



Gender responsive budgeting: Implications for the budget of the European Parliament

STUDY

EPRS | European Parliamentary Research Service

Authors: Magdalena Sapała and Rosamund Shreeves
Members' Research Service
PE 754.565 – October 2023



EN

Gender responsive budgeting: Implications for the budget of the European Parliament

The European Parliament is one of the key advocates of gender mainstreaming – including gender responsive budgeting (GRB) – in the European Union and its Member States. In addition, it has made significant efforts to implement gender mainstreaming in its own political, administrative and procedural processes. However, despite the commitments made at both political and administrative level, the principles of gender responsive budgeting are not yet fully reflected in the European Parliament's budget. Moreover, none of the EU institutions currently apply GRB tools to their own administrative budget.

Offering an overview of gender responsive budgeting, its rationale, tools and progress made to implement it in the budget of the European Union, this study looks at how the approach could be designed and implemented with specific reference to the internal budget of the European Parliament.

With a view to advancing gender equality in the internal finances of the European Parliament, the authors give examples of entry points for application of GRB tools and techniques in the budgetary cycle and processes. The study is also intended to feed into the ongoing reflection on promoting GRB in the other EU institutions and more broadly.

AUTHORS

Magdalena Sapała, and Rosamund Shreeves, Members' Research Service.

This paper has been drawn up by the Members' Research Service, within the Directorate-General for Parliamentary Research Services (EPRS) of the Secretariat of the European Parliament.

To contact the authors, please email: eprs@ep.europa.eu

LINGUISTIC VERSIONS

Original: EN

Manuscript completed in October 2023.

DISCLAIMER AND COPYRIGHT

This document is prepared for, and addressed to, the Members and staff of the European Parliament as background material to assist them in their parliamentary work. The content of the document is the sole responsibility of its author(s) and any opinions expressed herein should not be taken to represent an official position of the Parliament.

Reproduction and translation for non-commercial purposes are authorised, provided the source is acknowledged and the European Parliament is given prior notice and sent a copy.

Brussels © European Union, 2023.

PE 754.565
ISBN: 978-92-848-1236-3
DOI:10.2861/262772
CAT: QA-02-23-182-EN-N

eprs@ep.europa.eu
<http://www.eprs.ep.parl.union.eu> (intranet)
<http://www.europarl.europa.eu/thinktank> (internet)
<http://epthinktank.eu> (blog)

Executive summary

Background

Budgets have significant implications for gender equality, since the way that public resources are collected and spent can either help to achieve it or exacerbate inequalities. Gender-responsive budgeting (GRB) is an internationally recognised strategy and tool for integrating gender equality objectives into the budgetary process and, more broadly, contributing to effective, results-oriented budgeting, transparency and good governance. At EU level, developing and embedding gender-responsive budgeting can play a fundamental role in demonstrating the extent to which the EU's commitment to gender equality as a principle is followed in budgetary decisions and spending.

The EU's commitment to gender mainstreaming in all its activities, and discussions on how to apply GRB to the EU budget, began over 20 years ago. Progress has been made, in particular on developing tools for tracking gender-equality related expenditure at programme level. However gender equality remains the least well mainstreamed of the crosscutting policy priorities in the EU budget and none of the EU institutions currently apply GRB to their own administrative budget.

Scope and objectives of the study

In its own gender action plan adopted in 2020, the European Parliament committed to promote gender responsive budgeting both in relation to its role in the EU budget procedure and scrutiny of EU policies and spending programmes and in its own budget. The primary focus of this EPRS study is to explore this second aspect, focusing on avenues for reflecting Parliament's intentions and commitments to advancing gender equality, as an institution, in its own administrative budget. The study is also intended to feed into the ongoing reflection on promoting GRB in the other EU institutions and more broadly.

Key findings

The analysis illustrates that there is no one-size-fits-all methodology for introducing GRB in administrative budgets, but rather a spectrum of existing tools that can be applied in specific settings, including parliaments. There are also a number of entry points for implementing GRB and recommendations of good practices for doing so effectively.

In essence, GRB can be introduced *ex ante*, during the initial stages of a budget process, before the proposal and resource allocation takes place; during the budget approval and resource allocation phase; and *ex post*, after resource allocation, once the budget is executed. The first step in GRB is always to analyse the budget from a gender perspective, in order to assess how much money is spent on gender equality, the quality and transparency of this spending, any gaps between political and financial commitments to gender equality, and areas requiring data and indicators. Further decisions and steps to implement GRB will stem from the *ex-ante* analysis. International organisations recommend that, alongside effective tools, institutions need to ensure that they have a strong strategic framework and a supportive enabling environment for developing and embedding GRB.

The European Parliament is quite autonomous in drawing up its own budget and there are no formal limitations to introducing GRB (or elements thereof) in it. In view of these tools and recommendations, the study illustrates that the European Parliament has scope to take further action to make GRB a reality in its own budget, building on the already strong political commitment to GRB and the will to use it as a tool for its budget. Key areas include better ownership across the

political and administrative sides of the House, a systematic approach throughout the budgetary cycle, a specific legal and strategic framework for institutionalising GRB, awareness raising and capacity building activities, and cooperation and coordination with other EU institutions and stakeholders.

Table of contents

Introduction	1
1. What is gender responsive budgeting and why does it matter for the EU budget?	3
1.1. No effective gender mainstreaming without gender-responsive budgeting	4
1.2. Strong arguments for applying GRB at EU level	5
1.3. Two decades of discussion on building a gender perspective into the EU budget	6
1.4. Continued calls to implement GRB at EU level	9
1.5. Gender responsive budgeting tools piloted in the EU's 2023 and 2024 budgets	11
1.6. Gender tracking is already applied to development funding, humanitarian aid and cohesion policy funds	12
1.7. Parliament has already called for GRB, including in its own budget	13
1.8. Parliament's gender action plan targets for gender responsive budgeting in the European Parliament	14
2. Entry points for designing and implementing GRB in Parliament's budgetary architecture	16
2.1. Implementing gender responsive budgeting: A variety of methods, but some conditions necessary to begin the process	16
2.2. A number of practical tools could be applied	17
2.2.1. Gender analysis of the budget	18
2.2.2. Gender marking tool: Tracking gender-relevant budgetary expenditure	20
3. Scope for future action	23
3.1. A collective effort and ownership across both sides of the House	23
3.2. A systematic approach throughout the budgetary cycle	23
3.3. A legal and strategic framework to institutionalise GRB	25
3.4. Awareness-raising around future GRB actions	26
3.5. Building capacity for conducting GRB, particularly among the main financial actors	26
3.6. Cooperation and coordination with other EU institutions and stakeholders	26
REFERENCES	27
ANNEX	30

Table of figures

Figure 1 – European Parliament 2021 budget _____	3
Figure 2 – Examples of entry points for introducing GRB in the budget process within the European Parliament _____	24

Table of tables

Table 1 – Gender-responsive budgeting: What it is and what it is not _____	4
Table 2 – Three pillars of effective design and implementation of GRB _____	16
Table 3 – Examples of analytical tools useful for GRB. _____	18
Table 4 – Gender equality marking according to the European Commission's methodology. _	20
Table A – Timeline of key EU initiatives addressing gender budgeting _____	30
Table B – Parliament resolutions on gender mainstreaming in the European Parliament's work	34
Table C – References to gender equality, gender mainstreaming and GRB in European Parliament resolutions on Parliament's annual estimates of revenue and expenditure (2014-2024) _____	36
Table D – References to gender equality, gender mainstreaming and GRB in European Parliament resolutions on the annual discharge of the European Parliament budget (2014-2021) _____	39

List of acronyms

APA	accredited parliamentary assistant
BPfA	Beijing Declaration and Platform for Action
BUDG	European Parliament Committee on Budgets
CAF	Commission for Financial and Budgetary Affairs
CONT	European Parliament Committee on Budgetary Control
DG BUDG	European Commission Directorate-General for Budget
DG EPRS	Directorate-General for European Parliamentary Research Services
DG JUST	European Commission Directorate-General for Justice and Consumers
DG PERS	European Parliament Directorate General for Personnel
EC	European Commission
ECA	European Court of Auditors
ECPRD	European Centre for Parliamentary Research and Documentation.
EESC	European Economic and Social Committee
EFS+	European Social Fund +
EIGE	European Institute for Gender Equality
EP	European Parliament
ERDF	European Regional Development Fund
FEMM	European Parliament Committee on Women's Rights and Gender Equality
GAP	gender action plan
GE	gender equality
GRB	gender-responsive budgeting
GBA	gender budget analysis
IIA	interinstitutional agreement

IMF	International Monetary Fund
MFF	EU multiannual financial framework
NGOs	non-governmental organisations
OECD	Organisation for Economic Co-operation and Development
OECD DAC	OECD Development Assistance Committee
RRF	Recovery and Resilience Facility
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
UN	United Nations
UNIFEM	United Nations Development Fund for Women

Introduction

Since the 1990s, there has been increasing recognition that budgets have significant implications for gender equality (GE).¹ The United Nations, the Organisation for Economic Co-operation and Development (OECD), the International Monetary Fund (IMF), the World Bank, and the Council of Europe, among others, recognise that budget decisions can have both intended and unintended effects.² On the one hand, without a gender perspective, they can leave existing gender inequalities unchanged or even widen them. On the other hand, scrutinising budgets for their contribution to gender equality can help to raise awareness of the gender dimensions of policies and spending programmes, foster transparency and accountability for commitments to gender equality and contribute, more broadly, to effective, results-oriented budgeting and good governance. Gender-sensitive budgets are equally – or even more – important in times of crisis and rebuilding from crises; and the COVID-19 pandemic is no exception.³

The European Parliament is a key advocate of gender mainstreaming, including GRB. As evidenced by an EPRS study,⁴ the Parliament has made a high-level commitment to gender mainstreaming at EU and national levels, as well as significant efforts to implement it in its own political, administrative and procedural dimensions. In recent years, the Parliament's long-standing fight for the incorporation of a gender equality perspective in the budget of the EU has started to yield results. Based on commitments included in the 2021-2027 multiannual financial framework, in the EU's 2023 annual budget the European Commission included, for the first time, a gender tracking methodology covering all spending programmes (see Sections 1.5 and 2.2.2). The exercise was repeated in the 2024 budget, and will become a permanent part of the EU annual budgetary procedure. Thus far however, the methodology is not being applied to the administrative spending of the EU institutions. There has therefore been less progress on applying GRB to spending on the EU public administration, including the European Parliament's own budget. **The scope of this study is to explore this aspect, focusing on avenues for reflecting Parliament's intentions and commitments to advancing gender equality, as an institution, in its own budget.**

This study has been prepared by the European Parliamentary Research Service and is designed to feed into current discussions on the development of gender-responsive budgeting (GRB) at the European Parliament. It may also be useful for other EU institutions considering applying GRB principles and techniques in their own budgets and more widely.

¹ For an overview, see for example, Section IIA. *The evolution of gender budgeting* in the IMF working paper, [Gender Budgeting in G20 Countries](#), published in November 2021.

² Council of Europe: [Declaration on making gender equality a reality](#), May 2009. For an overview of initiatives taken by the other international organisations cited, see T. Polzer, I. Nolte and J. Seiwald, '[Gender budgeting in public financial management: a literature review and research agenda](#)', *International Review of Administrative Sciences*, Vol. 89(2), 2023.

³ See Polzer et al, op cit.; Z. Khan and K. Gifford, [COVID-19 and fiscal policy: applying gender-responsive budgeting in support and recovery measures](#), UN Women Gender-Responsive Budgeting Team, Policy Brief No. 21, 12 April 2021; and Y. Jubeto and A. O'Hagan, [Gender budgeting: Proposal to the European union institutions on the added value of introducing gender-based analysis in the budgetary policy of the European Union and its member states](#), Proposal made during the Spanish Presidency of the Council, February 2010.

⁴ R. Shreeves and N. Hahnkamper-Vandenbulcke, [Gender mainstreaming in the European Parliament: state of play](#), EPRS, Ex-Post Evaluation Unit and Members' Research Service, European Parliament, September 2021.

The study is made up of, three chapters. Chapter 1 focuses on what GRB is, the rationale for introducing it at EU level, the existing studies on the feasibility of doing so, and recent developments. Chapter 2 looks at how GRB could be designed and implemented with specific reference to the European Parliament's budgetary architecture. Chapter 3 explores the scope for moving to the next stage, based on key GRB tools and elements.

Glossary

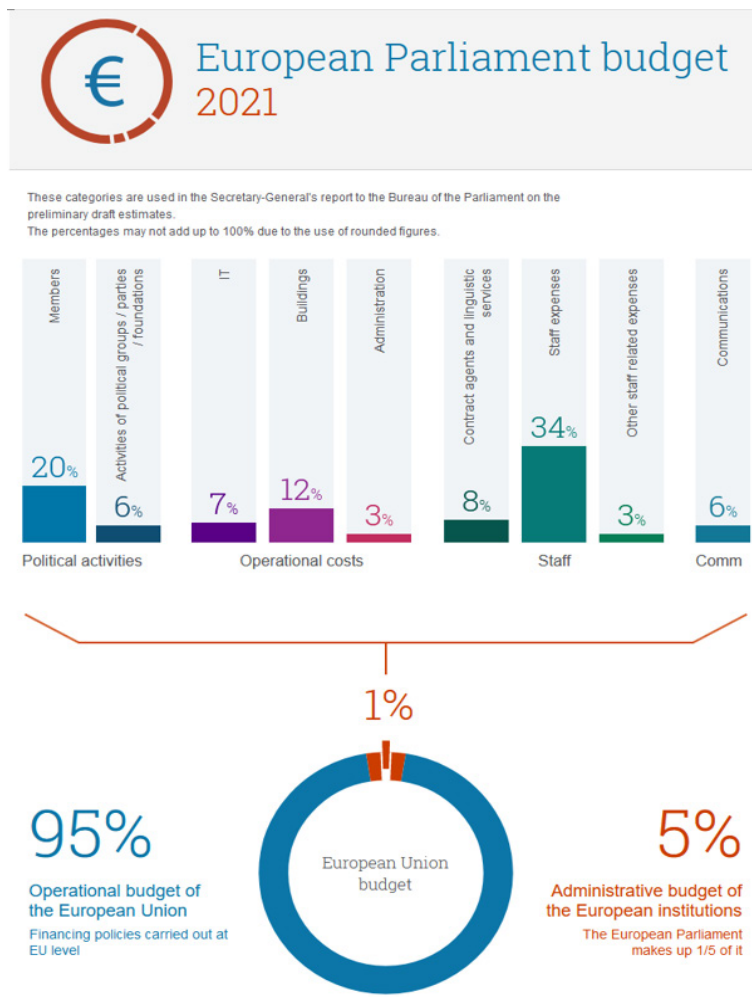
Various terms are used to describe the application of gender mainstreaming in the budgetary process, including: 'gender budgeting', 'gender-sensitive budgeting' and 'gender-responsive budgeting'.

