

STUDY

requested by the BUDG Committee

# Gender responsive EU Budgeting Update of the study 'The EU Budget for Gender Equality' and review of its conclusions and recommendations

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Budgetary Affairs



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DIRECTORATE GENERAL FOR INTERNAL POLICIES  
POLICY DEPARTMENT D: BUDGETARY AFFAIRS

# **Gender Responsive EU Budgeting Update of the study ‘The EU Budget for Gender Equality’ and review of its conclusions and recommendations**

## **STUDY**

### **Abstract**

This Study updates the 2015 Study entitled ‘The EU Budget for Gender Equality’. It investigates whether, and to what extent, progress has been made in gender budgeting in the EU since the publication of the 2015 Study, particularly in the light of the European Parliament’s 2017 Resolution entitled ‘EU Funds for Gender Equality’. Based on desk-based and empirical research, this Study finds that the absence of overall and consistent commitment to gender equality in the EU budget and the budgetary process continues. As a result, the Study calls on the European Commission, the European Parliament and the Council of the European Union to take legislative action to anchor gender equality to all policies that receive funding from the EU budget.

This document was requested by the European Parliament's Committee on Budgets. It designated its Member, Ms Eider Gardiazabal Rubial, to follow the study.

## **AUTHORS**

Blomeyer and Sanz:  
Dr Firat Cengiz  
Dr Margit Schratzenstaller  
Mr Nicolò Franceschelli  
Ms Margarita Sanz González

## **RESPONSIBLE ADMINISTRATOR**

Ms Rita Calatozzolo  
Policy Department on Budgetary Affairs  
European Parliament  
B-1047 Brussels  
E-mail: [poldep-budg@europarl.europa.eu](mailto:poldep-budg@europarl.europa.eu)

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[poldep-budg@europarl.europa.eu](mailto:poldep-budg@europarl.europa.eu)

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## LIST OF ABBREVIATIONS

- DEVCO** Development and Cooperation
- DG** Directorate General
- GEP** Gender Equality Plan
- EC** European Commission
- EIGE** European Institute for Gender Equality
- EP** European Parliament
- ERA** European Research Area
- ESF** European Social Fund
- EU** European Union
- FEMM** Committee on Women’s Rights and Gender Equality of the European Parliament
- MF** Multiannual Financial Framework
- OECD** Organisation for Economic Co-operation and Development
- R&I** Research and Innovation
- TEU** Treaty of the European Union

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## EXECUTIVE SUMMARY

Gender Budgeting is an essential tool and a process to make sure that government spending and revenue decisions observe the principle of equality between women and men. In 2015, we conducted a study of the EU budget and the Multiannual Financial Framework (MFF) to investigate whether, and to what extent, the principle of gender equality is observed in the EU budget drafting and implementation.

The research revealed that different EU policies and budgetary items showed varying commitment to the principle of gender equality. This conflicted with the EU's high level political and legal commitment to the principles of gender equality and gender mainstreaming reflected, among others, in Arts. 2 and 3 of the TEU, Art. 8 of the TFEU and Art. 23 of the EU Charter of Fundamental Rights. This also meant that even those policies that showed a strong commitment to gender equality would be unlikely to achieve their objectives, given the complex nature of many gender related issues, such as poverty, gender-based violence or immigration, that can only be addressed through collective action taken in various policies. As a result, we recommended the European Parliament (EP), the European Commission (EC) and the Council of the EU to take legal action to observe the principle of gender equality in the drafting of the EU budget. In 2017, the EP adopted a resolution entitled 'EU Funds for Gender Equality' (2016/2144(INI)) that echoed the conclusions and the recommendations of the 2015 Study.

This current study updates the 2015 study. On the basis of desk-based research, as well as interviews with EC officials, we investigate whether, and to what extent, any progress has been made in gender budgeting in the EU, particularly in the light of the 2015 study and the 2017 EP resolution. This investigation reveals little, if any, progress. Gender equality has been omitted in the forthcoming 2021-27 MFF. The legal bases of the EU spending programmes, reformed as part of the forthcoming MFF, show weak and piecemeal commitment to gender equality. Similarly, the EU annual budget continues to suffer from inconsistencies between different chapters as to whether, and to what extent, the principle of gender equality is observed. Interviews with DG Officials further confirm the absence of an overall and consistent commitment to gender equality in EU policies and spending programmes.

As a positive development, the EIGE has conducted several studies providing a valuable source of knowledge and expertise-base that could inform the implementation of gender budgeting in the EU. Similarly, the 2017 Resolution shows the commitment of, not only the European Parliament Committee on Women's Rights and Gender Equality (hereinafter FEMM), but the entire EP to gender budgeting, which could influence other EU institutions to follow suit in the future. For this to happen, the EP also needs to strategically use all platforms, most notably the budgetary and budgetary discharge debates in the EP Plenary, to make a strong call for gender budgeting.

Given the substantially similar conclusions of the current and the 2015 study, the recommendations provided here also essentially overlap with those of the 2015 study. We repeat here that the EU's strong commitment to gender equality should be reflected in budget drafting and implementation. This requires collective political commitment and legislative action of the EC, EP and the Council of the EU to anchor gender equality strongly to all EU policies, and to the EU budget definition and implementation.

## ZUSAMMENFASSUNG

Der geschlechtsspezifische Ansatz für Haushaltsverfahren (Gender Budgeting) ist ein wichtiges Instrument und ein Verfahren, mit dem sichergestellt werden soll, dass bei staatlichen Entscheidungen über Einnahmen und Ausgaben der Grundsatz der Gleichstellung von Frauen und Männern gewahrt wird. Im Jahr 2015 haben wir eine Studie zum EU-Haushalt und zum Mehrjährigen Finanzrahmen (MFR) durchgeführt, um zu untersuchen, ob und inwiefern der Grundsatz der Gleichstellung von Frauen und Männern bei der Ausarbeitung und Ausführung des EU-Haushalts gewahrt wird. Dieser Untersuchung zufolge wurde bei verschiedenen politischen Strategien und Haushaltsposten der EU mit Blick auf den Grundsatz der Gleichstellung von Frauen und Männern unterschiedliches Engagement gezeigt. Dies stand im Widerspruch zum politischen und rechtlichen Engagement für die Gleichstellung von Frauen und Männern und für das Gender Mainstreaming auf oberster Ebene der EU, das sich unter anderem in Artikel 2 und 3 EUV, Artikel 8 AEUV und Artikel 23 der Charta der Grundrechte der Europäischen Union widerspiegelt. Außerdem wurde klar, dass selbst politische Strategien, bei denen ein starkes Engagement für die Gleichstellung von Frauen und Männern gezeigt wurde, ihre Ziele wahrscheinlich nicht erreichen würden, da viele geschlechtsspezifische Themen wie Armut, geschlechtsbezogene Gewalt oder Einwanderung, die nur durch gemeinsames Handeln im Rahmen verschiedener politischer Strategien angegangen werden können, komplexer Natur sind. Infolgedessen empfahlen wir dem Parlament, der Kommission und dem Rat, rechtliche und politische Schritte zu unternehmen, damit der Grundsatz der Gleichstellung von Frauen und Männern bei der Ausarbeitung des EU-Haushalts gewahrt wird. Im Jahr 2017 nahm das Parlament eine Entschließung zu den EU-Mitteln für die Gleichstellung der Geschlechter (2016/2144(INI)) an, in der es sich den Schlussfolgerungen und Empfehlungen der Studie von 2015 anschloss.

Mit der vorliegenden Studie wird die Studie von 2015 aktualisiert. Basierend auf Sekundärforschung sowie Gesprächen mit Bediensteten der Kommission untersuchen wir, ob und inwiefern in der EU Fortschritte beim Gender Budgeting gemacht wurden, insbesondere vor dem Hintergrund der Studie von 2015 und der Entschließung des Parlaments von 2017. Die Untersuchung bringt, wenn überhaupt, kaum Fortschritte zutage. Im nächsten MFR für 2021-2027 wird die Gleichstellung von Frauen und Männern ausgeklammert. Die im nächsten MFR reformierten Rechtsgrundlagen der EU-Ausgabenprogramme zeigen ein schwaches und bruchstückhaftes Engagement für die Gleichstellung von Frauen und Männern. Ähnlich herrschen nach wie vor Unstimmigkeiten zwischen verschiedenen Kapiteln des jährlichen Haushaltsplans der EU in Bezug darauf, ob und inwiefern der Grundsatz der Gleichstellung von Frauen und Männern gewahrt wird. In Gesprächen mit Bediensteten der Generaldirektionen wird ferner bekräftigt, dass bei den politischen Strategien und Ausgabenprogrammen der EU ein umfassendes und konsequentes Engagement für die Gleichstellung von Frauen und Männern fehlt. Als positive Entwicklung hat das EIGE mehrere Studien durchgeführt und damit eine wertvolle Quelle für Erkenntnisse und Expertenwissen zur Verfügung gestellt, die die Umsetzung des Gender Budgeting in der EU unterstützen könnten. Ähnlich zeigt die Entschließung von 2017 das Engagement für Gender Budgeting nicht nur aufseiten des Ausschusses des Europäischen Parlaments für die Rechte der Frau und die Gleichstellung der Geschlechter (im Folgenden FEMM), sondern des gesamten Parlaments, wodurch andere Organe der EU dazu angeregt werden könnten, künftig diesem Beispiel zu folgen. Damit dies geschieht, muss das Parlament ferner alle Plattformen, allen voran die Debatten über Haushaltsentlastung im Plenum, strategisch nutzen, um mit Nachdruck zum Gender Budgeting aufzurufen.

Da die Schlussfolgerungen der vorliegenden Studie und derjenigen von 2015 im Grunde ähnlich sind, überschneiden sich die hier abgegebenen Empfehlungen im Wesentlichen auch mit denen der Studie von 2015. Wir weisen hier erneut darauf hin, dass sich das starke Engagement der EU für die Gleichstellung von Frauen und Männern in der Ausarbeitung und Ausführung des Haushalts widerspiegeln sollte. Dies erfordert ein gemeinsames politisches Engagement und gesetzgeberisches Handeln der Kommission, des Parlaments und des Rates, damit die Gleichstellung von Frauen und Männern in allen politischen Strategien der EU sowie bei der Aufstellung und Ausführung des EU-Haushalts fest verankert wird.

## SYNTHÈSE

La planification budgétaire intégrant la perspective de genre est à la fois un outil essentiel et un processus visant à garantir que les décisions en matière de dépenses et de recettes publiques obéissent au principe d'égalité entre les hommes et les femmes. En 2015, nous avons mené une étude sur le budget de l'Union et sur le cadre financier pluriannuel (CFP) afin d'étudier la question de savoir si et dans quelle mesure le principe d'égalité des genres était respecté dans le cadre de l'élaboration et de l'exécution du budget de l'Union. Il en ressort que le respect de ce principe variait considérablement d'une politique et d'un poste budgétaire de l'Union à l'autre. Ce constat allait à l'encontre de l'engagement juridique pris par l'Union au plus haut niveau politique de respecter les principes de l'égalité des genres et de la budgétisation sensible au genre, consacrés notamment par les articles 2 et 3 du traité UE, l'article 8 du traité FUE et l'article 23 de la charte des droits fondamentaux de l'Union européenne. Cela signifiait également que même les politiques affichant un engagement fort en faveur de l'égalité des genres avaient peu de chances d'atteindre leurs objectifs compte tenu de la nature complexe de nombreux problèmes liés au genre, comme la pauvreté, les violences ou l'immigration fondées sur le genre, lesquels peuvent uniquement être traités grâce à une action collective entreprise dans le contexte de différentes politiques. C'est pourquoi nous avons recommandé au Parlement européen, à la Commission et au Conseil de prendre des mesures juridiques et politiques pour que soit respecté le principe de l'égalité des genres lors de l'élaboration du budget de l'Union. En 2017, le Parlement a adopté une résolution sur les fonds de l'Union pour l'égalité des genres (2016/2144(INI)) qui se faisait l'écho des conclusions et des recommandations de l'étude de 2015.

La présente étude est une mise à jour de l'étude de 2015. À la lumière de recherches documentaires et d'entretiens avec des fonctionnaires de la Commission, nous y étudions si et dans quelle mesure des progrès ont été accomplis en matière de budgétisation sensible au genre dans l'Union et ce, en nous appuyant notamment sur l'étude de 2015 et sur la résolution du Parlement de 2017. Notre étude a montré que peu de progrès, voire aucun, n'avait été réalisé. L'égalité des genres est absente du prochain cadre financier pluriannuel pour la période 2021-2027. Les bases juridiques des programmes de dépenses de l'Union, modifiées dans le prochain CFP, dénotent un engagement frileux et parcellaire en faveur de l'égalité des genres. De la même façon, le budget annuel de l'Union pâtit toujours d'incohérences d'un chapitre à l'autre pour ce qui est de savoir si et dans quelle mesure le principe de l'égalité des genres est respecté. Des entretiens avec des responsables des directions générales confirment eux aussi l'absence d'engagement général et cohérent en faveur de l'égalité des genres dans les politiques et les programmes de dépenses de l'Union. Une avancée positive toutefois: l'Institut européen pour l'égalité entre les hommes et les femmes (EIGE) a mené plusieurs études qui constituent une précieuse source de connaissances et d'expertise sur laquelle se fonder pour procéder à une planification budgétaire intégrant la perspective de genre. Par ailleurs, la résolution de 2017 atteste l'engagement non seulement de la commission des droits de la femme et de l'égalité des genres (commission FEMM) mais du Parlement européen tout entier en faveur de la budgétisation sensible au genre, ce qui pourrait inciter d'autres institutions de l'Union à marcher dans nos pas. À cette fin, le Parlement doit également faire un usage stratégique de toutes les plates-formes, en particulier des débats en plénière du Parlement qui portent sur la procédure budgétaire et sur la procédure de décharge, s'il veut lancer un signal fort en faveur de la budgétisation sensible au genre.

