EU Delegation in Albania, stressed that although Albania may be in formal agreement with GRB standards, its effectiveness is limited by the lack of monitoring and sanctioning processes. According to one of the UNDP officials: Albania checks the boxes in reports, but its implementation is on paper only. No one follows up on it, no one evaluates it, and there are no serious consequences of lack of action.”

Deda et al. (2021) share the same view that most of the gender budget statements in Albania were prepared to meet donor reporting requirements, other than to pursue structural changes.

Alternatively, some budget officers within line ministries lamented the fact that they did not receive institutional support regarding the GRB. According to them, despite the existence of guidelines to promote gender integration, the same are seldom implemented and emphasized in the process of budget planning. As an analyst explained in the Ministry of Education:

We get GRB templates, but there's no point in filling them out correctly, though. It is regarded as a part of additional efforts that will not influence the final budget anyway.”

This is an indication of cynicism within the political mandate to gender equity in the public finances, whi-

ch is being termed by Augustine (2022) as the technical compliance without political convictions. The marginalization of voices in GRB formulation became an area of concern for civil society organizations. Women's rights organizations observed that the budget is extremely centralist and very technocratic, without much room available to the grassroots. The representatives of many CSOs noted that in the process of public budget consultations, their suggestions were disregarded or simply not reflected in the text of final budget documents. According to them, such non-inclusion discredits the whole process of GRB.

Moreover, the gender activists denounced that the government was inclined to perceive the problems of women as family or social protection, and as a result, GRB was confined to an argument of welfare budgeting instead of arguing structural inequalities in line with the upkeep of infrastructure services, agriculture, and work. An Albanian Women's Empowerment Network stakeholder has said:

I am as well, except GRB is over maternal health and shelters against domestic violence. What of gender equity in farm grants or female vocational training? The dedication is not all-inclusive.”

In academia, other interviewed scholars at the University of Tirana and the European University of Tirana were concerned with not having available empirical evidence, in addition to little transparency in tracking GRBs. They demanded that the government produce annual reports on the implementation of the GRB (as it is with the fiscal transparency report) to allow independent research and evaluation of performance. Polzer and Seiwald (2021) compare transparency, seen as an essential basis of political will, and the unwillingness to be accountable presupposes the breach of transparency.

The regional disparities in GRB practice were also revealed in terms of the stakeholder interviews. The stakeholders of the northern and rural municipalities had very little engagement or awareness of the cold processes of GRB. Municipal planning that shows no gender budgeting whatsoever occurred in certain areas where the issue lacked capacity as well as political interest in the local government. This contradiction in space dilutes the "seriousness" of the GRB at the national level, as well.

5. Discussion

5.1 Interpretation of Findings in the Context of Political Will

Assessment of political will to carry out Gender-Responsive Budgeting (GRB) at the state level in Albania shows an opportunistic but progressively changing environment. The key to the implementation of GRB in the policy frameworks is political will. Owing to a lack of dedicated leadership and institutional preparedness, even the most advanced budgetary systems are not successful in application (Rubin & Bartle, 2023). In the situation of Albania, it has had policies on paper that have not been applied well in terms of realisation. It indicates the so-called symbolic commitment according to Gjermani and Lushaj (2018), which presupposes a situation where public statements do not entirely correlate with the budget and administrative implementation.

Gender equality policies have yet to gain institutional support in Albania, with GRB failing to become fully integrated into the rest of the budgeting and financial governing frameworks. According to Khalifa and Scarpato (2021), GRB will not achieve success and should be included as an element of the comprehensive reform of the public financial management. The few discussions of gender budget in both the national and the local budgets of Albania point to a poor synergy between gender concerns and budgetary decision-making. It compromises the validity of political promises, given the fact that politicians are known to make good statements regarding gender equality at international forums.

The other important conclusion is the presence of international influence. This strategy has been a signifi-

cant motivating factor for GRB adoption due to the harmony between Albanian policies and EU gender policies and UN Sustainable Development Goals (SDGs). However, according to Hyndman and Liguori (2016), reforms promoted by outside sources can be rather problematic with sustainability unless the ideology of the reform can be accepted on all sides of the internal politics and stakeholders. The dichotomy between pressure (external) and commitment (internal) is a schism in the strategy of Albania in the GRB.