This study uses the term 'gender-responsive budgeting' and the abbreviation 'GRB' except when citing directly from other sources.

1. What is gender responsive budgeting and why does it matter for the EU budget?

While the budget of the European Parliament makes up only 1 % of the total EU budget and one fifth of the administrative budget of all the EU institutions (see Figure 1 below), the budgetary processes it applies still have relevance as an example of good practice. At the current time, none of the EU institutions apply GRB to their own administrative budget.⁵ However, academic research finds that the European Parliament, 'as the institution entrusted with the task of representing citizens in the budgetary processes, appears as the best placed institution to be the institutional advocate of gender-responsive budgeting in the EU'.⁶

Figure 1 – European Parliament 2021 budget



Source: European Parliament, ([accessed](#) on 2 October 2023).

⁵ As explored in Chapter 2, the European Commission has developed a methodology for tracking gender-relevant expenditure at programme level in the 2021-2027 MFF. In 2022, the European Economic and Social Committee's Commission for Financial and Budgetary Affairs (CAF) [decided](#) to make an in-depth analysis of gender responsive budgeting and how it could potentially be applied to the EESC budget in future.

⁶ F. Cengiz, 'Gendering the EU Budget. Can European Parliament Play the Role of a Gender Budgeting Advocate?', in P. Ahrens and L. Rolandsen Agustín (eds), *Gendering the European Parliament: Structures, Policies, and Practices*, Rowman & Littlefield International, pp. 103-120, 2019, p. 103.

1.1. No effective gender mainstreaming without gender-responsive budgeting

Gender-responsive budgeting is a strategy to achieve equality between men and women by focusing on how public resources are collected and spent.⁷ The objective of introducing GRB is to raise the awareness and interest of all actors concerned in the problems of equality between women and men and to acquire the habit of incorporating the gender perspective in their daily work, in budgetary decisions. Although this approach best fits performance-oriented budgets,⁸ it can be applied to all kinds of budget, in both public and private organisations. It is a practical tool that involves:

- gender-based assessment of the budget to identify gender gaps in activities and programmes;
- definition of measures to address identified gender gaps;
- incorporation of a gender perspective in a systematic way, at all levels and in all stages of the budgetary cycle (preparation, approval, implementation, control and evaluation);
- reprioritisation of resources to help close gender gaps.

Although the concept is already half a century old, many misconceptions remain about what it is and what it is not, which can contribute to resistance to implementing it. The table below gives examples of the misconceptions and the key features of GRB, which are explored in more depth in Chapter 2.

Table 1 – Gender-responsive budgeting: What it is and what it is not

What it is not	What it is
Revolution	Evolution
A separate budget for women	Inclusion of a gender perspective in budget
Spending divided 50/50 between women and men	A way to ensure gender-equitable distribution of resources
Additional spending on women	It is mostly about doing budgeting differently, reprioritising with a view to promoting gender equality. However, it can also involve new, targeted actions promoting gender equality.
One, specific method	Flexible, an approach that can be adapted to any organisation
Looking at selected parts of the budget with social-related content or explicitly gender related items	Can cover entire budget, including 'seemingly gender-neutral' budget lines

Source: Compiled by the authors.

⁷ EIGE, [Gender mainstreaming methods and tools – gender budgeting](#).

⁸ R. Sharp, [Budgeting for equity: gender budget initiatives within a framework of performance oriented budgeting](#), UNIFEM 2003.

1.2. Strong arguments for applying GRB at EU level

A three-fold argument for adopting gender-responsive budgeting at EU level was already put succinctly in a paper for a European Parliament hearing in 2003, namely: 'because it follows from Treaty obligations and international commitments, because it is fair and because it makes economic sense'.⁹

Gender equality is a core EU value and objective under the EU Treaties and the Charter of Fundamental Rights. This commitment to gender equality is recognised in Articles 2 and 3(3) of the Treaty on European Union (TEU) and in Article 21 of the Charter of Fundamental Rights. In addition, Article 8 TFEU gives the EU the task of eliminating inequalities and promoting equality between men and women in all of its activities. This provides a firm basis for gender mainstreaming, that is, the use of a set of instruments and processes – including GRB – aimed at achieving the ultimate goal of gender equality.

In addition, the EU and the Member States are committed to the United Nations' 1995 Beijing Declaration and Platform for Action (BPfA), which calls for a gender perspective in budgets,¹⁰ and to the UN's Agenda 2030 and Sustainable Development Goals, which include a specific indicator on tracking budget expenditure for gender equality under Goal 5, 'Achieve gender equality and empower all women and girls'.¹¹

In terms of fairness, the 2003 paper pointed to the role of GRB in ensuring that women and men benefit equally from public resources. It also already flagged the importance of an 'intersectional' approach to GRB that takes account of the diversity of identities, situations and experiences of women and men. This 'intersectional' approach to gender equality has been increasingly acknowledged at EU level, for instance in the current EU gender equality strategy for 2020 to 2025.¹²

In terms of economic sense, the 2003 paper argued that, as well as promoting gender equality, gender-responsive budgeting 'may also support other policy objectives, such as more efficient use of resources, enhancing effectiveness of services delivery and enhancing the evidence-based nature of policy-making'.

Recent academic research also argues that 'gender budgeting would play a fundamental role as a budgetary accountability tool, as it would reveal whether and to what extent the EU's commitment to gender equality as a principle is followed on in budgetary decisions'.¹³ A 2021 report by the European Court of Auditors (ECA) echoes these arguments around commitment, fairness and efficiency as reasons for applying gender-responsive budgeting comprehensively at EU level.¹⁴

⁹ 'The EU Aspect', paper for the European Parliament public hearing on 'Gender budgeting: the gender perspective in public budgets' on 23 January 2003, by A. Havnør, Chair of the European Commission's Advisory Committee Working Group on Gender Budgeting, p. 2. (Available from Parliament's Historical Archives Service).

¹⁰ [Beijing Declaration and Platform for Action](#), see [Financial Arrangements](#), Point 345.

¹¹ [Agenda 2030 and the Sustainable Development Goals, Indicator 5.c.1](#) – Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment. For an explanation of the indicator, see UN Women, [Action kit: Engaging parliaments in gender responsive budgeting](#), K. Deveaux and G. Dubrow, 2022, [ANNEX 4: SDG 5 Indicator 5.c.](#), pp. 73-74.

¹² European Commission, [Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A Union of Equality: Gender Equality Strategy 2020-2025](#), COM/2020/152 final, March 2020.

¹³ F. Cengiz, 'Gendering the EU Budget. Can the European Parliament Play the Role of a Gender Budgeting Advocate?', in P. Ahrens and L. Rolandsen Agustín (eds), [Gendering the European Parliament: Structures, Policies, and Practices](#), Rowman & Littlefield International, pp. 103–120, 2019.

¹⁴ European Court of Auditors, [Gender mainstreaming in the EU budget: time to turn words into action](#), 2021.

1.3. Two decades of discussion on building a gender perspective into the EU budget

The ECA report reviews the main commitments to gender mainstreaming in the EU budget since 2014. However, the commitments to explore and develop GRB at EU level date back much further. As illustrated in the Table A in the annex to this study, **discussions on the feasibility of introducing GRB at EU level began over two decades ago**, with a high-level conference and technical seminar organised in October 2001 under the Belgian Presidency of the Council. The conference, sponsored among others by the OECD, the Nordic Council of Ministers and UNIFEM, which were working on integrating a gender equality perspective in budgeting to meet international commitments, proposed a deadline of 2015 for the implementation of GRB across the EU. The technical seminar at the European Commission was followed by the establishment of a working group on gender budgeting under the Commission's Advisory Committee on Equal Opportunities for Women and Men, with a remit to advise on a methodology and the institutional steps to implement gender budgeting in the EU and national budgets.

The Advisory Committee's opinion, adopted in 2003, is described as, 'a first step towards gender budgeting'.¹⁵ The report assessed different approaches, recommended beginning by selecting one or a few policy and budget areas for gender-based assessment, and identified several that would be suitable for gender budget pilots. It concluded by calling for an evaluation of the gender-responsive budgeting tools already being used in EEA/EU countries, so as to 'prepare the ground for a common European database and a coherent European approach to gender budgeting'.¹⁶

In 2006, the Commission, the European Parliament and the Council agreed to undertake a fundamental review of the Community budget 'covering all aspects of EU spending'.¹⁷ To contribute to the public consultation, the Advisory Committee on Equal Opportunities for Women and Men set up another working group in 2007. Its mandate was to examine the EU added value of promoting GRB, whether it should be applied to all or parts of the EU budget and which tools and structures would need to be developed to implement it. In the opinion it adopted in June 2008, the Advisory Committee concluded that, notwithstanding its specificities, 'the EU budget is not more unique than the different types of national budgets, and since the EU budget is managed through an activity-based approach, it ought to be rather straightforward to gender mainstream the EU budget process'.¹⁸ It also found that there was a clear legal basis in the Treaties and outlined a strategic, step-by-step approach for implementation.

In parallel, the European Commission's DG Budget conducted exploratory work on GRB in the context of gender mainstreaming. In 2008, it published a study to assess the feasibility and options for the introduction of elements of gender-responsive budgeting into the EU budgetary process. The authors concluded that while the Commission did not yet have a specific commitment and formal endorsement of gender budgeting, 'the key aims of gender budgeting – furthering gender equality and contributing to better governance – both in theory and applied in practice – are fairly consistent with the Commission's horizontal policies on gender mainstreaming and better

¹⁵ See Advisory Committee on Equality between Women and Men, Opinion on gender budgeting, in [Opinions of the Advisory Committee on Equal Opportunities for Women and Men, 2001-2005](#), European Commission, pp. 119-131, p. 120.

¹⁶ Ibid, p. 131.

¹⁷ Declaration No 3 annexed to the Interinstitutional Agreement between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management, [OJ C 139, 14.6.2006](#).

¹⁸ Advisory Committee on Equality between Women and Men, [Opinion on the EU budget](#), 2008, pp. 7-8.

regulation'.¹⁹ The study further found that the results of existing GRB initiatives in EU Member States 'could usefully apply in the EU context' and identified key moments and opportunities for intervention in the EU budgetary cycle.²⁰

It identified a number of **elements that would need to be in place for GRB to be implemented successfully in the EU budgetary process**, namely 'clarity about political commitment, legal bas[is] and strategic direction as well as investment in terms of awareness raising and capacity building resources (administrative resources)'.²¹ The study reaffirmed the argument made by the Advisory Committee that 'the approach of activity-based management means that the EU budget could be relatively amenable to gender budgeting'.²² However, given the long 5- to 7-year timeframe of the EU budget cycle, it also identified the potential difficulty of readjusting the EU budget to take account of negative impacts on gender equality resulting from EU activities.²³ Another obstacle it identified was the lack of data and statistics broken down by gender.²⁴

The study concluded by identifying two avenues open to the Commission, namely:

- 1 continuing within the existing EU gender mainstreaming policy framework without making a formal and explicit commitment to GRB at EU level or,
- 2 making such a formal commitment, which could lead to higher costs but would also avoid piecemeal interventions and strengthen both the existing EU gender equality and budgeting frameworks.²⁵

Two years later, in 2010, a further proposal was made to the European Union institutions on the added value of introducing gender-based analysis in the budgetary policy of the EU and its Member States under the Spanish Presidency of the Council.²⁶ Reviewing the previous work, it again made the case for gender budget analysis to be an EU priority and concluded that, 'at EU level, a series of policy and governance levers for the advancement of gender budget analysis (GBA) have been in place for some considerable time'. However it also concluded that 'the active promotion of GBA and its effective implementation (had) been considerably more limited', and regretted that the EU institutions themselves appeared 'not yet to have adopted an agreed or consistent approach to gender budget analysis in the formulation of policy and execution of budgetary procedures'.²⁷ As an essential next step in the development of GRB across the EU, it called for dissemination of outcomes and good practices, an EU database to capture the content and methodologies applied in different Member States, and improvements in the quality and availability of gender-disaggregated data.

¹⁹ European Commission, [Study to assess the feasibility and options for the introduction of elements of gender budgeting into the EU budgetary process](#), DG Budget, BUDG 06/PO/01/Lot002/ABAC-101922, GHK, Executive summary, p. 3. and main report p. 36.

²⁰ Ibid, Executive summary p. 4 and main report p. 38.

²¹ Ibid, Executive summary p. 7 and main report pp. 38-39, which highlights that there is a legal commitment to gender mainstreaming but no specific laws or legal instruments on gender budgeting at EU level but also notes that this is not necessarily an issue if gender budgeting is perceived as a horizontal activity or analytical tool akin to impact assessment.

²² Ibid, Executive summary p. 7 and main report, p. 44

²³ Ibid, Executive summary p. 7 and main report, p. 44

²⁴ Ibid, main report, p. 31

²⁵ Ibid, Executive summary, p. 8 and main report, p. 45

²⁶ Yolanda Jubeto, Angela O'Hagan, [Gender budgeting: Proposal to the European union institutions on the added value of introducing gender-based analysis in the budgetary policy of the European Union and its member states](#), Proposal made during the Spanish Presidency of the Council, February 2010

²⁷ Ibid. p. 14

On EU level action, the proposal went further than the 2008 study in **calling for a formal and explicit commitment to GRB at the highest level of the EU institutions and a shared approach**. It called for a EU-level conference to agree a timeframe, indicators and methodologies for GRB and for the publication of an annual gender impact assessment as an annex to the EU budget, to serve for future revision of the budget and as a gender mainstreaming monitoring document. It advised that each gender impact assessment could include two or three focus areas selected for further scrutiny and progress reporting. The proposal envisaged a concrete role for Parliament's Committee on Women's Rights and Gender Equality (FEMM) and the European Institute for Gender Equality (EIGE) in contributing to and issuing opinions on this annex to the EU budget. In the aftermath of the previous 2007-2008 financial and economic crisis, the proposal also called on the EU institutions to 'commit to include gender impact assessments and gender budget analysis in the formulation and evaluation of economic recovery plans and exit strategies from the ... global recession'.²⁸

For its part, the European Parliament commissioned two studies on the feasibility of developing a gender analysis of the EU budget, the first in 2015²⁹ and a second, follow-up study in 2019,³⁰ reviewing its conclusions and recommendations. The authors find that the EU budget has the potential to contribute significantly to gender equality in the EU, which is not yet being fully utilised. They emphasise the 'very specific institutional complexities of the EU' notably that 'the EU budgetary process involves three different institutions pursuing their own interests' and conclude that therefore, 'an idiosyncratic and original approach to gender budgeting in the EU is necessary'.³¹ They applied their own 'participatory, capability-based' methodology to investigate the gender sensitiveness of the EU budget, the EU budgetary process of the 2014-2020 MFF, and selected items of the EU annual budget.

