



European Institute for
Gender Equality

Making the next EU budget work for gender equality and women's rights:

Transforming the 2028–2034 multiannual financial framework into a driver for a prosperous EU

This document was prepared by the European Institute for Gender Equality (EIGE) to facilitate the implementation of the priority goal of gender equality through gender budgeting, as one of its gender mainstreaming tools. It provides research-based analysis and recommendations and is not legally binding on any EU or national entities involved in the interinstitutional negotiations of the EU long-term budget for 2028–2034.

When it refers to the legislation in place or to proposals for legal acts, it does not constitute legal advice as regards their implementation. The usage of this document is without prejudice to national legislation, to the interpretation of the Court of Justice and the General Court or to decisions of the Commission.

The analysis covers the period from July to December 2025 and includes only documents and opinions issued during that timeframe, with the exception of ECA Opinions 01/2026, 10/2026 and 11/2026 issued in January, February and March 2026, respectively.

Abbreviations

CERV	citizens, equality, rights and values
CSR	country-specific recommendation
DN(S)H	do no (significant) harm
ECA	European Court of Auditors
ECF	European Competitiveness Fund
EIGE	European Institute for Gender Equality
ERA	European research area
ESF	European Social Fund
ESF+	European Social Fund Plus (2021–2027 programming period)
GEM	Gender Equality Marker
IIA	interinstitutional agreement
MFF	multiannual financial framework
NRP	national and regional partnership
NRPP	national and regional partnership plan
OECD	Organisation for Economic Co-operation and Development
TFEU	Treaty on the Functioning of the European Union
STEM	science, technology, engineering and mathematics

Contents

Abbreviations	1
Executive summary	5
1. Background	6
2. Current situation: developments under the multiannual financial framework for 2021–2027	7
3. Multiannual financial framework offers entry points for gender equality, and further commitment is needed to keep advancing	8
3.1. New structure: fewer headings and programmes and more flexibility	8
3.2. The shared performance framework: the basis for a systematic gender mainstreaming / gender budgeting framework	10
3.3. Single fund and programming document for all shared-management funding	12
4. The approach to gender equality in the proposed multiannual financial framework can be strengthened	14
4.1. Limited scope: selected programmes are expected to support gender equality	19
4.2. Gender mainstreaming: focus on tracking spending on gender equality and monitoring	19
4.3. Tracking methodology: potential for upgrading	22
4.4. Monitoring framework needs specification of gender equality interventions and results	24
4.5. Gender equality remains the least institutionalised horizontal priority	25
5. Recommendations: advancing gender equality and gender budgeting in the multiannual financial framework for 2028–2034	27
5.1. Establish a solid basis for gender equality throughout the multiannual financial framework	28
Include gender equality objectives in funding programme regulations	28
Integrate holistic gender mainstreaming and gender budgeting provisions	28
5.2. Secure and strengthen funding for gender equality	28
Protect funding within AgoraEU	28
Ensure gender equality activities in all programmes	28
Provide technical assistance and sustainable support	28
5.3. Strengthen the methodological and analytical foundations	28
Improve the gender equality tracking methodology	28
Enhance the gender mainstreaming methodology	29
Review performance indicators and scoring	29
Enhance sex-disaggregated data collection and gender statistics	29
5.4. Mainstream gender equality across governance and coordination mechanisms	29
Expand the scope of Annex IV of the proposed performance regulation	29
Integrate gender equality in the European semester and national and regional partnership plans	29
Support an independent body of gender budgeting experts	29
5.5. Enhance governance, expertise and accountability	29

Strengthen institutional support structures	29
Support gender equality mechanisms and civil society	29
Increase resources and the mandate for institutions and bodies to promote gender equality	30
5.6. Promote gender equality as a pillar of peace, security and prosperity	30
References.....	31
Annexes	37
Annex 1: European Parliament, Council and European Court of Auditors recommendations on gender mainstreaming and gender budgeting	37
Recommendations relating to the preparation of the multiannual financial framework for 2028–2034 and programmes	37
Recommendations relating to the tracking methodology and its implementation	37
Recommendations relating to reporting during the annual budget process	37
Recommendations relating to the institutional framework	38
Other recommendations relevant for gender budgeting	38
Annex 2: Gender equality in the proposed performance regulation: ambitions and actual legal provisions.....	38
The proposed performance regulation could be strengthened to further promote gender mainstreaming	39
Annex 3: Using the EU's gender equality objectives to improve expenditure tracking and the monitoring framework.....	41
Annex 4: Gender analysis of selected programmes	42
Proposed NRP Fund: room for greater emphasis on gender equality	42
AgoraEU: a broad scope means reduced visibility for gender equality.....	45
European Competitiveness Fund: a flagship programme without a gender equality dimension.....	47
Horizon Europe: less ambitious gender equality commitments.....	48

Executive summary

The proposal for the **2028–2034 multiannual financial framework (MFF)** provides opportunities for a stronger emphasis on gender equality.

The introduction of common horizontal rules on expenditure tracking and performance monitoring offers useful simplification and potential entry points for mainstreaming gender equality. This policy brief assesses the European Commission's proposals and several entry points, with the aim of making the EU budget work to deliver a more gender-equal society.

Although gender equality has been included as a horizontal priority with consistent mainstreaming requirements, the proposed approach includes neither earmarked funding for gender equality nor a comprehensive gender mainstreaming approach, supported by explicit gender equality objectives.

To ensure that the post-2027 EU budget delivers on the EU's legal and political commitments to gender equality and opens an avenue towards sustainable prosperity and competitiveness, the next MFF needs to embed gender equality objectives and gender mainstreaming across all relevant funding programmes, where feasible. The gender mainstreaming methodology – which has a strong focus on expenditure tracking and monitoring and on gender balance representation in evaluation panels and other relevant advisory bodies – offers opportunities for further development of comprehensive gender mainstreaming throughout the budget cycle, with clear objectives, budget allocations, gender impact assessments and enhanced performance indicators and targets to measure gender equality results based on EU commitments. Ensuring that dedicated, earmarked funding – particularly within the AgoraEU programme and Global Europe – is allocated for gender equality and combating gender-based violence would align spending with EU-wide policy priorities and ensure that gender equality objectives are funded. Technical assistance, stronger institutional capacity and adequate resources for gender equality expertise and institutions are essential to ensure consistent application and monitoring.

An MFF enhanced by gender equality will promote peace, security for people, competitiveness and policy performance, turning EU spending into a true driver of a peaceful, prosperous society. Only with gender equality and women's rights at the heart of all its policies and funding priorities will the EU achieve its ambitions in a sustainable way.

1. Background

This policy brief provides a gender analysis of the European Commission's proposal for the EU's next long-term budget, the multiannual financial framework (MFF) for 2028–2034 (European Commission, 2025a). It aims to support the actors involved in interinstitutional negotiations with research-based recommendations on how to make gender equality and gender mainstreaming integral to the MFF and its funding instruments.

The European Commission is proposing that the EU spend almost EUR 2 trillion over 2028–2034 to reach and have an impact on people, industries, sectors and the environment across the EU. The EU budget is a key instrument for promoting gender equality at the EU level, in EU Member States and globally. The negotiations about the MFF for 2028–2034 are a crucial opportunity to ensure that the budget fully supports the EU's gender equality goals.

The gender mainstreaming clause of the Treaty on the Functioning of the European Union (TFEU, Article 8) and recast Regulation (EU, Euratom) 2024/2509 (the Financial Regulation) establish the legal basis for promoting gender equality in the MFF and EU budget. In the roadmap for women's rights, the Commission commits to continuing to mainstream gender equality in the EU budget (COM(2025) 97 final, p. 4). The principles of a gender-equal society (see the annex to COM(2025) 97 final) that were endorsed by the European Parliament, other EU institutions and Member States establish eight principles and related policy objectives that can guide the integration of a pivotal gender perspective into the MFF.

Integrating gender equality into the MFF for 2028–2034 in a way that considers how gender intersects with other inequalities is crucial for promoting gender equality and women's rights. It is also necessary for achieving the EU's other goals in an inclusive, people-centred and sustainable way. Enhanced gender equality has socioeconomic benefits ranging from more growth and jobs to healthier children and better productivity (EIGE, 2022; OECD, 2019). To realise these benefits, a robust gender analysis that informs economic policy and budget decisions is required. In this context, gender budgeting can be a useful approach. The benefits of gender budgeting include an improved evidence base for resource allocation, greater effectiveness in closing gender gaps and greater transparency regarding the impact of the budget on different societal groups (EIGE, 2019a, p. 11; OECD, 2023, p. 3).

The concepts of gender mainstreaming and gender budgeting that are used in the EU are based on internationally accepted definitions (Box 1).