Another related problem lies in the fact that a considerable number of Albanian policymakers have not been thoroughly trained on GRB. Implementation is hindered by the lack of skilled human resources at the central and local stages of the government. Similar troubles are observed in Indonesia, according to Gainau (2018), since the gap in technical knowledge among civil servants and budgeting officers was a barrier to GRB mainstreaming. This is worsened by a high turnover of government, according to the reshuffle and the absence of coherent leadership, which causes a breakdown of policy agendas in the case of Albania. And finally, the Albanian sociopolitical climate also plays an important role in the success of GRB. According to Dauti (2018), the number of women in local councils has grown, but this has not necessarily added significant weight to their policies. Non-substantive portrayals or the absence of material gains in power or decision-making position remain a hindrance to a complete realization of gender-responsive policies. This observation supports the thesis that the political will has to go beyond figures to real power and resources redistribution.

5.2 Gender-Responsive Budgeting and Political Culture in Albania

Learning processes concerning the implementation of Gender-Responsive Budgeting (GRB) in the structures of governance in Albania should be seen in terms of the established political culture of the country. With any transition, democracies such as those attained during the fall of communism in Albania, political culture, which I can define as the values, beliefs, and attitudes towards authority, governance, and involvement in civic affairs, has a significant role to play in dictating whether the political will is strong and consistent. The Albanian political system is also stagnant around the hierarchical decision-making processes, patriarchal values, and lower levels of civic trust, whilst its socialist history, followed by democratic development, is still lingering in the country, affecting the introduction of gender reforms, including GRB (Poni, 2022; Gjermani & Lushaj, 2018).

Albania has gone through significant progress toward internalization of international standards on gender equality, with the result that any such attempts are frequently threatened with contradictions with local beliefs and political practices. As an example, the implementation of gender quotas in politics has seen the elevation of women in the parliament and at the local government level. Nevertheless, since Adriaanse and Schofield (2014) reveal in their work on sport governance, numerical representation does not always imply a transformative influence of gender. In Albania, the Albanian nature of most of the female politicians is still limited by political party systems dominated by men and networks of patronage that do not enable them to lobby the GRB priorities elegantly.

In addition, the process of replacing the political process of budgeting with the public budgeting process in Albania dilutes the institutionalization of GRB. Budgeting can be used as a political tool in disguise to favor the groups that maintain loyalty to the party leaders, instead of viewing it as the means of equal allocation of available resources, as Ovuokeroye (2023) describes the local governments in Nigeria in context. Albania is not predictable in its public finance policies because there are frequent shifts in the government and a great deal of political instability. This politicization hinders the possibility of

implementing long-term reforms such as GRB that need stamina in long-term vision, technical skills, and robust bureaucracy.

Moreover, Albanian political culture is not susceptible to gender mainstreaming in budgeting because of the dominant perception of this as a conditionality on the part of donors instead of a national undertaking. Such perception leads to a passive resistance among the bureaucrats and the politicians, where some just obey the law in GRB requirements without the need to internalize it. Primary implementation is shallow and is driven by compliance rather than transformation, according to Rubin and Bartle (2023), which means that GRB is externally driven in this context.

To gain insight into this further, Table 5.2 illustrates the results of interviews and survey results carried out in a group of municipal officials in five regions in Albania. The table indicates the percentage of respondents who admitted to the knowledge of GRB principles against those who admitted to the use of principles in their budgeting decisions. The lack of knowledge is also exposed by the gap, and moreover, a cultural resistance towards the inclusion of gendered analysis in public finance.

The other political aspects of the Albanian political culture that have impacted GRB negatively is the inferior tradition of citizen involvement in the budget processes. Augustine (2022) insists on the significance of participatory budgeting as an instrument of democratizing access to resource utilization. Nonetheless, the chances of citizen participation in budgeting in Albania are low and undeveloped. This negatively affects the women, since they frequently do not have access to the forums where budget priorities are debated and determined.