These assessments did not look specifically at the feasibility of introducing GRB in each individual EU institution or at the aspect of administrative budgets. However, they do offer a number of important pointers for applying GRB to the European Parliament budget, which will be explored in more depth in Chapter 2.

- There is no single model or template for implementing GRB, but the EU institutions could draw on core components from recognised models and current practice.
- There are common elements that need to be in place for GRB to be implemented successfully. These include:
 - leadership;
 - communication;
 - a comprehensive approach throughout the budgetary and policy-making cycle;
 - a coordination structure;
 - involvement of bodies dealing directly with the budget and gender mainstreaming and clear responsibilities for actors across the institution;
 - capacity building (e.g. through training),
 - retrospective evaluation;
 - harnessing expertise from outside the institution can also be beneficial.

²⁸ Ibid. p. 37.

²⁹ F. Cengiz and F. Beveridge, [The EU Budget for Gender Equality](#), Policy Department for Budgetary Affairs, European Parliament, May 2015.

³⁰ F. Cengiz, et al, [Gender Responsive EU Budgeting. Update of the study 'The EU Budget for Gender Equality' and review of its conclusions and recommendations](#), Policy Department for Budgetary Affairs, European Parliament, February 2019.

³¹ See the summary in the 2019 European Parliament study, pp. 14-15.

Other pointers for applying GRB come from the experience of national administrations. Research conducted by the European Parliament's Policy Department for Budgetary Affairs shows that governments in 12 EU Member States already have experience in implementing GRB, and three further Member States are currently discussing or piloting its introduction.³² In addition, a number of national parliaments, inside and outside the EU, have experience of using GRB or are piloting its use (see Box 1).

Box 1 – Experiences of GRB in national parliaments

In 2018, the European Institute for Gender Equality (EIGE) developed a '**gender-sensitive parliaments tool**', enabling parliaments across the EU to conduct a self-assessment to evaluate how gender equal they are, identify areas where further efforts are needed, and monitor their progress towards achieving gender equality.¹ GRB is addressed in Areas 3 and 4 of the tool. In 2019, EIGE's assessment of the results found the development of GRB in national parliaments to be low.¹ The majority (82 %) of the parliaments examined did not have an internal body in charge of GRB. Some 18 % of national parliaments declared that they apply GRB in relation to the national budget. However, it was not clear whether any form of GRB is implemented in relation to their internal, administrative budgets.

In August 2020, the parliament of Georgia asked other national parliaments, via the ECPRD network, whether they conducted gender analysis of their parliamentary budget and, if so, to comment on their methodology.¹ Of the 33 parliaments that responded, the **Austrian parliament** was the only one whose own budget was already subject to GRB.¹ As part of the overall federal budget, the budget of the Austrian Parliament is subject to the general regulations of the Federal Budget Act, revised in 2013 to introduce performance and outcome-oriented budgeting. The act provides for outcome objectives, measures and indicators, including gender equality.¹ Responsibility for assessing how ministries – and the Parliament – are achieving their gender-related objectives falls to the Federal Performance Management Office under the Federal Chancellery. The Office prepares a separate report on gender equality, which is submitted to the Parliament and discussed in a specially established Subcommittee of the Budget Committee.

As of 2020, the **Spanish parliament** was planning to include a gender perspective in the parliamentary budgeting process and GRB had been piloted in the **Turkish and Albanian parliaments**. In Israel, the **Knesset** and the Knesset budget are not included in the government decision requiring gender budget analysis. However, at the request of the Knesset Committee on the Status of Women and Gender Equality, since 2017 the Knesset budget proposal has included a partial gender analysis, prepared by the Knesset Accountant.¹ For example, in 2019 the gender analysis of the Knesset budget included the gender distribution of Knesset employees and the Knesset Guard, the distribution of their average wages and the gender distribution of the advisers of the Members of Knesset. The analysis also showed participation in training by gender, and training for Knesset employees on gender issues.

1.4. Continued calls to implement GRB at EU level

The EIGE's 'gender sensitive parliaments' tool, research by Parliament and auditing by the European Court of Auditors point to the continued need for action on GRB at EU level.

With regard to the European Parliament, the 2019 analysis from the EIGE's 'gender sensitive parliaments' tool found that, overall, it scores high and is third in the ranking out of 29 European parliaments. However, the score would have been higher if GRB had been in place. The assessment was lower than average under the two areas that concern the existence and systematic application

³² A. Pouwels, [Gender budgeting in the Member States](#), Policy Department for Budgetary Affairs, Directorate-General for Internal Policies, European Parliament, October 2023.

of GRB (Area 3 'Women's interests and concerns have adequate space on parliamentary agendas', and Area 4, where budgetary aspects are included and verified).³³

The 2019 study for Parliament decried the continued 'absence of overall and consistent commitment to gender equality in the EU budget and the budgetary process' and a resulting 'piecemeal approach to gender equality in EU policies and funding programmes'.

Box 2 – Council of the EU under the Swedish Presidency calls for greater effort to promote GRB at EU, Member State, regional and local levels

In May 2023, the Council of the EU approved conclusions on 'Mainstreaming a gender equality perspective in policies, programmes, and budgets'. The document was prepared under the Swedish Presidency and in the context of the review of the implementation of the [Beijing Platform for Action](#) for advancing women's rights.

In the document, Member States noted the importance of gender budgeting as one of the key tools for effective gender mainstreaming in all EU strategies and policies and identified institutionalising gender budgeting as essential for funding relevant policies to close gender gaps.

The Council calls on the European Commission and the Member States to do more to implement gender mainstreaming in budget processes by, for example, evaluating and assessing the distributional impacts of policies and allocation of funding and resources for women and men. A list of actions expected from the European Commission includes promotion of the concept of 'gender budgeting', **ensuring that the methodology for tracking gender equality expenditure is fully implemented in the EU budget**, and strengthening efforts to integrate gender equality in the RRF. Furthermore, according to the conclusions, a gender equality perspective should be integrated in any future crisis response packages and initiatives. The Council calls on the Commission to ensure the necessary structures and capacity for gender mainstreaming in the EU budget, funds and respective spending programmes within the MFF.

Source: Council conclusions on mainstreaming a gender equality perspective in policies, programmes, and budgets, [12 June 2023](#).

The 2021 report by the European Court of Auditors, 'Gender mainstreaming in the EU budget: Time to turn words into action',³⁴ highlighted several concrete developments, in particular:

- the Commission, Parliament and Council agreed on the importance of considering gender equality in EU budgeting during the negotiations on the 2014-2020 and the 2021-2027 multiannual financial frameworks;
- the current Commission published an EU strategy for gender equality for 2020 to 2025, with a commitment to improving gender mainstreaming in the budget process by developing a methodology for measuring gender equality expenditure in the 2020-2027 MFF; and
- the EIGE has developed a tracking tool for GRB in EU funds.

However, as the report's title suggests, the **ECA concluded that the Commission had not yet lived up to its commitment to gender mainstreaming in the EU budget.**

In November 2022, in its annual report on the performance of the EU budget,³⁵ the European Court of Auditors concluded that **of the crosscutting policy priorities that are mainstreamed in the EU**

³³ Gender balance in decision-making is another important element in the gender-sensitive parliaments tool. Here it is worth flagging that since 2014, i.e. in the last ten years, all but one rapporteur for the Parliament's annual budget were men (Monika Hohlmeier, EPP, for the 2014 budget).

³⁴ Gender mainstreaming in the EU budget..., Op cit.

³⁵ European Court of Auditors (ECA), [Annual report on the performance of the EU budget – Status at the end of 2021](#), November 2022.

budget (climate change, biodiversity, gender equality, sustainable development and digital transition), gender equality is the 'least well mainstreamed'. Methods for measuring the contribution of EU funds to gender equality have improved, but continue to face limitations. Moreover, the Commission does not yet measure the outcomes of EU spending in terms of its actual impact on horizontal priorities.

1.5. Gender responsive budgeting tools piloted in the EU's 2023 and 2024 budgets

In relation to the EU's multiannual financial planning, the European Parliament, the Council and the Commission agreed for the first time in the Joint Declaration attached to the 2014-2020 MFF³⁶ to integrate gender-responsive elements wherever appropriate in the budgetary procedures. This agreement was further confirmed and developed in the provisions on the 2021-2027 MFF. In the provisions of the interinstitutional agreement (IIA) accompanying the 2021-2027 MFF (Point 16 (f)), the **European Commission was required to develop a methodology to measure gender equality relevant expenditure at programme level** (see Box 3).

Box 3 – [Interinstitutional agreement](#) (IIA) accompanying the 2021-2027 MFF (Point 16 (f))

The Commission will examine how to develop a methodology to measure the relevant expenditure at programme level in the MFF 2021-2027. The Commission will use that methodology as soon as it is available. No later than 1 January 2023, the Commission will implement that methodology for certain centrally managed programmes to test its feasibility. At mid-term, an assessment will be made of whether the methodology could be extended to other programmes for the remainder of the MFF 2021-2027.

Following this, the long-standing debate about introducing GRB finally resulted in practical action and visible changes in the EU budget. In June 2022, with the proposal for the EU budget for 2023,³⁷ the Commission presented the methodology and pilot application to all 48 funding programmes (including programmes financed under Next Generation EU).³⁸ Then, without modifications, the methodology was applied to the 2024 budget (for more detail on the methodology see Chapter 2).³⁹ According to the IIA, the methodology is to be reviewed and extended to remaining programmes for the second part of the 2021-2027 MFF.

The European Parliament welcomed the progress in measuring the gender impact of EU spending, and called for an extension of the Commission's methodology to all MFF programmes and for the systematic collection, reporting and evaluation of gender-disaggregated data.⁴⁰ So far, **however, the exercise covers EU expenditure under the MFF headings 1 to 6, but heading 7 'European public administration' – including the budget of the European Parliament – is not within the scope of the pilot examination.** It is not clear if the Commission intends to apply the tool for its own administrative budget or recommend it to other EU institutions.

³⁶ European Parliament legislative resolution of 19 November 2013 on the draft Council regulation laying down the multiannual financial framework for the years 2014-2020, [P7_TA\(2013\)0455](#).

³⁷ 2023 draft general budget of the EU, Working document Part I, [COM\(2022\) 400](#) – June 2022, Part 6 and annex.

³⁸ For a detailed analysis of gender aspect in the Next Generation EU and the Recovery and Resilience Facility in particular see: M. Sapala, [Gender equality in the Recovery and Resilience Facility](#), EPRS, European Parliament, October 2022.

³⁹ 2024 draft general budget of the EU, Working document Part I, [COM\(2023\) 300](#) - June 2023, pp. 20-22.

⁴⁰ European Parliament resolution of 18 October 2023 on the Council position on the draft general budget of the European Union for the financial year 2024 ([2023/0264\(BUDG\)](#)).

In the meantime, to help embed gender responsive budgeting and share best practices, the European Commission is providing support under an EU programme that offers tailor-made technical expertise to EU Member States.⁴¹ The project 'Gender mainstreaming in public policy and budget processes', running from 2022 to 2024, is helping national administrations to build capacity and develop their own GRB action plans.⁴² The project is also expected to deliver manuals and tools that are transferable to other institutions and can be utilised by a wider pool of public servants across the EU.

1.6. Gender tracking is already applied to development funding, humanitarian aid and cohesion policy funds

A gender tracking methodology is already applied in some areas of EU external policy. Academic research flags that development policy was among the first policies to be gender mainstreamed and that paradoxically, gender mainstreaming has so far proved more successful in this area of external policy than across EU internal policies.⁴³ The EU's external gender action plans have so far gone further than the internal gender equality policy frameworks in their rules and methodology for applying and monitoring gender mainstreaming across sectors.

Under the current GAP III action plan, all external assistance across all sectors, including infrastructure, digital, energy, agriculture and blended funds, must integrate a gender perspective and support gender equality.⁴⁴ This has been backed by a concrete target.⁴⁵ By 2025, at least 85 % of all new external actions will have gender equality and women's and girls' empowerment as a significant objective or as a principal objective.⁴⁶ Specifically, GAP III will apply the OECD Development Assistance Committee (OECD DAC) gender equality scoring system,⁴⁷ which provides a measure of aid allocated in support of gender equality. Significant (marked 1) means that gender equality is an important objective, but not the principal reason for undertaking the action, while principal (marked 2) means that gender equality is the main objective.

For humanitarian aid, the Commission applies its own humanitarian gender-age marker.⁴⁸ In addition, three minimum standards will be applied for all external EU-funded programmes: 1) updated gender analyses are to be conducted and used to inform decision-making on future action and integrated into all relevant dialogues, policies, strategies, programmes and operations; 2) gender-sensitive and sex-disaggregated indicators and statistics will be applied to monitoring and evaluation; 3) robust reasons, based on the findings of the gender analysis, must be given to substantiate any action deemed not to contribute to gender equality.⁴⁹

⁴¹ European Commission website, [Technical support instrument](#).

⁴² Further information about the [project](#) is available on the European Commission's website.

⁴³ P. Desbusscher, Chapter 23: 'Development Policy', in Abels, Krizsán, MacRae and van der Vleuten (eds), [The Routledge Handbook of Gender and EU Politics](#), 2021, pp. 290-301: p. 293.

⁴⁴ Ibid. [GAP III](#), Section 1.2. Promoting gender mainstreaming in all areas of EU external action.

