



TEXTS ADOPTED

P10_TA(2025)0287

2024 budget - assessing the implementation of the gender mainstreaming methodology in the EU budget

European Parliament resolution of 25 November 2025 on the 2024 budget - assessing the implementation of the gender mainstreaming methodology in the EU budget (2025/2033(INI))

The European Parliament,

- having regard to Articles 2 and 3 of the Treaty on European Union,
- having regard to Articles 8, 10 and 19 of the Treaty on the Functioning of the European Union (TFEU),
- having regard to Articles 21 and 23 of the Charter of Fundamental Rights of the European Union,
- having regard to Council Regulation (EU, Euratom) 2024/765 of 29 February 2024 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027¹,
- having regard to Council Regulation (EU, Euratom) 2022/2496 of 15 December 2022 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027²,
- having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027³,

¹ OJ L, 2024/765, 29.2.2024, ELI:
<https://data.europa.eu/eli/reg/2024/765/oj>.

² OJ L 325, 20.12.2022, p. 11, ELI:
<https://data.europa.eu/eli/reg/2022/2496/oj>.

³ OJ L 433 I, 22.12.2020, p. 11, ELI:
<https://data.europa.eu/eli/reg/2020/2093/oj>.

- having regard to its resolution of 3 October 2023 on the proposal for a mid-term revision of the multiannual financial framework 2021-2027⁴,
- having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁵, and in particular point 16(f) thereof,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union⁶, and in particular Article 33 thereof,
- having regard to the Commission proposal of 16 July 2025 for a Council regulation laying down the multiannual financial framework for the years 2028 to 2034 (COM(2025)0571),
- having regard to the Commission proposal of 16 July 2025 for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities (COM(2025)0545) and the accompanying impact assessment report of 16 July 2025 (SWD(2025)0590),
- having regard to the Commission staff working document of 3 November 2021 entitled 'Better Regulation Guidelines' (SWD(2021)0305),
- having regard to the Commission communication of 5 March 2020 entitled 'A Union of Equality: Gender Equality Strategy 2020-2025' (COM(2020)0152),
- having regard to the 2025 report of the Commission on gender equality in the EU,
- having regard to the Commission communication of 7 March 2025 entitled 'A Roadmap for Women's Rights' (COM(2025)0097),

⁴ OJ C, C/2024/1195, 23.2.2024, ELI:
<http://data.europa.eu/eli/C/2024/1195/oj>.

⁵ OJ L 433 I, 22.12.2020, p. 28, ELI:
https://data.europa.eu/eli/agree_interinst/2020/1222/oj.

⁶ OJ L, 2024/2509, 26.9.2024, ELI:
<https://data.europa.eu/eli/reg/2024/2509/oj>.

- having regard to its resolution of 21 January 2021 on the EU Strategy for Gender Equality⁷,
- having regard to its resolution of 10 March 2022 on gender mainstreaming in the European Parliament – annual report 2020⁸,
- having regard to its resolution of 2 April 2025 on general guidelines for the preparation of the 2026 budget, Section III – Commission⁹,
- having regard to its resolution of 7 May 2025 on a revamped long-term budget for the Union in a changing world¹⁰,
- having regard to the Commission’s statement of estimates for the financial year 2026 of 4 June 2025 (SEC(2025)0250),
- having regard to the programme performance statements of operational expenditure included in working document part I of June 2025 accompanying the draft general budget of the European Union for the financial year 2026 (COM(2025)0300),
- having regard to the Commission’s Annual Management and Performance Report for the EU Budget – Financial Year 2021 (COM(2022)0401),
- having regard to the Commission’s Annual Management and Performance Report for the EU Budget – Financial Year 2022 (COM(2023)0401),
- having regard to the Commission’s Annual Management and Performance Report for the EU Budget – Financial Year 2023 (COM(2024)0401),
- having regard to the Commission’s Annual Management and Performance Report for the EU Budget – Financial Year 2024 (COM(2025)0824),
- having regard to European Court of Auditors Special Report 10/2021 of 26 May 2021 entitled ‘Gender mainstreaming in the EU budget: time to turn words into action’,
- having regard to the European Parliamentary Research Service briefing of February 2025 entitled ‘Gender-responsive budgeting: State of play and opportunities for the European Parliament’s 10th term’,

⁷ OJ C 456, 10.11.2021, p. 208.