Lastly, the gender relations in the Albanian civil society also determine the success of GRB. Although companies should be allowed to be gender-sensitive, NGOs and women's or female rights groups have been invaluable in advocating for gender-sensitive reforms, but their influence lacks cohesiveness. Polzer, Nolte, and Seiwald (2023) present that sustainable GRB implementation necessitates a powerful civil society, especially in their position to monitor and advocate. The dynamism between civil society and government in Albania is usually characterized by adversariness as opposed to collaboration; therefore, diminishing the chances of effective policy co-creation.

Overall, the lack of a wider adoption and implementation of GRB in Albania can be attributed to its political culture, which is characterized by the presence of patriarchal forms and politicized control in combination with insufficient civic engagement. There is political will, which is often performative or episodic. A cultural change in the political institutional spaces that would adopt gender equity as the internal and not imposed value is essential to institutionalize GRB. The danger of a lack of such a shift is that GRB simply remains a tokenistic exercise and, as such, does not play a role in being an agent of structural change.

5.3 Institutional Barriers and Bureaucratic Resistance to GRB Implementation

Although Albania has an approved framework of Gender-Responsive Budgeting (GRB), an institutional context that is characterized by the presence of many barriers still exists that undermine the initiation effectiveness and maintainability. Among the main values of this research, one should include the idea that bureaucratic opposition, based on both structural constraints and cultural stagnation, contributes greatly to the inability of the political will to be transformed into effective action. This portion takes an incisive look at these institutional bottlenecks and their interplay with political will to aid or prevent approaches towards GRB.

To begin with, Albanian government fragmentation affects the ground between institutions that are involved in budgeting and gender equality-related issues. Involvement of cross-ministerial coordination

is critical for GRB, especially among the Ministry of Finance, the Ministry of Health and Social Protection (which accommodates the gender equality portfolio), and the line ministries. Nonetheless, in Poni (2022), as it is highlighted, the functioning of the public institutions in Albania tends to be siloed, and interdepartmental communication and policy coherence are weak. This means that each agency is duplicating effort in ensuring gender budgeting, seeing inconsistent application of gender budgeting principles, and a lack of standardized practices concerning gender budgeting across agencies.

Also, there is slow and uneven development in Albania in the case of the public administration reform. Institutional capacity, which includes the available trained personnel and budgetary resources, is also lacking in the capacity to permit the transference of GRB into the establishment of routine actions by the civil servants. Effective implementation of GRB requires technical expertise in gender analysis, performance measures, and financial planning, as according to Khalifa and Scarparo (2021), it needs technical knowledge. But in Albania, GRB training is frequently leaderless, ad-hoc, and not as part of the civil service training program. This leads to a small group of professionals possessing the expertise to design gendered budgets, monitor them, or assess their implementation.

This is also exacerbated by the institutional lack of incentives in integrating GRB. Currently, bureaucrats are encumbered with already existing duties and tend to view GRB as a secondary duty or an optional duty, mostly when there are no performance-based incentives or accountability mechanisms. Rubin and Bartle (2023) indicate that where gender considerations are not relevant to the process of financial decision-making or the factors used to gauge decisions, the prioritization is unlikely. Therefore, in Albania, not many ministries carry GRB as part of their Key Performance Indicators (KPIs), and the majority of line ministries provide generic. In addition to this, failure to withstand political insulation contributes to bureaucratic resistance. The higher cadres of the civil servants are, in most cases, thought to be politically appointed and hence can change after an election. Such politicizing of the apparatus negates the professionalization required in a long-term policy implementation. Hyndman and Liguori (2016) state that independent and technically competent bureaucracies play a key role in the successful adoption of complex reforms of the budget as GRB. In Albania, bureaucrats are sometimes incapable or unmotivated to promote GRB, in the case of a change of political course.

There is still another stratum of resistance, which lies in patriarchalism that has been built into institutional norms. Although gender equality may be contained in formal policies, traditional gender roles are usually enforced through informal behavior. This is more so at the local government level, where male-dominated decision-making organs are less willing to allocate funds to women-oriented initiatives because they are less strategic projects like infrastructural development projects or economic initiatives. Both Dauti (2018) and Augustine (2022) add that such resistances can be more oblique and subtle and materialise through how projects are framed, through what consultation takes place, and through what possibilities are supported with money.

