Follow-up to the European Parliament non-legislative resolution on the 2024 budget – assessing the implementation of the gender mainstreaming methodology in the EU budget

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2. **References:** 2025/2033(INI) / A10-0212/2025 / P10_TA(2025)0287

3. **Date of adoption of the resolution:** 25 November 2025

4. **Competent Parliamentary Committee:** Committee on Budgetary control (CONT)

5. **Brief analysis/ assessment of the resolution and requests made in it:**

The resolution outlines the European Parliament's position on strengthening gender budgeting in the current 2021-2027 Multiannual Financial Framework (MFF) and suggests a way forward for the post-2027 MFF. It notes current limitations in data, methodology and monitoring, and calls for harmonised gender-disaggregated data, SMART indicators and a comprehensive gender-budgeting methodology to be applied across programmes. It also supports the use of digital tools to improve tracking. The text calls for systematic ex-ante gender-impact assessments of EU policies and suggests a mechanism to adjust proposals found to have negative effects on gender equality. It requests an examination of possible gender-parity measures in management and policymaking. On financial aspects, the Parliament proposes setting binding spending targets for actions with gender equality as a principal objective and ensuring future programmes follow the Financial Regulation's gender-equality requirements. In external action, it suggests dedicated funding to gender-equality objectives and creating a global gender-equality fund in the EU budget. The resolution also refers to setting objectives in the next MFF related to reducing gender pay and pension gaps and improving support for women's rights and access to services, and recommends applying gender budgeting in skills, education and entrepreneurship programmes with strengthened monitoring.

6. **Response to requests and overview of actions taken, or intended to be taken, by the Commission:**

On paragraphs 18, 22-26, 34-36 and 38-39, in line with the Interinstitutional Agreement accompanying the 2021-2027 MFF, the Commission developed a methodology to track gender expenditure in the EU budget, which has been applied since 2021, through a system of gender scores based on the objectives pursued by activities supported under Union programmes. The 2021–2027 MFF has also made progress in integrating gender equality objectives across key programmes such as NDICI–Global Europe[1], Cohesion Policy[2], Horizon Europe[3], the Recovery and Resilience Facility[4], and the Common Agricultural Policy[5]. Over the period 2021–2024, approximately 12% of the EU budget - amounting to EUR 158.4 billion - was estimated to contribute to gender equality (scores 2 ‘gender as the principal objective’ or 1 ‘gender as an important and deliberate objective’).

Despite such progress, challenges still remain. Inconsistent provisions and rules on gender mainstreaming across programmes, including on monitoring, varying implementation capacity across Member States and regions, and the limited integration of gender equality in the impact assessments of programmes underpinning their legal basis for the MFF 2021-2027, constrained the EU budget effectiveness to support gender equality and underscored the need for a more robust framework. These findings were reflected in the impact assessment that informed the Commission’s proposal for a Performance Regulation for the MFF 2028-2034[6].

The Commission’s proposal for the MFF 2028-2034 introduces a major step forward, embedding gender equality in the implementation of the EU budget in a consistent way through the Performance Regulation. This framework ensures compliance with the Financial Regulation, which mandates that EU budget programmes and activities be implemented with due regard to the principle of gender equality, where feasible and appropriate, and to collect data on indicators broken down by gender, where appropriate.

In this respect, gender equality has been integrated as a mainstreaming priority for those EU budget programmes where gender equality has been considered a relevant priority, including the National and Regional Partnership Plans (NRPP)[7], the European Competitiveness Fund[8], Horizon Europe[9], Global Europe[10], and AgoraEU[11] (complete list provided in Annex IV of the Performance Regulation). Amongst others, these include objectives aimed at creating equal access to the labour market, fair and quality working conditions, social protection and inclusion, promoting women entrepreneurship, supporting women in research and innovation, women’s rights and empowerment, tackling gender-based violence and closing gender gaps across sectors.

Moreover, the Performance Regulation establishes a single set of rules to promote gender equality. It establishes specific provisions to

[1] OJ L 209, 14.6.2021
[2] OJ L 231, 30.6.2021
[3] OJ L 170, 12.5.2021
[4] OJ L 57, 18.2.2021
[5] OJ L 435, 6.12.2021
[6] COM/2025/545 final; SWD(2025)0590
[7] COM/2025/565 final
[8] COM/2025/555 final
[9] COM/2025/543 final
[10] COM/2025/551final
[11] COM/2025/550 final

operationalise gender equality under the different EU budget management modes. These include, for example, the integration of gender equality into the criteria for evaluating funding proposals in direct management (Article 16), the need for the Commission to ensure that actions implemented under indirect management via agreements with implementing partners consider gender equality (Article 17), and the requirement for Member States and third countries to provide gender equality assessments for activities in their plans (Article 13). In addition, Member States will be required to describe the mechanisms in place to ensure compliance with the principle of gender quality in the implementation of their National and Regional Partnership Plans. Each Plan is expected to include investments and reforms aimed at sustaining equal and inclusive societies. Overall, these horizontal provisions in the Performance Regulation will be complemented by programme specific provisions where relevant.