⁴⁵ The target was set in 2015 in the [Council conclusions](#) on Gender equality and women's empowerment: Transforming the lives of girls and women through EU external relations 2016-2020, 26.10.2015. Section 1.2 of the GAP III action plan states that, under the previous GAP II action plan (2015-2020), the share of actions with a gender equality objective increased from around 58 % in 2016 to 65 % in 2019.

⁴⁶ [GAP III](#): See [footnote 20](#) of the action plan.

⁴⁷ [OECD DAC gender equality policy marker](#).

⁴⁸ For further information, see the [Gender Age Marker toolkit](#).

⁴⁹ [GAP III](#): See [footnote 22](#) and [footnote 23](#).

Since the 2021-2027 programming period, spending under cohesion policy funds has been subject to stronger requirements and monitoring of impacts on gender equality.⁵⁰ Actions financed from the European Regional Development Fund (ERDF), European Social Fund + (EFS+), and Just Transition Fund are evaluated ex ante and ex post according to a gender-related expenditure tracking methodology. Five times per year, the Commission receives information from the Member States on declared expenditure of selected operations. According to the ex-ante analysis, over 30 % of all cohesion policy investments will support gender equality in the 2021-2027 period.⁵¹

1.7. Parliament has already called for GRB, including in its own budget

Already in 2003, Parliament asked the Commission to apply the findings of the European Commission's Advisory Committee, produce a communication on GRB within 2 years and draw up indicators or benchmarks to shape a strategy for action for the EU and the Member States.⁵² It also stressed that a GRB strategy should become a 'parliamentarised procedure' within the European Parliament and national, regional and local parliaments. The resolution called for a participatory, bottom-up budgetary process ensuring that gender analyses and impacts are taken thoroughly into consideration in all phases of the budgetary process, including project definition, implementation, monitoring and evaluation. Since then, Parliament has reiterated its call for the implementation of GRB in numerous resolutions. With regard to the scope of this study, it should be noted that, **in its resolutions on gender mainstreaming (see Table B in the Annex) and on the annual budgetary procedures (see Table C in the Annex), Parliament has made specific calls and recommendations for implementing GRB in its own budget.**

Since March 2019, Parliament's Rules of Procedure have included a new provision for the European Parliament to adopt a gender action plan (EP GAP).⁵³ The EP GAP and accompanying roadmap were adopted in 2020 and 2021 respectively.⁵⁴ Immediately following the EP GAP and roadmap, a gender perspective became more prominent in Parliament's adoption and discharge of its annual budget.

The analysis of the reports and resolutions adopted in 11 annual budgetary procedures (from 2014 to 2024) shows that gender equality was mentioned in the documents concerning the budgets for years 2018, 2020, 2021, 2022 and 2023. The issue is most prominent in the resolutions on the Parliament's budgetary estimations for 2021 and 2022.⁵⁵ In these documents, Members called for

⁵⁰ Regulation (EU) [2021/1060](#) laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy.

⁵¹ For details on the methodology, first results and examples of actions see the dedicated website of the European Commission: [#EURegioDataStories, Cohesion Policy: supporting gender equality](#).

⁵² European Parliament [resolution](#) of 3 July 2003 on Gender budgeting – building public budgets from a gender perspective.

⁵³ Rules of Procedure of the European Parliament, [Rule 239 – Gender Mainstreaming](#).

⁵⁴ European Parliament, [Gender action plan, adopted in 2020](#) (PE 650.297/BUR) (internal access only); European Parliament, [2021-2022 roadmap for implementation of the EP gender action plan](#) (PE 658.028/BUR, PE 692.028/BUR) (internal access only). A summary of the measures is included in Section 3 of the study, R. Shreeves and N. Hahnkamper-Vandenbulcke, [Gender mainstreaming in the European Parliament: state of play](#), European Parliament, September 2021.

⁵⁵ Parliament's estimates of revenue and expenditure for the financial year 2021, ([2019/2214\(BUD\)](#)); European Parliament resolution of 29 April 2021 on Parliament's estimates of revenue and expenditure for the financial year 2022 ([2020/2264\(BU1\)](#)). Parliament's resolutions on budgetary estimations for 2023 and 2024 do not introduce any new elements on GRB.

concrete actions to implement the commitments enshrined in the EP GAP, and Parliament's resolution on gender mainstreaming, for example: a gender equality audit of the European Parliament; gender budgeting analysis and incorporation of a gender perspective into the draft estimates; a gender accounting system; and gender-disaggregated information covering expenditures for Members, staff and experts. However, in the resolution on Parliament's estimates for the 2023 financial year, the link with the gender equality commitments was limited to a statement that the 'Parliament should be exemplary on the policies it defends and promotes such as environment, gender equality and transparency'.⁵⁶ Furthermore, the most recent resolution on the European Parliament budget for the financial year 2024 does not include any reference to gender equality or GRB.⁵⁷ Very little attention is paid to the implementation of GRB in the Parliament's resolutions on the discharge of its annual budget. As illustrated in Table D in the Annex, the Parliament's assessment is focused on gender balance in the area of human resources.

1.8. Parliament's gender action plan targets for gender responsive budgeting in the European Parliament

The European Parliament's gender action plan, adopted in 2020, stresses that, 'gender budgeting is not yet done in the EP or any other EU institution' despite the 'firm basis in the EU commitment to gender mainstreaming' set out in Article 8 of the Treaty on the Functioning of the European Union. The action plan stresses that 'spending on gender equality needs to be traceable, with proper indicators and a dedicated methodology'. Accordingly, the action plan sets out Parliament's commitment to 'invigorate the discussion' on how to implement GRB both in relation to its role in the EU budget procedure and scrutiny of EU policies and spending programmes, and in relation to its own budget. For each dimension, the 2021-2022 roadmap for implementation of the EP gender action plan sets out a number of objectives, milestones and indicators for measuring progress towards embedding GRB. Several strands of action are envisaged. They include: annual gender impact assessments to inform the European Parliament's draft report on the EU budget; in-house cooperation between the Committees on Budgets, Budgetary Control, and Women's Rights and Gender Equality; development of a GRB methodology, with input from the European Commission and the European Institute for Gender Equality; and training for Members, group staff, parliamentary assistants and administrators involved in budgetary procedures. Parliament's Bureau, specifically its High Level Group on Equality and Diversity, is responsible for taking stock of progress.⁵⁸

In addition to the specific objectives, milestones and indicators on GRB, it is also clear that many of the other gender equality objectives in the EP GAP and roadmap have or may have budgetary implications. To take some examples, these would include the objectives on:

- acquiring artworks by women artists to improve symbolic gender representation in Parliament's physical spaces;
- taking additional measures to ensure that Parliament's work life balance measures for staff with parental and care responsibilities are in line with the Work-Life Balance Directive, such as the temporary measures to provide for reduced working schedules

⁵⁶ Amendments Nos 60-63 to the motion for a resolution submitted on behalf of the Greens/EFA Group by A. Geese, were aimed at introducing a separate subheading on the promotion of gender equality in the European Parliament and were rejected in the vote. See: [PE729.834v01-00](#).

⁵⁷ European Parliament resolution of 20 April 2023 on Parliament's estimates of revenue and expenditure for the financial year 2024 ([2022/2185\(BUI\)](#)).

⁵⁸ See R. Shreeves and N. Hahnkamper-Vandenbulcke, 2021 op cit. Section 3.3.4. Gender budgeting, pp. 31 and 32, including Table 6 – EP roadmap: gender budgeting.

without salary reduction for staff looking after children with special needs during the COVID-19 pandemic lockdown;

- monitoring the need for places in Parliament crèches and proactively adjusting the numbers of places to meet the needs expressed and forecast;
- providing for potential additional training needs on gender mainstreaming and gender equality such as providing for mandatory training on preventing harassment across the political and administrative sides of the House.

Therefore, in any assessment of the European Parliament budget from a gender perspective, it would **clearly be vital to ensure that the priorities set out in the current and future EP GAP and roadmap are reflected in Parliament's own budget.**

2. Entry points for designing and implementing GRB in Parliament's budgetary architecture

As noted in Chapter 1, there are a number of entry points for implementing GRB that could be adapted to the situation of the European Parliament.

2.1. Implementing gender responsive budgeting: A variety of methods, but some conditions necessary to begin the process

There is no single, officially recognised or standard methodology for implementing GRB.⁵⁹

Each organisation can adjust GRB to its specific character and needs. Nevertheless, for effective design and implementation, international organisations such as the OECD and the Council of Europe recommend that the approach should be based on three pillars: 1) a strong strategic framework, 2) effective tools of implementation, and 3) a supportive enabling environment (see Table 2 below).

Table 2 – Three pillars of effective design and implementation of GRB

Pillars of GRB	Action/practice
Strong strategic framework	Gender equality is an overarching goal set out in the strategic documents of an organisation and specified in a gender equality strategy/ gender action plan.
	There is strong, active political commitment and will to promote gender equality and recognition of GRB as a tool for it.
	GRB is embedded in the legal framework, budgeting process and relevant budgetary documents (institutionalisation).
	Accountability framework for GRB is in place. Oversight institutions hold relevant bodies accountable for implementation.
	Strong administrative leadership within the key bodies dealing with budget (e.g. a financial/budget department).
	Guidelines on applying GRB exist and are distributed to all parties concerned.
	Clear institutional roles and responsibilities, including a specific coordinating body within administration, preferably close to financial authority
	Inter-agency working group on GRB ensuring participation of a wide range of stakeholders and facilitate exchange of good practices
	Human and financial resources are available to provide expertise (external, if necessary) and research, train officials, coordinate, and do tasks that cannot be provided for in addition to regular job.

⁵⁹ Gender budgeting, European Institute for Gender Equality ([website](#)).

Pillars of GRB	Action/practice
Effective tools of implementation	Tools are selected and applied for ex-ante, concurrent, and ex-post implementation of GRB (see Table 3 below).
	Results of the analyses and assessments are taken into account at each stage of the budgetary process and expressed in relevant documents.
	Information on GRB progress is transparently and regularly presented to public.
Supportive enabling environment	Gender disaggregated (quantitative and qualitative) data is provided (statistics, management information).
	Training and capacity development
	Information on the benefits and instructions on application of GRB are available to all employees.
	Structured engagement with civil society, trade unions on the issue is ensured
	An expert consultative group on GRB
	Cooperation and exchange of good practice with other organisations and institutions (also internationally)
Technical capacity of employees to effectively guide the GRB process in an organisation, under the approval of the top decision-makers	

Source: Compiled by the authors using [OECD](#) and [Council of Europe](#) sources.

Out of the good practices underpinning effective design and implementation of GRB, the Parliament has one fully in place, namely **a political commitment to GRB and the will to use it as a tool for its budget. To date, this is the strongest part of Parliament's action on GRB**, expressed in the resolutions and in the European Parliament GAP and roadmap mentioned above. Several other practices can be considered as partly introduced, such as the expertise and training capacity within the European Parliament administration, cooperation and exchange of good practice with other institutions and organisations, and the presence of an overarching goal of gender mainstreaming in the European Parliament's Rules of Procedure. So far, however, the Parliament has not made much progress on the institutionalisation of GRB. More progress could be made by embedding GRB in the European Parliament's budgeting process and relevant budgetary documents, as well as by introducing ex-ante, concurrent and ex-post gender impact analysis tools (see below).

2.2. A number of practical tools could be applied

A broad range of tools based in general budget analysis or expenditure management can be used in GRB. The choice depends on the stage of the budgetary process and on the goal to be achieved (See Table 3 below).

Table 3 – Examples of analytical tools useful for GRB.

Phase in budget process	When to use?	Main goals	Examples of tools
Ex ante	During the initial stages of the budget process, before the proposal and resource allocation takes place	Analyse information for planning purposes	Ex ante gender impact assessments Gender budget baseline analysis / diagnosis (e.g. gender audits, diagnosis for equal remuneration, etc.) Gender dimension in performance indicators (GE indicators, objectives as part of the performance budgeting framework)
Concurrent (during negotiations and approval)	During budget approval phase Resource allocation	Improve the task of financing gender equality actions Track resources	Tracking/marking budget expenditures, budget tagging (helping to quantify financial flows) Gender budget statement/report (how measures are intended to support GE priorities) Social audit of the budget
Ex post	After resource allocation, once the budget is executed	Evaluate the impact of the budget	Integrating gender perspective in spending review (making sure that reprioritisation has a positive impact on GE) Ex post gender impact assessment Gender equality evaluation and audit Gender beneficiary assessment Gender responsive evaluations

Source: Compiled by the authors, on the basis of Gender budgeting in OECD countries, [Vol. 2016/3](#), p. 7.

The following sections explore some of these tools in more detail in relation to the European Parliament's budget.

2.2.1. Gender analysis of the budget

The first step in GRB is always to analyse the budget (or its parts) from a gender perspective. This helps with gaining knowledge of the state of play, ascertaining progress on implementation of gender equality commitments, and identifying gender gaps. The quality of the analysis depends on the accessibility of data and indicators. The results of an ex ante budgetary analysis should form the basis for further decisions and actions in the implementation of GRB. Among others, the analysis should answer the following questions:

- Is it possible to know how much money is spent on gender equality, inclusion and diversity?
- It is possible to assess the quality of the spending on gender equality, inclusion and diversity?

- Is there budget transparency namely, is the quantitative and qualitative information related to the budget easily available?
- Is there a gap between political commitments and financial commitments?

The research shows that it is equally important to use gender analysis in the ex post phase of the budgetary cycle.

So far, a gender impact analysis of the European Parliament's budget has not been conducted, although the Members of the European Parliament have called for it, including in the resolution on Parliament's estimates for 2021.⁶⁰ A study commissioned by the Greens/EFA group in the European Parliament⁶¹ made an important contribution to the discussion on different approaches to the issue. In the foreword to the document, Members Alexandra Geese and Damian Boeselager explain that the study was ordered in the hope that it might 'stimulate the EP administration to engage in a full and thorough gender budgeting analysis, and also to encourage other EU institutions to pursue an overall gender budgeting approach'.

The Greens/EFA paper outlines and applies the capability approach to gender analysis that was recommended in the earlier studies on GRB for the EU budget commissioned by Parliament in 2015 and 2019.⁶² It focuses on a link between budgetary expenditures and wellbeing of different stakeholders of the budget. Although the study offers only a preliminary analysis of the available gender and budgetary data (separately for the Members, staff, and external service providers), it includes interesting recommendations for developing a full gender budgeting analysis in the future.