L'étude actuelle et celle de 2015 parvenant à des conclusions similaires sur le fond, les recommandations formulées ici reprennent essentiellement celles de l'étude de 2015. Nous nous permettons de réaffirmer que l'engagement fort pris par l'Union européenne en faveur de l'égalité des genres devrait se traduire par un établissement et une exécution du budget intégrant la dimension de genre. Une telle démarche requiert un engagement politique et des mesures législatives collectifs aussi bien de la part du Parlement que de la Commission et du Conseil si l'on veut ancrer solidement l'égalité des genres dans toutes les politiques de l'Union ainsi que dans l'établissement et l'exécution du budget de l'Union.

## 1. INTRODUCTION

### KEY FINDINGS

- Very little progress in gender budgeting since 2015.
- Lack of a consistent EU-level commitment and strategy to:
  - incorporate gender equality as a principle, and
  - gender mainstreaming as an implementation tool of the EU budget and spending programmes.

### 1.1. OBJECTIVES AND SCOPE

On 4 September 2018, the European Parliament (EP) contracted Blomeyer & Sanz to prepare an update of the 2015 analytical study entitled 'The EU Budget for Gender Equality'.<sup>1</sup>

This update reviews the extent to which any progress was made following the recommendations of the 2015 study, and to make gender budgeting a part of the European Union (EU) budgetary process. Our investigation is particularly guided by the conclusions and recommendations of the 2017 EP resolution,<sup>2</sup> which echoed the 2015 study in many respects. The update focuses on the areas that were also covered in the 2015 study, namely: Employment, Social Affairs and Inclusion, Home Affairs, Justice, Development and Cooperation, Research and Innovation, Education and Culture.<sup>3</sup>

Decisions on revenue and expenditure in individual policy areas are the main concern of citizens, as it is these decisions that affect which parts of society will benefit from the budget. Hence, budgets based on revenue and expenditure decisions have a fundamental impact on equality within society. In addition to these 'distributional' effects, budgets also have so-called 'allocative incentive' effects, as they influence households' decisions with significant implications on gender equality, such as those regarding individual labour supply and the division of paid and unpaid labour within the household.

Gender-sensitive budgeting or 'gender budgeting' means gender mainstreaming of the entire budgetary process with a view to incorporating a gender equality perspective to all decisions on revenue and expenditure. Contrary to popular belief, gender budgeting does not mean the allocation of specific funds to gender equality in the budget. Feminist political economists have long acknowledged the fundamental budgetary implications on gender equality. Accordingly, they advocate a gender-sensitive approach to budgeting.<sup>4</sup> This has also been echoed by international organisations, such as the United Nations Beijing Platform for Action that called for a gender-sensitive approach to budgetary processes in 1995.<sup>5</sup> Since then, gender budgeting has been followed at national

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<sup>1</sup> Study on 'The EU Budget for Gender Equality', European Parliament (2015).

<sup>2</sup> European Parliament Resolution of 14 March 2017 on EU funds for gender equality (2016/2144(INI)).

<sup>3</sup> DG Education and Culture of the European Commission has not responded to the author's request for an interview. Consequently, due to limited information, Culture and Education is not included in Section 3.2. of this report researching the position of different DGs. However, the position of the annual budget with regard to general progress is included in section 3.1.

<sup>4</sup> Budlender (2002), Sharp and Broomhill (2007), Stotsky (2007).

<sup>5</sup> See also, Council of Europe (2010), p.10.

and local levels in several EU Member States and there has been significant capacity building in gender budgeting on the international scale.<sup>6</sup>

Given the high tax to Gross Domestic Product ratio (up to 40.2%) across the Member States, national budgets are likely to be responsible for the vast majority of the distributional and incentive effects.<sup>7</sup> The EU budget amounts to about 1% of EU-Gross National Income and is rather small compared with the national budgets. Nevertheless, gender budgeting in the EU is still likely to have a significant impact on gender equality.

First and foremost, the EU has made a high-level political and legal commitment to gender equality and gender mainstreaming. This is reflected in Articles 2 and 3 of the Treaty on the European Union (hereinafter TEU) and Article 23 of the Charter of Fundamental Rights of the European Union, among others. Gender budgeting in the EU budgetary process would ensure that this high level political commitment to gender equality is followed up and reflected in budgetary decisions. Similarly, gender budgeting in the EU budgetary discharge process would provide transparency and accountability in the context of spending decisions, by revealing to what extent gender equality is taken into consideration in the implementation of EU actions and programmes. Additionally, the vast majority of EU programmes follow a 'shared management' structure in which implementation and spending falls jointly on the EU and the Member States. This means that the EU is able to influence domestic norms and politics by attaching European gender-equality standards and conditions to the EU funds and programmes.

Acknowledging the EU budget's potentially significant effects on gender equality, the EP has consistently advocated for gender budgeting in the EU since 2003.<sup>8</sup> In relation to this, in 2015 we conducted the aforementioned holistic investigation of the whole EU budgetary process from a gender equality perspective.<sup>9</sup> The 2015 study found significant inconsistencies between different EU policies and programmes in terms of whether, and to what extent, they followed a gender-sensitive approach to budgeting. The study concluded that this not only conflicted with the EU's high level political and legal commitment to gender equality as a principle, but also raised significant problems of budgetary accountability. As a result, the study called upon all EU institutions to make a commitment to follow a gender-sensitive approach in the EU budgetary process. In 2017, the EP adopted the aforementioned resolution<sup>10</sup> which shared the conclusions of the 2015 study, and called on all EU institutions to make gender budgeting a part of the EU budgetary and discharge processes.

Our investigation has revealed very little, if any, progress in gender budgeting since the 2015 study. In particular, it has revealed the need to address the absence of a consistent EU-level commitment and strategy to incorporate gender equality as a principle, and gender mainstreaming as an implementation tool to the EU budget. As a result, similar to the 2015 study, we now recommend the following:

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<sup>6</sup> See e.g. Quinn (2016), Stotsky (2016), Downes et al (2016), O'Hagan and Klatzer (2018), EIGE (forthcoming).

<sup>7</sup> See Eurostat figures at <https://ec.europa.eu/eurostat/documents/2995521/9409920/2-28112018-AP-EN.pdf/54409e5e800-4019-b7c1-580797a67001>.

<sup>8</sup> European Parliament Resolution of 3 July 2003 on gender budgeting - building public budgets from a gender perspective (2002/2198(INI)).

<sup>9</sup> Study on 'The EU Budget for Gender Equality', European Parliament (2015).

<sup>10</sup> European Parliament Resolution of 14 March 2017 on EU funds for gender equality (2016/2144(INI)).

- The EU's macro-political level commitment to gender equality should be pursued at the micro-political level for all policies that receive funding from the EU budget. Thus, gender equality should be embedded as a distinct policy objective in all titles of the EU budget.
- Similarly, the EU's political commitment to gender mainstreaming must also be reflected in the drafting and the implementation of the EU budget and all EU policies receiving funding from the EU budget must be subject to gender mainstreaming.
- Particularly in cross-cutting issues that fall within the remit of several budget titles, it is essential to pursue gender equality objectives and fulfil gender mainstreaming in all budget titles. In order to increase the transparency of the budget, specific amounts allocated to individual actions and policy objectives should be specified in the budget. Particularly in the Justice chapter several policy objectives are combined in umbrella budget items for EU funding. As a result, gender equality competes with other policy objectives to secure funding and budgetary accountability is impeded.
- In all actions financed by the EU budget, gender specific indicators should be adopted and applied in the project selection, monitoring and evaluation phases. In order to ensure financial accountability and transparency, the data should be made available to the public.
- In the light of the EU budgetary and legislative processes, these recommendations require the commitment of several actors involved in the process to gender equality. The European Commission (EC) should screen the legal bases of the titles analysed in this report to make sure that gender equality and gender mainstreaming are recognised horizontally in the titles and in the rest of the budget. In titles where gender equality and mainstreaming are not embedded in the legislative framework, the EC should start the legislative process with a view to amending the legislation in question to address this deficit.
- When drafting their individual budgets, EU institutions and bodies should clarify the potential gender equality impacts of their spending decisions. They should also specify target groups of beneficiaries, and participants of their actions, on the basis of gender as well as other intersectional characteristics (such as race, economic class, migration status, religious background and LGBT status) which might potentially cause discrimination or inequalities in the implementation of the specific policy in question. A specific gender equality objective should be defined for each budgetary item.

These principles should be followed in the drafting, implementation, monitoring and evaluation of the budget. The EC shall make sure that individual EU institutions and bodies follow these general guidelines in their requests for funding when it puts the draft annual budget together. As the main forum representing the citizens' interests in the budget processes, the EP shall keep on proactively using its budget-making and discharge powers to ensure that these principles have been followed through.

## **1.2. METHODOLOGY**

### **1.2.1. Desk research**

Our methodology is both desk-based and empirical. Concerning the desk-based methodology, we critically analysed the Multiannual Financial Framework (hereinafter MFF) 2014-2020, the EC's proposals for reforming spending programmes in the MFF 2021-2027, the 2019 EU annual budgetary procedure and the budgetary debates within the EP.

### 1.2.2. Interviews / 'Case studies'

As for the empirical methodology, we conducted semi-structured interviews with experts from the EC Directorates General (DGs) in charge of the selected policy areas (see chapter 1.1, para 2). The questions used to guide these interviews and the list of interviewees can be found in the annex to this report. We also conducted an interview with DG Budget to discuss the overall state of gender budgeting in the EU.

### 1.3. REPORT STRUCTURE

The structure of this report is as follows:

**Section 2** presents the background for this study, summarising the 2015 Study, including its methodology, its key findings and its recommendations. This section also looks into potential obligations imposed on other EU institutions in the context of the EP's 2017 resolution, as well as the recent work on gender budgeting by the European Institute of Gender Equality (EIGE).

**Section 3** investigates the progress made in gender budgeting since 2015 in general, as well as the specific policy areas selected.

**Section 4** concludes the report and gives the report's findings and recommendations to make gender budgeting a part of the budgetary process in the EU.

## 2. BACKGROUND

### KEY FINDINGS

- The implementation of gender budgeting in any policy requires the development and following of a specific gender-sensitive budgetary methodology.
- The EU budget can significantly contribute to the promotion of gender equality in the EU
- The EP is pursuing the objective of developing and following an EU-specific gender budgeting methodology.
- The 2015 study revealed that the policy area of 'Justice' appears to be the most straightforward area in terms of implications on gender equality.
- The 2015 study revealed that, in the area of 'Home Affairs', gender equality issues are particularly severe in the field of migration and asylum.

The implementation of gender budgeting in any policy requires developing and following of a specific gender-sensitive budgetary methodology. Feminist political economists have long been working on this subject, with the aim of proposing methodologies to incorporate a gender-sensitive approach to the drafting and implementation of the budget. These studies provide an excellent starting point for a gender-sensitive approach to the EU budget. Nevertheless, given the very specific institutional complexities of the EU, an idiosyncratic and original approach to gender budgeting in the EU is necessary.

Firstly, as explained in the introduction, despite being significantly smaller in size compared to national budgets, the EU budget still has the potential to contribute significantly to gender equality in the EU. The EU has shown a high level political and legal commitment to gender equality as a principle. However, it is not entirely clear whether this commitment is also reflected in tangible policy decisions. Since the adoption of the Lisbon Strategy, and then the Europe 2020 Strategy as a central economic policy agenda pursued by the EU, there has been a generally shared fear among the advocates of gender equality that the EU's gender equality objectives have gradually been overshadowed by growth and competitiveness objectives.<sup>11</sup> Similarly, gender equality is not mentioned among the key priorities of the Juncker Commission<sup>12</sup> and the EC's replacement of the EU's 2010-2015 gender equality strategy, with a mere 'strategic engagement' document,<sup>13</sup> raises concerns. Therefore, gender budgeting could play an important role as an accountability tool as it would reveal whether, and to what extent, the EU's commitment to gender equality as a principle is taken into consideration in budgetary decisions.

Secondly, the EU is a multi-level political system in which the budget is adopted at the European level, whereas, in the majority of policy areas, the implementation of the budget takes place at the national and local levels under shared management. As a result, the EU can significantly influence gender equality at the local and national levels, taking advantage of EU-level conditionality and attaching gender-related conditions to the release of EU funds.

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<sup>11</sup> See Jacquot (2015), Kantola and Verloo (2018), Elomäki (2015), Eschle and Maiguasshca (2018), Elomäki and Kantola (2018).