Box 1: Defining gender mainstreaming and gender budgeting

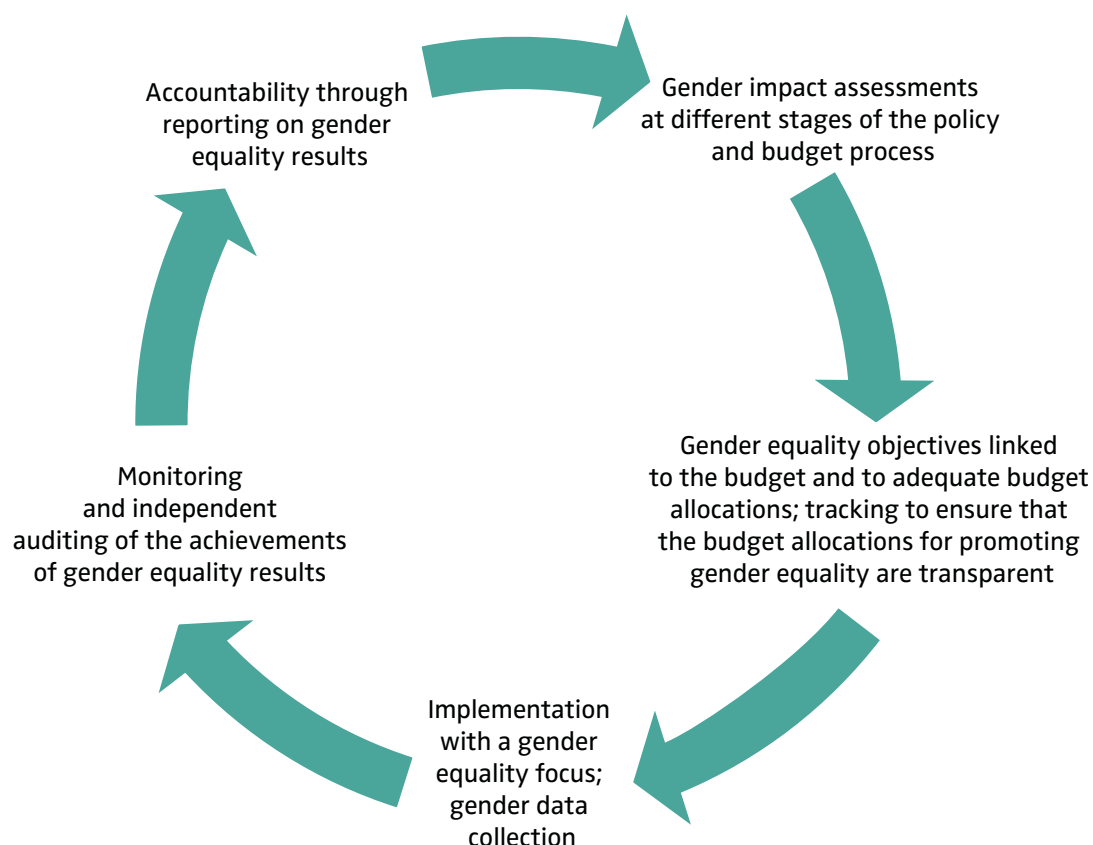
Gender mainstreaming is the (re)organisation, improvement, development and evaluation of policy processes to ensure that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policymaking.

Gender budgeting is an application of gender mainstreaming in the budgetary process. It involves a gender-based assessment of budgets that incorporates a gender perspective at all levels of the budgetary process and that restructures revenues and expenditures to promote gender equality.

Source: Council of Europe (2005).

Methodologically, this policy brief is based on an in-depth qualitative analysis of the Commission's proposals for the 2028–2034 MFF and the regulations of the funding programmes, focusing on headings 1 and 2 of the MFF. The assessment of the gender mainstreaming and gender budgeting approach implied in the proposals is based on recognised standards of gender mainstreaming in budgeting, which have been consolidated in the EU and internationally ⁽¹⁾ over recent decades (Figure 1). The European Court of Auditors (ECA) and the European Parliament have issued recommendations on the integration of gender mainstreaming into the EU budget (Annex 1).

⁽¹⁾ The work of, among others, the European Institute for Gender Equality (EIGE), the ECA, international institutions such as the UN in relation to the sustainable development goals, the Organisation for Economic Co-operation and Development (OECD) and the Council of Europe has contributed to consolidating the approach.

Figure 1 | Key elements of comprehensive gender mainstreaming in budgeting (gender budgeting)

Sources: Quinn, S. (2009), ECA (2021), EIGE (2019a, 2022), OECD (2018, 2019), UN (2023).

2. Current situation: developments under the multiannual financial framework for 2021–2027

The interinstitutional agreement (IIA) accompanying the 2021–2027 MFF Regulation (Council Regulation (EU, Euratom) 2020/2093) required the Commission to report annually on the promotion of gender equality across relevant EU budget programmes and on gender mainstreaming. The IIA also mandated the Commission to develop and implement a method to track spending on gender equality (Article 16(f)), which was something that the Commission had already proposed doing in the gender equality strategy for 2020–2025. While information on gender equality had already been integrated in annual budget documents under the 2014–2020 MFF, this was the first time that reporting on gender equality and gender mainstreaming was mentioned in key MFF documents.

Some progress has also been made with gender mainstreaming at the programme level. For instance, Regulation (EU) 2021/947 establishing Global Europe and the gender action plan set a target requiring 85 % of new actions to have gender equality as a principal or significant objective. Horizon Europe positioned gender equality as a cross-cutting principle and, from 2022 onwards, beneficiaries from public bodies (e.g. research funding bodies, national ministries or other public authorities, including public-for-profit organisations), public and private higher education establishments and research organisations have been required to implement a gender equality plan to access funding. The Common Provisions Regulation (Regulation (EU) 2021/1060) introduced gender equality as a thematic enabling condition and a system to trace spending on gender equality. According to the Commission's own assessment, the regulations of 28 out of 53 programmes had provisions related to gender equality. Some programmes without such provisions also undertook activities promoting gender equality (SWD(2025) 591 final, pp. 89–100).

In line with the mandate given in the IIA, the Commission developed a method to track EU spending on gender equality. Since the 2022 draft budget, information on gender tracking for all funding programmes has been

integrated within the annual budget documents. Based on the most recent data, over 2021–2024, 2 % of the EU budget had a gender score of 2, 10 % had a gender score of 1 and 83 % was categorised as having no significant bearing on gender equality, while 5 % was categorised as having the potential to advance gender equality (a score of 0*) (COM(2025) 570 final).

Efforts have also been made to provide sex-disaggregated data in programme-level reporting and, since the 2023 financial year, these available data have been included in the budget documents. For some programmes, the availability of data has been constrained by the programme regulations and implementation agreements.

3. Multiannual financial framework offers entry points for gender equality, and further commitment is needed to keep advancing

The proposed MFF for 2028–2034 presents a **new, more flexible structure** and **additional priorities**. It also entails a new approach to the management of the EU budget, including a **new expenditure tracking and performance framework** with unified and consolidated provisions applicable to all programmes on 'horizontal principles' (i.e. climate/environment, social and gender equality) and elements such as monitoring and evaluation and obligations for providing public information, and a **single fund and national and regional programming document** for shared-management funding. This chapter outlines these new features and explains what entry points they offer for gender equality and gender mainstreaming and what challenges they involve from a gender perspective.