Among other points, the study highlights that even though an important part of the European Parliament budget is not discretionary (i.e. salaries of the Members and staff), and the legal bases for such spending are quite rigid (for example the Staff Regulation is renewed only every 10 years), having a gender perspective on these budget items is important. It gives information that could be useful when new human resources policies are developed. Some interesting conclusions concern unintended gender discrimination emerging from gender analysis of the IT services, driver services, security workers and cleaning services. The study shows that in some areas of analysis gender-disaggregated data and indicators are not available (for example the F/M data on external service providers and experts is not complete). This makes any gender analysis and identification of gender gaps difficult. To improve future analysis, the authors recommend splitting the European Parliament budget items at a more detailed level than currently available, to introduce gender-disaggregated data in the budgetary reporting, for example on applicants, beneficiaries, and participants for activities such as meetings, conferences, research, media and communication, training, travel, etc. It also calls for the adoption of gender procurement rules.

A paper produced for the BUDG and CONT committees by the Policy Department for Budgetary Affairs also stresses that when drafting their individual budgets, EU institutions and bodies should clarify the potential gender equality impacts of their spending decisions.⁶³ This can be done through budget tagging. It should also take account of intersectional characteristics besides gender. A specific gender equality objective should be defined for each budgetary item.

⁶⁰ Resolution of 14 May 2020 on Parliament's estimates of revenue and expenditure for the financial year 2021, [2019/2214\(BUD\)](#).

⁶¹ G. Badalassi, [The gender budgeting report of the European Parliament](#), A preliminary study, April 2021.

⁶² F. Cengiz, Op. cit.

⁶³ R. Calatozzolo, [EU gender budgeting: where do we stand? – Briefing for the BUDG and CONT Committees](#), Policy Department for Budgetary Affairs, European Parliament, January 2022.

2.2.2. Gender marking tool: Tracking gender-relevant budgetary expenditure

Gender equality marking can provide information on how much is being allocated to activities for gender equality, inclusion and diversity, disaggregating the picture (with tracking methods) to show which activities are better financed and which are under financed.

As mentioned in Chapter 1, the European Commission has developed a tool for tracking gender-relevant expenditure at programme level in the 2021-2027 MFF.⁶⁴ It is based on the methods already applied for tracking EU spending on climate and biodiversity, as well as on the OECD gender equality markers and the EIGE tracking allocations system.⁶⁵ The Commission's marking method involves attributing one of four scores (2, 1, 0*, 0) to each intervention (see Table 4 below). Depending on the information available, tracking can be done at the level of different interventions, such as a project, action, or operational programme.

Table 4 – Gender equality marking according to the European Commission's methodology.

Scoring	Criteria	Ex-ante assessment	Ex-post assessment
Score 2	GE is the principal objective Improving gender equality is the main objective of the intervention, without it, the intervention would probably not be undertaken.	Design: GE aspects are reflected in the design, legal act and/or performance framework of an intervention. Programming: GE and/or women's empowerment is a top-level ambition.	Positive effect, proven by qualitative and/or quantitative analysis. Commitment to monitor and report further.
Score 1	GE is a significant objective Interventions having gender equality as an important and deliberate objective but not as the main reason for the intervention.	Design: GE aspects are reflected in the design, legal act and/or performance framework of an intervention. Programming: A firm commitment to GE in the design is reflected in the programming (e.g. GE integrated in actions at national/regional level through provisions in procurement procedures).	Positive effect, proven by qualitative and/or quantitative analysis. Commitment to monitor and report further on results achieved.

⁶⁴ Given the objectives of this paper, the presentation of the methodology is limited to aspects most relevant for the administrative budget of the European Parliament. For more details see: Draft general budget of the EU for the financial year 2023, Working document Part I (Annex), European Commission, June 2022, [COM\(2022\) 400](#).

⁶⁵ Climate mainstreaming, European Commission ([website](#)); Development Assistance Committee (DAC) gender equality policy marker ([website](#)); Gender budgeting, European Institute for Gender Equality (EIGE) ([website](#)).

Scoring	Criteria	Ex-ante assessment	Ex-post assessment
Score 0*	Likely but as yet unclear impact on GE Interventions, which may have an important impact on gender equality, which is as yet unclear, owing to, for example, the absence of an assessment of the gender equality perspective in the design phase, or the absence of data allowing a more detailed assessment of the effects of the intervention.	Design: Before conducting a GE analysis it is likely (but not clear yet) that the intervention might have an important impact on GE. Programming: GE perspective can be reinforced for example by planning actions conducive to GE or issuing guidance for managing authorities.	Possibility to reassign to score 0, 1 or 2 as soon as GE perspective can be sufficiently assessed (even during the implementation phase).
Score 0	No significant impact on GE Interventions that are not targeted at and do not contribute significantly towards gender equality.	Design: GE is not targeted.	Evidence from the implementation confirms non-relevance for GE.

Source: Compiled by the authors on the basis of [COM\(2022\) 400](#), June 2022.

The Commission's methodology does not include coefficients to weigh the contribution of interventions towards gender equality. Instead, the Commission reports on full financial envelopes under each individual score. The Commission justified the decision to limit the methodology to a flagging and scoring exercise by the fact that in many interventions gender equality is an important, although not the prime, objective, and most of the budget in some way contributes to it. Furthermore, no expenditure target was set for gender equality related expenditure.⁶⁶ It is also worth flagging that the Commission's methodology, unlike the OECD's gender marker, does not include a score for negative impacts of EU spending.

The scoring is done both ex ante, taking into account the design (including the legal framework) and programming of the interventions, and ex post, based on the ongoing assessment of results as they come in. The result of the pilot assessment is presented as part of the individual programme statement's section in the 2023 draft budget (for the budgetary commitments made in 2021) and 2024 draft budget (for the budgetary commitments made in 2021 and 2022). Apart from a score attributed and relevant amounts estimated, it includes a detailed description of how a programme is going to contribute to gender equality (ex-ante) and what are the key achievements (ex-post, if relevant) in a given year.

The assessment is conducted by the directorate-general or service responsible for the programme in collaboration with the Directorate-General for Budget (DG BUDG) and the Commission's Task Force on Equality (with possible involvement of Directorate-General for Justice and Consumers (DG JUST)). A request for relevant information on each programme's contribution to gender equality

⁶⁶ Setting an expenditure target was among the improvements demanded by the Members of European Parliament gathered at the joint meeting of the BUDG, CONT, FEMM committees on [8 September 2022](#). The Members also called for an assessment of negative impacts on gender equality and adherence to OECD minimum requirements. See for example the OECD [Handbook on the OECD-DAC Gender Equality Policy Marker](#), 2016.

is included in the relevant documents addressed to the Commission's directorates-general and services.

The gender expenditure marking method piloted by the European Commission in the 2023 and 2024 budgets could also be applied, perhaps with some adjustments, to selected items in the European Parliament budget. Whatever tool or method Parliament uses to track expenditures under the GRB, it would be critical for future reporting and comparisons that it is coherent with the European Commission's methodology and coordinated with all other EU institutions.

3. Scope for future action

Some studies highlight the limitations of the role that the European Parliament can play as an advocate of GRB in the EU budget. They argue that the Parliament's budgetary powers, in particular the veto power, are not sufficient to overcome the challenges posed by the nature of the budgetary process, politics, and dominant position of the Member States.⁶⁷ While these arguments can partly justify the Parliament's limited impact on the progress towards GRB in the EU budget, they are less valid when it comes to the Parliament's own budget. The European Parliament is quite autonomous in drawing up its own budget and there are no formal limitations to introducing GRB (or elements thereof) in it. The analysis above illustrates that there are a number of steps that Parliament could take to make GRB a reality in its own budget.

3.1. A collective effort and ownership across both sides of the House

The question of who owns gender-responsive budgeting initiatives is fundamental to successful GRB outcomes. While a strong commitment to and approval of GRB at political level is indispensable, the actual implementation and application of the GRB tools takes place within the administration. Consequently, a leading and coordinating function of a budget administration/department is pivotal to the success of the process. This has been demonstrated in the experience of countries that are already implementing GRB.⁶⁸

In the European Parliament, as the above analysis shows, the political commitment is in place and has been reiterated in numerous political statements. Furthermore, in the European Parliament gender action plan and the roadmap for its implementation, elements of GRB feature largely under the political, not administrative objectives and actions. As noted in the study on gender mainstreaming in the European Parliament, the GRB tasks are not attributed to specific services (Parliament's GAP refers only to the 'relevant services').⁶⁹ Therefore, in order to improve ownership of GRB, increased involvement of the main administrative actors in Parliament's budgetary affairs would be recommended. Consideration could be given to setting up a GRB working group consisting of, among others, gender and budget experts (internal and/or external) to lead the task of implementation. In addition, building a network of focal points in the administration would be another crucial element for successful implementation of GRB.

3.2. A systematic approach throughout the budgetary cycle

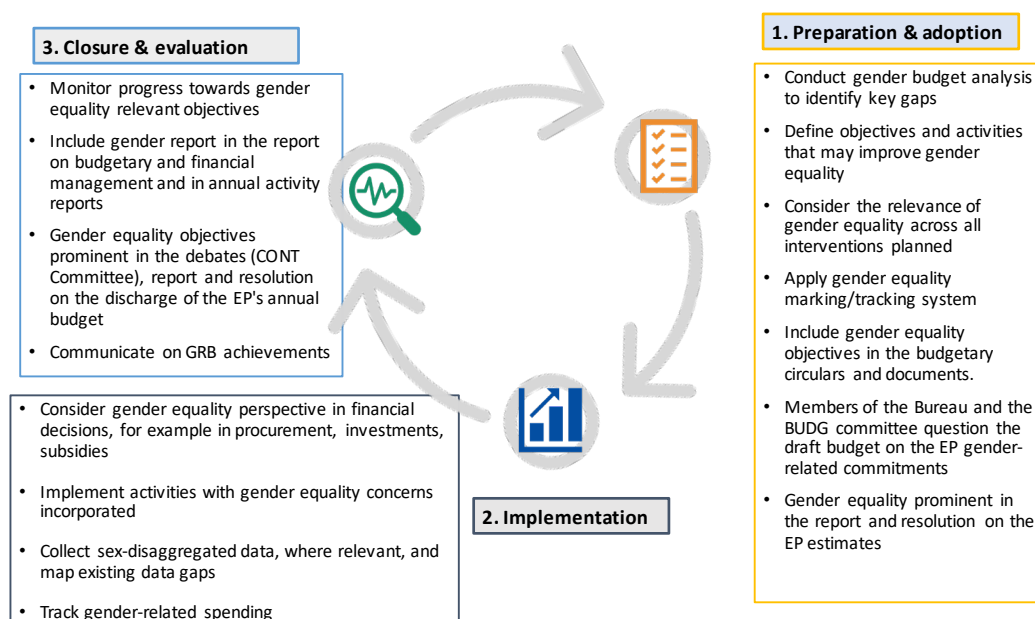
To get the best results from GRB, a continuous and systematic approach is necessary. GRB needs to become a part of the whole budgetary cycle from planning through to reporting and evaluation. Figure 2 gives examples of actions and practices that could be introduced at each stage of the budgetary process.

⁶⁷ F. Cengiz, 'Gendering the EU budget. Can European Parliament play the role of a gender budgeting advocate?' in eds. P. Ahrens and L. Rolandsen Agustín, *Gendering the European Parliament – Structures, policies and practices*, ECPR Press, 2019.

⁶⁸ See for example: OECD, [Designing and Implementing Gender Budgeting: A Path to Action](#), Public Governance Directorate, July 2020; G. Steger, Making Public Finance Management Systems gender responsive: the GRB Experience in Austria, [PPT presentation](#), 1 March 2012.

⁶⁹ R. Shreeves N. Hahnkamper-Vandenbulcke, [Gender mainstreaming in the European Parliament: state of play](#), European Parliament, September 2021, p. 67.

Figure 2 – Examples of entry points for introducing GRB in the budget process within the European Parliament



Source: Authors, based on a European Commission PowerPoint presentation, Workshop: [Gender budgeting: from theory to practice](#), European Parliament, BUDG committee, February 2022.

A gender impact analysis of the European Parliament budget could help assess gender gaps. As early in the process as possible, the results of such an analysis, translated into objectives and performance indicators, should be incorporated into the relevant budgetary circulars and documents, and reflected in the draft budget estimates (see Box 4). As a result, the European Parliament gender equality commitments would underpin the preliminary draft budget estimates. They could also be reflected in the rules and criteria for financial decisions, such as terms of reference for service contracts. Moreover, to facilitate the tracking of gender-related expenditure, the Parliament's accounting system should be adjusted. As requested in the resolution on draft estimates for 2021 (2019/2214(BUD)), expenditure for Members, staff and experts should be presented in a gender-disaggregated form.

End-of-year reports (such as the report on budgetary and financial management, and annual activity reports of the directorates-general) should inform the implementation of the gender-related objectives. For the moment, if the reports cover any gender equality dimension, it is limited to presenting gender-disaggregated data relevant for human resources management.

Box 4 – Internal procedure for drawing up the European Parliament budget

The internal preparation of the European Parliament budget is described in the Rules of Procedure ([Rules 102 to 104](#)). The procedure starts in November in year n-2 with the preparation of budget statements. In February in year n-1, the Secretary-General makes a proposal for the most important objectives for the following year and the resources needed to achieve them. The preliminary draft estimates budget proposal is approved by the Bureau of the Parliament. Then the proposal is submitted to the Committee on Budgets (BUDG) and a report is prepared by the budget rapporteur. The BUDG committee votes on the report and the result is tabled for a debate and vote in Parliament in plenary (usually in April/May of year n-1). The Parliament's estimates are incorporated into the EU's draft budget and presented by the European Commission in June or July of year n-1. After that step, the [interinstitutional phase of the procedure](#) begins.

3.3. A legal and strategic framework to institutionalise GRB

Institutionalisation of GRB is one of the main recommendations and requirements for countries and institutions aiming at an effective mainstreaming of gender equality. In the case of the European Parliament, it can be done by embedding the GRB principles in the legal framework of the budgetary process, at EU and European Parliament levels. As for a general legislative framework, gender mainstreaming and GRB should be better integrated into the provisions of the Financial Regulation – the EU's main legal reference act for budgetary management.⁷⁰ The European Parliament proposed practical improvements in this regard to be included in the regulation as a result of the ongoing recast procedure.⁷¹ In the current version, the Financial Regulation refers to gender equality only in the rules on public procurement, and as regards an obligation to provide gender-related indicators and data broken down by gender (e.g. Article 41). Embedding gender equality in the Financial Regulation would provide the necessary legal base for advancing GRB in all kinds of EU revenue and expenditure, including the budget of the European Parliament and other EU institutions.