<sup>12</sup> See 10 priorities of the Commission for 2014-2019 at [https://ec.europa.eu/commission/priorities\\_en](https://ec.europa.eu/commission/priorities_en).

<sup>13</sup> See, European Commission, 'Strategic Engagement for Gender Equality 2016-2019', available at [https://ec.europa.eu/anti-trafficking/sites/antitrafficking/files/strategic\\_engagement\\_for\\_gender\\_equality\\_en.pdf](https://ec.europa.eu/anti-trafficking/sites/antitrafficking/files/strategic_engagement_for_gender_equality_en.pdf).

Thirdly, the EU budgetary process is extremely complex as it involves three different institutions pursuing their own interests (see Art.314 TFEU). On the one hand, the national governments, represented in the Council of the EU, and the EC look after their own interests in the budgetary process, as the primary providers and the spenders of the EU own resources, respectively. The EP, on the other hand, participates in the process as the co-legislator with the Council as a 'benevolent' agent representing citizens' interests and the European common good rather than its institutional self-interests.<sup>14</sup>

## **2.1. THE 2015 STUDY**

This section focuses on the methodology employed for the 2015 study and its main conclusions and recommendations. We also include a consideration of the Opinion of the FEMM Committee on Draft EU Budgets and the EP Resolution of 2017.

### **2.1.1. Methodology**

The 2015 study proposed a 'capability approach' to gender budgeting. This capability approach to equality shared the underlying objective of gender budgeting to contribute to the creation of a more just and democratic society. As a result, it provided a suitable analytical framework to consider the democratic effects of decisions taken on the allocation of resources. The capability approach originated from Amartya Sen's ground-breaking work proposing 'a people-centric alternative to the utilitarian, macro-economics driven approaches to human wellbeing'.<sup>15</sup> Sen argued that rather than income and material goods, our understating of equality should centre on people's 'capabilities'; in other words, the options and freedoms available to them to engage in activities that make life an enjoyable experience. Similarly, the capability approach offered an alternative perspective based on experiences, issues and objects that intrinsically matter to men and women, rather than monetary values and resources.<sup>16</sup> As a result, this approach fully reflected the nature of gender equality as an essential problem of disparate freedoms.

This naturally raised the question: what are those capabilities that are essential to men and women? Whilst proposing a capability approach, Sen did not attempt to draw a list of predefined capabilities that are essential for human wellbeing. This was a deliberate choice, since as a people-centric approach, the capability approach was supposed to give men and women from different social groups and backgrounds a voice in deciding what is essential for their wellbeing. In other words, if the capability approach was followed wholeheartedly and holistically, the budgetary process should naturally be deliberative and participatory. Nevertheless, in the real world, budget processes and related discourses proved to be rather bureaucratic and exclusionary. The budget process was mostly understood and perceived as an area reserved for experts to which citizens have only little, if anything, to contribute.

This caused serious impediments not only to the democratic quality of the budget-making processes but also to the methodological quality of the scientific research looking into equality effects of budgets. Researchers investigating the equality implications of public spending will have to second guess

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<sup>14</sup> Hageman (2012).

<sup>15</sup> Sen (1993), p.41

<sup>16</sup> Sen (1995), p.125

citizens' preferences and needs when attempting to apply the capability approach to a specific policy context.

As a result, several scholars proposed lists bringing together capabilities which they perceived as essential for women's and men's well-being.<sup>17</sup> Some of those lists were specifically designed to be used in gender budgeting.<sup>18</sup> Similarly, international organisations with an interest in gender equality adopted lists of capabilities that feed into equality indices that they use to measure gender equality. These included the United Nations Development Programme's Gender-Related Development Index, the Gender Empowerment Measure and Gender Equality Index, the World Economic Forum's Gender Gap Index and the EIGE European Gender Equality Index. Among these, the latter incorporated the largest group of capabilities.<sup>19</sup>

In the 2015 study, we did not propose an entirely new and different list of capabilities. Rather, we put forward as comprehensive a list as possible, bringing together capabilities perceived as essential in the lists proposed by other scholars, as well as the European Gender Equality Index.

As a result, our list comprised five broad categories of capabilities:<sup>20</sup>

- a) *Women's and men's engagement with the society*: this group of capabilities included the capabilities to have equal shares in the non-market labour and care economy, to have an equal voice in family decisions, to engage in social activities, to move etc.;
- b) *Women's and men's engagement with the political and social system*: this group included the capabilities to have equal access to education, markets, employment and politics etc.;
- c) *Women's and men's engagement with the environment*: this group included the capabilities to have shelter and to live in a safe, clean environment, in harmony with the environment and other species etc.;
- d) *Women's and men's engagement with their personality*: this group included the capabilities to plan one's own time, to have hobbies, to engage in spiritual and religious activities, to choose the education and profession one desires etc.;
- e) *Women's and men's engagement with their physicality*: this group included the capabilities to feel safe, to live a dignified life, to be free from physical, psychological or emotional violence, to express thoughts, desires and personality in any way, including physical appearance, without the fear of violence or intimidation.

Our list did not contain a specific category of intersecting inequalities. Nevertheless, its flexible and comprehensive nature allowed us to take intersecting inequalities into consideration in the analysis of the budget. When a policy area affected several groups of capabilities at the same time, as it was the case for many policy areas, this gave us the opportunity to discuss the reasons and identify the intersecting inequalities affected by the policy in question. We understood intersecting inequalities as seemingly independent qualities of an individual which, when combined, reinforced each other and resulted in increased marginalisation or oppression, such as sex, gender, race, colour, religion, LGBT status and socio-economic status (see Crenshaw 1989).

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<sup>17</sup> See e.g. Robeyns (2005), Nussbaum (2003).

<sup>18</sup> See e.g. Addabo et al. (2010).

<sup>19</sup> See EIGE 2015.

<sup>20</sup> Study on 'The EU Budget for Gender Equality', European Parliament (2015), p.16.

**Box 1 – A methodology for the capability approach to gender budgeting.**

- Step 1: Identify capabilities key to women's wellbeing and gender equality
- Step 2: Match those capabilities with policies, define the '*gender spectrum*' and '*gender impact*' of policies
- Step 3: Analyse policy objectives and resource allocations in light of the conclusions reached at step 2
- Step 4: Identify beneficiaries & participants
- Step 5: Reflection and policy change

**Source:** Study on 'The EU Budget for Gender Equality', European Parliament (2015).

In this methodology, as a second step of analysis, individual policy areas were matched with different capability categories which they could impact in a positive and/or negative way. As a result, policies were flagged in terms of their potential effects on gender equality. This was followed by defining the number of capabilities that each policy was likely to affect (*gender equality spectrum*) and the intensity of the effect of the policy in question as direct or indirect, or low, moderate and high (*gender equality impact*).

After identifying a policy's gender equality spectrum and impact, we looked at whether the impact and spectrum were acknowledged and reflected in the policy choices and budgetary decisions. This was followed by a fourth step in which we looked at the implementation of the policy in question, and asked whether the beneficiaries of, and participants in, the policy in question were chosen in a gender-sensitive way, reflecting the capabilities that were likely to be affected by the policy. Finally, if we identified a discrepancy between the capabilities that were likely to be affected in the third and fourth stages of analysis, we flagged the policy as potentially detrimental to gender equality. As a result, at the final stage of analysis, we called for reflection and policy change in those areas in order to reverse those policies' potentially detrimental impacts on gender equality.

### **2.1.2. Conclusions**

In the 2015 study, in order to provide a sufficiently comprehensive investigation of the EU budget, we analysed six budget titles using the methodology summarised above. Those chapters included Employment, Social Affairs and Inclusion, Home Affairs, Justice, Development and Cooperation, Research and Innovation and Education and Culture. (The findings of this analysis are summarised in table 1 below.) Our analysis focused on the 2014 and 2015 EU annual budgets, as well as on the MFF for 2014-2020.

The gender budgeting analysis of the six policy areas revealed direct and high impacts on all capability areas. Employment, social affairs and inclusion were primarily linked to women's participation in the economic production that was most directly related to capability groups a, b and c. Additionally, some spending programmes within this policy area, such as the Fund for European Aid of the Most Deprived or the European Globalisation Adjustment Fund, aimed to contribute towards fighting poverty, which also significantly and directly affected capability groups d and e.

In Home Affairs, gender equality issues were particularly serious in relation to migration and refugee status. Migration and refugee status and their underlying reasons (e.g. war, violence, lack of access to basic resources) affected men and women differently. They were likely to have a direct and high impact

on all capability groups: displaced women are likely to experience significant difficulties in terms of access to work, a regular family life, shelter, safety and other basic living conditions that are necessary for a dignified life and mental and physical health. Displaced women's vulnerabilities have been acknowledged at both international and EU levels.<sup>21</sup> Among others, the United Nations High Commission for Refugees produced two sets of guidelines<sup>22</sup> to promote a gender-sensitive approach to the interpretation of the 1951 Refugee Convention, which arguably also formed part of the EU's legal framework, as Article 18 of the EU Charter of Fundamental Rights and Freedoms directly referred to it.

Justice appeared to be the most straightforward area in terms of implications on gender equality. This policy area was expected to have a fundamental impact on gender equality in capability groups, since protection of rights and freedoms enshrined in the EU legal framework, including gender equality, constituted an objective of this policy area.

Financial assistance in Development and Cooperation enabled the EU to spread its own norms and values, including gender equality, to its periphery using its powers of conditionality. Development policies impacted gender equality in several interconnected dimensions, including the fight against poverty, the fight against diseases primarily affecting women, international trade policies affecting women's access to production, sustainable development and agriculture and its gender effects.<sup>23</sup> This also was for security and peace building, not only because women were particularly adversely affected by conflict as targets of sexual, and other kinds of violence but also because they have a significant role to play in conflict resolution.<sup>24</sup> As a result, this policy area was likely to result in a direct and high impact on all capability groups.

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<sup>21</sup> Edwards (2010).

<sup>22</sup> UNCHR (1991) Guidelines on the Protection of Refugee Women, Geneva: UNCHR and UNCHR (2002) Guidelines on International Protection: Gender-related Persecution within the Context of Article 1A(2) of the 1951 Convention, HCR/GIP/02/01.

<sup>23</sup> Momsen (2010).

<sup>24</sup> United Nations Security Council Resolution 1325 (2000) on Women, Peace and Security.

**Table 1: Gender Budgeting Analysis of six policy areas based on the annual budgets of 2014, 2015 and the 2014-2020 multiannual financial framework (based on the findings of the 2015 study)**

Policy area	Employment Social Affairs and Inclusion	Home Affairs	Justice	Development and Cooperation	Research and Innovation	Education and Culture
<b>Stated policy objective (as recognised in the budget and the key legislations in the area)</b>	To support Europe 2020 objectives of smart, sustainable and inclusive growth	To create an area of free movement where security is provided and human rights are respected	The effective exercise of EU citizens' rights and promotion of non-discrimination and equality	Crisis prevention, peace-building, promotion of democracy and human rights	To create job opportunities, drive growth and competitiveness, and address pressing societal challenges	Europe 2020 education targets, excellence in science, support to the creative sector
<b>Gender equality spectrum</b>	a, b, c, d, e	a, b, c, d, e	a, b, c, d, e	a, b, c, d, e	a, b, c, d, e	a, b, c, d, e
<b>Gender equality impact</b>	Direct, high	Direct, high	Direct, high	Direct, high	Direct, high in a and b. Indirect, medium in c, d, e.	Direct, high in a, b, d. Indirect, medium in c, e.
<b>Reflection of gender equality impact/spectrum in policy objectives</b>	Gender equality is recognised as an overall policy objective with varying implementation in different budget items	Gender equality is not recognised	Gender equality is recognised as an overall policy objective with varying implementation in different budget items	Gender equality is not recognised.	Gender equality is recognised as an overall policy objective with varying implementation in different budget items	Gender equality is recognised as an overall policy objective with varying implementation in different budget items
<b>Data on the gender of participants/beneficiaries</b>	Limited	Not available	Not available	Not available	Not available	Limited

In the field of EU Research and Innovation, gender equality has been a concern for some time, since the Helsinki Group recognised science in 2002 as a primary area for gender mainstreaming.<sup>25</sup> The ongoing Horizon 2020 Programme aimed to foster a gender balance in research teams and leadership and to integrate a gender dimension in science and innovation.<sup>26</sup> As a result of the mandate to ensure gender balance, the Research and Innovation Policy was likely to have a significant, direct impact on capability group a, in research employment, and on capability group b in research leadership. This policy area was also likely to have an impact on other capability areas, as a result of the integration of a gender perspective into science, although this impact was likely to be less direct and substantial.<sup>27</sup>

Education and Culture were also likely to have a significant impact on gender equality, although this was less immediate than it was in the area of Research and Innovation. Over time, the focus in education shifted from girls' lower representation in early education to boys' underperformance and higher drop-out rates.<sup>28</sup> Rather than gender on its own, other complex inequalities including immigration status, disability, economic and geographical location of the family and LGBT status seemed to affect the performance in education.<sup>29</sup> Education and Culture were likely to make a significant and direct impact on capability groups a, b and d. This was because these policies included programmes (such as Creative Europe) which, if subjected to gender mainstreaming, could increase women's access to employment and leadership in the creative sector and would give them the opportunity to express their views and opinions creatively and artistically. An impact on capability groups c and e through improved access to education, employment and leadership was also expected, although these would most likely be less direct and substantial.