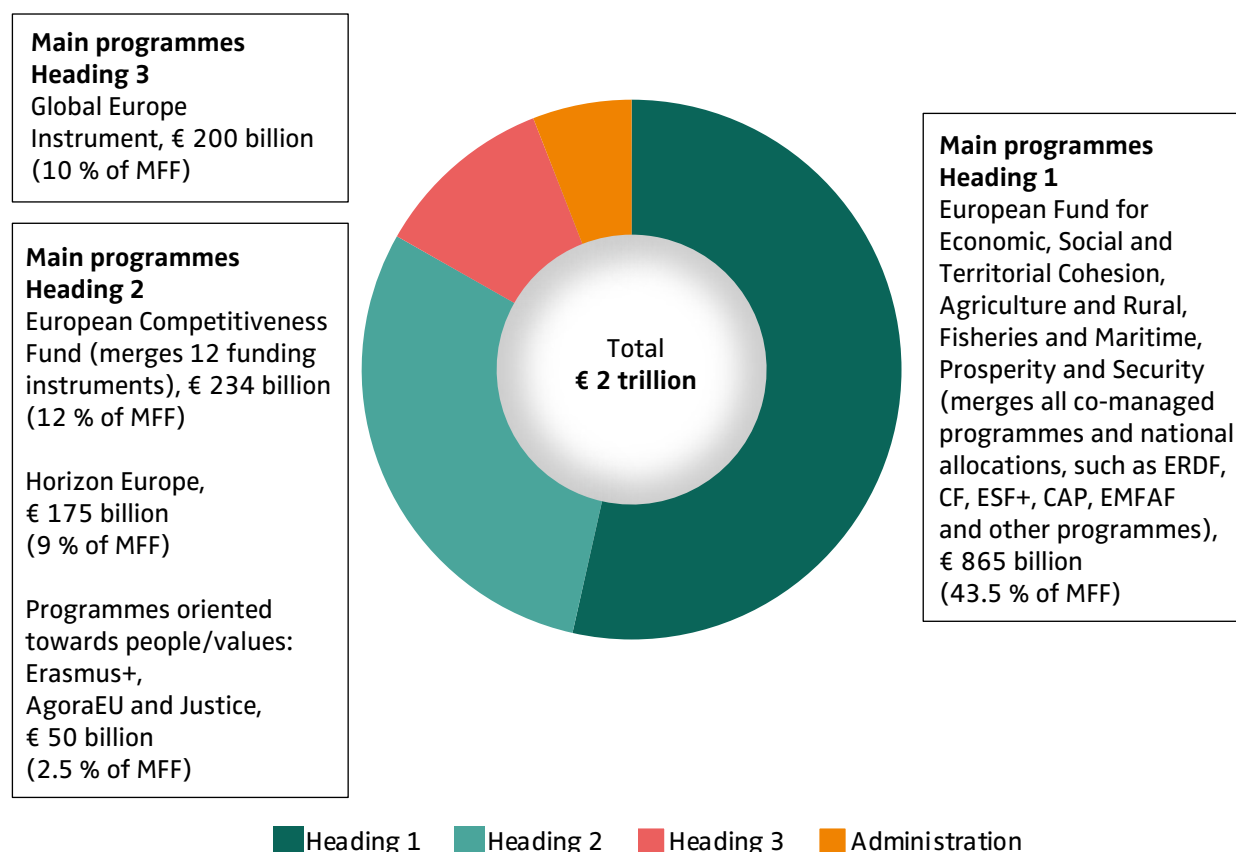
3.1. New structure: fewer headings and programmes and more flexibility

The proposed post-2027 MFF introduces a **simplified structure** with only **three policy-related headings** (Figure 2):

1. economic, social and territorial cohesion, agriculture, rural and maritime policies, and prosperity and security;
2. competitiveness, prosperity and security;
3. Global Europe.

This is the smallest number of headings in any MFF to date. The number of funding instruments will also shrink from over **52 in 2021–2027 to 16**, merging diverse priorities under larger umbrellas.

Figure 2 | Structure and main programmes of the proposed MFF for 2028–2034



NB: CAP, common agricultural policy; CF, Cohesion Fund; EMFAF, European Maritime, Fisheries and Aquaculture Fund; ERDF, European Regional Development Fund; ESF+, European Social Fund Plus.
Source: European Commission MFF proposals, 2025.

The simplified structure is complemented by **greater flexibility**. There is less earmarking or ringfencing within programmes, and it will be easier to transfer funding between policy areas. There is also a higher share of unprogrammed reserves to respond to unforeseen events.

Under the new structure, gender equality is a horizontal principle in the proposed overarching MFF performance regulation (COM(2025) 545 final; see Section 3.3).

As programmes grow, gender equality objectives risk being insufficiently considered or incorporated. In the 2028–2034 MFF, the Commission's main direct management programme explicitly linked to the EU's gender equality objectives will be AgoraEU (COM(2025) 550 final) under heading 2, which merges two existing programmes – the creative Europe programme and the citizens, equality, rights and values (CERV) programme (Regulation (EU) 2021/692) – into a single, broader framework. Gender equality is not explicitly mentioned in the general and specific objectives at the programme level, which instead mention more broadly 'promoting fundamental rights, equality and non-discrimination'.

Moreover, under the new approach to budget management, all funding that the Member States manage together with the Commission (shared management) will fall under one overarching regulation and programme: the proposed European Fund for Economic, Social and Territorial Cohesion, Agriculture and Rural, Fisheries and Maritime, Prosperity and Security (also known as the National and Regional Partnership (NRP) Fund; COM(2025) 565 final). The historical key areas of EU spending and the main sources of EU financing for social policy and gender equality (i.e. the cohesion policy and the European Social Fund Plus (ESF+)) are no longer independent parts of the EU budget and have been integrated into this large new programme, which combines all funding co-managed by Member States, from agriculture and fisheries to home affairs and cohesion (see Section 3.4). While the general objective of the new NRP programme refers to upholding EU values, it does not explicitly mention gender equality or equality between women and men in any of its specific objectives. Instead, it refers in

broad terms to fundamental rights, equal opportunities for all or equality (for an analysis of the proposed AgoraEU regulation, the proposed NRP Fund regulation and other selected programmes, see Annex 4).

The limited earmarking within programmes means that there is no longer dedicated spending or a dedicated budget line solely for the promotion of gender equality within the AgoraEU programme or in any other EU funding instrument. Without earmarking, planned funding may decrease when competing priorities arise, with resources redirected as needed. While upwards revisions are still feasible under the new MFF, they are less probable in the context of crises or emerging priorities.

3.2. The shared performance framework: the basis for a systematic gender mainstreaming / gender budgeting framework

The **single expenditure tracking and performance framework** applying to all programmes is a key feature of the new approach. The proposed framework builds on the recast **Financial Regulation** adopted in 2024, which sets out the main legal provisions in the field of EU budget preparation, implementation and monitoring.

The Financial Regulation introduces a legal requirement to integrate, where feasible and appropriate, gender perspectives in the EU budget process, from preparation and implementation to monitoring and evaluation. The provisions lay the groundwork for a **systematic and legally anchored gender budgeting approach** (Table 1).

Table 1 | Basis for gender mainstreaming / gender budgeting in the Financial Regulation

Legal provision (emphasis added)	EIGE interpretation
‘Programmes and activities shall, where feasible and appropriate in accordance with the relevant sector-specific rules, be implemented taking into account the principle of gender equality and in accordance with an appropriate gender mainstreaming methodology ’ (Article 33.2(f) of the Financial Regulation)	This legal requirement provides the basis for: • developing a gender mainstreaming methodology; • the implementation of programmes and activities, taking into account the principle of gender equality. Although the obligation is qualified, as it applies only where feasible and appropriate and must align with sector-specific rules, it requires the integration of gender equality into programmes and activities and indicates that the implementation should follow a structured approach to gender mainstreaming.
‘ Objectives for programmes and activities shall be established ex ante ’ (Article 33.2(a) of the Financial Regulation)	While the Financial Regulation does not mention programme-specific gender equality objectives (it also does not mention other thematic programme-specific objectives either), it provides the basis for establishing <i>ex ante</i> gender equality objectives for programmes and activities, since the Financial Regulation links the allocation of financial resources directly to the existence of defined objectives. <i>Ex ante</i> objectives enable monitoring, evaluation and accountability.
‘Progress in the achievement of objectives, including mainstreamed ones, where relevant, shall be monitored with performance indicators ’ (Article 33.2(b) of the Financial Regulation)	This provides the basis for establishing performance indicators to monitor both programme-specific and horizontal (mainstreamed) gender equality objectives. The phrase ‘where relevant’ limits the obligation to cases where mainstreamed (gender equality) objectives apply.
‘Where appropriate, the data collected in relation to such indicators shall be broken down by gender ’ (Article 33.3 of the Financial Regulation)	This provides the basis for requiring sex-disaggregated data, ensuring that performance information can be analysed by gender. The use of ‘where appropriate’ indicates the Financial Regulation’s aim to limit administrative burden. Sex-disaggregated data and gender statistics in performance reporting are essential for assessing the gender impact of investments and supporting evidence-based funding decisions.

Legal provision (emphasis added)	EIGE interpretation
'Progress in, and problems with, the achievement of objectives shall be reported to the European Parliament and to the Council' (Article 33.2(c) of the Financial Regulation)	This provides the basis for strengthening accountability, as it requests the reporting of progress in, and problems with, the achievement of objectives to the European Parliament and to the Council.

Although not a legal provision, in its preamble, the Financial Regulation signals the legislators' intention to track spending on gender equality in the EU budget (Table 2).