⁸ OJ C 347, 9.9.2022, p. 139.

⁹ OJ C, C/2025/4382, 9.9.2025,
ELI: <http://data.europa.eu/eli/C/2025/4382/oj>.

¹⁰ Texts adopted, P10_TA(2025)0090.

- having regard to the study requested by its Committees on Budgets and Budgetary Control entitled 'European Union gender budgeting – state of play 2024',
 - having regard to the workshop of 25 June 2025 requested by the Committee on Budgetary Control entitled 'Implementation of the gender mainstreaming methodology in the EU budget',
 - having regard to the written answers provided by the then Commissioner-designate for Budget, Anti-Fraud and Public Administration during the period of confirmation hearings in 2024,
 - having regard to the Beijing Declaration and Platform for Action (1995),
 - having regard to the final report of the Group of Specialists on Gender Budgeting of the Council of Europe (2005),
 - having regard to the activities of the European Institute for Gender Equality (EIGE) and its publications,
 - having regard to Rule 55 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A10-0212/2025),
- A. whereas gender equality is an objective of the EU enshrined in its primary law and a principle that should be at the core of all EU policies;
 - B. whereas gender mainstreaming is a globally recognised strategy to ensure the integration of a gender perspective when designing, implementing and evaluating all policies, programmes and measures, in order to promote gender equality and combat discrimination;
 - C. whereas gender budgeting is defined by the Council of Europe as being a gender-based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenue and expenditure in order to promote gender equality;
 - D. whereas the EIGE describes gender budgeting as a tool that allows policymakers to promote accountability and transparency, increase the balanced participation of all genders in the budget process and advance gender equality;
 - E. whereas the European Court of Auditors has pointed out that the EU's 2014-2020 multiannual financial framework (MFF) did not adequately take gender equality into account;
 - F. whereas the integration of gender equality as a horizontal priority in the EU budget is a long-standing issue of concern in both the

Committee on Budgetary Control and Parliament, and is considered a key criterion with which to assess the implementation of the EU budget and its sound financial management, performance and proportionality;

- G. whereas gender mainstreaming in the EU budget is reinforced under the Interinstitutional Agreement accompanying the 2021-2027 MFF, including through requirements to strengthen the assessment of gender impact in impact assessments and evaluations under the Better Law-Making framework, and to develop a pilot methodology to measure expenditure relevant to the promotion of gender equality at programme level as of 2023;
- H. whereas the pursuit of gender equality requires an intersectional approach to gender budgeting that takes into account the compounded discrimination faced by women belonging to racialised groups, persons with disabilities, LGBTIQ+ people and migrants, to ensure that EU spending promotes equality across all dimensions;
- I. whereas the family is the fundamental unit of society and plays a critical role in fostering the well-being, stability and development of individuals, communities and nations; whereas it is essential, therefore, that EU horizontal policies actively promote and support it;
- J. whereas gender budgeting is a prerequisite for achieving gender equality, and gender equality is in itself a condition for smart, sustainable and inclusive growth, including within the EU, where the EIGE has shown through a robust econometric model applied to the specific context of the EU that improving gender equality would result in a series of macroeconomic benefits in several areas, such as education, labour market activity and wages; whereas the EIGE has also shown that gender equality generally has a strong positive impact on GDP per capita, and that improving gender equality would lead to an increase in the EU's GDP per capita of at least 6,1 % and up to 9,6 % by 2050, which amounts to EUR 1,95 trillion and EUR 3,15 trillion respectively;
- K. whereas the EIGE has reported that there has been a concerning decline in Member States' efforts to implement gender mainstreaming since 2021, a trend that should not be mirrored at EU level;
- L. whereas the systematic integration of ex ante gender equality impact assessments and mitigation measures into the EU's policymaking processes is necessary to ensure that future initiatives promote gender equality and do not worsen it;
- M. whereas democratic institutions must reflect the diversity of society, most importantly in the composition of their staff;

- N. whereas gender balance remains an unachieved objective at numerous, crucial levels of decision-making;
- O. whereas the Beijing Declaration and Platform for Action calls for the integration of a gender perspective into budgetary decisions at all levels, and whereas the EU is committed to applying its principles, particularly to ensure that public resources contribute effectively to gender equality and women's empowerment across all policy areas;