Despite the direct and high impact of all policies on the majority of capability groups, there were significant inconsistencies between them in terms of recognising gender equality as a policy objective, and with regard to the extent they show commitment to gender mainstreaming in policy implementation and spending. The majority of EU policies, whilst recognising gender equality as an overarching policy objective, showed varying levels of commitment when it comes to implementation and spending decisions. More worryingly, the significant impact on gender equality was not recognised in Home Affairs and Development and Cooperation. For instance, in the area of Development and Cooperation, gender equality was recognised only as an indicator of good governance rather than a policy objective on its own.<sup>30</sup>

This inconsistent commitment to gender equality stood in contrast to the EU's overall high level legal and political commitment to gender equality as a principle and to gender mainstreaming as an implementation instrument. This meant that even those EU policies that showed a strong commitment to gender equality were likely to have a limited positive impact on gender equality, because gender equality issues, such as poverty, immigration and asylum seeking-status, have complex societal dimensions, which fall under the scope of various policies and which can only be addressed through collective and consistent action. Thus, if gender equality was not consistently recognised as a

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<sup>25</sup> Rees (2002).

<sup>26</sup> Horizon 2020 Regulation and European Commission Guidance, Gender Equality in Horizon 2020, [http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/hi/gender/h2020-hi-guide-gender\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/hi/gender/h2020-hi-guide-gender_en.pdf)

<sup>27</sup> European Parliament (2015), p.71.

<sup>28</sup> European Commission (2014), Education and Training Monitor, [http://ec.europa.eu/education/library/publications/monitor14\\_en.pdf](http://ec.europa.eu/education/library/publications/monitor14_en.pdf)

<sup>29</sup> Network of Experts on Social Aspects of Education and Training, <http://www.nesetweb.eu/policy-priorities/policy-themes-outlines/#dyp>

<sup>30</sup> European Parliament (2015), p.64.

fundamental policy objective in all policy areas, issues with a significant impact on gender equality cannot be addressed effectively.

Equally important were the several policies that were not sufficiently transparent regarding the allocation of resources to different policy objectives. Programmes and actions with different policy objectives were grouped together under umbrella policies which made it difficult to observe how the EU expenditure was distributed among different policy objectives. This gave the discretion to the EC and other authorities involved in EU budget implementation to strategically prioritise certain objectives over others; and it potentially raised the risk of gender equality being overshadowed by other objectives. This was also a general problem of budgetary accountability as it made it difficult for institutions involved, such as the EP, and citizens to observe how resources were used.

This problem was particularly serious in the context of the 'Rights, Equality and Citizenship' programme of the Justice policy.<sup>31</sup> This programme brought together the policy objectives of previously separate Fundamental Rights and Citizenship, Daphne III and Progress programmes. Daphne III was a highly successful flagship EU programme tackling gender-based violence.<sup>32</sup> Daphne's policy objectives were mixed with other diverse and distinct policy objectives, including the protection of personal data, the protection of the rights of the child and the empowerment of consumers. In other words, the fight against gender-based violence would have to compete against other policy objectives to attract sufficient funding and, if other policy objectives were prioritised, the fight against gender-based violence would suffer substantially.

Finally, almost none of the EU policies analysed incorporated a systematic and consistent data collection phase to monitor whether the policy has achieved its objectives, and, if not, what should be changed to make implementation more effective. Particularly, the lack of collection of gender-aggregated data, with regard to beneficiaries and participants of EU programmes, made it very difficult to monitor and evaluate the impact on gender equality and other inequalities. This was particularly significant for policies that rely on implementation at a national level. Programmes that involved a complex multi-level enforcement regime, such as the European Social Fund, might suffer from varying degrees of commitment to gender equality across different Member States. As a result, data collection with regard to the implementation of such programmes became particularly important, in order to prevent a potential inconsistent enforcement from jeopardising gender equality objectives.

As a result, the 2015 study revealed that the EU budget scored very low from the gender equality perspective and that there was substantial room for improvement for the EU budget to satisfy the requirements of gender budgeting. Most notably, gender equality, as an overarching objective, as well as the gender equality impact and spectrum of individual policies needed to be recognised and reflected in budgetary decisions. Similarly, implications on gender equality needed to be taken into account, and gender-aggregated data needed to be collected, once the policy had been implemented. These were also necessary action points to improve budgetary accountability and democracy and to respect EU's general commitment to gender mainstreaming in the budgetary context.

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31 Regulation (EU) No 1381/2013 of the European Parliament and of the Council of 17 December 2013 establishing a Rights, Equality and Citizenship Programme for the 2014 to 2020, 28.12.2013 OJ L354/62.

32 See [http://ec.europa.eu/justice/grants1/programmes-2007-2013/daphne/index\\_en.htm](http://ec.europa.eu/justice/grants1/programmes-2007-2013/daphne/index_en.htm)

### **2.1.3. Recommendations**

In the light of these findings, the 2015 study recommended the following:

The EU's macro political level commitment to gender equality should be followed through at the micro policy level in all policies that receive funding from the EU budget. Thus, gender equality should be embedded as a distinct policy objective in all titles of the EU budget.

Similarly, the EU's commitment to gender mainstreaming as an implementation method at the macro political level should be followed through at the micro policy level in all policies that receive funding from the EU budget. Thus, gender mainstreaming should be embedded as an implementation method in all titles of the EU budget.

Particularly in cross-cutting issues that fall within the remit of several budget titles, it is essential that gender equality objectives and gender mainstreaming obligations are followed consistently in all budget titles that are relevant to the issue in question. In order to increase the transparency of the specific amounts allocated to individual actions and policy objectives, this should be specified in the budget.

In all actions that receive funding from the EU budget gender, specific indicators should be adopted to be applied in project selection, monitoring and evaluation phases. Target groups should be identified on the basis of gender and other relevant characteristics. Similarly, gender specific data showing beneficiaries and participants of all actions that receive funding from the EU budget should be collected systematically as part of the monitoring and evaluation of the action. In order to ensure financial accountability and transparency, the data should be made available to the public.

In the light of the EU budgetary and legislative processes, these recommendations require the dedication of several actors involved in gender equality. First and foremost, the 2015 study suggested that the EC screens the legal bases of the titles analysed in this report to make sure that gender equality and gender mainstreaming are recognised horizontally in all the titles and also in the rest of the budget. In titles in which gender equality and mainstreaming are not embedded to the legislative framework, the Commission should start the legislative process aimed at amending the legislation in question to address this weakness.

The EU budgetary process starts with the separate EU institutions and bodies drafting their estimated budgets, which are consolidated by the EC in an overall draft and adopted upon the agreement of the EP and the Council. All stages of the process are subject to strict time limits (Art. 314 TFEU). When drafting their individual budgets, EU institutions and bodies should clarify the gender equality impacts of their spending targets and they should specify target groups of beneficiaries and participants of their actions on the basis of gender and other characteristics.

The EC should make sure that individual EU institutions and bodies follow these general guidelines in the drafting their budgets whilst putting the draft annual budget together. Once the EC submits the draft budget to the Council and the EP, the EP should monitor that these guidelines have been followed. As suggested above, similar guidelines should also be followed in the budgetary discharge process. The EC and other institutions and bodies that receive funding from the budget should systematically collect gender specific data regarding the participants and beneficiaries of their actions and programmes. Similarly, the Commission and other bodies and institutions should also provide data as to how their spending decisions impacted on gender equality on the basis of gender equality indicators.

As the principal budgetary accountability forum, on the occasion of the annual budgetary discharge procedure (Art. 319 TFEU), the EP should monitor that such data is collected systematically and made available to public as well as to other EU institutions.

## **2.2. OPINIONS OF FEMM ON DRAFT EU BUDGETS AND THE EP RESOLUTION OF 2017**

The EP, as the institution entrusted with the task of advocating citizens' interests and the 'common good', including equality, in the EU budget process, has long acknowledged the potentially substantial contributions of gender budgeting to gender equality in the EU. As a result, particularly FEMM has expressed, with increasing emphasis, that the EU needs to follow a gender-sensitive approach to budgeting during the annual budget negotiations. These opinions are largely based on the findings and recommendations of the 2015 study.

For instance, in its opinion on the 2016 budget, FEMM emphasised that *'gender equality should be included as a horizontal principle in all Union policies and gender analysis and gender budgeting should become an integral part of the budgetary procedure at all its stages, including projects, definition, implementation, monitoring and evaluation'*.<sup>33</sup>

Similarly, in its opinion on the 2017 Draft Budget, FEMM identified that *'gender budgeting has not been consistently applied by any of the EU institutions'*.<sup>34</sup> FEMM further recalled that *'spending and revenue collection decisions impact women and men differently'*, underlined, therefore, that *'gender budgeting is a key tool to combat gender inequalities'*, and urged *'the adoption of gender budgeting in both Union and national strategies for more effective promotion of gender equality'*.<sup>35</sup>

Increasing the emphasis on the significance of gender budgeting, in its opinion on the 2018 Draft Budget, FEMM reaffirmed its request *'to use gender budgeting within the budgetary procedure and to use budgetary expenditure as an effective tool for promoting equality between men and women'* and recalled that *'gender budgeting as a methodology needs to be applied to all Union budget lines, and not only to those programmes where the implications for a gender impact seem more relevant'*.<sup>36</sup>

Finally, in the most recent budgetary process, FEMM delivered an extremely detailed opinion on the 2019 Draft Budget, most of which was dedicated to how gender budgeting should be implemented in the EU. Among others, increasing the political pressure placed on other EU institutions, FEMM called *'on the Commission and the Council to systematically use gender budgeting in all public expenditure, including when negotiating and concretising the next multiannual financial framework'*.<sup>37</sup> FEMM further stressed that *'a modern, focused EU budget' cannot be achieved without a clear and comprehensive gender perspective that is key to enable better and more evidence-based decision-making, which in turn contributes to ensuring an effective use of public funds and EU added value in all its actions'*.<sup>38</sup>

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<sup>33</sup> Opinion of the Committee of Women's Rights and Gender Equality for the Committee of Budgets on the draft budget of the European Union for the financial year 2016 9(2015/2132 (BUD)).

<sup>34</sup> Opinion of the Committee of Women's Rights and Gender Equality for the Committee of Budgets on the draft budget of the European Union for the financial year 2017 (2016/2047(BUD)).

<sup>35</sup> Ibid.

<sup>36</sup> Opinion of the Committee of Women's Rights and Gender Equality for the Committee of Budgets on the draft budget of the European Union for the financial year 2018 (2017/2044(BUD)).

<sup>37</sup> Opinion of the Committee of Women's Rights and Gender Equality for the Committee of Budgets on the draft budget of the European Union for the financial year 2019 (2018/2046(BUD)).

<sup>38</sup> Ibid.

Additionally, FEMM was also pivotal in the EP's Plenary's passing of the resolution 'EU Funds for Gender Equality' in March 2017.<sup>39</sup> The EP's adoption of this Resolution is particularly noteworthy because, although the Resolution cannot impose a legal obligation on its own on EU institutions to commit to gender budgeting, it certainly escalates the political pressure imposed on other EU institutions to do so. Also, for the first time it was not only FEMM that voiced a call for gender budgeting; the Committees on Budgets and Budgetary Control, who are the key powers in establishing the EP's position within the budget and budgetary discharge processes, also supported the Resolution and significantly contributed to its adoption. As mentioned above, particularly since the adoption of the Lisbon Agenda, gender equality has not been high on the political agenda of the EU. In the general political climate that is not particularly supportive of gender equality, the cooperation between the three committees appears to be a very positive development and potentially a harbinger of more significant actions taken by the EP to establish gender budgeting as a formal part of the EU budgetary process, binding all EU institutions and national and local authorities involved in EU spending. Similarly, the Committee on Budgets' recent adoption of a 'Plan on Gender Mainstreaming'<sup>40</sup> in the work of the Committee is also a positive development. With this Plan, the Committee aims to observe the principle of gender equality both in its composition and in its substantive work.

In the light of the EP's position, the current situation with regard to gender budgeting is unsatisfactory for several reasons. Firstly, Art.8 TFEU recognises the elimination of inequalities and the promotion of equality between men and women as a general provision to be applied to all areas of EU policymaking and therefore also to the budgetary process without any further legal action being necessary. Secondly, gender budgeting offers significant potential benefits, not only in terms of equality between men and women, but also as a budgetary accountability mechanism contributing to the transparency of the role of gender budgeting in the EU budgetary process.<sup>41</sup> In this respect, the mid-term review of the 2014-2020 MFF appears to be a missed opportunity, as this could have been used strategically to investigate the EU policies' implications on gender equality and to incorporate gender equality as a horizontal principle to all EU policies.<sup>42</sup>

Following up on the EP's 2017 resolution, FEMM adopted a further opinion on the state of gender budgeting in the EU for the adoption of the 2019 budget.<sup>43</sup> In this opinion, FEMM refers to, and acknowledges, the conclusions and recommendations of the 2015 study, as well as the 2017 resolution. Moreover, FEMM echoes the study and states that the EU's high level commitment to gender equality and gender mainstreaming are not followed in tangible spending decisions, and that the EU budget is not transparent with regard to spending attached to different policy objectives.<sup>44</sup>

FEMM's regret with regard to the absence of gender equality in the MFF is also reflected and shared in the EP's Interim Report on the 2021-2027 MFF. In this report, the Parliament notes that *'it regrets that gender mainstreaming has been completely sidelined in the MFF proposal, and deplores the lack of clear*

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<sup>39</sup> European Parliament Resolution of 14 March 2017 on EU funds for gender equality (2016/2144(INI)), para.J.