When it comes the European Parliament internally, neither the rules on implementation of the budget, nor the charters, rules and codes of professional standards for authorising officers currently include gender-related guidance. The rules for the financing of the political groups do not refer to gender equality either.⁷²

Institutionalisation of GRB also means building the gender perspective into all strategic documents, such as the European Parliament administration's Strategic Execution Framework. Similarly, building on experience with the European Parliament's environmental key performance indicators, gender equality indicators and goals should be set for Parliament's administration.

⁷⁰ Financial Regulation applicable to the general budget of the Union, Regulation (EU, Euratom) [2018/1046](#), 18 July 2018.

⁷¹ European Parliament resolution of 24 September 2021 on the revision of the Financial Regulation in view of the entry into force of the 2021-2027 multiannual financial framework ([2021/2162\(INI\)](#)), European Parliament, 24 November 2021; Amendments to the Financial Regulation, Recast, [2022/0162\(COD\)](#).

⁷² European political parties, [Rules for the financing of the political groups](#).

3.4. Awareness-raising around future GRB actions

Effective communication around what GRB is, why it matters for the European Parliament, and the strategies and measures to implement it, is important for embedding it in the culture and practice of the institution. A clear communication strategy would guarantee more visibility for any future GRB actions.

3.5. Building capacity for conducting GRB, particularly among the main financial actors

Expertise-building measures could be introduced, such as training on GRB for staff dealing directly with the European Parliament budget. Targeted training could be developed for the main actors in the budgetary process, such as authorising officers, accounting officers, imprest administrators, internal auditors, and accounting officers. These employees could then serve as GRB focal points ('GRB agents') at all stages of the budgetary process. In addition, GRB manuals could be created and distributed and included in any other guidelines and budgeting manuals, for example on outsourcing, procurement, grant and subsidy disbursements.

Building knowledge and expertise on GRB could be facilitated by developing contacts with national parliaments inside and outside the EU. Countries such as Austria, Israel, Morocco and Spain have interesting and useful experience in this regard.

3.6. Cooperation and coordination with other EU institutions and stakeholders

Given the current impetus towards exploring GRB in the EU budget, cooperation and exchange of good practice on approaches and methodologies with other EU institutions would be beneficial. It would be worth exploring the possibility of developing a common approach to GRB for the EU institutions' administrative budgets.

Parliament already often draws on outside expertise on gender mainstreaming and gender-responsive budgeting; recent examples include the participation of OECD and EIGE speakers at committee meetings and hearings for Members of the European Parliament. Similar cooperation is also important at administrative and operational levels, for example with experts from non-governmental organisations and international organisations such as the UN, the OECD and the IMF.

REFERENCES

EU documents

Advisory Committee on Equality between Women and Men, *Opinion on gender budgeting*, in [Opinions of the Advisory Committee on Equal Opportunities for Women and Men, 2001-2005](#), European Commission, pp. 119-131.

Advisory Committee on Equality between Women and Men, [Opinion on the EU budget](#), European Commission, 2008.

Badalassi, Giovanna, [The gender budgeting report of the European Parliament: A preliminary study](#), The Greens/EFA in the European Parliament, April 2021.

Badalassi, Giovanna, [The Italian experience of gender budgeting](#), presentation to the workshop *Gender budgeting from theory to practice*, organised for the Committee on Budgets, 1 February 2022.

Böker, Marion, [Gender budgeting - from theory to practice](#), presentation to the workshop *Gender budgeting from theory to practice*, organised for the Committee on Budgets, 1 February 2022.

Calatozzolo, Rita, [EU Gender budgeting: where do we stand? - Briefing for BUDG and CONT Committees](#), Policy Department for Budgetary Affairs, European Parliament, January 2022.

Cengiz, Firat, Schratzenstaller, Margit, Franceschelli, Nicolò and Sanz González, Margarita, [Gender Responsive EU Budgeting. Update of the study 'The EU Budget for Gender Equality' and review of its conclusions and recommendations](#), Policy Department for Budgetary Affairs, European Parliament, February 2019.

Committee on Budgets, European Parliament, [Action Plan on Gender mainstreaming of the Committee on Budgets \(BUDG\)](#), adopted by the BUDG coordinators on 21 February 2018

Committee on Budgets, European Parliament, [Compilation of papers for the workshop: gender budgeting: from theory to practice](#), organised by the Policy Department for Budgetary Affairs, 1 February 2022.

Committee on Budget Control, European Parliament, [Action Plan on Gender Mainstreaming of the Committee on Budget Control \(CONT\) for the 9th parliamentary term](#), 4 December 2019.

Committee on Women's Rights and Gender Equality, European Parliament, [Opinion for the Committee on Budgets on the General budget of the European Union for the financial year 2023 - all sections \(2022/0000\(BUD\)\)](#) Rapporteur for opinion: Monika Vana.

Conference of Committee Chairs, European Parliament, [Statement on the Commission work programme for 2023](#), June 2022.

Conolly, Annette, [Gender-informed budgeting in Ireland](#), presentation to the workshop *Gender budgeting from theory to practice*, organised for the Committee on Budgets, 1 February 2022.

Council Conclusions on Mainstreaming a gender equality perspective in policies, programmes, and budgets, [12 June 2023](#).

Directorate General for Personnel, *Note to the members of the High-Level Group on Gender Equality and Diversity: Gender action plan - reporting on the implementation of the roadmap*, European Parliament, 13 September 2022.

EIGE, [Gender-Sensitive Parliaments Toolkit](#).

EIGE, [Gender equality in national parliaments across the EU and the European Parliament: 2019 results from EIGE's gender-sensitive parliaments tool](#), 2019.

EIGE, [Gender budgeting. Mainstreaming gender into the EU macroeconomic policy framework and budgetary processes](#), 2019.

EIGE, [Gender Budgeting: Step-by-step toolkit](#), Publications Office of the European Union, Luxembourg, 2020.

EIGE, [The EU's evolving legal and policy approaches to Gender Equality](#), October 2022.

European Commission, [Mainstreaming in the EU budget](#), webpage.

European Commission, 2024 Draft General Budget of the EU, Working Document Part I, [COM\(2023\) 300](#) - June 2023.

European Court of Auditors (ECA), [Special Report Gender mainstreaming in the EU budget: time to turn words into action](#), 2021.

European Court of Auditors (ECA), [Opinion 06/2022 on the European Commission's proposal for a Regulation on the financial rules applicable to the general budget of the Union \(recast\)](#), October 2022.

European Court of Auditors (ECA), [Annual report on the performance of the EU budget – status at the end of 2021](#), November 2022.

European Court of Auditors (ECA), [Special report 26/2022: European statistics – Potential to further improve quality](#), November 2022.

European Parliament, [The multi-annual financial framework 2014-2020 from a gender equality perspective](#), study for the FEMM Committee, Policy Department for Citizens' Rights and Constitutional Affairs, January 2012.

European Parliament, European Council and European Commission (2013). [Joint Declaration of the European Parliament, the Council and the Commission attached to the 2014-2020 MFF on gender mainstreaming](#). OJ C 436, 24.11.2016.

European Parliament, [Gender Action Plan, adopted in 2020](#) (PE 650.297/BUR). [internal access only]

European Parliament, [2021-2022 roadmap for implementation of the EP Gender Action Plan](#) (PE 658.028/BUR, PE 692.028/BUR). [internal access only].

European Parliament, [legislative resolution of 23 November 2022 on the joint text on the draft general budget of the European Union for the financial year 2023 approved by the Conciliation Committee under the budgetary procedure](#) (14783/2022 – C9-0389/2022 – 2022/0212(BUD)) .

European Parliament, [resolution of 7 April 2022 on Parliament's estimates of revenue and expenditure for the financial year 2023](#) (2021/2227(BUI)).

European Parliament [resolution of 14 May 2020 on Parliament's estimates of revenue and expenditure for the financial year 2021](#) (2019/2214(BUD)).

European Parliament, [resolution of 10 March 2022 on gender mainstreaming in the European Parliament – annual report 2020](#) (2021/2039(INI)).

European Parliament [resolution of 25 March 2021 on general guidelines for the preparation of the 2022 budget, Section III – Commission](#) (2020/2265(BUI)).

European Parliament [resolution of 15 January 2019 on gender mainstreaming in the European Parliament](#) (2018/2162 (INI)).

European Parliament [resolution of 14 March 2017 on EU funds for gender equality](#) (2016/2144(INI)).

European Parliament [resolution of 8 March 2016 on gender mainstreaming in the European Parliament](#) (2015/2230(INI)).

European Parliament [resolution of 17 November 2011 on gender mainstreaming in the work of the European Parliament](#) (2011/2151(INI)).

Havnør, Anne, Chair of the European Commission's Advisory Committee Working Group on Gender Budgeting, *The EU Aspect*, paper for the European Parliament public hearing on 'Gender budgeting: the gender perspective in public budgets' on 23 January 2003 [Available from Parliament's Historical Archives Service].

Holvoet, Nathalie, [Report on the conference 'Strengthening economic and financial governance through gender responsive budgeting'](#), organised by the Government of Belgium, the United Nations Development Fund for Women (UNIFEM), the Organisation for Economic Co-operation and Development (OECD) and the Nordic Council of Ministers, Brussels, 16-18 October 2001.

Jubeto, Yolanda and O'Hagan, Angela, [Gender budgeting: Proposal to the European union institutions on the added value of introducing gender-based analysis in the budgetary policy of the European Union and its member states](#), Proposal made during the Spanish Presidency of the Council, February 2010.

Pouwels, Alexandra, [Gender budgeting in the Member States](#), Policy Department for Budgetary Affairs, European Parliament, October 2023.

Sapala, Magdalena, [Gender equality in the Recovery and Resilience Facility](#), EPRS, European Parliament, October 2022.

Schwarzendorfer, Friederike, [Gender budgeting: Austria's practical experiences](#), presentation to the workshop *Gender budgeting from theory to practice*, organised for the Committee on Budgets, 1 February 2022.

Sgueo, Gianluca, [Gender-responsive budgeting: Innovative approaches to budgeting](#), EPRS, European Parliament, June 2015

Shreeves, Rosamund and Hahnkamper-Vandenbulcke, Nora, [Gender mainstreaming in the European Parliament: state of play](#), EPRS, European Parliament, September 2021.

Simoes, Camille and Calatozzolo, Rita, [EU Gender budgeting: where do we stand? - Briefing for BUDG and CONT Committees](#), Policy Department for Budgetary Affairs, European Parliament, October 2020.

Windisch, Berhard, [Gender budgeting: mainstreaming gender in EU policymaking](#), presentation to the workshop *Gender budgeting from theory to practice*, organised for the Committee on Budgets, 1 February 2022.

International organisations

Council of Europe, [Gender budgeting: Final report of the Group of specialists on gender budgeting \(EG-S-GB\)](#), 2005.

ECPRD, [Request 4412: Gender analysis of the parliamentary budget](#), submitted by the Gender Equality Council of the Parliament of Georgia, 18 May 2020.

Interparliamentary Union, [Handbook - Parliament, the Budget and Gender](#), 2004.

OECD, [Toolkit for Mainstreaming and Implementing Gender Equality: Implementing the 2015 OECD Recommendation on Gender Equality in Public Life](#).

OECD, [Gender Budgeting Framework: Highlights](#), 2020.

OECD, [Designing and Implementing Gender Budgeting: A Path to Action](#), Public Governance Directorate, July 2020.

United Nations Development Fund for Women (UNIFEM), [Budgeting for equity: Gender budget initiatives within a framework of performance oriented budgeting](#), Rhonda Sharp, 1 July 2003.

UN Women, [COVID-19 and fiscal policy: applying gender-responsive budgeting in support and recovery measures](#), UN Women Gender-Responsive Budgeting Team, Policy Brief No. 21, 12 April 2021.

UN Women, [Action kit: Engaging parliaments in gender responsive budgeting](#), Kevin Deveaux and Geoff Dubrow, 2022.

Academic research

Ahrens, Petra, Meier, Petra and Rolandsen Agustín, Lise, [The European Parliament and Gender Equality: An Analysis of Achievements Based on the Concept of Power](#), *Journal of Common Market Studies*, 28 November 2022.

Cengiz, Firat, 'Gendering the EU Budget. Can European Parliament Play the Role of a Gender Budgeting Advocate?' In Ahrens, P. and Rolandsen Agustín, L. (eds) [Gendering the European Parliament: Structures, Policies, and Practices](#) (London: Rowman & Littlefield International), pp. 103–120, 2019.

Polzer, Tobias, Nolte, Isabella M and Seiwald, Johann, [Gender budgeting in public financial management: a literature review and research agenda](#), *International Review of Administrative Sciences*, Vol. 89(2), 2023.

Budlender, Debbie, Elson, Diane, Hewitt, Guy and Mukhopadhyay, Tanni, [Gender Budgets Make Cents: Understanding gender responsive budgets](#), Gender Affairs Department, Commonwealth Secretariat, 2002.