Table 2 | Basis for expenditure tracking on gender equality in the Financial Regulation

Preamble text (emphasis added)	EIGE interpretation
'In light of the horizontal gender mainstreaming goal ..., specific performance indicators for the budget should be introduced to track the spending on gender equality ... Such indicators should be concise and proportionate, avoid overlapping, be limited in number and not result in excessive administrative burden. They should be based on an effective, transparent and comprehensive methodology and, where appropriate, widely recognised scientific evidence. Where appropriate, the data collected in relation to such indicators should be broken down by gender and should be collected in a way that allows for the aggregation of such data across all relevant programmes' (point 24 of the Financial Regulation)	This preamble point frames gender equality as a horizontal objective of the EU budget. It calls for the introduction of specific performance indicators to monitor how budgetary resources contribute to gender equality. The emphasis is on tracking spending on gender equality in a structured, measurable way to support transparency and informed decision-making. This provides the basis for including expenditure tracking on gender equality in the EU budget: a gender budgeting tool.

The Financial Regulation serves as a **powerful entry point** for a consistent gender budgeting approach: embedding gender equality objectives and adequate results indicators in the shared framework would mainstream gender across the entire budget. Additionally, an appropriate gender mainstreaming methodology (and, thus, a gender budgeting methodology) would provide an important basis for systematic work to implement gender equality in the MFF for 2028–2034.

The proposed performance regulation that complements the Financial Regulation establishes a uniform system to track budget expenditure and a single performance monitoring, reporting and evaluation framework for all funding programmes of the MFF for 2028–2034. The proposed performance regulation provides opportunities for:

- setting a gender mainstreaming methodology and gender mainstreaming obligations for funding programmes;
- setting horizontal gender equality objectives for funding programmes (to be complemented with sector-specific objectives);
- integrating a gender perspective in a systematic way in programming and monitoring rules, including through shared indicators.

The proposed performance regulation needs stronger emphasis to fully realise the potential of the Financial Regulation, as well as the aims set in the explanatory memorandum of the proposal (p. 8; see Annex 2 for comparison).

The elements of the proposed performance regulation relevant to gender equality are:

- the list of 15 programmes and activities that aim to support gender equality;
- the gender equality tracking methodology, which assigns activities to three categories: gender equality as a principal objective ('score 2'), gender equality as important and deliberate but not as the main objective ('score 1') and no substantial contribution to gender equality ('score 0');
- technical guidance on the tracking methodology to be provided by the Commission to determine the categories and corresponding gender equality scores, aiming to ensure consistency across all programmes;

- a predefined list of 15 intervention fields with gender equality as the principal objective;
- a uniform system of monitoring across all programmes by means of output and results indicators, some disaggregated by sex;
- a requirement to pay particular attention to ensuring that there is, to the extent possible, gender balance in evaluation panels and other relevant advisory bodies, such as boards, expert groups and monitoring committees, in all programmes and activities;
- for implementation under direct management, the inclusion of gender equality in the criteria to evaluate proposals, where feasible and appropriate;
- for implementation under shared management, specific requirements for Member States' and non-EU countries' implementation plans, namely:
 - providing a gender equality assessment for each activity in their plans by (1) providing an explanation of how the activities are expected to contribute to gender equality and (2) assigning to each activity the appropriate gender score according to the tracking methodology and providing adequate justification;
 - including gender equality among the criteria used for the evaluation of proposals, where feasible and appropriate.

While these are important and relevant **entry points for gender mainstreaming in budgeting**, including the specific mandates for the operationalisation and implementation of gender equality across management modes, the potential for the shared performance framework to implement gender equality comprehensively and consistently throughout the MFF is not fully realised. The framework does not systematically embed *ex ante* gender equality objectives and allocate financial resources, indicators, targets and data collection throughout all programmes relevant to gender equality. This points to opportunities for strengthening the framework.

Chapter 4 analyses the key features of the approach and highlights **entry points in the negotiation process** for a comprehensive and consistent implementation of gender mainstreaming throughout the MFF.

3.3. Single fund and programming document for all shared-management funding

Under the new approach to budget management, all funding that the Member States manage together with the Commission will fall under **one overarching regulation and programme**: the proposed NRP Fund. This includes the current European Regional Development Fund (ERDF), the Cohesion Fund, the ESF+, the common agricultural policy (CAP), fisheries and other strands. Each Member State will prepare a **single national and regional partnership plan (NRPP)**, replacing the current 10+ programming documents.

Access to national envelopes will be tied to contributions to all of the specific objectives, taking into account the specific challenges of the Member State concerned, the progress made in relation to EU-level priorities and the **country-specific recommendations (CSRs)** issued under the European semester. The CSRs are also likely to have an impact on the use of the national envelopes.

A horizontal condition of the EU Charter of Fundamental Rights ensures that the measures supported by the NRPPs, and their implementation, comply with the relevant provisions of the charter, including the provisions on non-discrimination and equal treatment between men and women (Articles 21 and 23). Payments may be suspended if a breach affects the EU budget. In addition, the criteria and procedures used by monitoring committees to select operations must prevent discrimination, take account of the EU Charter of Fundamental Rights and ensure accessibility for people with disabilities. Operations that do not comply should not be selected.

While preventing discrimination and ensuring equal treatment are crucial in addressing historical disadvantages experienced by women, achieving substantive gender equality requires a more transformative approach that involves examining and redesigning systems and structures to promote gender equality for all.

The single fund and single programme document is **an entry point** for gender mainstreaming. The proposed performance regulation requires Member States to provide a gender equality assessment for each activity of the plans that (1) explains how the activities of the plans are expected to contribute to gender equality and (2) assigns the appropriate gender score to each activity. Compliance with this obligation is assessed in line with the relevant sector-specific rules. In addition, the single fund regulation requires Member States to describe the mechanisms in place to ensure compliance with the principle of gender equality in the implementation of the plan.

In a different manner, for other objectives, there is an obligation to integrate the dimension into the design and not only to provide a justification. Therefore, the sectoral regulation could strengthen the horizontal provision by ensuring that gender equality standards developed under the ESF+ – such as specific gender equality objectives, a horizontal gender mainstreaming provision that applies to the preparation, implementation, monitoring, reporting and evaluation of activities or an enabling condition on gender equality – extend to agriculture, fisheries, migration and just transition funding. Proven ESF+ practices could be diluted or lost if the overarching regulation imposes weaker requirements.

Some CSRs – such as those promoting female employment or improved childcare and long-term care – can support gender equality objectives. However, other recommendations, particularly those urging fiscal consolidation or labour-market deregulation, may undermine gender equality if done in a gender-unconcerned way. In the past five years, the number of CSRs explicitly addressing gender equality has declined, and only a small number of Member States currently have such CSRs. Where they exist, they tend to adopt a narrow economic framing (e.g. promoting women's labour-market participation) (Elomäki, 2025).

Therefore, depending on their content, the CSRs can push Member States to use their national envelopes for actions that promote gender equality and strengthen social infrastructure.

In principle, the CSRs can be an important entry point for gender equality. To fulfil its potential, gender mainstreaming needs to be strengthened within the European semester process itself. This includes systematic gender impact assessments of draft CSRs, the inclusion of gender equality experts in European semester coordination and building a broader understanding of gender equality, including its crucial contributions to growth and employment at the macroeconomic level (EIGE, 2019b).

Main points of Chapter 3

The new features of the proposed 2028–2034 MFF offer both challenges and entry points for gender equality, as summarised in Figure 3. Further commitment is needed to ensure progress.

Under the simplified and more flexible MFF structure, gender equality objectives are likely to be considered in tandem and mainstreamed with other priorities.