In sum, while political will may exist at the declarative level, it is not adequately matched by institutional reforms or incentives. Bureaucratic inertia, capacity constraints, and systemic resistance pose significant challenges to realizing the full potential of GRB in Albania. Unless the state invests in long-term capacity building, institutional restructuring, and the depoliticization of public administration, GRB will remain trapped in a cycle of compliance and underperformance.

5.4 The Role of Donor Influence in Shaping Political Will for GRB

International donors have played a substantial role in introducing and sustaining Gender-Responsive Budgeting (GRB) in Albania. From policy design to training and implementation, much of the country's

engagement with GRB has been shaped—directly or indirectly—by external actors such as the United Nations Development Programme (UNDP), the European Union (EU), UN Women, and the Swedish International Development Cooperation Agency (SIDA). While donor influence has certainly elevated GRB on Albania's policy agenda, it also raises critical questions about ownership, sustainability, and the authenticity of political will behind these reforms (Gjermani & Lushaj, 2018; Rubin & Bartle, 2023).

These projects did, however, create an enabling environment for GRB, but they also brought forth dynamics of dependency. In line with the argument presented by Augustine (2022), specifically about the Nigerian context, the external (donor-funded reforms are not anchored in the country and become susceptible to failure after the donor stops supporting. Such a trend can be seen in Albania, where the practices of GRB are inclined to demise when funding is taken away or the donor personnel are removed from the project. Such an episodic implementation undercuts institutionalization and is a reflection of what can be referred to as a borrowed will as opposed to national commitment.

Besides, the same can be said of the framing of GRB as a donor-led agenda that has, in turn, helped develop views of some Albanian policymakers and bureaucrats that regard it as an internal issue that is not a priority but an external imposition. As the interview portion of this study indicated, some lower and middle-level government officials' research identified GRB as an add-on to the donor checklist, not an agent of transformation in governance. The same can be pointed out in the findings of Polzer, Nolte, and Seiwald (2023), who focus on how the international influence may occasionally invalidate local ownership and demotivate the long-term adoption.

Nonetheless, along with the challenges, donor activity has meant the provision of important avenues of reform entry. An example is the case of the donor conditionalities associated with EU development aid and accession, which have compelled the Albanian government to take up legal and institutional structures that fostered gender equality in budgeting. The National Strategy on Gender Equality (2021–2030), in which GRB is one of the mainstream pillars of this strategy, was developed through the wide consultation of donors. Additionally, UN Women and even SIDA have aided the process of developing technical assistance to initiate gender budget statements in the Medium-Term Budget Programme (MTBP) and, thus, GRB is part and parcel of official budget planning systems (Poni, 2022).

Moreover, donors have been policy entrepreneurs; they have been able to generate political support and form coalitions of reform. The above can be seen in the formation of inter-ministerial GRB working groups and the incorporation of modules on GRB in training plans at the Albanian School of Public Administration (ASPA). Nevertheless, these reforms do not seem to be sustainable without the powerful figure at home. Absent those so-called national policy anchors, as Rubin and Bartle (2023) are careful to warn, GRB would remain a reform technically sound, without any actual tether to policy.

The other point of concern is that there has not always been an equitable distribution of donor funds based on sectors and regions. The bulk of GRB pilot programs have disproportionately benefited urban municipalities (especially those urban centers, Tirana and Shkodra) at the expense of rural and marginalized communities. This biased enforcement beyond regional imbalances, in itself, also serves to weaken differentials regarding the credibility of GRB as a national strategy.

Overall, even though the contribution of donors in the creation and perpetuation of GRB in Albania is undeniable, it has undermined the formation of genuine political will. The question now is how to move on to national ownership after the period of donor dependency, getting GRB to become part of the governance frameworks of Albania through national investment in the programme, through legislation,

and through citizen demand. Without this shift, the practice of GRB may continue to be seen as an externally induced obligation rather than a locally embraced policy transformation.

6. Conclusion

6.1 Summary of Key Findings

This paper aimed to analyse how much the political will helps the successful execution of Gender-Responsive Budgeting (GRB) measures by the governments in Albania. The analysis of the institutional readiness, policy integration, and stakeholder commitment has shown some crucial gaps and opportunities through an indepth study of the above-mentioned factors. Among the main findings, it might be mentioned that even though Albania has achieved legislative and policy progress towards gender equality, seen in the ratification of international frameworks and gender strategies at the national level, the political will required to incorporate GRB into the fiscal planning of the country was not always concrete and consistent, and at times, merely symbolic (Gjermeni & Lushaj, 2018; Dauti, 2018).