<sup>40</sup> European Parliament, Committee on Budgets, 'Action Plan for Gender Mainstreaming of the Committee on Budgets', adopted by Budget Coordinators on 21.02.2018.

<sup>41</sup> Ibid., para.H.

<sup>42</sup> Ibid., paras. H, 69 and 70.

<sup>43</sup> European Parliament Resolution on Gender Budgeting in the EU Budget – The Way Forward, 03 September 2018, [http://www.europarl.europa.eu/meetdocs/2014\\_2019/plmrep/COMMITTEES/FEMM/DV/2018/09-03/20180828DraftResolutionGenderBudgetingintheEUBudget-thewayforward\\_EN.pdf](http://www.europarl.europa.eu/meetdocs/2014_2019/plmrep/COMMITTEES/FEMM/DV/2018/09-03/20180828DraftResolutionGenderBudgetingintheEUBudget-thewayforward_EN.pdf).

<sup>44</sup> Ibid., paras. R and S.

*gender equality goals, requirements and indicators in the proposals on the relevant EU policies*'.<sup>45</sup> In the same report, among others, the Parliament also proposes a compulsory mid-term review process for the 2021-27 MFF which takes into consideration the '*mainstreaming of the Sustainable Development Goals and gender equality*'.<sup>46</sup>

### 2.3. EIGE

EIGE has provided significant expertise and resources for the incorporation of gender mainstreaming in the making and implementation of policies, including economic and budgetary policies, at national and EU levels. First and foremost, EIGE has collected and processed information to develop the Gender Mainstreaming Platform, an online resource of methods and tools based on support and regular dialogue between the Member States, which provides knowledge and expertise for policymakers and practitioners in terms of how they can follow effective gender mainstreaming standards in their activities.<sup>47</sup> The platform brings together various methods and tools, which include gender budgeting.<sup>48</sup> Additionally, EIGE has developed gender indicators under the framework of the United Nations Beijing Platform for Action, which could be used in gender mainstreaming and gender budgeting.<sup>49</sup>

Since the publication of the 2015 study, EIGE has initiated three projects aimed at a stocktake of ongoing gender budgeting practices at national and EU levels and identifying potential entry points, as well procedures and practices for the effective implementation of gender budgeting at the EU level.

The first project, entitled '**Initial Mapping of Gender Budgeting Processes**' (EIGE/2016/OPER/09), aims to strengthen the evidence base of ongoing gender budgeting initiatives and budgeting processes at EU and national levels.<sup>50</sup> The results of this project include the mapping and analysis of existing information on the evolution and the current state of play of the work on gender budgeting, as well as a deepened understanding of the budgetary cycles at EU level with the aim of defining further steps to promote a more systematic application of gender budgeting in the EU context. As part of the project, a consultation meeting took place on 23-24 November 2016 at the EIGE premises in Vilnius. This was a strategic opportunity to validate the conceptual framework and the proposed roadmap for the implementation of gender budgeting with the participation of experts and other stakeholders working in this field. The meeting also provided extra input for potential future EIGE work with the aim of supporting gender budgeting and it strengthened the network between gender budgeting experts and practitioners. The findings of this project fed into the 2017 EIGE report on the subject of gender budgeting.<sup>51</sup>

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<sup>45</sup> European Parliament Interim Report of 7 November 2018 on the Multiannual Financial Framework 2021-2027 – Parliament's position with a view to an agreement (COM(2018)0322 – C8-0000/2018 – 2018/0166R(APP)), available at <http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&reference=A8-2018-0358&language=EN>, para. 6.

<sup>46</sup> Ibid., para.22.

<sup>47</sup> <https://eige.europa.eu/gender-mainstreaming/methods-tools>.

<sup>48</sup> <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting>.

<sup>49</sup> <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-indicators>.

<sup>50</sup> <https://eige.europa.eu/about-eige/procurement/eige-2016-oper-09>.

<sup>51</sup> See EIGE, Gender Budgeting, 2017, available at <https://eige.europa.eu/rdc/eige-publications/gender-budgeting>.

The second project, entitled '**Gender budgeting in the European Structural and Investment Funds (ESF and ERDF): the needed change towards gender equality**' (EIGE/2017/OPER/03), specifically investigates the state of play for gender budgeting and potential room for improvement in the ESF and ERDF.<sup>52</sup> The results of this project include a deepened understanding of ongoing gender budgeting experiences within the ESF and ERDF, collection of evidence and exchange of practices with regard to the implementation of gender budgeting in different Member States. With the aim of building this evidence base and exchange of practices, the project involved empirical country visits. The visits targeted leading national gender budgeting experts and practitioners from Belgium, Germany, Ireland, Spain, Italy, Austria, Slovakia, Finland, Portugal and Sweden.

The final project, entitled '**Gender budgeting: closing the gaps between gender equality commitments and resources in the EU**' (EIGE/2018/OPER/01), aims to contribute to the effective compliance with the duties of gender mainstreaming in programmes funded by the EU and national budgets.<sup>53</sup> This ongoing project was initiated in June 2018, and it will be finalised in May 2019. The initial results of this project include:

- Gender assessment of the ESIF in eleven countries with recommendations for more effective gender mainstreaming and gender budgeting in the ESIF post-2020 period.
- A systematic and comprehensive model for tracking gender equality-related spending in the context of all ESIF funded programmes.
- A case study and model for integrated initiatives in the field of gender equality and work-life balance between the ESF and ERDF.
- A step-by-step module to implement gender budgeting as a tool for gender mainstreaming in the context of ESIF.

As part of the project, the EIGE organised two expert meetings in Vilnius on 23 October and 21 November 2018, and it will organise another one on 28 March 2019. These technical meetings bring together experts and practitioners on gender mainstreaming, gender budgeting and European Structural and Investment Funds (ESIF) from different EU Member States, EU institutions and research institutions.

The findings of the two projects will be published in a forthcoming EIGE report entitled '**Gender budgeting. Mainstreaming gender into the EU macroeconomic policy framework and budgetary processes**', which is expected to be publicly available in March 2019.

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<sup>52</sup> <https://eige.europa.eu/about-eige/procurement/eige-2017-oper-03>.

<sup>53</sup> <https://eige.europa.eu/about-eige/procurement/eige-2018-oper-01>.

### 3. PROGRESS SINCE 2015

#### KEY FINDINGS

- There has been no noticeable progress in terms of following up on the EU's high level political and legal commitments to gender equality and gender mainstreaming in the budgetary process and spending decisions.
- Gender equality has not been acknowledged consistently as a horizontal principle with the same legal effects in the context of regulations proposed to reform EU funding programmes in the 2021-2027 MFF.
- The proposal for a Regulation establishing the Justice, Rights and Values Programme acknowledges gender equality as a general principle and makes an explicit commitment to gender mainstreaming in the implementation of these areas.
- EU policies and programmes still do not horizontally recognise gender equality as a general principle; they still do not incorporate gender mainstreaming consistently in policy implementation and they do not contain any gender equality indicators to be used in the implementation and monitoring of EU programmes.

In this part of the study, we examine the budgetary processes and policy actions that have taken place since the release of the 2015 study. We look into whether, and how, the recommendations of the 2015 study and the 2017 resolution have been taken into consideration in the 2021-2027 MFF and the 2019 annual budgetary process. Part 3.1. focuses on the MFF and the annual budgetary process in general. This is followed by more a detailed analysis of the positions of EC DGs (namely the DGs for Employment Social Affairs and Inclusion, Home Affairs, Development and Cooperation and Research and Innovation) on gender budgeting. This analysis is based on interviews conducted with selected representatives of these DGs.

#### 3.1. GENERAL PROGRESS

As stated in the 2017 EP resolution, there has been virtually no noticeable progress in terms of following up on the EU's high level political and legal commitments to gender equality and gender mainstreaming in the budgetary process and spending decisions. Most notably, as also identified in, and criticised by, the 2017 resolution and the FEMM opinion, gender equality has not been taken into consideration in the mid-term review of the 2014-2020 MFF nor in the EC's proposal for the 2021-2027 MFF released in May 2018. According to the EC's proposal, the 2021-2027 MFF aims at creating '*a new, modern long-term budget, tightly geared to the political priorities of the Union at 27*'.<sup>54</sup> The fact that the proposal does not even mention gender equality, suggests that the EC does not consider the issue as a political priority. This is most regrettable since empirical data, including the EIGE's 2017 EU Gender Equality Index,<sup>55</sup> show that equality between men and women remains a significant challenge to be addressed by consistent political action at EU and national levels. The absence of gender equality in the current and forthcoming MFFs also stands in strong contrast with the EC's and the EU's obligations

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<sup>54</sup> Communication from the Commission, A Modern Budget for a Union that Protects, Empowers and Defends The Multiannual Financial Framework for 2021-2027, Brussels, 2.5.2018 COM(2018) 321 final.

<sup>55</sup> See EIGE, 'Gender Equality Index 2017', available at <https://eige.europa.eu/rdc/eige-publications/gender-equality-index-2017-measuring-gender-equality-european-union-2005-2015-report>.

to recognise gender equality and to implement gender mainstreaming as stated, among others, in Articles 2, 3, and 8 of the TFEU and Art.23 of the Charter of Fundamental Rights of the European Union.

Similarly, gender equality has not been acknowledged consistently as a horizontal principle with the same legal effects in regulations proposed to reform EU funding programmes in the 2021-2027 MFF, including the Justice, Rights and Values Programme, ESF+, European Global Adjustment Fund, Justice, Erasmus and Creative Europe.

The Justice, Rights and Values Programme will replace the current Equality, Rights and Citizenship Programme in the next MFF. The proposal for the programme acknowledges that *'people still do not enjoy their rights: inequalities and discrimination on the grounds of sex, racial and ethnic origin, religion or belief, disability, age or sexual orientation still exist'*.<sup>56</sup> Whilst acknowledging discrimination and inequality as significant challenges facing the EU, the regulation talks about inequality in very general terms, without specifically addressing gender equality on its own. This potentially limits the effectiveness of the programme as different types of inequality need to be identified and addressed using different action points, principles and indicators. However, the proposal acknowledges gender equality as a general principle and makes an explicit commitment to gender mainstreaming in the implementation of the Justice, Rights and Values Programme.<sup>57</sup> It also identifies gender-based violence as a third, and individual, strand of the Programme (the Daphne Strand). As discussed in section 2 above, the 2015 study found that the combination of different policy objectives in the existing Equality, Rights and Citizenship Programme undermined budgetary transparency and possibly the effectiveness of the Daphne Programme, which competes with other policy objectives in the allocation of funds. The proposed regulation could potentially improve the current restricted status of Daphne if individual spending amounts are attached to each of the three strands in the 2021-2027 MFF and the subsequent annual budgets. On a less positive note, whilst proposing indicators to report the progress of the Programme, the proposal does not offer any indicators specific to gender equality.<sup>58</sup>

The ESF+ Programme will replace the existing ESF and will combine the ESF with the European Youth Employment Initiative, the Fund for European Aid to the Most Deprived, the EU Programme for Employment and Social Innovation and the EU Health Programme. The proposed regulation establishing ESF+ identifies its key objectives as *'to remain competitive in the global economy and ensure high levels of employment, education and training, health, social inclusion and active participation in society'*.<sup>59</sup> Whilst acknowledging several challenges related to employment and social inclusion facing the EU, the proposal does not identify inequality between men and women as one of them.<sup>60</sup> The proposal states that the EC and the Member States will respect the principle of gender equality when implementing the ESF+.<sup>61</sup> In terms of the programme objectives, the proposal defines a very narrow gender equality objective referring only to the promotion of *'women's participation in the labour market through measures aiming to ensure (...) improved work/life balance and access to childcare'*.<sup>62</sup>

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<sup>56</sup> Proposal for a Regulation of the European Parliament and of the Council establishing the Rights and Values Programme, Brussels, 7.6.2018, COM (2018) 383 final/2, p.3.

<sup>57</sup> Ibid., paras.8-15 respectively.

<sup>58</sup> Ibid., Art.14.

<sup>59</sup> Regulation of the European Parliament and of the Council on the European Social Fund Plus, Brussels, 30.05.2018, COM(2018) 382 final, p.1.

<sup>60</sup> Ibid.

<sup>61</sup> Ibid., p.12.

<sup>62</sup> Ibid., para.13; Art.4(1)(iii).

The ESF+ will continue to be implemented in a multi-level setting involving the EU and the national levels in shared management,<sup>63</sup> which could potentially result in a 'multi-level governance fatigue' (i.e. inconsistent implementation of gender equality objectives and gender mainstreaming at the EU and national levels and across different Member States); as we argued in the 2015 study the proposal makes a commitment to gender equality in shared management in the preparation, implementation, monitoring and evaluation of the programme.<sup>64</sup> Nevertheless the proposal does not put forward any gender equality indicators to ensure consistency and avoid a potential multi-level governance fatigue.