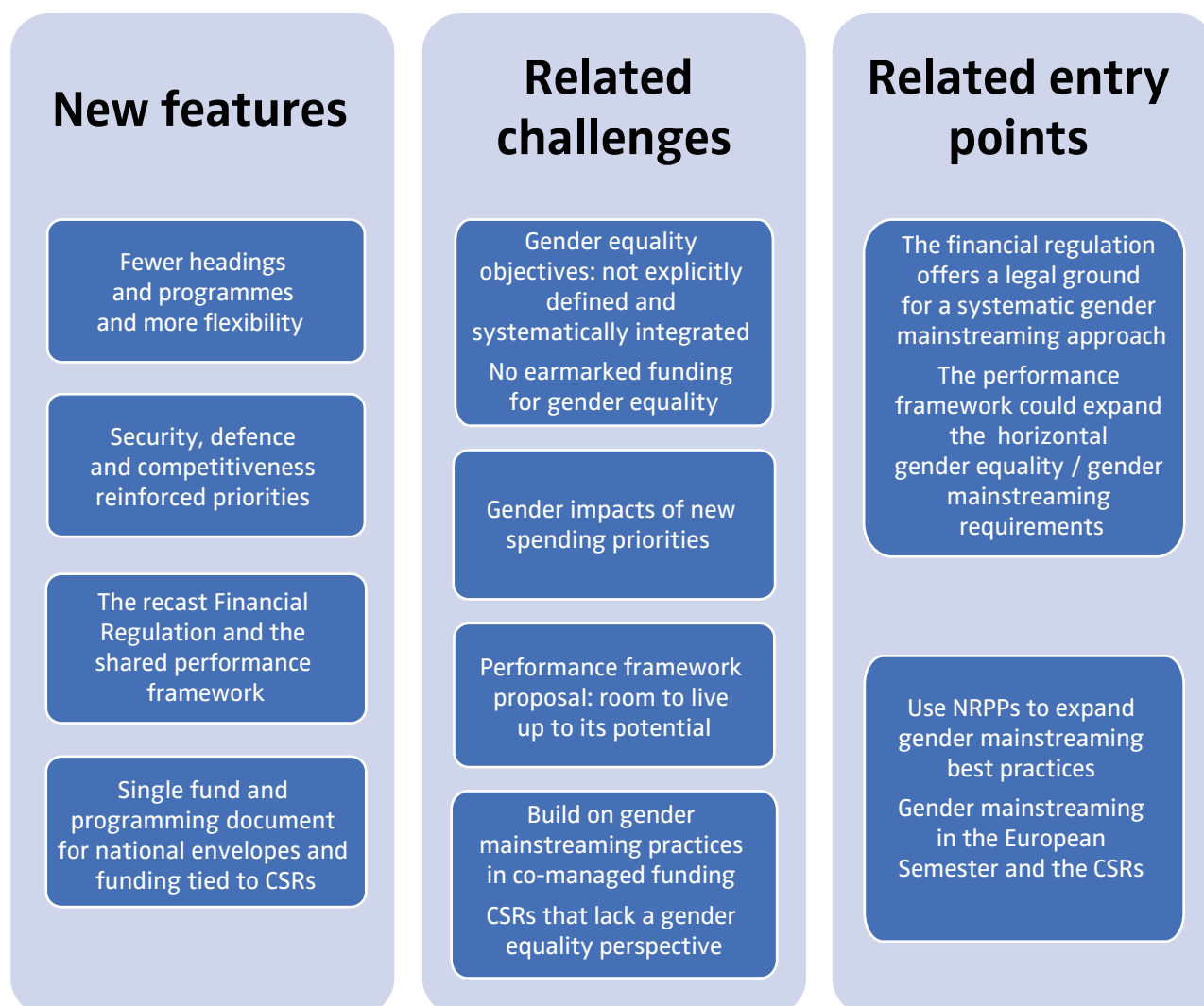
The recast Financial Regulation provides a strong legal foundation and entry points for systematic gender mainstreaming and gender budgeting across the EU budget cycle. If fully applied, it could embed gender equality objectives, indicators and data collection throughout all programmes relevant to gender equality.

The new, shared performance framework for all programmes is another relevant entry point. Although the proposed performance regulation introduces mandates for operationalising gender equality across the management modes, there remains further potential to embed a more holistic gender mainstreaming approach across all key stages of the programming cycle.

The single programme for national envelopes and NRPPs are crucial leverage points. The highest existing standards for gender mainstreaming (i.e. those in place in the ESF+) should be codified in the programme regulation, including in requirements for the NRPPs.

The coupling of NRPPs to the CSRs highlights the importance of increased attention to gender mainstreaming in the European semester and the CSRs.

Figure 3 | New features and related challenges and entry points for gender equality in the MFF for 2028–2034



Source: Authors, based on European Commission proposals for the 2028–2034 MFF.

4. The approach to gender equality in the proposed multiannual financial framework can be strengthened

This chapter assesses how the proposed MFF for 2028–2034 aims to promote gender equality and how this approach compares with international standards and ECA and European Parliament recommendations. The proposed MFF represents a **shift in the EU's approach to promoting gender equality through its budget**.

Until now, the EU has relied on a **dual approach** to gender equality (at least in key programmes):

1. **specific actions and targeted funding** for gender equality, secured through programme-specific gender equality objectives, activities and targets in sectoral regulations (e.g. the ESF+, CERV and the Neighbourhood, Development and International Cooperation Instrument (Regulation (EU) 2021/947));
2. **gender mainstreaming**, with gender considerations integrated throughout the budget cycle from programming to implementation and evaluation, including through expenditure tracking from the 2021–2027 period onwards, embedded in sectoral regulations (i.e. EU cohesion policy funds for 2021–2027 and more

specifically the European Regional Development Fund, the ESF+, the Cohesion Fund and the Just Transition Fund) and horizontal provisions ⁽²⁾.

There is **no earmarked funding** solely for the purpose of promoting gender equality. This is in line with a trend to integrate earmarked expenditure for gender equality within bigger units (Box 2).

Box 2: Examples of earmarked funding for gender equality in the previous EU long-term budgets

1995–1999: a budget was earmarked for the fourth action programme for equality between women and men and the new opportunities for women (NOW) community initiative within the European Social Fund (ESF).

2000–2006: a budget was earmarked for the fifth action programme for equality between women and men; the EQUAL community initiative in the ESF replaced the new opportunities for women (NOW) community initiative; the Daphne I and II programmes aimed to combat violence against women.

2007–2013: a gender equality strand with a dedicated budget in the Progress programme replaced the action programme budget; a small amount of funding was dedicated to implementing gender mainstreaming in the ESF, replacing the EQUAL community initiative; Daphne III was a specific programme as part of the fundamental rights and justice programme.

2014–2020: the gender equality strand of the Progress and Daphne programmes was integrated into the rights, equality and citizenship programme; there was no earmarked budget in regulations.

2021–2027: a share of funding within the CERV programme was earmarked for the promotion of gender equality and combating gender-based violence.

Sources: Authors, based on Hubert et al. (2016) and Jacquot (2015).

While the Financial Regulation offers an entry point for a comprehensive gender mainstreaming approach based on the current practice and experience, the MFF proposal presents opportunities for further development. As the following sections show, the approach does not yet fully meet the recommendations of the ECA and the European Parliament (see Annex 1) or internationally established standards of gender mainstreaming in budgeting. Without programme-specific objectives, an earmarked budget and the systematic application of *ex ante* gender impact assessments and other gender mainstreaming tools throughout the budget and policy cycle, the approach risks focusing on measuring and reporting without creating the conditions for actual change. It would be important to embed a robust gender budgeting methodology into the shared performance framework and each programme regulation.

None of the proposed regulations for funding programmes under headings 1 and 2 contains objectives related to gender equality for the full programme. Only two proposed regulations have gender equality objectives for a specific strand: the proposed AgoraEU regulation for the CERV+ strand (Articles 7(b) and 8; COM(2025) 550 final) and Horizon Europe for the European research area (ERA) strand (Article 18(2); COM(2025) 543 final) (Table 3).

⁽²⁾ The IIA includes a provision on ‘the promotion of equality between women and men as well as rights and equal opportunities for all throughout the implementation and monitoring of the relevant programmes, and the mainstreaming of those objectives as well as gender mainstreaming, including by strengthening the assessment of gender impact in impact assessments and evaluations’. Specifically, the Commission committed to examining how to develop a methodology to track expenditure on gender equality. In 2021, the Commission built on this commitment with the communication on better regulation (COM(2021) 219 final). This pledged greater attention to the dimension of gender equality and equality for all and committed the Commission to consistently considering it in all stages of policymaking. The methodology to measure the relevant expenditure at the programme level in the MFF for 2021–2027 has been developed (European Commission, 2022a) and fully rolled out in the current MFF.

Table 3 | Overview of gender equality objectives/activities in proposed regulations

Proposed regulation	Gender objectives in articles?	Gender activities in articles?	Gender objectives/activities in recitals?
Heading 1			
Proposal for a regulation establishing the NRP Fund (COM(2025) 565 final)	No ^(a)	Yes, for EU facility	Yes
Proposal for a regulation establishing the conditions for the implementation of EU support for the common agricultural policy (as part of the European Fund) (COM(2025) 560 final)	No	Yes – reference to target women	No
Proposal for a regulation establishing the conditions for the implementation of EU support for the common fisheries policy (as part of the European Fund) (COM(2025) 559 final)	No	No	No
Proposal for a regulation establishing the European Fund for Regional Development, including Interreg and the Cohesion Fund (as part of the European Fund) (COM(2025) 552 final)	No	No	Yes
Proposal for a regulation establishing the ESF (as part of the European Fund) (COM(2025) 558 final)	No	No	Yes
Proposal for a regulation establishing EU support for asylum, migration and integration (as part of the European Fund) (COM(2025) 540 final)	No	No	No
Proposal for a regulation establishing EU support for internal security (as part of the European Fund) (COM(2025) 542 final)	No	No	No
Proposal for a regulation establishing EU support for the Schengen area, for European integrated border management and for the common visa policy (as part of the European Fund) (COM(2025) 541 final)	No	No	No
Heading 2			
Proposal for a regulation establishing the European Competitiveness Fund (COM(2025) 555 final)	No	No	No
Proposal for a regulation establishing Horizon Europe (COM(2025) 543 final)	Yes, for the ERA	No	Yes
Proposal for a regulation establishing the Connecting Europe Facility (COM(2025) 547 final)	No	No	No
Proposal for a regulation establishing Erasmus+ (COM(2025) 549 final)	No	No	No
Proposal for a regulation establishing the Union Civil Protection Mechanism and EU support for health emergency preparedness and response (COM(2025) 548 final)	No	No	No
Proposal for a regulation establishing AgoraEU (COM(2025) 550 final)	Yes, for CERV+	Yes, for CERV+	Yes