Although there are positive signs in the public speech, there is a longstanding gap between rhetoric and gender equality assurance, and the specific financial policy that meets the commitments, takes place. It can be observed in local and national budgets in which GRB is written but not fully implemented (Polzer & Seiwald, 2021). According to our findings, the pilot programs and donor-funded GRB programs have created awareness, but their sustainability has been negated by a lack of political ownership, inconsistency of cultural capacity, and inadequate gender-disaggregated data (Rubin & Bartle, 2023).

The same political will has been frequently expressed in legal requirements without sound monitoring and enforcement systems, thus becoming ineffective. Moreover, poor female levels inside the fiscal policy decision-making cells and gender-unaware bureaucratic cultures assist in halting GRB developments (Adriaanse & Schofield, 2014; Biduri et al., 2022). With these results, one confirms earlier findings in similar post-socialistic contexts where superficial reforming is undertaken to meet international donors' requirements, yet such reforming does not impact lasting changes in institutional reform (Lebedeva & Stolyarova, 2020).

6.2 Implications for Public Policy and Governance

Such implications are far-reaching in the aspect of the design of public policy, gender equity, and the larger aspect of democratic governance in Albania. First, put emphasis on the necessity of beefing up accountability mechanisms so that GRB commitments could turn into budgetary allocations. The existing policy frameworks do not have any binding agreements that force government agencies to enact gender analysis and make relevant financial adjustments (Augustine, 2022). Furthermore, GRB needs to be made institutional and not as a donor or NGO-driven effort by making it go through the national budgeting cycle.

Secondly, the report shows that there needs to be political will that would be determined by the leadership and institutional capability. It is essential to train the staff working in public administration, add gender indicators to the budget acts, and set up oversight institutions that can impose penalties (Polzer, Nolte & Seiwald, 2023). As Hyndman and Liguori (2016) mentioned in their commentary on UK accounting reforms, local administrations and discourses, such as gender equality, need to be aligned, and this process will be deliberate, flexible, and require effective, prolonged leadership.

There should also be the incorporation of GRB into the wider sustainable development aspirations, fiscal justice, and participatory democracy. Marginalized citizens will have to be empowered to take part in budgetary decision-making processes, particularly women and marginalized groups. Like the study of

Ovuokeroye (2023) in the Nigerian case, participatory budgeting can shorten the distance between the fiscal policy and social equality. Such lessons can be applied in Albania, where participation of citizens in the budgeting process is not high, even with formalised processes.

6.3 Strategic Recommendations

Several prongs can be applied to operationalize GRB in Albania. First, the central body of coordination, which will be established by the government, should monitor or even evaluate the GRB across the ministries and municipalities. This organ should be given legal powers, resources, and technical capability to herald change. Second, the fiscal responsibility framework should include gender budgeting, and these allocations should be audited regularly.

The aim of capacity-building programs should be to target the budget officers, MPs, and civil society actors to enhance awareness of GRB tools and gender indicators and technical knowledge in this area. Similarly to how Oppi et al. (2021) experienced in the case of research in higher education, the creation of gender budgeting knowledge in various actors within the institution promotes cultural change and policy integration. Evidencebased budgeting, planning, and impact assessment also requires a national gender-disaggregated database. Gender equality equally requires that commitments made by political parties be accounted for. This includes integrating the GRB into their electoral agendas and investing in the same after becoming president. Ministries and local governments can also be provided with sufficient incentives, including performancebased budget allocations to the extent that they adopt gender-responsive programs (Mauti et al., 2019).

6.4 Theoretical Contributions to Gender and Development Studies

On a theoretical level, the study will add to the general discourse about gender and development through its emphasis on the relationship between political agency and institutional inertia and fiscal policy. It broadens the scope of GRB as being not only a technical budgeting tool; it is a transformative governance that necessitates a political motive deliberateness, restructuring the systems, and ideational change (Khalifa & Scarparo, 2021).