ANNEX

Table A – Timeline of key EU initiatives addressing gender budgeting

	Gender budgeting commitments and milestones
1995	The EU Member States and the EU itself commit to the Beijing Declaration and Platform for Action (BPfA), which calls for a gender perspective in budgets (Financial arrangements : points 345-346).
2001	The Belgian Presidency of the Council hosts a high-level conference in Brussels on 16-17 October sponsored by the OECD and supported by the Nordic Council of Ministers and UNIFEM. The proposal made at this conference sets 2015 as the deadline for the implementation of gender budgeting at every administrative level of the EU Member States.
	The European Commission first considers the issue of gender-sensitive budgeting at a technical seminar on 18 October, organised by the Belgian Presidency. The seminar concludes that mainstreaming gender in economic policy contributes to efficiency in public spending.
2002	The European Commission's Advisory Committee on Equal Opportunities for Women and Men sets up a working group on gender budgeting to advise on a methodology and the institutional steps to implement gender budgeting in the EU and national budgets.
	The European Parliament's FEMM Committee launches an own-initiative report (A5-0214/2003) on gender budgeting (2002/2198(INI)), rapporteur Fiorella Ghilardotti, PES, Italy. The preparations include a hearing on gender budgeting on 23 January 2003, with contributions from the EC advisory committee's working group on gender budgeting and experts on gender budgeting initiatives in EU Member States. The paper from the advisory committee concludes that, as a strong advocate of gender equality and gender mainstreaming with budgetary powers, the Parliament has a significant role to play.
2003	The European Commission's Advisory Committee on Equal Opportunities for Women and Men issues its opinion on gender budgeting , identifying steps to develop a European approach to gender budgeting.
	First European Parliament debate on gender budgeting .
	Adoption of the European Parliament resolution of 3 July 2003 on 'Gender budgeting – building public budgets from a gender perspective'. Parliament asks the Commission to apply the findings and principles of the opinion from the working group of the European Commission's Advisory Committee, produce a communication on gender budgeting within two years and draw up indicators or benchmarks to shape a strategy for action for the EU and the Member States. It also stresses that a gender budgeting strategy should become a 'parliamentarised procedure' within the European Parliament and national, regional and local parliaments. The resolution calls for a participatory, bottom-up budgetary process ensuring that gender analyses and impacts are thoroughly taken into consideration in all phases of the budgetary process, including project definition, implementation, monitoring and evaluation.

	Gender budgeting commitments and milestones
2006	<p>The Roadmap for Equality between Women and Men 2006-2010 considers gender budgeting as a tool for the implementation of gender equality at EU, national and regional levels and states that the Commission would support gender budgeting and gender impact assessment.</p> <p>In May 2006, the European Parliament, the Council and the Commission agree to a fundamental review of the EU budget with a public consultation, including the establishment of a working group under the Advisory Committee on Equality between Women and Men to examine the EU added value of promoting gender budgeting and tools for implementing it.</p>
2008	<p>The European Commission's Advisory Committee on Equality between Women and Men publishes its Opinion on the EU budget, outlining an approach for its implementation.</p> <p>The Commission's DG Budget publishes a study to assess the feasibility and options for the introduction of elements of gender budgeting into the EU budgetary process. It concludes that the Commission does not yet have a specific commitment and formal endorsement of gender budgeting but that 'the key aims of gender budgeting – furthering gender equality and contributing to better governance - both in theory and applied in practice – are fairly consistent with the Commission's horizontal policies on gender mainstreaming and better regulation'.</p>
2010	<p>The Spanish Presidency of the Council issues a proposal to the European Union institutions on the added value of introducing gender-based analysis in the budgetary policy of the European Union and its Member States.</p>
2013	<p>Joint declaration of the European Parliament, the Council and the Commission attached to the MFF on gender mainstreaming of 19 November 2013: The three institutions agree that the annual budgetary procedures applied for the MFF 2014-2020 will integrate, as appropriate, gender-responsive elements, taking into account the ways in which the overall financial framework of the Union contributes to increased gender equality (and ensures gender mainstreaming).</p>
2015	<p>The EU and the Member States commit to the UN Agenda 2030 and Sustainable Development Goals, which include a specific indicator on tracking budget expenditure for gender equality (Goal 5 Gender Equality: Indicator 5.c.1).</p>
2017	<p>The European Parliament resolution of 14 March 2017 on EU funds for gender equality (2016/2144(INI)) regrets that the EU's high-level political commitment to gender equality and gender mainstreaming has not yet been fully reflected in the budget allocations and spending decisions in EU policy areas as part of a gender budgeting methodology and made recommendations for improvement.</p>
2019	<p>The European Parliament resolution of 15 January 2019 on gender mainstreaming in the European Parliament (2018/2162 (INI)) stresses the need to analyse budgets from a gender perspective to provide information on the different effects any budget allocation and distribution may have on gender equality and to increase transparency and accountability. It deplores the absence of gender budgeting mechanisms in the EU institutions, including Parliament itself, noting that despite strong institutional and political statements, gender equality objectives are not explicitly stated in Parliament budget documents nor taken into account at all stages of the budget process. It urges Parliament's responsible bodies to</p>

	Gender budgeting commitments and milestones
	<p>incorporate the gender perspective and use gender indicators when drafting and adopting Parliament's estimates, and throughout the discharge process.</p> <p>A new provision (Rule 239 - Gender Mainstreaming) is added to the European Parliament's Rules of Procedure, establishing an obligation to adopt a gender action plan aimed at incorporating a gender perspective into all Parliament's activities at all levels and stages.</p>
2020	<p>In March, the European Commission issues the EU gender equality strategy for 2020-2025, with measures for improving gender mainstreaming in the Commission's budget process to contribute to gender equality objectives. These include a commitment for the Commission to examine how to measure expenditure related to gender equality at programme level in the 2021-2027 MFF.</p> <p>The European Parliament resolution of 14 May 2020 on Parliament's estimates of revenue and expenditure for the financial year 2021 (2019/2214(BUD)) notes the new requirement for a European Parliament gender action plan and calls on Parliament's Bureau to urgently initiate its work in that area by opening a call for an external audit to undertake a mapping of the current situation and make recommendations in both the political and the administrative sides of Parliament's activities. It stresses that the audit should cover all the areas and indicators developed in the European Institute for Gender Equality's 'Gender-sensitive parliaments toolkit' and identify the rules that facilitate or block gender equality in each aspect with the aim of targeting them in Parliament's gender action plan.</p> <p>In July, the European Parliament adopts its first gender action plan, calling for an invigoration of the discussion on introducing gender budgeting, starting from discussion with the most relevant EP committees (BUDG and CONT).</p> <p>In December, the Interinstitutional Agreement accompanying the 2021-2027 multiannual financial framework (point 16 f) requires the European Commission to develop a methodology to measure expenditure relevant to gender equality and gender mainstreaming at programme level.</p>
2021	<p>In April, the European Parliament adopts the roadmap accompanying the gender action plan, with milestones on gender budgeting</p> <p>The European Court of Auditors (ECA) issues a special audit report on Gender mainstreaming in the EU budget: time to turn words into action. It finds that the EU has a long-standing commitment to gender equality, but too little has been done to mainstream gender: in other words, to systematically and actively promote gender equality in policy-making and in spending the EU budget.</p>
2022	<p>In May, the European Economic and Social Committee's Commission for Financial and Budgetary Affairs (CAF) holds an extraordinary meeting on gender budgeting. The CAF decides to make an in-depth analysis of gender responsive budgeting and how it could potentially be applied to the EESC budget in future.</p> <p>In June, gender budgeting is introduced in the draft European Commission budget of 2023, in the form of a pilot for tracking monitoring gender mainstreaming. The tracking tool, which is part of the inter-institutional agreement for the 2021-2027 multiannual financial framework (MFF), classifies EU programmes through scores going from 0 to 2, depending on their contribution to gender equality. At mid-term, it will be explored whether the methodology can be extended to other programmes for the remainder of the MFF 2021-2027.</p> <p>In November, the European Court of Auditors (ECA) issues its Annual report on the performance of the EU budget – status at the end of 2021, November 2022. Its</p>

	Gender budgeting commitments and milestones
	analysis of the crosscutting policy priorities, which are mainstreamed in the EU budget (climate change, biodiversity, gender equality, sustainable development and digital transition), finds that gender equality is the 'least well mainstreamed'.
2023	<p>The European Commission applies the gender tracking methodology for the draft Union's annual budget for the 2024 financial year.</p> <p>On 12 June, the Council approves conclusions on mainstreaming a gender equality perspective in policies, programmes, and budgets.</p> <p>On 18 October 2023, the European Parliament adopts its resolution on the General Budget of the EU for 2024, welcoming the Commission's work to track gender equality-related spending and calling on the Commission to apply this methodology to all MFF programmes to demonstrate results for the 2024 budget. Fully respecting gender equality is a priority for the Parliament for the forthcoming financial year.</p>

Sources: European Commission, European Parliament, Council of the European Union, EESC, EIGE.

Table B – Parliament resolutions on gender mainstreaming in the European Parliament's work

Year	Rapporteur	Document	References to gender budgeting
2003	Lissy Gröner, (PES, Germany)	European Parliament resolution of 13 March 2003 on gender mainstreaming in the European Parliament (2002/2025(INI))	Parliament committed itself to adopting and implementing a policy plan for gender mainstreaming and considered that this should be based on a number of priorities, including 'incorporating gender analysis into all stages of the budgetary process as a tool for promoting transparency and equality, ensuring that women's and men's needs and priorities are considered equally and assessing the impact of EU resources on women and men'.
2011	Mikael Gustafsson, (GUE-NGL, Sweden)	European Parliament resolution of 17 November 2011 on gender mainstreaming in the work of the European Parliament (2011/2151(INI))	Parliament affirmed that the main aim of its gender mainstreaming policy plan for the following 3-year period should be to achieve more consistent and effective implementation of gender mainstreaming in all Parliament's work, on the basis of several priorities, including the incorporation of gender analysis into all stages of the budgetary process. The resolution also stressed the need for adequate financial and human resources, including gender-budgeting training for Parliament staff.
2016	Angelika Mlinar, (ALDE, Austria)	European Parliament resolution of 8 March 2016 on Gender Mainstreaming in the work of the European Parliament (2015/2230(INI))	Parliament stressed that gender-responsive budgeting in the form of planning, programming and budgeting that contributes to the advancement of gender equality and the fulfilment of women's rights is one of the key tools used by policy-makers to tackle gender gaps. It called for concrete gender budgeting in the MFF and annual budgetary procedures and regretted that gender budgeting had not been consistently applied by any of the EU institutions. It noted that it was particularly crucial to build up in-house capacity on gender-responsive budgeting in order to enhance Parliament's scrutiny role on these matters and that gender-responsive budgeting would promote accountability and transparency in respect of Parliament's commitment to gender equality.
2019	Angelika Mlinar, (ALDE, Austria)	European Parliament resolution of 15 January 2019 on gender mainstreaming in the European Parliament (2018/2162(INI))	Parliament stressed that interinstitutional cooperation on gender mainstreaming between Parliament, the Council and the Commission was needed in order to ensure that gender perspectives can be introduced in all phases of the Union's budget. It urged Parliament's responsible bodies to incorporate the gender perspective and use gender indicators when drafting and adopting Parliament's estimates, and throughout the discharge process. It also expressed its concern that despite strong institutional and political statements, gender equality objectives were not explicitly stated in Parliament budget documents nor taken into account at all stages of the budget process.

Year	Rapporteur	Document	References to gender budgeting
2022	Gweldoline Delbos-Corfield, (Renew, France) Irène Tolleret, (Greens/EFA, France)	European Parliament resolution of 10 March 2022 on gender mainstreaming in the European Parliament – annual report 2020 (2021/2039(INI))	Parliament reaffirmed the importance of gender budgeting as tool for gender equality. It called on the Commission to act on the recommendations of the ECA and to apply the gender tracking methodology to all EU funding programmes and the mid-term review of the MFF. It welcomed the actions envisaged in Parliament's gender action plan and roadmap on gender budgeting and requested that they be implemented as soon as possible. Specifically, it asked the Gender Mainstreaming Network, the High-Level Group on Gender Equality and Diversity, FEMM and the Committees on Budgets and Budgetary Control to develop and adopt dedicated guidelines to implement gender mainstreaming and gender budgeting. Looking forward, it called for an external audit to undertake a mapping of the current situation of gender mainstreaming in the EP, including all aspects covered in EIGE's 'gender-sensitive parliaments' tool, and to make recommendations for both the political and the administrative sides of Parliament's activities.

Table C – References to gender equality, gender mainstreaming and GRB in European Parliament resolutions on Parliament's annual estimates of revenue and expenditure (2014-2024)

Financial year	Rapporteur	Document	Mentions of gender equality
2014	Monika Hohlmeier (EPP, Germany)	European Parliament resolution of 17 April 2013 on Parliament's estimates of revenue and expenditure for the financial year 2014 (2013/2018(BUD))	No mention
2015	Salvador Garriga Polledo (EPP, Spain)	European Parliament resolution of 17 April 2014 on Parliament's estimates of revenue and expenditure for the financial year 2015 (2014/2003(BUD))	No mention
2016	Gérard Deprez (ALDE, Belgium)	European Parliament resolution of 29 April 2015 on Parliament's estimates of revenue and expenditure for the financial year 2016 (2015/2012(BUD))	No mention
2017	Indrek Tarand (Greens/EFA, Estonia)	European Parliament resolution of 14 April 2016 on Parliament's estimates of revenue and expenditure for the financial year 2017 (2016/2019(BUD))	'Has reservations about the proposal to internalise the chauffeur service, replacing the external service provider with Parliament's contractual agents (...), would consider the internalisation only if its costs do not exceed the costs related to the current system, and if it allows decent working conditions and pay for drivers, improved gender balance, and the use of greener cars.'
2018	Richard Ashworth (ECR, United Kingdom)	European Parliament resolution of 5 April 2017 on Parliament's estimates of revenue and expenditure for the financial year 2018 (2017/2022(BUD))	'Whereas the Parliament report entitled "Women in the European Parliament", issued on 8 March 2017 on the occasion of International Women's Day shows a <u>gender imbalance in managerial posts</u> in the Parliament, with 83.3 % of Parliament's Deputy Secretary-General and Directors-General positions being held by men and 16.7 % by women, 70.2 % of Parliament's Directors positions being held by men and 29.8 % by women, and 65.9 % Parliament's Heads of Unit positions being held by men and 34.1 % by women'