Proposed regulation	Gender objectives in articles?	Gender activities in articles?	Gender objectives/ activities in recitals?
Proposal for a regulation establishing the single market and customs programme (COM(2025) 590 final)	No	No	No
Proposal for a regulation establishing the research and training programme of the European Atomic Energy Community (COM(2025) 594 final)	No	No	Yes
Proposal for a regulation establishing Pericles V (COM(2025) 462 final)	No	No	No
Proposal for a regulation establishing the nuclear decommissioning assistance of the Ignalina nuclear power plant in Lithuania (COM(2025) 476 final)	No	No	No
Proposal for a regulation establishing the Instrument for Nuclear Safety Cooperation and Decommissioning (COM(2025) 598 final)	No	No	No
Proposal for a regulation establishing the justice programme (COM(2025) 463 final)	No	No	Yes
Heading 3			
Proposal for a regulation establishing Global Europe (COM(2025) 551 final)	Yes, for the full programme	n/a ^(b)	Yes

^(a) The proposal for a regulation establishing the NRP Fund (COM(2025) 565 final) sets the general objective of protecting and strengthening democracy in the EU and upholding EU values in accordance with Article 2 of the Treaty on European Union. The specific objectives are supporting employment, equal access to the labour market, fair and quality working conditions and labour mobility; promoting equal opportunities for all; supporting strong social safety nets; fostering social inclusion and fighting poverty and homelessness; supporting investment in social infrastructure; facilitating access to services and associated infrastructure, including modernisation, digitalisation and strengthening the quality and resilience of healthcare systems and of child and long-term care services; protecting and strengthening fundamental rights, democracy, equality and the rule of law; and upholding EU values by sustaining and further developing open, rights-based, democratic, equal and inclusive societies, including by building civil society and social partners' capacities to uphold EU values, citizenship education and youth participation. In addition, NRPPs will need to contribute to the implementation of the European Pillar of Social Rights and address CSRs from the European semester.

^(b) Not applicable, as, in general, there are no specific activities included in the proposed regulation.

Source: Authors' own assessment based on the European Commission proposals for the 2028–2034 MFF.

By contrast, the main programme under heading 3, **the Global Europe instrument**, integrates gender equality objectives more systematically, reflecting established commitments in the area of gender equality (Box 3).

Box 3: Gender equality objectives in the proposed Global Europe regulation

Gender equality, combined with the rights of the child and empowerment of young people, is one of the 11 general principles of the Global Europe instrument that apply to all of its activities (Article 9(5)):

The Instrument shall promote gender equality and girls' and women's empowerment and prevent and fight violence against women and domestic violence. It shall also give particular attention to the rights of the child and to the protection and empowerment of youth.

In addition, Annex II on the specific objectives includes gender equality objectives for each region. For example, the specific objectives for Asia and the Pacific (Annex II.D(3)) include:

Promoting human development and gender equality [...] (c) Promoting gender equality and the rights and empowerment of women and girls, protecting rights of persons with disabilities and of children and fighting child labour, preventing and combating violence against women and domestic violence.

Article 10 considers gender equality a mainstreaming priority that should be considered in the design and implementation of all actions under the instrument. As such, gender equality will be a priority that influences each stage of the budgetary cycle under Global Europe, from design to evaluation.

The absence of gender equality objectives in the proposed regulations under headings 1 and 2 risks overlooking gender equality across the MFF for 2028–2034. This situation is also reflected in the proposed performance regulation, which has no horizontal gender equality targets or objectives. A more effective and efficient approach needs gender equality objectives at the horizontal level as well as in specific programme regulations as a basis for commitments to finance interventions promoting gender equality. Without clearly stated objectives that relate to the policy area of each programme, gender equality is framed as a principle that is not fully linked with concrete policy priorities.

The omission of explicit gender equality objectives diverges from the ECA's and the European Parliament's recommendations to ensure that the programmes have clear gender equality objectives (ECA, 2021; European Parliament, 2018). It reduces both compliance with the treaty-level commitment to gender equality and the EU's capacity to deliver on its obligations and commitments to achieving gender equality results.

The international commitments and the EU's gender equality policy framework provide a basis for **defining gender equality objectives** to be integrated into the regulations. International commitments include the sustainable development goals (notably goal 5), the Convention on the Elimination of All Forms of Discrimination against Women, the Istanbul Convention ⁽³⁾ and the Beijing Platform for Action. At the EU level, the European Commission's 2025 roadmap for women's rights (COM(2025) 97 final) and the declaration of principles for a gender-equal society (annex to COM(2025) 97 final), endorsed by the European Parliament, the European Economic and Social Committee, the European Investment Bank and all of the Member States, set eight principles for a gender-equal society and specific policy objectives to advance them (Box 4). These already-agreed-on principles and the related objectives provide concrete guidance for formulating both horizontal gender equality objectives and specific objectives tailored to the policy areas of each programme.

Box 4: The principles for a gender-equal society

1. Freedom from gender-based violence: every woman and girl has the right to security and to be treated with dignity, both on-line and off-line, in public and private life.
2. The highest standards of health: every woman has a right to the highest attainable standards of physical and mental health.
3. Equal pay and economic empowerment: every woman has the right to equal pay for equal work or work of equal value and to be economically independent.
4. Work–life balance and care: every woman has the right to balance her professional and private life.
5. Equal employment opportunities and adequate working conditions: every woman has the right to equal employment opportunities and adequate working conditions.
6. Quality and inclusive education: every girl and woman has the right to high-quality and inclusive education and training, free from discrimination.
7. Political participation and equal representation: every woman has the right to actively and safely participate in public life.

⁽³⁾ Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence.

8. Institutional mechanisms that deliver on women's rights: advancing women's rights requires effective gender mainstreaming, financing and institutional infrastructure, as well as gender-sensitive research, data collection, design and planning that address women's needs with an intersectional approach.

Each of these principles is supported by specific gender equality objectives.

Source: COM(2025) 97 final.

4.1. Limited scope: selected programmes are expected to support gender equality

The proposed approach to gender mainstreaming is limited in scope. Putting into practice the Financial Regulation's requirement of 'where feasible and appropriate', the proposed performance regulation defines a list of programmes that are expected to be implemented, taking into account the principle of gender equality and in accordance with an appropriate gender mainstreaming methodology (Article 7(1) and Annex IV). This binds gender mainstreaming to a subset of programmes, leaving out numerous funding instruments (Table 4) ⁽⁴⁾.

Table 4 | Overview of the programmes expected to take into account the principle of gender equality and the programmes and activities omitted

Programmes included in Annex IV list ^(a)	Programmes and activities omitted from Annex IV list
• NRPPs ^(b) • European Competitiveness Fund • Framework programme for research and innovation • Global Europe instrument • Erasmus and European Solidarity Corps • Creative Europe and CERV programmes ^(c) • Union Civil Protection Mechanism • Justice programme • Aid programme for the Turkish Cypriot community • Overseas countries and territories (including Greenland)	• Connecting Europe Facility • Euratom research and training programme • Single market and customs programme • Protection of the euro against counterfeiting • Nuclear decommissioning (Lithuania) • Nuclear safety cooperation and decommissioning • Instrument for emergency support within the EU

^(a) The names in the Annex IV list do not match the actual names of programmes in the proposed regulations.

^(b) The wording leaves it open to interpretation whether this refers to the whole of the proposed NRP Fund or only the NRPPs.

^(c) This seems to refer to the AgoraEU programme.

Source: Annex IV of the proposed performance regulation.

The proposed selective approach departs from the TFEU requirement that 'in all its activities, the Union shall aim to eliminate inequalities, and to promote equality between men and women' (Article 8 of the TFEU). The Commission's stated logic for this approach is that the excluded programmes operate on technical or regulatory domains and do not have a significant bearing on gender equality (SWD(2025) 591 final, pp. 106–111).

Many of the excluded areas – such as security, energy, transport and the internal market – have gender dimensions. For example, the Euratom research and training programme is related to the male-dominated field of science, technology, engineering and mathematics (STEM). The principles for a gender-equal society include an objective on encouraging girls and women to engage in the STEM sector (annex to COM(2025) 97 final), and gender mainstreaming in the programme could contribute to reaching this objective in the scientific areas covered by the programme.