The proposal for the regulation establishing the new Erasmus Programme does not recognise or even make a reference to gender equality as a general principle. The proposal simply refers to equality between men and women as part of a group of fundamental rights recognised by the EU.<sup>65</sup>

The proposal for a Regulation establishing Creative Europe recognises gender equality as a general principle and it also makes a commitment to incorporate gender equality and gender mainstreaming in the implementation of the programme.<sup>66</sup> Nevertheless, similar to the regulations establishing the ESF+ and the Justice, Rights and the Values programmes, the regulation does not bring forward any gender equality indicators to be used in the implementation and monitoring of the programme.

One of the fundamental findings of the 2015 study was the inconsistency between different EU budget titles and programmes as to whether or not they recognised gender equality as a general principle and gender mainstreaming as part of the implementation of the programme and the spending decisions made. In the study we argued that this inconsistency was a serious impediment to gender equality overall, and that it could seriously jeopardise gender equality, even in the programmes that show a strong commitment to it. This is because gender equality is a complex societal issue with several social and economic dimensions, including the general social and economic status of the individual, access to basic public services, such as education and healthcare, access to employment, refugee and migration status, gender and sexual identity, race, religion and nationality, etc. Thus, a meaningful and effective strategy to achieve and protect gender equality could only be possible if all programmes and policies that target its different complex socio-economic dimensions, collectively and equally recognise gender equality as a principle and incorporate gender mainstreaming in policy implementation.<sup>67</sup>

Unfortunately, three years after the publication of the 2015 study, this conclusion still holds. The analysis of the proposal for the forthcoming MFF, its flagship EU Programmes and the recent budgetary procedures, show that EU policies and programmes still do not horizontally recognise gender equality as a general principle, that they still do not incorporate gender mainstreaming consistently in policy implementation and that they do not contain any gender equality indicators to be used in the implementation and monitoring of EU programmes.

The piecemeal approach and the lack of overall commitment to gender equality is also reflected in the EU annual budget. At the time of the writing, the annual budget for 2019 does not show an overall commitment to the principle of gender equality. Rather, in certain budget items, gender equality

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<sup>63</sup> Ibid., Art.7.

<sup>64</sup> Ibid., Art.6.

<sup>65</sup> Proposal for a Regulation of the European Parliament and of the Council Establishing Erasmus, Brussels, 30.05.2018, COM(2018) 367 final, p.13.

<sup>66</sup> Proposal for a Regulation of the European Parliament and of the Council Establishing the Creative Europe Programme, Brussels 30.05.2018, COM (2018) 366 final, paras.13, Arts.13(4) and 15.

<sup>67</sup> Study on 'The EU Budget for Gender Equality', European Parliament (2015), p.9.

appears as a general principle without substantive information as to how gender equality is taken into consideration and observed in the implementation and the audit of the item in question.

For instance, in the budget chapter for Employment, Social Affairs and Inclusion (chapter 04), the ESF articles for 'Investment for Growth and Jobs' (articles 04-02-60, 61 and 62) state that '*promotion of equality between women and men horizontally and through specific actions should be part of the support provided by the ESF, in order to promote the employability of women and their participation in the labour market*'.<sup>68</sup> In the Youth Employment Initiative (article 04 02 64), the budget states that '*special attention should be paid to the situation of young women who can face gender-specific obstacles to get and good quality offer of employment*'.<sup>69</sup> Nevertheless, this article does not make a commitment to gender equality as one of the objectives. Similarly, the European Aid to the Most Deprived (title 04-06) whilst recognising that '*the proportion of women at risk of poverty and social exclusion is higher than is the case for men*', does not recognise gender equality as an overarching principle to be observed in the context of policy implementation and spending of the funds.<sup>70</sup>

The chapter for Research and Innovation (chapter 08) shows a stronger commitment to gender equality as a cross-cutting issue that necessitates particular attention to be paid to enhance participation at all levels. Nevertheless, no further information is provided as to how this objective will be incorporated and observed in different spending programmes. In the area of Education and Culture (chapter 15), only Horizon 2020 (title 15 03) recognises gender equality as a principle and an objective.<sup>71</sup>

In the Migration and Home Affairs chapter (chapter 18), only title 18 05 with regard to Horizon 2020 funded research on security-related issues<sup>72</sup> mentions gender equality as an objective. Gender equality does not appear in the rest of this chapter.

In the chapter on International Cooperation and Development (chapter 21), whilst having overall objectives closely related to gender equality, the title for the Development Instrument (title 21-02) does not recognise gender equality as an overarching principle and an objective. In this chapter, the article for cooperation with Latin America (article 21-02-01) makes reference to a narrowly defined gender equality goal consisting of '*combatting harmful traditional practices such as child marriage*'.<sup>73</sup> The article for Cooperation with Asia (article 21-02-02) recognises '*gender equality and youth*' as one of the objectives without providing any further detail.<sup>74</sup> In the article for Cooperation with the Middle East (article 21-02-04) women are defined as a vulnerable group, whilst the item makes a reference to the empowerment of women and girls.<sup>75</sup> In the item for Global Public Goods (article 21-02-07) gender equality is mentioned among many other policy objectives without any further detail as to how it will be observed in the context of this policy.<sup>76</sup> Similarly, in the article for Human Development (article 21-02-07-03) gender equality is mentioned as one of the objectives without detail as to how this objective is to be observed in practice.<sup>77</sup> The budget item for civil society in development (item 21-02-08-01)

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<sup>68</sup> Draft General budget of the European Union for the financial year 2019, Volume 3, Section III, Commission, <https://eur-lex.europa.eu/budget/data/DB/2019/en/SEC03.pdf>, pp.251 and 252.

<sup>69</sup> Ibid., p.254.

<sup>70</sup> Ibid., p.303.

<sup>71</sup> Ibid., p.823.

<sup>72</sup> Ibid., p.966.

<sup>73</sup> Ibid., p.1038.

<sup>74</sup> Ibid., p.1041.

<sup>75</sup> Ibid., p.1043.

<sup>76</sup> Ibid., p.1049.

<sup>77</sup> Ibid., p.1050.

aspires at contributing towards '*an inclusive and empowered society, including from a gender equality perspective*' and makes reference to empowerment of women in democratic governance.<sup>78</sup> Finally the budget title for European Democracy Instrument for Democracy and Human Rights (Chapter 21-04) includes a specific budget article for enhancing respect for and observance of human rights and fundamental freedoms, including women's rights (article 21-04-01).<sup>79</sup>

In the chapter for Justice and Consumers (chapter 33), the title for Rights, Equality and Citizenship (title 33-02) brings together the previously individual fundamental rights and citizenship, Daphne III and Progress programmes. This title, among many others, includes the objective to combat all forms of violence against children, young people and women.<sup>80</sup> As mentioned earlier in this report, the merging of the Daphne III objectives with other policy objectives creates problems of transparency as it is not altogether clear how resources are to be allocated within the different objectives. This means that the Daphne programme's objectives will now have to compete against other distinct policy objectives in order to attract funding. Finally, the specific budget article for promoting non-discrimination and equality (article 33-02-02) recognises equality between men and women and gender mainstreaming as individual objectives.<sup>81</sup>

In addition to the absence of a consistent and horizontal recognition of gender equality principle across the budget, gender equality is also missing in the budgetary debates. Surprisingly, even the EP, despite being the only institution representing citizen interests within the budgetary process, does not uniformly and consistently advocate gender equality within the budgetary process and debates. As mentioned earlier in this study, FEMM publishes annual opinions on the draft EU budget, which strongly and consistently advocate gender budgeting. Nevertheless, gender budgeting does not play a role in the plenary debates, which provide the main platform for budgetary transparency and accountability as, in these debates, MEPs enjoy the opportunity of directly raising questions and comments to be addressed by the Commissioner for the budget. Also the plenary debates provide a significant opportunity to make a political case for gender budgeting as the national governments, national political institutions and national and EU level media and civil society organisations follow the plenary debates closely. Nevertheless, to date MEPs have not made any comments or raise questions regarding gender equality in the budget during the plenary debates. For instance, on the subject of the 2019 annual budget, plenary debates revolved around two issues: security and immigration and growth and competitiveness.<sup>82</sup> Both of these issues have very strong gender dimensions: women and men experience immigration and refugee status differently and most of the times, refugee and immigrant women face multiple intersecting inequalities.<sup>83</sup> Similarly, in the context of the growth and competitiveness objective, there is significant room for the discussion of gender aspects, since women face significant inequalities and discrimination in terms of their access to the paid economy and as the main service providers in the unpaid care economy (Folbre, 2006). A member of FEMM we interviewed suggested that the strict procedural rules surrounding the plenary debates and particularly the time

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<sup>78</sup> Ibid., p.1054.

<sup>79</sup> Ibid., p.1085.

<sup>80</sup> Ibid., p.1348.

<sup>81</sup> Ibid., p.1349.

<sup>82</sup> See the Plenary debate at

<http://www.europarl.europa.eu/plenary/EN/vod.html?mode=chapter&vodLanguage=EN&startTime=20181211-20:41:34-223>.

<sup>83</sup> Pittaway and Bartolomei (2001).

limits imposed on speeches, as well as the ‘enormity’ of the budget, make it extremely difficult for the MEPs to specifically address gender equality in plenary debates.<sup>84</sup>

### **3.2. SELECTED POLICY AREAS**

This part of the study analyses to what extent the selected DGs have taken gender budgeting into account and is based on semi-structured interviews conducted with selected representatives of these DGs.

#### **3.2.1. Employment, social affairs and inclusion**

Although this DG is aware of gender budgeting, their understanding of it is not quite clear and it seems that they do not understand gender budgeting independently from gender mainstreaming. The DG does not practice gender budgeting as an overarching practice. However, there is room for a gender-based approach in ‘activity-based budgeting’ and the mainstreaming of EU financial regulations.

The DG is aware that its work, particularly in the field of the ESF and the Programme for Employment and Social Innovation,<sup>85</sup> could significantly impact gender equality. Promoting equality between men and women is a general principle to be taken into account in Employment and Social Innovation,<sup>86</sup> it also comes into play as part of evidence-based policy making, mutual learning and social experimentation in employment, social inclusion and working conditions.

The DG does not have specific internal processes to lessen the effects of its work on gender equality. There are EC-wide processes to take gender equality into consideration, which are led by DG Justice. Similarly, gender equality is addressed as part of the EC’s annual reporting duties and in the design of the annual budget. The EC’s ‘Strategic Engagement for Gender Equality 2016-2019’ constitutes the key policy document in terms of how this DG should take gender into consideration in its work. This document makes specific references to gender pay gaps, labour market integration and to principles of gender equality, equal opportunities and to work life balance in particular.

The DG is also aware that its spending decisions, particularly for the ESF and the Programme for Employment and Social Innovation, can have a significant impact on gender equality. However, other than the general principle of gender equality, it does not have any guiding principles or practices to follow to observe gender equality in its spending decisions.

The DG takes gender equality into consideration when monitoring and evaluating its programmes. Gender equality, as a horizontal principle, is taken into account in the evaluations for the ESF.<sup>87</sup> The mid-term evaluation of the Programme for Employment and Social Innovation (2014-2020) will soon be published, although its publication is currently postponed in order not to pre-empt the transmission of the EC report on the same subject matter to the EP and the Council of the EU. Gender equality is also taken into account in the regular monitoring reports. Moreover, surveys were conducted to assess the

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<sup>84</sup> Interview with a MEP from the SSP, 8 November 2018.

<sup>85</sup> Regulation 1296/2013 of the European Parliament and of the Council of 11 December 2013 on a European Union Programme for Employment and Social Innovation, *OJL 347, 20.12.2013, p. 238–252*.

<sup>86</sup> *Ibid.* Art.4(2).

<sup>87</sup> See Commission Staff Working Document, Ex Post Evaluation of the 2007-2013 ESF Programmes, Brussels 12.12.2016, SWD (2012) 452 final.

impact of the programmes, where gender equality achieved the second highest rank.<sup>88</sup> The DG also collects gender-specific data on the beneficiaries and participants of programmes.<sup>89</sup>

The DG is not aware of the 2015 study and the 2017 Parliament resolution. As a result, the DG has not taken specific action to follow their conclusions and recommendations. Nevertheless, the DG takes gender into consideration in its work in the following ways: gender mainstreaming is applied in the various spending programmes. Gender equality is taken into account as horizontal principle, in close coordination with DG Justice. Due to the focus of regulations in this field, gender equality applies primarily in the area of employment. The European Pillar of Social Rights acts as a kind of compass with several legislative proposals tabled, particularly including the work-life balance package<sup>90</sup> and the action plan to tackle the gender pay gap.<sup>91</sup>

### 3.2.2. Home affairs

DG Migration and Home Affairs has an overall good understanding of gender budgeting. Nevertheless, this DG continues to use a discourse which denies women's agency (i.e. the fact that women are empowered to make decisions and take actions to protect their wellbeing and that they are not simply a so-called 'vulnerable group') which we criticised in the 2015 study.<sup>92</sup> The DG claims that it contributes to gender equality through the specific assistance provided to *vulnerable groups*, including women, in the areas of migration and security, as a clearly defined target group in the funding regulations.