Financial year	Rapporteur	Document	Mentions of gender equality
2019	Paul Rübzig (EPP, Austria)	European Parliament resolution of 19 April 2018 on Parliament's estimates of revenue and expenditure for the financial year 2019 (2018/2001(BUD))	No mention
2020	Vladimír Manka (Slovakia, S&D)	European Parliament resolution of 28 March 2019 on Parliament's estimates of revenue and expenditure for the financial year 2020 (2019/2003(BUD))	'having regard to its resolution of 15 January 2019 on gender mainstreaming in the European Parliament'
2021	Olivier Chastel (Renew, Belgium)	European Parliament resolution of 14 May 2020 on Parliament's estimates of revenue and expenditure for the financial year 2021 (2019/2214(BUD))	'having regard to its resolution of 15 January 2019 on gender mainstreaming in the European Parliament' 'Points to the requirement adopted in the last reform of the Rules of Procedure to adopt a gender action plan aiming to incorporate a gender perspective in all of Parliament's activities, at all levels and all stages ; calls on Parliament's Bureau to urgently initiate its work in that area by opening a call for an external audit to undertake a mapping of the current situation and make recommendations in both the political and the administrative sides of Parliament's activities; stresses that the audit should cover all the areas and indicators developed in the European Institute for Gender Equality's 'Gender-sensitive parliaments toolkit' and identify the rules that facilitate or block gender equality in each aspect analysed with the aim of targeting them in Parliament's Gender Action Plan.'
2022	Damian Boeselager (Greens/EFA, Germany)	European Parliament resolution of 29 April 2021 on Parliament's estimates of revenue and expenditure for the financial year 2022 (2020/2264(BU))	'having regard to its resolution of 15 January 2019 on gender mainstreaming in the European Parliament' 'having regard to the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions entitled 'A Union of Equality: Gender Equality

Financial year	Rapporteur	Document	Mentions of gender equality
			<p><u>Strategy 2020-2025'</u> (COM(2020)0152)'</p> <p>'Recalls that tender conditions should go beyond the best-price principle and also include environmental, social and <u>gender criteria with detailed indicators;</u>'</p> <p>'Calls for <u>gender budgeting analysis</u> to underpin the future preliminary draft estimates in line with Union's commitment to Gender Budgeting; calls for a specific <u>gender accounting system</u> with expenditures for Members, staff and experts in a gender-disaggregated form"</p> <p>"Calls for the adoption of <u>gender procurement evaluation and monitoring criteria</u>, based on the promotion of equal opportunities present in all Parliament's tender specifications'</p>
2023	Niclas Herbst (EPP, Germany)	European Parliament resolution of 7 April 2022 on Parliament's estimates of revenue and expenditure for the financial year 2023 (2021/2227(BU))	<p>'Calls on Parliament to build its own outreach capacity, with the goal of attracting to competitions quality candidates that Parliament needs, in terms of profile, age, <u>gender</u> and nationality and especially from under-represented countries'</p> <p>'Underlines that Parliament should be exemplary on the policies it defends and promotes such as environment, <u>gender equality</u> and transparency'</p>
2024	Nils Ušakovs (S&D, Latvia)	European Parliament resolution of 20 April 2023 on Parliament's estimates of revenue and expenditure for the financial year 2024 (2022/2185(BU))	No mention

Table D – References to gender equality, gender mainstreaming and GRB in European Parliament resolutions on the annual discharge of the European Parliament budget (2014-2021)

Financial year	Rapporteur	Document	Mentions of gender
2014	Markus Pieper (EPP, Germany)	Discharge 2014: EU general budget - European Parliament	'Notes that the <u>proportion of female officials</u> remains very high and had risen to 59.2 % at the end of 2014, compared to 58.8 % at the end of 2013; is concerned at the <u>lack of parity in the administration</u> , where only 30 % of heads of unit, 34 % of directors and 18.2 % of directors-general are women; calls for an <u>equal opportunities programme to be introduced</u> , in particular for managerial posts, with a view to redressing this imbalance as quickly as possible; recalls that 1 out of 8 directors and 9 out of 31 heads of unit who were recruited in 2014 were women; is of the opinion that the recruitment procedure should be balanced; reiterates its call for the need of a more balanced representation of women in senior managerial positions;'
2015	Dennis de Jong (Left, Netherlands)	Discharge 2015: EU general budget – European Parliament	'Welcomes the fact that the <u>gender balance of the directors-general improved</u> from 18.2 % / 81.8 % in 2014 to 33.3 % / 66.7 % in 2015, but notes that the gender balance of directors fell from 34 % / 66 %, in 2014, to 31.1 % / 68.9 % in 2015; recalls that the absolute majority of the Parliament staff is composed of women but that <u>women are in a limited part of the managerial posts</u> ; notes that the gender balance in heads of unit continued to improve from 30 % / 70 %, at the end of 2014, to 31.2 % / 68.8 %, at the end of 2015; emphasises that <u>imbalances for managerial posts therefore persist</u> and that an equal opportunities programme for these posts remains of the utmost importance; is of the firm opinion that Parliament should have at least 40 % of women in managerial posts by 2019; calls, therefore, for the immediate strengthening of the representation of APAs in the advisory committee on harassment, ensuring that there is a gender balance, as already requested in the context of the 2013 and 2014 discharges;'

Financial year	Rapporteur	Document	Mentions of gender
2016	Derek Vaughan (S&D, United Kingdom)	Discharge 2016: EU general budget – European Parliament	<p>'Welcomes the fact that <u>promoting equal opportunities remains a key component of Parliament's human resource management policy</u>; notes that the action plan for the promotion of gender equality and diversity, approved by the Bureau in 2015, continued to be implemented during 2016 together with its specific objectives and all other related measures;'</p> <p>'Welcomes the fact that a <u>roadmap for "Gender Equality in the European Parliament Secretariat"</u> has been adopted; notes that the roadmap outlines concrete actions and a clear timeline for specific measures regarding management, professional training, awareness-raising on gender equality, work-life balance measures and a regular monitoring of gender balance through statistics;'</p> <p>'Welcomes the fact that <u>gender equality among heads of unit</u> appointed by the Secretary-General increased from 21 % in 2006 to 36 % in 2016 and that the posts that women have obtained tend to show a satisfactory improvement in the quality of the posts attributed to women;'</p> <p>'Regrets that the <u>gender balance at the level of director-general fell</u> from 33.3 % / 66.7 % in 2015 to 16.7 % / 83.3 % in 2016; notes that the gender balance at director level remained steady from 2015 to 2016 at 29.2 % / 70.8 % and 29.8 % / 70.2 % respectively; considers this move in contradiction with the road map for "Gender Equality in the European Parliament Secretariat";'</p> <p>'Encourages revision of the composition of the advisory committees dealing with harassment complaints to ensure equal representation of Members, APAs and staff, and gender balance;</p> <p><u>regrets that the principle of gender balance was not respected</u> in the recruitment process for the transport service at the Parliament;'</p>

Financial year	Rapporteur	Document	Mentions of gender
2017	Claudia Schmidt (EPP, Austria)	Discharge 2017: General budget of the EU – European Parliament	<p>'Welcomes the fact that <u>promoting equal opportunities remains a key component</u> of Parliament's human resource management policy; strongly regrets that the gender equality roadmap continues not to be fully implemented, especially concerning the representation of women in middle and senior management positions (40 %) by 2020.</p> <p>Strongly regrets that the number of women holding posts at the level of Director-General fell from 25 % (3 posts) in 2016 to 17 % (2 posts) in 2017; points out that the overall situation has not changed compared to 2006 when the number of women holding posts at the level of Director-General was 11.1 %; highlights that the overall target for 2019 was set at 30 % of women holding posts at the level of Director-General; regrets, furthermore, the number of women at Director level remained steady from 2006 (29.6 %) to 2017 (30 % and 14 posts);</p> <p>Points out that the overall target for 2019 was set at 35 % of women holding posts at the level of Director; <u>highlights that those figures deviate largely from roadmap on gender equality and diversity</u>; considers that this trend runs counter to Parliament's roadmap for gender equality; demands to the Secretary-General to report immediately to the BUDG, CONT and FEMM committees the reasons for not respecting the roadmap; calls on the Bureau to implement a higher number of women in senior posts as consistently demanded by the Parliament, from within its own ranks;'</p> <p>'Welcomes that the Secretary-General has <u>given priority to appointing women as Heads of Unit</u>, which resulted in nearly doubling the numbers from 21 % in 2006 to nearly 40 % in 2018;'</p>
2018	Maria Grapini (S&D, Romania)	Discharge 2018: EU general budget – European Parliament	<p>'Recognises the <u>very positive steps taken in order to achieve gender balance</u>; calls for urgent action to achieve better gender balance at all levels, including directors-general level.'</p> <p>'Recalls the fact that <u>promoting equal opportunities is a key component</u> of the Parliament's human resource management policy; takes note of the fact that <u>the gender equality roadmap continues to be implemented</u> through concrete actions:</p>

Financial year	Rapporteur	Document	Mentions of gender
			<p>targets for women heads of unit was set at 40 %, women directors at 35 % and women directors-general at 30 % by the end of 2019; regrets however that the gender equality roadmap has not been fully implemented, especially as regards reaching the target for the representation of women in senior management positions of 40 % by 2020; calls for more ambitious targets to be urgently set and for them to be achieved over a short time frame;'</p> <p>'Notes with satisfaction that the High Level Group on Equality and Diversity tasked DG PERS in 2018 to elaborate a report with a roadmap containing the list of measures to eliminate discrimination based on any ground such as ethnic origin, disability, sexual orientation and <u>gender identity</u> in the Parliament Secretariat; takes note that the Bureau adopted the report in April 2019 and it is already being implemented; asks the High Level Group to continue reinforcing and improving this kind of measures and initiatives in order to foster an inclusive working environment in Parliament.'</p> <p>'Regrets that, during the period 2017 to 2018, the <u>number of women holding posts at the level of director-general remained stable</u> in absolute numbers, at two, far below the target; notes with satisfaction that the number of women at director level reached 34 % at the end of 2018 and 37 % in the course of 2019 and that the number of women at head of unit level increased to 38 % at the end of 2018 and 39 % at the end of 2019; recognises the need for a step-by-step approach, but underlines that the situation will only be satisfactory once the gender balance at management level reflects the gender balance of the eligible population for those posts.'</p> <p>'Notes with satisfaction that <u>the Legal Service respects gender balance</u> at the level of administrators, heads of unit and directors.'</p> <p>"Deplores the fact that no system exists for <u>Members who are on maternity leave</u> to be temporarily replaced by substitutes; is of the opinion that this impossibility is fundamentally at odds with core values of the Union because it sends the signal that a vote on a female candidate may entail temporary non-representation."</p>

Financial year	Rapporteur	Document	Mentions of gender
2019	Petri Sarvamaa (EPP, Finland)	2019 discharge: EU general budget – European Parliament	<p>'Regrets the <u>lack of gender balance among the management</u> in Parliament's administration; recognises however the positive developments in this regard and acknowledges the new targets; recognises the need for continuous monitoring on the topic;'</p> <p>'Welcomes the fact that <u>promoting equal opportunities</u> is a key component of Parliament's human resource policy; facilitating the employment and strengthening the integration of disabled persons; expresses its satisfaction as regards the fact that the <u>gender equality roadmap continues to be implemented</u> through concrete actions and that on 13 January 2020, the Bureau approved a set of targets for gender balance in senior and middle management posts in Parliament's Secretariat to be achieved by 2024: 50 % female heads of units and directors, 40 % female directors-general; stresses the need for the Bureau to further strengthen its commitment to gender equality by committing to more ambitious targets to be achieved by 2022: 50 % female heads of units and directors, 50 % female directors-general; calls on the Bureau to also formulate ambitious targets for lower management posts;'</p> <p>'Supports the continuation of the implementation of the activities of <u>the Action Plan on Equality and Diversity 2014-2019</u>; insists on the importance of better gender balance at all levels, including Directors-General level;'</p> <p>'Regrets the fact that there is no system in place to ensure that <u>Members who are temporarily absent for a justified reason, such as maternity leave, parental leave, longterm sick leave or carer's leave, can continue to carry out their core duties, first and foremost to speak in debates and to vote</u>; is of the opinion that this is at odds with core values of the Union because it implies that a vote on a female candidate may lead to temporary non-representation;'</p>

Financial year	Rapporteur	Document	Mentions of gender
2020	Daniel Freund (Greens/EFA, Germany)	Discharge 2020: EU general budget – European Parliament	<p>'Emphasises that a <u>vote for a female member of Parliament should not lead to a lack of representation</u>, which is of concern given that younger, particularly female Members and their voters are disproportionately affected by the lack of maternity and parental leave arrangements in Parliament;'</p> <p>'Welcomes the achievements made so far as a result Parliament's <u>gender mainstreaming policy</u>, in reaching gender parity at the level of directors, and 41.9 % of heads of unit posts being occupied by women; notes that there is still significant room for improvement at the level of directors-general with currently only 23.1 % of these posts being occupied by women; welcomes the fact that the Bureau approved on 13 January 2020 new and more ambitious targets for gender balance in senior and middle management posts in Parliament's secretariat to be achieved by 2024: 50 % female heads of unit, 50 % female directors and 40 % female directors-general;''</p>
2021	Isabel García Muñoz (S&D, Spain)	2021 discharge: General budget of the EU – European Parliament	<p>Proposal, awaiting European Parliament decision</p> <p>'Recalls that the Bureau approved on 13 January 2020 new <u>and more ambitious targets for gender balance at senior and middle management levels</u> of Parliament's administration to be achieved by 2024, namely 50 % female heads of unit, 50 % female directors and 40 % female directors-general; welcomes the fact that 42.7 % of heads of unit and 50 % directors are women, while women occupying director-general positions have increased from 15.4 % to 28 % since 2021; notes that in 2021 Parliament recruited 536 women (50.3 %) and 530 men (49.7 %) across all categories of staff combined.'</p>

The European Parliament is one of the key advocates of gender mainstreaming – including gender responsive budgeting (GRB) – in the European Union and its Member States. In addition, it has made significant efforts to implement gender mainstreaming in its own political, administrative and procedural processes. However, despite the commitments made at both political and administrative level, the principles of gender responsive budgeting are not yet fully reflected in the European Parliament's budget. Moreover, none of the EU institutions currently apply GRB tools to their own administrative budget.

Offering an overview of gender responsive budgeting, its rationale, tools and progress made to implement it in the budget of the European Union, this study looks at how the approach could be designed and implemented with specific reference to the internal budget of the European Parliament.

With a view to advancing gender equality in the internal finances of the European Parliament, the authors give examples of entry points for application of GRB tools and techniques in the budgetary cycle and processes. The study is also intended to feed into the ongoing reflection on promoting GRB in the other EU institutions and more broadly.

This is a publication of the Members' Research Service
EPRS | European Parliamentary Research Service

This document is prepared for, and addressed to, the Members and staff of the European Parliament as background material to assist them in their parliamentary work. The content of the document is the sole responsibility of its author(s) and any opinions expressed herein should not be taken to represent an official position of the Parliament.

PE 754.565
ISBN 978-92-848-1236-3
doi:10.2861/262772
QA-02-23-182-EN-N