Limiting gender mainstreaming to selected programmes affects both legal compliance and policy effectiveness. Therefore, there is an opportunity to expand the application of gender mainstreaming **to cover all MFF programmes** and ensure that support for gender equality is applied consistently across the EU budget.

⁽⁴⁾ According to the proposed regulation, the Commission is empowered to amend Annex IV by delegated acts, implying that the inclusion – or exclusion – of programmes from this list can be altered without full legislative scrutiny.

4.2. Gender mainstreaming: focus on tracking spending on gender equality and monitoring

The proposed performance regulation interprets the ‘appropriate gender mainstreaming methodology’ mentioned in Article 33(2)(f) of the Financial Regulation as follows:

- a gender equality tracking methodology;
- a uniform system of performance monitoring across all programmes that is used to some extent to monitor performance on gender equality;
- ensuring, to the extent possible, gender balance in evaluation panels and other relevant advisory bodies such as boards, expert groups and monitoring committees across all programmes.

In addition, the proposed performance regulation lists specific mainstreaming requirements for the NRPPs (see Section 3.3). As regards direct management, the rules on implementation through Member States’ plans require that gender equality be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

The methodology gives limited focus to several crucial aspects of gender mainstreaming in budgeting:

- carrying out *ex ante* gender impact assessments and integrating the results into programme design and resource allocation;
- integrating the gender equality objectives into programme regulations;
- ensuring that all programmes support activities aimed at promoting gender equality and provide adequate funding for it;
- enabling gender-sensitive programme design;
- monitoring substantive results towards gender equality, such as reductions in gender gaps and the promotion of gender equality goals;
- systematically collecting, analysing and reporting on existing sex-disaggregated data for EU funding programmes.

While the proposed methodology establishes and ensures consistency, it reflects a partial interpretation of gender mainstreaming / gender budgeting. Article 7 of the proposed performance regulation equates gender mainstreaming almost entirely to expenditure tracking and monitoring performance. Expenditure tracking can be a valuable tool, but it is not sufficient to ensure that budgets promote gender equality. Without explicit gender objectives or broader mainstreaming provisions, there is a risk that tracking becomes an administrative exercise disconnected from policy impact.

The methodology also approaches gender equality largely as a dimension for reporting on rather than as a priority that shapes funding allocation and what outcomes are pursued. As a result, gender equality risks becoming a statistical rather than a strategic consideration and a guiding objective.

At the same time, existing gender mainstreaming provisions in sectoral funding programmes (for an overview, see SWD(2025) 591 final, pp. 89–100) are not part of proposed regulations (Table 5). Unlike many programmes of the MFF for 2021–2027, none of the proposed sectoral regulations for the MFF for 2028–2034 under headings 1 and 2 includes legally binding gender mainstreaming articles. Most of the proposed regulations refer only to the proposed performance regulation and the Financial Regulation in the recitals, and some (e.g. the proposed Horizon Europe and AgoraEU regulations) include other recitals about gender mainstreaming. Only the proposed Global Europe regulation includes a gender mainstreaming provision as a legally binding article. It should be noted that all EU programmes and activities should be implemented in accordance with the proposed performance regulation, which, as outlined earlier, establishes the rules for the expenditure tracking and performance framework for the budget, including rules for ensuring a uniform application of the principle of gender equality.

The proposed shared rules for tracking expenditure on gender equality and the common performance indicators remain less extensive than the gender mainstreaming requirements currently found in sectoral regulations, which in the best cases cover programming, implementation, monitoring, reporting and evaluation. It is possible that the **good practices developed within individual programmes** – particularly the ESF+ – may not be sustained without a legislative obligation to maintain them.

Table 5 | Comparing gender mainstreaming in the current ESF+ and the proposed regulations

	Current ESF+ regulation for 2021–2027 (Regulation (EU) 2021/1057)	Proposed regulation for 2028–2034 (COM(2025) 565 final)
Objectives	Specific gender equality objectives: promoting gender-balanced labour market participation, equal working conditions and a better work–life balance, including through access to affordable childcare and care for dependent people (Article 4(1)(c))	No specific objectives on gender equality ^(a)
Horizontal principle / gender mainstreaming provision (apart from tracking and monitoring via indicators)	The Common Provisions Regulation sets out common horizontal principles. These include gender equality as follows: ‘Member States and the Commission shall ensure that equality between men and women, gender mainstreaming and the integration of a gender perspective are taken into account and promoted throughout the preparation, implementation, monitoring, reporting and evaluation of programmes’ (Article 9(2)). The ESF+ Regulation further specifies that the Commission shall ensure that gender equality, gender mainstreaming and the integration of the gender perspective are taken into account and promoted throughout the preparation, implementation, monitoring, reporting and evaluation of the operations supported from the employment and social innovation (EaSI) strand (Article 28(1))	No horizontal principle on gender equality Note: like for NRPPs, each Member State shall provide an explanation (not an obligation to integrate) of how the activities in the plans are expected to contribute to gender equality. This is limited to a 5 000-character explanation for the whole NRPP in the proposed NRP Fund regulation
Evaluation	Included in the horizontal gender mainstreaming provision (Article 28(1))	Shared and direct management: gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate
Enabling conditions	Gender equality is one of six thematic enabling conditions ^(b)	No enabling condition on gender equality. The EU support will be implemented in compliance with the Charter of Fundamental Rights of the European Union (the Charter condition), the principles of the rule of law and the provisions of the Conditionality Regulation (Regulation (EU, Euratom) 2020/2092), in accordance with Article 6 of the Financial Regulation
Indicators	Common list of indicators. Personal data are to be broken down by gender (women, men and non-binary people)	Common list of indicators. Where appropriate, the data collected in relation to indicators shall be broken down by gender
Gender tracking methodology	Yes	Yes

^(a) The proposal for a regulation establishing the NRP Fund (COM(2025) 565 final) sets the general objective of protecting and strengthening democracy in the EU and upholding EU values in accordance with Article 2 of the Treaty on European Union. The specific objectives are supporting employment, equal access to the labour market, fair and quality working conditions and labour mobility; promoting equal opportunities for all; supporting strong social safety nets; fostering social inclusion and fighting poverty and homelessness; supporting investment in social infrastructure; facilitating access to services and associated infrastructure, including modernisation, digitalisation and strengthening the quality and resilience of healthcare systems and of child and long-term care services; protecting and strengthening fundamental rights, democracy, equality and the rule of law; and upholding EU values by sustaining and further developing open, rights-based, democratic, equal and inclusive societies, including by building civil society and social partners’ capacities to uphold EU values, citizenship education and youth participation.

^(b) This means that gender equality is a prerequisite for the effective and efficient implementation of the specific objective ‘promoting a gender-balanced labour market participation, equal working conditions, and a better work–life balance including through access to affordable childcare, and care for dependent persons’. Member States have to assess in their programmes whether the enabling conditions linked to the selected specific objectives were fulfilled.

4.3. Tracking methodology: potential for upgrading

The **gender tracking methodology** established in the proposed performance regulation is a revised version of the methodology that the European Commission piloted and implemented in the 2021–2027 term (European Commission, 2022b), as mandated by the IIA of the MFF for 2021–2027. Consistent with the ECA's recommendations (ECA, 2022), the proposal sets scores reflecting the extent to which activities financed by the EU budget support gender equality and, in Annex IV, lists programmes and activities that mainstream gender (Opinion 10/2026). According to the revised methodology, budget activities are to be assigned one of three gender equality scores (Article 7(2)):

- **gender score 2:** activities with gender equality as a principal objective;
- **gender score 1:** activities with gender equality as an important and deliberative objective but not as its main objective;
- **gender score 0:** activities anticipated to have no substantial contribution to gender equality.

The scoring system remains the same as in the current period, except that the gender score 0* (interventions with potential but unproven gender relevance) has been removed. This approach partially mirrors the OECD Development Assistance Committee's gender marker and will streamline reporting across all programmes and management modes and enhance coherence and transparency while reducing administrative burden.

The proposed budget expenditure tracking framework is based on a list of predefined intervention fields included in Annex I of the proposed performance regulation ⁽⁵⁾. As for the gender tracking, the assignment of gender score 2 (gender equality as a principal objective) for activities will depend on whether they fall within specific intervention fields ⁽⁶⁾. Among the proposed 543 intervention fields, 15 (2.7 %) are categorised as having a gender score of 2.

The proposal suggests that there are several methodological elements that require attention.

- **No gender equality objectives are defined.**

The definitions of gender equality scores refer to objectives, but there are almost no gender equality objectives in the proposed programme regulations. Future guidance from the Commission will be key to ensuring a consistent application of the gender tracking methodology at the activity level.