The DG does not operate any internal processes to soften the effects of its policies on women. It relies on policy dialogues with Member States to ensure that measures to be implemented by Member States take into account the needs of *vulnerable groups*, including women. Presumably in the policies operated by this DG (such as migration and the fight against human trafficking) women are considered to be more likely to be victims than men.

The DG is aware that its spending decisions can have a significant impact on gender equality, particularly in social policies. When it comes to taking gender into consideration of policy evaluation, the DG does not follow an overall, general principle. In the interim evaluation of its funding programmes, gender was taken into consideration.<sup>93</sup> For example, in the Asylum, Migration and Integration Fund, gender mainstreaming was applied in addressing the situation of human trafficking victims. When it comes to projects implemented at Member State level, a project providing support to self-employment through business related training courses was considered particularly successful in terms of incorporating a gender perspective. In the Internal Security Fund-Police, the interim evaluation noted the synergies and complementarities between this fund and that of DG Justice when it comes to victim support; the gender-based issues are addressed with the DG Justice Fund.

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<sup>88</sup> See e.g. Performance Monitoring Programme of the European Union Programme for Employment and Social Innovation 2015-2016, <https://ec.europa.eu/social/main.jsp?catId=738&pubId=8041&furtherPubs=yes>, p.69.

<sup>89</sup> See the data portal at <https://cohesiondata.ec.europa.eu/overview>

<sup>90</sup> See <https://ec.europa.eu/social/main.jsp?catId=1311&langId=en>.

<sup>91</sup> European Economic and Social Committee EU Action Plan 2017-2019 – Tackling the gender pay gap, COM(2017) 678 final, SOC/571.

<sup>92</sup> European Parliament (2015), p.41.

<sup>93</sup> Commission Staff Working Document – 'Interim Evaluation of the Asylum, Migration and Integration Fund 2014-2017', SWD(2018) 339 final

The DG does not collect gender-specific data for the programmes it operates because this is not foreseen in the relevant regulations.

The DG is aware of the 2015 study and its recommendations, and of the 2017 Parliament resolution. However, the DG did not take any specific action to follow up on those recommendations other than the general gender equality related action taken by the EC in the 2021-2027 MFF.

### **3.2.3. Development and cooperation**

Although this DG is relatively more committed to gender equality, the interview revealed that they do not have a very tangible idea of gender budgeting, but in line with the common misconception, they perceive gender budgeting as dedication of specific funds to gender equality issues.

Gender equality appears as a fundamental problem in several countries this DG works with. Accordingly, Commissioner Manservigi, in charge of DG Development and Cooperation (DG DEVCO), is very committed to gender equality.

This DG does not have a specific budget line to address gender issues. Nevertheless, gender is becoming increasingly important from a budget perspective in DG DEVCO. For instance, there is now a specific reference to gender equality in the 'Global public goods and challenges Programme',<sup>94</sup> which is part of the Development Cooperation Instrument legal base. This is not necessarily the only programme taking gender into consideration where spending is concerned. Gender may also be taken into consideration in the Geographic Programme, if the bilateral agreement with the country in question allows it. Similarly, the launch of the Spotlight Initiative<sup>95</sup>, together with the United Nations, to eliminate violence against women and girls shows the increasing importance of gender in this DG's work. Finally, the DG follows the principles of gender mainstreaming in all programmes, not only in those regarding gender.

In order to lessen the effects of its policies on gender equality, DG DEVCO follows the Gender Action Plan for the period 2016-2020, which was adopted at the end of 2015. One of the main objectives of the Gender Action Plan is to have 85% of all DG DEVCO programmes covered by gender mainstreaming by the end of 2020. The internal annual reports of the last few years show good progress in this respect: the rate of gender mainstreamed programmes increased from 40% in 2014 to 58% in 2016 and to 64% in 2017. In order to sustain the high rate of gender mainstreaming, when a new activity is launched with a partner country, a quality review process is started, where the programme design is sent to a review group, which checks some aspects of the programme, including gender. Currently this process is under review to improve its quality.

Also, with regard to the DG DEVCO internal processing, every year the DG establishes its own priorities. For instance, in the 2018 Management Plan for DG DEVCO,<sup>96</sup> gender is specifically mentioned among the seven main objectives (together with democracy, human rights, rule of law, the economic and social inclusion of vulnerable groups, support the civil society and local authorities). There have been a few partnership programmes that introduced gender budgeting to the partner countries, such as Morocco and Rwanda.

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<sup>94</sup> [https://ec.europa.eu/europeaid/devco-aap-thematic/dci-global-public-goods-and-challenges-gpgc\\_en](https://ec.europa.eu/europeaid/devco-aap-thematic/dci-global-public-goods-and-challenges-gpgc_en)

<sup>95</sup> <http://www.un.org/en/spotlight-initiative/>

<sup>96</sup> [https://ec.europa.eu/info/sites/info/files/management-plan-devco-2018\\_en.pdf](https://ec.europa.eu/info/sites/info/files/management-plan-devco-2018_en.pdf)

DG DEVCO's Gender Action Plan sets minimum standards for its programmes and services, including five main aspects: a gender analysis is implemented for all priority sectors during the project design phase. At the budgetary approval stage, the Organisation for Economic Co-operation and Development (OECD) gender marker is applied to show in what ways gender is affected. Gender-specific data is collected during the project implementation. Gender expertise is available and used timely in the programme cycle. Finally, EU Gender Action Plan 2016-2020 objectives relevant to the project are selected and reported on.

DG DEVCO operates a specific programme evaluation structure and, after this was reviewed two years ago, all evaluations now take gender into consideration. The DG also collects gender-specific data after the programmes have been implemented. The DG has developed specific indicators to be applied consistently throughout the project and programme cycle. This makes collection of data easier, particularly given that the DG works with several developing countries.

The DG is not aware of the 2015 study and the 2017 European Parliament resolution, and the DG did not introduce any specific changes to follow the conclusions and the recommendations of them.

#### **3.2.4. Research and innovation**

DG Research and Innovation is aware of Gender Budgeting as a method, and has a good understanding of how it should be implemented. Overall, the DG states that gender equality constitutes a substantial part of its duties and responsibilities and the EU Research and Innovation Policy (hereinafter R&I policy) in general.

Within the European Research Area (ERA) and in Horizon 2020, the EC pursues three objectives:

- Gender equality in careers, to remove possible bias and discrimination and ensure equal opportunities;
- Gender balance in decision making bodies;
- Integration of the gender dimension in R&I content, to ensure that the biological characteristics and the social/cultural features of both women and men are taken into account as relevant.

Gender equality is one of the key priorities in the ERA.<sup>97</sup> The Member States are invited to create the appropriate legal and policy environment to implement institutional changes at the national level. In 2016, the Member States designed national action plans with concrete actions to advance gender equality. Research performing and funding organisations are encouraged to implement institutional changes, in particular through gender equality plans (GEPs). The EC, through Horizon 2020, provides funds to research organisations for the implementation of GEPs.

When it comes to incorporating gender equality to the specific work conducted in this DG, the DG can make use of specific resources dedicated to mainstreaming its policy activity. A gender equality sector steers gender mainstreaming within the DG, in cooperation with the other DGs. The sector implements and contributes to a wide range of activities to ensure effective gender mainstreaming throughout the DG, including, among others interservice groups and training sessions.

The DG is aware that the policy it implements, and its work in general, can have a significant effect on gender equality. Gender mainstreaming in research and innovation policy acts as a catalyst and also

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<sup>97</sup> Gender equality is one of the five key priorities set in the European Commission's 2012 policy [Communication on the European Research Area \(ERA\)](#) aiming at encouraging gender diversity to foster science excellence and relevance. The ERA Roadmap 2015-2020, as adopted by the 'Competitiveness' Council on 29 May 2015, calls on the Member States and the Commission to start the implementation of the top action priorities.

affects other policy areas based on the evidence of research findings. It also affects a wide range of stakeholders, including research organisations and citizens.

Gender equality requires more transparency and a wider access of women scientists to research, thereby enlarging the pool of talents and the innovation potential. In addition, including sex and gender analysis in research enhances the quality and the societal relevance of the resultant knowledge, technologies and innovations. It contributes to the production of goods and services better suited to potential markets. It contributes to Commissioner Moedas' three goals for EU research and innovation policy<sup>98</sup> and to President Juncker's priorities for the EU.<sup>99</sup>

In terms of taking gender equality into consideration in spending decisions, work programmes of this DG, hence spending decisions, are jointly built by different services of the DG including the expertise of the gender sector. Gender equality is also considered in ex ante impact assessments for the next RI Funding Programme.<sup>100</sup> Gender equality also plays a role in the evaluation of programmes after they have been implemented. For instance, this has been the case for the now completed FP7 Programme.<sup>101</sup> The DG also uses specific gender equality indicators to collect gender specific data with regard to the beneficiaries and participants of programmes once they have been implemented.<sup>102</sup>

The DG is not aware of the 2015 study and the 2017 resolution. As a result, the DG did not take specific action to incorporate the findings and recommendations of them into its work. This is also because, according to the DG, DG Budget implements gender budgeting and that takes gender into consideration in drafting the annual budget.

### **3.2.5. DG Budget and DG Justice<sup>103</sup>**

Gender mainstreaming applies to all EU policies and practices, including the MFF. Thus, gender budgeting should be incorporated in the design of budget policies starting with the MFF. However, gender is not the only mainstreamed policy. Climate is also mainstreamed. This means gender equality is one of the elements taken into consideration whilst shaping programmes.

This does not mean that gender is taken into account horizontally in the design of all programmes. Gender is taken into consideration *when the policy in question allows it. When it is possible, when it is meaningful and when there is added value in considering gender in the design of the policy, gender is considered.*

Whether the specific policy requires incorporation of a gender perspective is decided as a result of an impact assessment. If a potential impact on gender is found following the impact assessment, then gender is taken into consideration. This also depends on the legal base of the programme and whether or not there is a reference to gender. The Better Regulation agenda provides guidelines for the whole

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<sup>98</sup> See [https://ec.europa.eu/info/research-and-innovation/strategy/goals-research-and-innovation-policy\\_en](https://ec.europa.eu/info/research-and-innovation/strategy/goals-research-and-innovation-policy_en).

<sup>99</sup> [https://ec.europa.eu/commission/priorities\\_en](https://ec.europa.eu/commission/priorities_en).

<sup>100</sup> See A new horizon for Europe Impact assessment of the 9th EU framework programme for research and innovation, <https://publications.europa.eu/en/publication-detail/-/publication/00d78651-a037-11e8-99ee-01aa75ed71a1/language-en/format-PDF/source-77975709>.

<sup>101</sup> See COM(2016) 5 Final Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the response to the Report of the High Level Expert Group on the Ex Post Evaluation of the Seventh Framework Programme, Brussels, 19.1.2016, COM(2016)5 final.

<sup>102</sup> Horizon 2020 In Full Swing -Three Years On – Key facts and figures 2014-2016,

[https://ec.europa.eu/programmes/horizon2020/sites/horizon2020/files/h2020\\_threeyearson\\_a4\\_horizontal\\_2018\\_web.pdf](https://ec.europa.eu/programmes/horizon2020/sites/horizon2020/files/h2020_threeyearson_a4_horizontal_2018_web.pdf).

<sup>103</sup> DG Budget and DG Justice officials decided to give a collective interview and as they considered that this would allow to address the role of gender equality in their work better.

Commission and gender equality is recognized there as an element to be taken into account when preparing the impact assessment.<sup>104</sup> It is up to individual DGs to follow these guidelines. The Commission organizes training for its staff on gender mainstreaming once a year. Gender is also taken into consideration in the training of different subjects recognized in the Better Regulation Toolbox.<sup>105</sup>

In the 2021-2027 MFF proposals, there are a few policies that make a specific reference to gender, such as Research and Innovation, Education and Culture, etc. At a general level, also the annex for the draft annual budget includes indicators as to whether and how DGs have taken gender into consideration specifically in spending decisions.

If there is a need for cooperation between different DGs in the design and implementation of spending programmes, this starts already with the MFF, because the decision to allocate funds to different objectives for the next seven years is already taken and the amounts are fixed for that policy. Then for the annual budgets, different DGs hold hearings when any common issues to be addressed collectively are identified.

Commission services included work on gender mainstreaming in preparation for the forthcoming MFF. Gender is mainstreamed and taken into consideration in the design of each policy. But this does not mean that a gender specific document is prepared for each spending programme. This is only visible in the impact assessment for each programme *when the impact assessment identifies gender relevant issues*. Not all of these assessments and considerations are available to the public. This does not necessarily create a transparency problem, because the general issue of transparency is addressed in the Commission's general reporting duties. What would have been helpful is to have clear objectives in terms of what gender equality means and how it should be achieved. This is not only the task of the Commission, but cooperation between the Council of the EU and the European Parliament is also required to define specific gender objectives for individual policy areas.

In the context of shared management and spending at the national and local levels, the programme could be attached to a national action plan. It should be supportive of what has already been done at the national level. The Commission can only leverage on the basis of what has already been done at the individual national/local authority level. Relying on conditionality alone is not a very effective way of working together with national/local authorities. Also it is always subject to political discussion.