General remarks

1. Welcomes the fact that in line with its binding commitments, and following Parliament's repeated calls, the Commission has developed a pilot methodology to track and measure expenditure related to gender equality at programme level in the 2021-2027 MFF, with a view to improving gender mainstreaming in the Commission's budget process and enhancing how policy design and resource allocation advance gender equality objectives;
2. Notes that, under the current methodology, the Commission assigns different scores to programmes based on an assessment of their contribution to gender equality at the most granular level of intervention possible, giving a score of:
 - (a) 2 to interventions of which the principal objective is to improve gender equality;
 - (b) 1 to interventions that have gender equality as an important and deliberate objective but not as the main reason for the intervention;
 - (c) 0 to non-targeted interventions, in other words, interventions that are expected to have no significant bearing on gender equality;
 - (d) 0* to interventions with a likely but as yet unclear positive impact on gender equality;
3. Notes that the methodology is based on the gender equality policy marker developed by the Organization for Economic Cooperation and Development, which is a qualitative statistical tool used to monitor and record development activities that target gender equality as a policy objective and is applied by the Commission to all EU budget spending programmes under shared, direct and indirect management;
4. Stresses that the Commission's methodology differs from the gender equality policy marker developed by the Organization for Economic Cooperation and Development as it does not include a score that would allow for tracking the potentially negative effects of EU spending on gender mainstreaming objectives and introduces the

category of 0* for interventions with a likely but as yet unclear positive impact on gender equality; underlines that the Commission's methodology should in any case avoid leading to unintended consequences, such as discouraging or refusing investments in sectors that are strategic yet traditionally dominated by a single gender, including the defence sector;

On the implementation of the methodology developed by the Commission

5. Notes that the methodology was used for the first time in the process of drafting the estimates for the EU budget for the financial year 2023, accompanied by a retroactive application to the budgets of the financial years 2021 and 2022;
6. Notes that, for the financial year 2021, at the time of the publication of the related Annual Management Performance Report and out of EUR 352 billion in commitments, 1 % of commitments had received a score of 2, 3 % had received a score of 1, 1 % had received a score of 0 and 95 % had received a score of 0*;
7. Notes that, for the financial year 2022, at the time of the publication of the related Annual Management Performance Report and out of EUR 321 billion in commitments, 2 % of commitments had received a score of 2, 9 % had received a score of 1, 16 % had received a score of 0 and 73 % had received a score of 0*;
8. Notes that, for the financial year 2023, at the time of the publication of the related Annual Management Performance Report and out of EUR 427 billion in commitments, 2 % of commitments had received a score of 2, 9 % had received a score of 1, 69 % had received a score of 0 and 20 % had received a score of 0*;
9. Notes that, for the financial year 2024, at the time of the publication of the related Annual Management Performance Report and out of EUR 195 billion in commitments, 3 % of commitments had received a score of 2, 17 % had received a score of 1, 65 % had received a score of 0 and 16 % had received a score of 0*, these scores being rounded up;
10. Understands that the decreasing share of commitments with a score of 0* over the years is the result of an improvement in the collection and availability of data, and the Commission's reporting capacity, allowing its directorates-general to better measure the contribution of their programmes to gender equality at a more granular level;
11. Further understands that, due to the limited availability of data and capacity for reporting during the first financial years to which this methodology was applied, there is little added value in comparing numbers from one financial year to another based on the yearly results or in drawing insights from such comparisons;