For instance, as regards the National and Regional Partnership Plans, the upholding of the Union values, and the promotion of equality constitute core objectives of the programme (Articles 2 and 3 of the NRPP Regulation). In addition, the horizontal principles and the EU Charter horizontal condition (Article 7-8 of the NRPP Regulation) will provide strong safeguards to ensure respect for the effective application of the European Charter of Fundamental Rights throughout the preparation and implementation of the Plans. This includes rights related to non-discrimination and equality between men and women (Article 21 and 23 of the Charter respectively), with the possibility to suspend payments in case of breach affecting the EU budget. Following the partnership principle (Article 6), Member States and regions are required to involve partners (including relevant bodies responsible for promoting gender equality) in the preparation, implementation and evaluation of the Plans as well as in monitoring committees (Article 55).

Furthermore, gender mainstreaming is also included in the criteria and procedures for the selection of operations adopted by the monitoring committees (Article 56(2)(b)) must prevent any form of discrimination and take due account of the EU Charter (as also underlined under Annex IV, point 11). They must also take into account the need to ensure accessibility for people with disabilities. Operations not in line with this principle should not be selected for support. Particular attention should be given to ensuring, to the extent possible, gender balance in evaluation panels and advisory bodies (e.g. boards, expert groups and monitoring committees). Gender equality shall be included among the criteria used for the evaluation of proposals/applications, where feasible and appropriate.

Finally, the Performance Regulation defines a single, comprehensive gender tracking methodology for the entire EU budget (Article 7), building on existing practice, to be applied across the EU budget. This methodology categorises activities based on their contribution to gender equality as follows:

- Score 2: Activities with gender equality as a principal objective;
- Score 1: Activities with gender equality as an important and deliberate, but not primary objective;
- Score 0: Activities with no substantial contribution anticipated to gender equality.

Further technical guidance will be developed by the Commission to support the consistent application of this scoring system.

Linked to the tracking methodology, and to ensure that the results of the EU budget are measurable and quantifiable, the Performance Regulation contains a single list of performance indicators defined in Annex 1 of the regulation, which requires data to be disaggregated by gender, where relevant, in line with the requirement of the Financial Regulation. Additionally, intervention fields with gender equality as a principal objective (‘gender score 2’) are marked with a star (*) for easy reference and tracking.

Overall, the proposed common expenditure tracking and performance framework for the MFF 2028-2034 will make it possible to measure the budget’s contribution to gender equality more accurately. This information will appear in a single dedicated publicly available website (‘Single Gateway’), which will be set up to display information about budget implementation and performance, as well as information about funding opportunities, and other information on the EU budget.

On paragraphs 4, 18 and 27-29, the Commission recalls that equality between women and men is a core value of the Union enshrined in Articles 2 and 3 of the Treaty on European Union (TEU). Moreover, in accordance with Article 8 and 10 of the Treaty on the Functioning of the European Union (TFEU) and in line with the gender equality strategy 2020-2025, the Commission strives to mainstream gender equality in all its activities.

Following the 2021 update of the Commission’s Better Regulation guidelines and toolbox, gender impacts should be considered in impact assessments and evaluations and be analysed when they are significant for the specific initiative. The Commission supports better identification, selection and qualitative and quantitative assessment of significant gender equality impacts in impact assessments and evaluations, in the limits of available data, while observing the better regulation principle of proportionate analysis. According to this principle, the most significant impacts are selected and analysed. The Commission’s impact assessments are subject to quality review by the independent Regulatory Scrutiny Board. The Board issues opinions on the impact assessments, including recommendations for improvement, notably with regard to significant impacts, such as on gender equality, where relevant.

Further, the latest revision of the Financial Regulation[12] enshrined the respect of gender equality in the financial rules for the Union budget. In particular, Article33(2)(f) notes that '*programmes and activities shall, where feasible and appropriate in accordance with the relevant sector-specific rules, be implemented taking into account the principle of gender equality and in accordance with an appropriate gender mainstreaming methodology*'. In this respect, the safeguard of gender equality is already 'a standard part of the Union's legislative procedures'.

Regarding the implementation of EU funding instruments in the MFF 2021-2027, the Commission underlines the finding of the analysis present in the impact assessment for the Performance Regulation (SWD(2025)0590). The Commission's methodology follows the OECD's approach, which does not include negative gender scoring. This alignment ensures consistency with internationally recognised standards and facilitates comparability across countries. Moreover, introducing negative scoring for gender-related outcomes could discourage innovation and oversimplify complex, context-dependent gender impacts. Instead of penalising programmes for unintended outcomes, the approach focuses on strengthening positive contributions to gender equality through continuous monitoring and adaptive improvements. Existing EU frameworks provide coherent and robust mechanisms. Adding punitive scoring could create undue complexity, ambiguity, and overlap with current evaluation tools.