The potential incorporation of a gender perspective into the budgetary accountability process is addressed in the Better Regulation Agenda. These issues need to be taken into consideration at the mid-term and then again at the end. Gender is taken into consideration depending on what the impact assessment said at the beginning.

Although the interviewee was not particularly sure about the recommendations of the 2017 EP resolution, it is guessed that the resolution asks for the improvement of the current practice. However, this also depends on improving the legal and technical infrastructure and resources available to the Commission in terms of data collection, management and other implementation resources.

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<sup>104</sup> See [https://ec.europa.eu/info/law/law-making-process/planning-and-proposing-law/better-regulation-why-and-how\\_en](https://ec.europa.eu/info/law/law-making-process/planning-and-proposing-law/better-regulation-why-and-how_en).

<sup>105</sup> Ibid.

## 4. CONCLUSIONS AND RECOMMENDATIONS

### KEY FINDINGS

- There has been little, if any, progress in gender budgeting since the publication of the 2015 study.
- Gender equality is not recognised in the 2021-27 MFF. The EU annual budget shows inconsistent and piecemeal commitment to gender equality.
- There is a lack of common understanding among EC officials with regard to gender budgeting. Even when the DG in question is willing to show a strong commitment to gender equality in its policy work, weaknesses in the current legislative framework can appear as an obstacle.
- Gender equality should be embedded as a policy objective in all titles of the EU budget.
- EU's political and legal commitment to gender mainstreaming must be followed through in the context of budgetary and spending decisions and in the implementation of the EU budget.
- These recommendations can only be achieved through collective political commitment and legislative action of the EC, EP and the Council of the European Union.

### 4.1. CONCLUSIONS

#### 4.1.1. General

Feminist economists have long advocated a gender sensitive approach to budgeting, given the substantial impact of spending and revenue decisions on equality in general, and gender equality more specifically. Following the advice of feminist economists, international organisations, including the United Nations, also persistently voiced the importance of gender budgeting and reflected this in their substantive policy work. In the EU, the EP and, in particular, FEMM increasingly emphasised the vitality of a gender sensitive EU budget. In addition to the individual opinions of FEMM on annual EU budgets advocating gender budgeting in the EU, the EP's 2017 resolution and its Interim Report on the 2021-27 MFF voices regret that the forthcoming MFF and the 2019 EU annual budget do not follow the EU's high level political and legal commitments to gender equality and gender mainstreaming.

There has been an explosion in scientific studies that take stock of gender budgeting experiences both within EU countries and beyond which show that gender budgeting could easily be implemented in the EU, and which offer various alternative methodologies if the EU decides to commit to gender budgeting.<sup>106</sup> The EIGE has also been increasingly active in the field of gender budgeting and has conducted several studies bringing together tools and methods that could easily aid EU institutions and national authorities using EU funds in the context of shared management. Our own 2015 study, which was echoed strongly in the EP's 2017 resolution, forms a part of an ever-extending knowledge base in the field of gender budgeting.

In that study, we offered a capability-based methodology, which we used to investigate the gender sensitiveness of the EU budget, the EU budgetary process of the 2014-2020 MFF, and six chapters of the EU annual budget. Moreover, we found an absence of consistent commitment to gender equality in the EU budget and budgetary processes. In the same study we recommended that the EC, EP and

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<sup>106</sup> See e.g. O'Hagan and Klatzer (eds. 2018), Quinn (2016), Stotsky (2016), Ng (2016).

the Council of the EU take urgent collective political and legislative action to follow the EU's high level political and legal commitments to gender equality in the budgetary decisions and processes.

In this current study we investigated whether, and to what extent, progress has been made in gender budgeting, particularly in the light of the 2017 EP resolution. We focused on the same six policy areas with a methodology consisting of desk-based and empirical research. Unfortunately, this investigation revealed very little, if any, progress in the implementation of gender budgeting since the publication of the 2015 study. Most notably, as it was also criticised by the EP, despite the well documented gender equality challenges still facing the EU, the forthcoming 2021-27 MFF shows no obvious commitment to the principle of gender equality. Similarly, gender equality does not appear as a fundamental principle consistently recognised across the EU budget. This piecemeal approach means that even those policy areas that make a strong commitment to gender equality are not likely to make a positive and visible contribution to gender equality, since most gender equality issues (such as access to paid economy, contribution to unpaid care economy, poverty, immigration status, access to education etc.) are multi-dimensional, and therefore, they can only be addressed through collective and consistent action taken in the various policies.

As a more positive conclusion, the EP's 2017 resolution and the Committee for Budget's 2018 Action Plan on Gender Mainstreaming exemplify that not only FEMM, but the EP collectively and strongly advocates for gender budgeting. The EP's collective commitment could, hopefully, put increasing pressure on other EU institutions to follow suit. Nevertheless, for this to happen, among others, the EP should use the budgetary and budgetary discharge debates in the Plenary more proactively in order to voice its calls for gender budgeting more strongly and visibly and in a way that could be heard by the EC and the Council of the EU. We found that, at present, gender budgeting does not play a role in the annual budget and budgetary discharge debates in the Plenary.

#### **4.1.2. Selected policy areas**

Gender equality plays a varying and inconsistent role in expenditure in different policy areas. The Proposals for Regulations underlying the 2021-27 MFF do not make any specific and visible commitment to gender equality in the fields of the Justice, Rights and the Values Programme, ESF+ and the Erasmus Programme. Similarly, in the annual budget of 2019, different chapters show varying commitment to gender equality. For instance, in the Employment, Social Affairs and Inclusion Chapter, the ESF Programme presents gender equality merely as a matter of access to paid employment, whereas the International Cooperation and Development Chapter perceives women as a vulnerable group. The Chapter for Justice and Consumers addresses gender equality issues with other distinct issues, and it merges the Daphne III Programme's objectives with other objectives, which creates accountability and transparency problems, as the actual funding dedicated to this programme is not visible in the budget. Gender equality does not play a visible role in the other chapters of the budget providing funding to the policy areas investigated in this study. Even when gender equality appears as a general principle in the budget, the commitment to it appears vague, as no indicators or standards are provided to ensure compliance with it in the implementation and audit processes of EU policies and funding programmes.

The interviews with officials of EC DGs further corroborate the overall finding of a piecemeal approach to gender equality in EU policies and funding programmes. Some officials we interviewed did not have a clear understanding of what gender budgeting is, and some officials confused gender budgeting with gender mainstreaming or the allocation of specific funds to gender equality issues. Similarly, some EC officials were not aware of the 2017 EP resolution, and even those who were aware of it reported

that it has not made any specific change in the DG's approach to gender equality. Some interviewees referred to the Juncker Commission's policy priorities or the EU MFF documents as the main sources of authority defining the role of gender equality in their policy work, although gender equality is not addressed directly in the EC's policy priorities or the 2021-27 MFF. The fact that DG Budget officials do not see an overarching role for gender equality in the EU budgetary process but report that gender equality is taken into consideration '*when relevant*', is particularly worrying, since all policies affect gender equality, although in some policies this effect might be indirect or incidental, as we argued in the 2015 study. Finally, the Better Regulation Agenda, a framework that was adopted, among others, to increase transparency and accountability in the EC's work, seem to impose a straight-jacket limiting the role of gender equality in day-to-day spending and policy decisions. EC officials report that they observe the principle of gender equality in their budget related work to the extent it is required in the light of the Better Regulation Agenda. On the other hand, it is difficult to disagree with the EC officials when they argue that they need policy specific gender equality objectives and indicators, which could only be adopted through collective political commitment and legislative action by the three EU institutions, if they are to observe the principle of gender equality more specifically and strongly in their budget and spending related work.

#### **4.2. RECOMMENDATIONS**

The conclusions of the current study corroborate and further expand on the conclusions of the 2015 study. Therefore, the recommendations provided here echo the recommendations provided in the 2015 study. Feminist economists have long argued that sustained progress in gender budgeting could only be achieved through consistent incorporation of gender equality principles and targets to policies and actions at macro, meso and micro levels.<sup>107</sup> In the EU, this would mean a strong commitment to gender equality in the macro level economic policies, such as the Economic and Monetary Union and the European Semester, at meso level spending targets and decisions, such as the MFF and the annual EU budgets, as well as the micro level individual EU policies and funding programmes. This requires collective political commitment and legislative action of the EC, EP and the Council of the EU. More specifically, the following actions are necessary in order to strongly anchor the principle of gender equality to the EU budget and the budgetary processes:

- The EU's political and legal commitment to gender equality should be pursued in all policies that receive funding from the EU budget. Thus, gender equality should be embedded as a distinct policy objective in all titles of the EU budget.
- Similarly, the EU's political and legal commitment to gender mainstreaming must also be honoured in the budgetary and spending decisions and the implementation of the EU budget, and all EU policies receiving funding from the EU budget must be subject to gender mainstreaming.
- Particularly in cross-cutting issues that fall within the remit of several budget titles, it is essential that gender equality objectives and gender mainstreaming obligations are pursued and consistently fulfilled in all those titles. In order to increase the transparency of the budget, specific amounts allocated to individual actions and policy objectives should be specified in the budget.
- In all actions that receive funding from the EU budget, gender specific indicators should be adopted and applied in the project selection, monitoring and evaluation phases. In order to

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<sup>107</sup> O'Hagan and Klatzer (2018), p.338.

ensure financial accountability and transparency, the data should be made available to the public.

- In the light of the EU budgetary and legislative processes, these recommendations require the commitment of several actors involved in the process to gender equality. The European Commission (EC) should screen the legal bases of the titles analysed in this report to make sure that gender equality and gender mainstreaming are recognised horizontally in the titles and in the rest of the budget. In titles where gender equality and mainstreaming are not embedded in the legislative framework, the EC should start the legislative process with a view to amending the legislation in question to address this deficit.
- When drafting their individual budgets, EU institutions and bodies should clarify the gender equality impact of their spending targets; they should also specify target groups of beneficiaries, and participants of their actions, on the basis of gender as well as other intersectional characteristics which might potentially cause discrimination or inequalities in the implementation of the specific policy in question. A specific gender equality objective should be defined for each budgetary item.
- These principles should be followed in the drafting, implementing, monitoring and evaluation of the budget. The EC should make sure that individual EU institutions and bodies follow these general guidelines in all activities relevant to the budget. As the main forum representing the citizens' interests in the budget processes, the EP should proactively use its budget-making and discharge powers to ensure that these principles have been followed through.

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## **STAKEHOLDERS**

- European Commission:
  - DG Development and Cooperation, Unit B1 - Gender Equality, Human Rights and Democratic Governance; Unit R1 Planning, Budget, Reporting.
  - DG Employment, Unit F3 - Programming and Planning.
  - DG Migration and Home Affairs, Unit E3 - National programmes for north and west Europe; Evaluation; MFF.
  - DG Research and Innovation, Unit B6 - Open and Inclusive Societies.
  - DG Budget, Unit O2 – Performance-based budgeting.
  - DG Justice, Unit D2 – Gender Equality
- European Parliament:
  - MEP (member of the SEDE Committee and substitute member of the FEMM Committee).
- European Institute For Gender Equality
  - Gender Mainstreaming Unit.

## ANNEX A – DATA COLLECTION FORMAT

**Table 2: List of Questions Guiding the Interviews**

Question
1. Have you heard of gender budgeting before and if so what is your understanding of it?
2. Have you got any idea as to how the activities of the European Commission (your Directorate General) can affect gender equality?
3. Are there any internal mechanisms/decision-making and analysis processes to mitigate how the institution's activities affect gender (in)equality?
4. Do you think that spending powers and decisions of the institution in question can affect gender equality? If so, how and in what ways?
5. Does your Directorate General take gender equality into account when making spending decisions or formulating policies that have an element of spending/investment? If so, how?
6. Do you take into account gender equality effects in the policy/program evaluation phase once the policies/programs are completed and money has been spent?
7. Do you collect any disaggregated data as for the beneficiaries/participants of the programs they operate?
8. Have you heard about the study 'The EU Budget for Gender Equality'?
9. Have you heard about the EP Resolution of 14 March 2017 'EU Funds for Gender Equality' that asks the EU institutions to follow the recommendations of the abovementioned study?
10. Has the European Commission (your Directorate General) made any specific arrangements to implement the suggestions? If so, how?
11. If not, are there any plans to make the arrangements to implement the recommendations in the near future, if so how?
12. If not, what do you think is the key reason for the fact that the institution in question does not implement gender budgeting?
13. To what extent are you using EIGE findings / recommendations with regard to gender budgeting.





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This Study updates the 2015 Study entitled 'The EU Budget for Gender Equality'. It investigates whether, and to what extent, progress has been made in gender budgeting in the EU since the publication of the 2015 Study, particularly in the light of the European Parliament's 2017 Resolution entitled 'EU Funds for Gender Equality'. Based on desk-based and empirical research, this Study finds that the absence of overall and consistent commitment to gender equality in the EU budget and the budgetary process continues. As a result, the Study calls on the European Commission, the European Parliament and the Council of the European Union to take legislative action to anchor gender equality to all policies that receive funding from the EU budget.

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