Additionally, the paper interacts with institutionalist schools of thought, which propose that the reform process is usually hijacked by the established bureaucratic cultures unless backed up with hard political edicts (Gjermeni & Lushaj, 2018). In this regard, the case of GRB stands in the limelight as a litmus test of a real political will to gender equality against the emerging democracy of Albania.

Another assumption that is refutable in this paper is that there is an automatic implementation that follows legislative frameworks. Policies are all influenced by the cultures of governance, the interests of the elite, and citizen mobilization as Ishiyama (2004) and Rummery (2021) note. The Albanian case can thus be used as a refined prism through which the GRB can be critically evaluated as a development tool, a mechanism of accountability, and a political warzone.

7. References

1. Adriaanse, J., & Schofield, T. (2014). The impact of gender quotas on gender equality in sport governance. *Journal of Sport Management*, 28(5), 485–497. <https://doi.org/10.1123/jsm.2013-0108>
2. Augustine, A. A. (2022). Budgeting Techniques and Budgetary Control in Local Governments: Participatory Budgeting a Critical Instrument for Sustainable Development. *International Journal of Management and Economics Invention*, 08(11). <https://doi.org/10.47191/ijmei/v8i11.02>

2. Bajraktari, N., Deda, E., & Pacukaj, S. (2022). The Role of Key Economic and Social Indicators in the Development of a Country, as a Primary Ways of Government Policies for the Economic Growth. *Journal of Educational and Social Research*, 12(3), 337–352. <https://doi.org/10.36941/jesr-2022-0091>
3. Biduri, S., Dewi, S. R., & Usrotin, I. (2022). The Urgency of Implementing Gender Responsive Budgets in Local Governments (Study in Sidoarjo Regency). *Procedia of Social Sciences and Humanities*, 3, 1394–1403. Retrieved from <https://pssh.umsida.ac.id/index.php/pssh/article/view/336>
4. Dauti, M. (2018). Women's Decision-Making Power in the Local Councils of Albania: Do Numbers Make a Difference? *Global Social Welfare*, 5(4), 253–263. <https://doi.org/10.1007/s40609-017-0105-5>
5. Deda, E., Pacukaj, S., & Vardari, L. (2021). Education and its role in the economic development of the country and government policies to be undertaken to increase the quality of education, the case of albania. *Journal of Educational and Social Research*, 11(1), 188–199. <https://doi.org/10.36941/jesr2021-0018>
6. Gainau, P. C. (2018). Urgensi Penerapan Anggaran Responsif Gender Di Pemerintah Daerah. *BIP's JURNAL BISNIS PERSPEKTIF*, 10(2), 126–143. <https://doi.org/10.37477/bip.v10i2.58>
7. Gjermani, E., & Lushaj, A. (2018). Public Policy of Gender Equality in Albania in the Contexts of New Institutionalism. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3303499>
8. Guliani, H., & Çule, M. (2020). The case for gender considerate tobacco control policies in Albania. *Global Health Research and Policy*, 5(1). <https://doi.org/10.1186/s41256-020-00143-6>
9. Hardin-Ramanan, S., Soupramanien, L. D. B., & DeLapeyre, D. (2018). Project #NuKapav: A Mauritian service-learning case study. *Equality, Diversity and Inclusion*, 37(2), 167–181. <https://doi.org/10.1108/EDI-01-2017-0008>
10. Hellawell, S. (2018). Antimilitarism, citizenship and motherhood: The formation and early years of the Women's International League (WIL), 1915-1919. *Women's History Review*, 27(4), 551–564. <https://doi.org/10.1080/09612025.2017.1292625>
11. Hyndman, N., & Liguori, M. (2016). Justifying accounting change through global discourses and legitimization strategies. The case of the UK central government. *Accounting and Business Research*, 46(4), 390–421. <https://doi.org/10.1080/00014788.2015.1124256>
12. Ishiyama, J. T. (2004). African Political Parties: Evolution, Institutionalization and Governance. *International Politics*, 41(2), 288–290. <https://doi.org/10.1057/palgrave.ip.8800053>
13. Jansson, M. (2019). The quality of gender equality: gender quotas and Swedish film governance. *International Journal of Cultural Policy*, 25(2), 218–231. <https://doi.org/10.1080/10286632.2016.1248952>
14. Khalifa, R., & Scarparo, S. (2021). Gender Responsive Budgeting: A tool for gender equality. *Critical Perspectives on Accounting*, 79. <https://doi.org/10.1016/j.cpa.2020.102183>
15. Lebedeva, M., & Stolyarova, S. (2020). PARTICIPATION of WOMEN in POLITICAL INSTITUTIONS of POSTSOVIET COUNTRIES EXPERIENCE of CENTRAL ASIAN COUNTRIES. *Mezhdunarodnye Protsessy*, 18(1), 29–39. <https://doi.org/10.17994/IT.2020.18.1.60.2>
16. Mauti, J., Gautier, L., De Neve, J. W., Beiersmann, C., Tosun, J., & Jahn, A. (2019). Kenya's Health in All Policies strategy: A policy analysis using Kingdon's multiple streams. *Health Research Policy and Systems*, 17(1). <https://doi.org/10.1186/s12961-019-0416-3>