In this respect, the Commission recognises that the ex-ante impact assessments and ex post evaluation are the appropriate tools to ensure that EU budget interventions promote gender equality, apply the "do no harm" principle and do not reinforce existing inequalities. As regards the post-2027 MFF, the adequate design of work programmes, calls for proposals, tenders and the gender assessments carried out by the Commission and by Member States in their respective plans are expected to be precisely aimed at improving the effectiveness of EU-funded action in preventing and avoiding measures that could harm gender equality. Overall, the focus remains on ensuring that all programmes and activities take due account of gender equality, avoiding negative impacts and actively promoting positive ones, in line with the Financial Regulation and the continuous improvement of practices.

On paragraphs 31 and 40, the Commission underlines that the measures taken during the previous Commission mandate to improve gender balance in management produced very concrete and consistent effects. As a result of those measures, on 1 January 2026, women accounted for 49.5% of the management positions, up from 40.5% on 1 December 2019. The Commission will continue to monitor closely the developments in order to ensure that gender balance in management is

[12] OJ L 2024/2509

further consolidated. The adoption of further measures at this stage is not deemed necessary.

In its 2022 Human Resources Strategy, the Commission committed to creating the right environment for its workforce to thrive, including women, which represent the majority of Commission staff, prioritising the well-being of staff and providing an attractive work environment that offers flexible and family-friendly working conditions. It adopted a new decision on working time and hybrid working which increased the flexibility offered to staff to organise the way they work to achieve a better work-life balance. It also organises regular internal competitions for a wide range of grades and job profiles to retain internal talent and offer faster career prospects to all our staff, including non-permanent staff, which counts a large majority of women.

As regards the next MFF (2028-2034), the Commission recalls that Article 7 of the new EU budget Performance Regulation requires all EU-funded programmes and activities to actively consider and promote gender balance when setting up governance structures such as evaluation bodies, boards, and expert groups. This involves taking concrete steps to ensure that women and men are fairly represented, avoiding gender dominance, and integrating gender equality as a standard criterion in the selection and appointment processes. While not requiring strict quotas, it reflects a commitment to inclusive and equitable decision-making across EU governance and implementation frameworks. Furthermore, when appointing independent external experts, the Commission or the relevant funding body must take appropriate measures to seek a balanced composition of expert groups and evaluation panels in terms of skills, experience, and knowledge, including gender, while also considering the context of the action. This reinforces the EU’s commitment to promoting gender equality throughout the funding cycle.

On paragraphs 32-33, the Commission recalls that the Financial Regulation and the proposed Performance Regulation for the MFF 2028-2034 ensure that all relevant EU funding programmes take gender considerations into account, and track EU budget expenditure supporting gender equality in a consistent way. As such, the approach adopted by the Commission is to ensure that all relevant funding programmes contribute as broadly and effectively as possible to promoting gender equality when feasible and appropriate. Setting a harmonised quantitative target for the entire EU budget would not take into account the EU funding programmes’ diversity and their different scopes and could lower this ambition by narrowing the focus to a limited portion of the budget, rather than encouraging broad integration across all relevant areas. In this respect, acknowledging EU funding programmes’ different natures, the Commission will continue promoting gender equality via gender mainstreaming complemented by targeted gender equality activities within all relevant funding programmes and policy areas. Finally, establishing spending targets for the long-term budget should also consider the impact on limiting the flexibility of the EU budget to address emerging priorities in the future.

On paragraph 37, the Commission remains fully committed to advancing gender equality and the empowerment of women and girls in all areas of its external action. The Roadmap for Women's Rights, adopted in March 2025, confirms the principles, objectives and targets of the current EU Gender Action Plan (GAP III) and will guide external initiatives while paving the way towards the next EU Gender Action Plan in external relations (2028–2034), including in humanitarian interventions.

Global Europe is proposed to be the main financing instrument for external action, to make EU external action financing simpler, more coherent, flexible and impactful. For external action financing in the next MFF, the promotion of gender equality remains a priority.

The Global Europe proposal defines gender equality as a general principle (Article 9) as well as a mainstreamed priority (Article 10) to be considered in the design and implementation of all actions under the instrument. As such, gender equality will be a priority influencing each stage of the budgetary cycle under Global Europe, from design to evaluation. In addition, as per the Performance Regulation for the MFF 2028-2034, Union candidate countries, potential candidates and neighbourhood East partner countries will provide a gender equality assessment for every activity in their performance-based plans, including an explanation of how the activity is expected to contribute to gender equality. Each activity must be assigned the appropriate gender score with adequate justification, while data will be disaggregated by gender.