12. Notes that the Commission considers that interventions with an attributed score of 2 or 1 can be considered as promoting gender equality and that considering this, interventions worth EUR 37,99 billion promoted gender equality in 2024, whereas that figure stood at EUR 10,76 billion in 2021, EUR 37,83 billion in 2022 and EUR 47,99 billion in 2023;
13. Notes that the decrease in absolute value between 2023 and 2024 of interventions considered to promote gender equality is a direct result of the decrease in the total amount of commitments between those two financial years, largely explained by the phase-out of commitments under the Recovery and Resilience Facility;
14. Notes that in addition to the results provided for each financial year, in the 2024 Annual Management and Performance Report for the EU Budget the Commission published a reassessment of all the previous results based on more recent and comprehensive assessments of its programmes, which resulted in aggregate trends indicating that for interventions over the period 2021 to 2024, 2 % were given a score of 2, 10 % were given a score of 1, 83 % were given a score of 0 and 5 % were given a score of 0*; further notes that, according to the Commission's reassessment, in total, in the financial years 2021-2024, 12 % of EU budget expenditure contributed to the promotion of gender (with scores of 1 and 2), amounting to EUR 158,4 billion;
15. Stresses that not all EU budget programmes perform equally in terms of the integration of gender as a horizontal priority, with some programmes performing much better due to their policy design, such as programmes under Heading 6 'Neighbourhood and the World' where gender has been established as a cross-cutting priority with clear targets and criteria, and specific programmes under other headings, such as Horizon Europe, which, thanks to its requirement to implement gender budgeting, not only fosters gender equality but also positively impacts the practices of the Member States through cross-contamination during the implementation stage at national level;
16. Regrets that, as the methodology used is a tracking tool designed specifically for operational budgets, it cannot assess the administrative budgets of the EU institutions and bodies adequately;
17. Notes that the methodology's scope is limited, as it does not adequately capture secondary or indirect effects of programmes on gender equality, potential negative impacts or the intersectional dimensions necessary for a comprehensive assessment of policy impacts;
18. Further notes that the potential negative impacts of programmes on gender equality are insufficiently considered, particularly in sectors such as competitiveness, defence and preparedness; underlines that

promoting gender equality should not lead to restrictions or reductions in investments in critical sectors; calls on the Commission to propose concrete measures to improve gender equality, while ensuring that investment decisions are not adversely affected;

19. Regrets that the ex post nature of the methodology renders it incapable of structurally influencing the design of policies at an ex ante stage or the collection and allocation of financial resources, which is essential to mainstreaming gender equality properly in EU programmes;

On the broader approach to gender mainstreaming in EU financial programmes

20. Notes that, beyond the gender mainstreaming methodology applied to the EU budget, certain EU programmes have gender equality mainstreamed in their legal bases while others do not;
21. Notes that while the Commission's dual approach to gender mainstreaming, which is split between tracking the EU budget and establishing the objectives set out in the programmes' legal bases, is a useful framework, this approach is fragmented and does not impact all programmes to the same extent, therefore reducing the coherence of the EU's approach to gender equality;

Concluding remarks

22. Takes note of the Commission's assessment of the implementation of gender mainstreaming in the EU budget¹¹ and shares the view that for the remaining years of the 2021-2027 MFF, the priority should be to continue to evaluate programmes to better assess their contribution to gender equality and draw lessons on their implementation, making good use of enhanced gender-disaggregated data reporting in place since 2023; stresses the need for enhanced cooperation with all the Member States to harmonise methodologies and avoid any fragmentation in their approaches, and to improve data collection, aggregation and reporting;
23. Acknowledges that while the methodology developed by the Commission is a useful tool for assessing the EU budget's contribution to gender equality, it faces limitations that constrain its capacity for a transformative effect; stresses the importance of ensuring data availability and the use of specific, measurable, achievable, relevant and time-bound (SMART) performance indicators in this regard;

¹¹ Impact assessment report accompanying the Commission's proposal for a regulation establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities (COM(2025)0545).

24. Underlines that, as the EU budget is being affected by multiple crises and shifts in political priorities, it is essential for gender budgeting to be proportionately built into the core of the budgetary cycle of programmes ex ante, including in new priority areas, such as competitiveness, defence and preparedness;
25. Calls on the Commission to develop a fully fledged and comprehensive approach to gender budgeting and a specific and comprehensive methodology for the EU budget, to be fully operationalised as early as the start of the next programming period with a transformative potential enabled by its capacity to influence the entirety of the budgetary cycle and by tackling the issues identified in this resolution, so as to ensure the sound financial management of EU funds;
26. Stresses, that in addition to the MFF, any instrument adopted under Article 122 TFEU should also apply gender mainstreaming and budgeting provisions as appropriate, without altering programme objectives, eligibility or award criteria already set in sector-specific legislation, with a view to tracking the EU's contribution to the promotion of gender equality across all funding instruments in a comprehensive and consistent manner;
27. Calls on the Commission to conduct systematic ex ante impact assessments that also analyse the specific impacts of EU policies and fiscal policy measures – including tax schemes and State aid programmes – on gender equality, in line with the Better Regulation Guidelines, with the aim of identifying and mitigating gender disparities; stresses that careful consideration should also be given to the social and economic impacts of improved gender equality while taking into account administrative costs to small and medium-sized enterprises;
28. Recalls that all EU legislative proposals must comply with EU primary law, including the principle of gender equality; calls on the Commission to strengthen their ex ante impact assessments in order to carefully consider and minimise any potential negative effects on gender equality within the EU when preparing legislative proposals;
29. Urges the Commission to establish a 'gender equality safeguard mechanism' as a standard part of the EU's legislative procedures, which would require the revision of any proposal that, through the analysis of the Court of Auditors, is shown to undermine the EU's gender equality strategy and objectives;
30. Regrets the imbalance of gender representation among officials and political representatives at both EU and Member State levels, which in turn undermines the principle of gender equality in representation;