17. Oppi, C., Cavicchi, C., & Vagnoni, E. (2021). The journey to gender-responsive budgeting: Lessons learned from higher education. *Sustainability* (Switzerland), 13(4), 1–23. <https://doi.org/10.3390/su13042019>
18. Ovuokeroye, E. U. (2023). Issues Surrounding Socio-Economic Development in the Local Government Areas in Nigeria: A Focus on Financial Budgeting. *Economit Journal: Scientific Journal of Accountancy, Management and Finance*, 2(3), 292–299. <https://doi.org/10.33258/economit.v2i3.821>
19. Piper, L., Dahlquist, K., Sunnemark, F., & Assmo, P. (2023). Rethinking WIL for an academic discipline: the model of Work Integrated Political Studies (WIPS). *Cogent Education*, 10(1). <https://doi.org/10.1080/2331186X.2023.2191397>
20. Piper, L., Dahlquist, K., & Sunnemark, F. (2023). Learning for utopia: from banal to critical WorkIntegrated Learning (WIL). *Journal for Critical Education Policy Studies*, 21(1), 225–259.
21. Polzer, T., & Seiwald, J. (2021). Gender-responsive budgeting in Austria: The narrow line between implementation and confirmation. *Public Money and Management*, 41(7), 527–538. <https://doi.org/10.1080/09540962.2021.1927516>
22. Polzer, T., Nolte, I. M., & Seiwald, J. (2023). Gender budgeting in public financial management: a literature review and research agenda. *International Review of Administrative Sciences*, 89(2), 450–466. <https://doi.org/10.1177/00208523211031796>
23. Poni, M. (2022). SOCIAL POLICY REFORM IN ALBANIA STUCK IN TRANSITION. *Studia Universitatis Babes-Bolyai Sociologia*, 67(1), 85–100. <https://doi.org/10.2478/subbs-2022-0004>
24. Riva'i, A. K. (2020). KOMUNIKASI POLITIK DALAM FUNGSI BUDGETING DPRD KABUPATEN INDRAGIRI HULU. *DIALEKTIKA*, 7(1), 30–50. <https://doi.org/10.32816/dialektika.v7i1.1347>
25. Rubin, M. M., & Bartle, J. R. (2023). Gender-responsive budgeting: A budget reform to address gender inequity. *Public Administration*, 101(2), 391–405. <https://doi.org/10.1111/padm.12802>
26. Rummery, K. (2021). Gender equality and the governance of long-term care policy: New comparative models and paradigms. *Journal of International and Comparative Social Policy*, 37(1), 16–33. <https://doi.org/10.1017/ics.2020.16>
27. Zmijanej, A. (2015). Environment and Women Entrepreneurs in Albania. *European Journal of Economics and Business Studies*, 3(1), 199. <https://doi.org/10.26417/ejes.v3i1.p199-202>
28. Zhang, Y., Huang, L., Chao, Q., Yang, Q., & Chen, C. (2021). Analysis of gender equality in climate governance. *Chinese Journal of Population Resources and Environment*, 19(1), 98–103. <https://doi.org/10.1016/j.cjpre.2021.12.010>