Global Europe additionally contains gender-relevant specific objectives for all geographic and global pillars of the instrument, foreseeing support to targeted actions on top of the tracking and the mainstreaming exercises. The implementation of the instrument will comply with the requirements defined in upcoming Gender Action Plans (GAP). In particular, the Commission is committed to the promotion, protection and fulfilment of the right of every individual to have full control over and decide freely and responsibly on matters related to their sexual and reproductive health, free from discrimination, coercion and violence, and to the promotion of gender equality and women's and girls' empowerment. These priorities will continue to be pursued in the next MFF, as reflected in the Annex II on the specific objectives of the Global Europe proposal.

On paragraph 41, the Commission underlines its commitment to tackle discriminatory conditions across sectors and support women entrepreneurs**.** For instance, under the 2021-2027 MFF, the Commission pays particular attention to gender equality in the implementation of InvestEU and Horizon Europe.

For InvestEU under the 2021-2027 MFF, for example, the Commission agreed with the European Investment Bank Group that a target 25% of all equity interventions under the programme should comply with gender-smart finance criteria related to the leadership of the investment fund. In addition, funding is provided for training and mentoring activities to support women investors and women entrepreneurs and help narrow the gender finance gap. This includes the Gender-Smart Finance Master Class, delivered to EU commercial banks, and part of InvestEU's wider Community of Practice supporting 40 EU banks to better serve women entrepreneurs. In addition, the recently published Debt Financing for Gender Equality Study (October 2025), provides analytical evidence to expand gender-smart debt solutions in the EU market. InvestEU further strengthens support to women entrepreneurs through the Empowering Equity events and mentoring programme targeting the venture capital and private equity ecosystem, and through broader technical assistance and capacity-building for financial intermediaries to improve women's access to finance across the Union.

Furthermore, investment supporting gender equality is reported on a regular basis by InvestEU implementing partners and monitored by the Commission. As per the Methodology for InvestEU Key Performance and Monitoring Indicators, Implementing Partners may classify an operation as contributing to gender equality where it can be adequately substantiated and justified that they demonstrate sufficient positive contributions towards gender equality.

Under Horizon Europe in the 2021-2027 MFF, the European Innovation Council (EIC) provides targeted support for women entrepreneurs in the deep tech area (women-led SMEs and start-ups). The EIC Women Leadership Programme offers tailored coaching, mentoring and investor-readiness support. In 2024, 30% of EIC Accelerator companies were women-led, a significant increase from just 8% in 2020, with 134 women-led companies (19%) in the overall portfolio. Since 2021, EIC women-led firms have received over EUR 1.1 billion in combined grants and equity.

The European Innovation Ecosystems Work Programme (EIE WP) includes Startup Europe, with EUR 10 million dedicated to bridging the gender gap in finance, with projects such as SCALE'HER boosting women-led start-ups. The EIC also advances gender-responsive innovation data through the European Innovation Gender and Diversity Index (Gendex 2024, with an updated 2026 edition forthcoming) and the Gender Gap in Investments Report (2025).

In January 2025, the target of 51% in Horizon Europe-related boards, expert groups, and evaluation committees was met. In the EIE WP, nearly 54% of projects are led by women innovators, demonstrating that women are not only part of the conversation, but they are also driving it. Within project teams, women's participation has even grown, reaching 55%, an increase that reflects inclusiveness across all roles.

In addition, the Women TechEU scheme provides EUR 75,000 support for early-stage deep-tech start-ups founded or co-founded by women. It has supported 339 women-led companies so far and received 1,107 applications from 43 eligible countries in its latest edition. The EIC Women Innovators Prize is run in coordination with the European Institute of Innovation and Technology (EIT) since 2023, with 9 prizes to be awarded each year. It complements and strengthen these efforts through role-model promotion for women researchers, entrepreneurs and initiatives promoting gender equality in innovation and entrepreneurship. In particular, the European Prize for Women Innovators – EIT Women Leadership Award recognises outstanding women leaders from the EIT Community. More broadly, the EIT and its Knowledge and Innovation Communities (EIT KICs) actively support women innovators through dedicated training programmes, networking opportunities and business-creation support. For example, the EIT Supernovas initiative supports women entrepreneurs and investors. The EIT Girls Go Circular initiative addresses the digital gender gap by equipping girls aged 14–19 with digital and entrepreneurial competences in circular economy empowering girls as future change-makers by strengthening their transversal and digital skills.

Finally, regarding gender budgeting, under the 2021-2027 MFF the Commission has been supporting 15 administrations in 10 Member States under the Technical Support Instrument since 2022 to develop and enhance gender mainstreaming and gender budgeting in their policy and budget processes in line with the EU Gender Equality Strategy. To date, the support has contributed to the adoption of 10 gender action plans, the development of 26 methodological tools, and the training of 3,300 public officials.