31. Calls on the Commission to assess the feasibility of introducing further gender equality parity measures at management level to ensure that all genders are sufficiently involved in policymaking through targeted support schemes;
32. Calls on the Commission to ensure that a minimum share of the EU budget is dedicated to gender equality as a principal objective (corresponding to score 2 in the current methodology);
33. Invites the Commission to explore the possibility of setting a quantitative target in the next programming period for a share of the EU budget that contributes to promoting gender equality (corresponding either to a score of 2 or 1 in the current methodology), noting that similar targets have proven useful in advancing the EU's climate and biodiversity objectives;
34. Calls on the Commission and the Council to respect the provisions set out in the revised Financial Regulation during the negotiations on the next generation of programmes, namely that programmes and activities should, where feasible and appropriate, be implemented in accordance with the relevant sector-specific rules, taking into account the principle of gender equality and in accordance with an appropriate gender mainstreaming methodology;
35. Considers it crucial, in line with the revised Financial Regulation, to ensure that the next generation of programmes includes objectives that allow, where appropriate, for the collection of data disaggregated by gender and for the aggregation of such data across all relevant programmes; calls on the Commission to further develop and improve its methodology to track the EU budget's contribution to gender equality, including through the systematic use of digital tools, such as artificial intelligence, to improve data collection, aggregation and cross-programme analysis;
36. Calls on all relevant actors, including the Council, the Commission, civil society organisations and other relevant partners, to strive to make gender budgeting a reality in the next programming period;
37. Calls on the Commission to allocate an increased share of EU external actions budget to interventions that contribute to gender equality and women's empowerment and further dedicate 25 % of the EU's external financing instruments in the upcoming MFF to promoting gender equality as a principal objective; further calls on the Commission to establish a dedicated fund to promote gender equality globally and to ensure that the actions it supports focus on access to sexual and reproductive health and rights, increasing women's participation in decision-making, supporting local women-led non-governmental organisations and assisting local women human rights defenders;

38. Calls on the Commission to set clear objectives for the next MFF in terms of contributing to narrowing the gender pay and pension gaps, and addressing the issue of women's poverty, including through improved childcare services;
39. Calls on the Commission to ensure that EU-funded programmes protect and promote women's rights, with particular attention to access to public healthcare, childcare and sexual and reproductive health and rights;
40. Calls on EU institutions, in line with the principles of the Directive on Pay Transparency¹², to analyse and report on their possible gender pay gaps and to take appropriate measures where needed; reiterates its call on the EU institutions, bodies, offices and agencies to improve gender balance, especially at senior management level; invites the EU institutions, bodies, offices and agencies to conduct an analysis to identify areas within the HR cycle – from recruitment to access to promotions – where such improvements are most needed, and to explore the possibility of implementing further measures to achieve gender balance as soon as possible;
41. Recognises the persistent gender disparities in several sectors that are traditionally dominated by a single gender; calls on the Commission to apply gender budgeting to ensure and monitor non-discriminatory conditions to access necessary skills and education programmes for all genders, and to improve gender equality in these specific sectors with the aim of enhancing the competitiveness of the industry; calls for particular attention to women entrepreneurs, especially in small and medium sized enterprises and start-ups, including through specific monitoring within programmes, such as InvestEU and Horizon Europe; calls for stronger monitoring and reporting mechanisms to ensure funds genuinely benefit women and marginalised groups;
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42. Instructs its President to forward this resolution to the Council and the Commission.

¹² Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms (OJ L 132, 17.5.2023, p. 21, ELI: <http://data.europa.eu/eli/dir/2023/970/oj>).