- **The intermediate category has been eliminated.**

The 2021–2027 MFF used a 0* category for interventions with potential but unproven gender relevance. Removing it reduces nuance and risks under- or over-counting gender equality contributions in situations where evidence is missing. In addition, a category is missing that captures interventions that do not have gender equality objectives but for which there is evidence of gender mainstreaming. This might lead to imprecise scoring for interventions falling between the scores (i.e. having neither an 'important gender equality objective' nor 'no substantial contribution to gender equality').

- **There is a lack of a 'do no harm' (DNH) principle.**

Unlike international standards of gender equality tracking, such as the OECD, EIGE or UN Gender Equality Marker (GEM) standards, the EU methodology does not require verification that score 0 activities avoid negative gender impacts. This omission undermines accountability for unintended consequences.

- **There is no provision for insufficient evidence.**

⁽⁵⁾ According to the proposed performance regulation, the Commission can amend Annex I.

⁽⁶⁾ Other interventions can have a gender score of 2 as long as gender equality is a principal objective.

International standards, including the OECD and UN GEM standards, recommend leaving activities unmarked, rather than defaulting to 0, when data are lacking or, in the case of EIGE's tracking methodology, using a score of 0* for *ex ante* assessment and *ex post* verification for interventions that might have a positive impact on gender equality, but lack data and need to demonstrate the use of gender mainstreaming. The approach may therefore involve an element of systematically underestimating gender relevance in data-poor areas, affecting the reliability of scoring results.

- **There is limited differentiation of progress levels.**

The three-score scale lacks the nuance to capture varying degrees of mainstreaming effort, early-stage initiatives or mixed outcomes, while these are areas that are addressed in the UN GEM's four-level system or EIGE's methodology.

- **There are no mandatory criteria: there is no focus on impacts or effectiveness.**

While international standards, including the OECD and EIGE tracking methodologies, complement each score with mandatory minimum criteria to be fulfilled (e.g. a gender impact assessment, a gender analysis to inform the design of the interventions, explicit gender equality objectives and a DNH approach), as essential elements of the gender scoring methodology, no such criteria are included in the proposed approach. Thus, the gender tracking methodology risks missing out on the potential of having actual impacts on promoting transformative gender equality.

Beyond methodological issues, practical challenges in applying the gender scores arise. **A gender score of 2 is assigned without gender equality as a clear principal objective.** It is unclear whether some of the 15 intervention fields classified as score 2 fulfil the criteria of gender equality being the principal objective (Box 5). In addition, not all **intervention fields classified as score 2 fully reflect the EU's gender equality objectives**, such as those set out in the roadmap for women's rights and the principles of a gender-equal society (COM(2025) 97 final). Annex 3 provides examples of how these principles and the related objectives could be used to expand and redefine the list of score 2 intervention fields.

Box 5: An example of an intervention field classified as having gender equality as the principal objective

In the policy area of energy efficiency, some intervention fields have a gender score of 2, for example 'Other social infrastructures (including pre-school and care centres) – Deep renovation, including climate resilience measures' (Annex I of the proposed performance regulation, p. 28).

While preschool and care centres are relevant for the distribution of care work and therefore for gender equality, there is no indication that the principal aim of renovating them or other social infrastructures would be to advance gender equality. The impact on gender equality depends on the way services are provided. The output and results indicators – as a potential indication of an implicit aim – are not formulated in a way to measure gender equality outputs or results. The indicators measure energy and climate resilience objectives and users (by gender).

Of the 15 intervention fields with a gender score of 2, four relate to renovation and construction. The information available indicates that the main objective of these interventions is to increase energy efficiency.

Assigning a score of 2 to these intervention fields and related activities is likely to inflate the reporting on expenditure with the principal objective of gender equality and undermine the credibility of the tracking system. Drawing on international practice and standards for tracking gender equality spending, this example instead represents a gender score of 1, namely gender equality is an important but secondary objective.

Key components of an enhanced, comprehensive tracking methodology would include:

1. aligning the EU approach with **international standards** (i.e. those of the OECD Development Assistance Committee, EIGE and the UN GEM), including a DNH principle and clear definitions for each score and for all mandatory criteria (e.g. a gender analysis to inform design and implementation and explicit gender equality objectives);
2. re-establishing an **intermediate score** (e.g. a score of 0* for activities with potential but unproven positive impacts on gender equality or a 'limited gender equality contribution score', defined as there being no gender equality objective and limited contributions to gender equality, but evidence of gender mainstreaming in practice) and introducing qualitative assessment criteria to capture partial or evolving mainstreaming efforts;
3. requiring justification and documentation for each assigned score, supported by sex-disaggregated data and gender statistics – future guidance from the Commission will be key to ensuring a consistent application of the gender tracking methodology that aligns with international standards;
4. complementing the tracking with **ex ante and ex post gender impact assessment** procedures to ensure that scoring informs – not replaces – policy design;
5. including a mechanism to **monitor actual outcomes** – currently, the contributions of programmes and activities to gender equality are based on estimates and not actual spending, so assessments during and after implementation (*ex post*) against minimum criteria will ensure implementation and prove indicated contributions (see EIGE, 2022, tool 8, step 2).
6. revising and **refining the list of gender score 2 interventions** and basing it on explicit gender equality objectives – the list of gender equality objectives in the gender equality strategy and the gender equality principles and objectives set out in the roadmap for women's rights and its annex (COM(2025) 97 final) provide a useful basis (see Annex 3 for examples).

While refining the approach in the regulation itself is important, Article 7(3) of the proposed performance regulation empowers the Commission to issue **technical guidance** on the tracking methodology. This is a crucial entry point for enhancing the tracking methodology and its practical application.

4.4. Monitoring framework needs specification of gender equality interventions and results

Including a limited **gender dimension in performance monitoring** is the second element of the gender mainstreaming methodology of the proposed MFF for 2028–2034. The proposed performance regulation presents a harmonised performance monitoring framework against which all funding instruments and the whole EU budget will be assessed. The framework consists of the list of predefined intervention fields discussed in the previous section and output indicators ⁽⁷⁾ and results indicators ⁽⁸⁾ for each field (Annex I of the proposed performance regulation).

A shared performance monitoring framework can help to **measure to what extent the EU budget advances gender equality** (i.e. not only through expenditure tracking funding but also through the results achieved). However, the potential of the proposed framework for measuring gender equality outcomes is not fully realised, and the proposed monitoring approach remains limited.

First, as discussed in the previous section, the **intervention fields** listed do not fully reflect the EU's gender equality objectives. This means that there is an opportunity to adopt a more comprehensive approach in assessing the performance of the EU budget to gender equality. Second, some of the **results indicators** in the intervention

⁽⁷⁾ The proposed performance regulation defines an output indicator as a quantitative performance indicator that monitors what is directly produced or supported by the implementation of an activity.

⁽⁸⁾ The proposed performance regulation defines a results indicator as a quantitative performance indicator that monitors the direct effects of supported activities.

fields categorised as related to gender equality have limited potential to measure gender equality results. For example, intervention field 427, 'Support for inclusive gender equality policies', only has the outcome indicator 'number of actions' and no results indicators (Annex I, p. 54, of the proposed performance regulation).

Third, the framework specifies which output and results indicators should be **disaggregated by sex**, but the indicators are not consistently disaggregated. Not all indicators related to people are disaggregated by sex. A category of people, such as 'farmers', may be disaggregated in one indicator but not in another.

A **more accurate monitoring** of gender equality results would require (1) defining more intervention fields related to the EU's gender equality objectives and (2) defining more precise indicators, and performance targets, to measure the progress made towards gender equality and disaggregating indicators more consistently by sex. Annex 3 provides examples of new intervention fields based on EU gender equality objectives. EIGE's gender budgeting toolkit provides specific guidance for developing indicators for advancing gender equality (see EIGE, 2022, tool 6).

4.5. Gender equality remains the least institutionalised horizontal priority

Gender equality was less integrated than the other horizontal priorities of the EU budget in the MFF for 2021–2027 (ECA, 2022). The proposed MFF for 2028–2034 has three horizontal priorities: climate and biodiversity, social policies and gender equality.

A comparison of the three horizontal priorities shows that the integration of gender equality is less comprehensive and institutionalised as a result of several key aspects (Table 6):

- a different marker methodology,
- a limited range of application,
- no spending target,
- no 'do no significant harm' (DNSH) method accounting for potential negative effects,
- a weak integration of objectives in the proposed programme regulations.

Table 6 | Comparison of integration of horizontal principles in the 2028–2034 MFF

Horizontal principles	Tracking methodology	Range of application	Spending target	DNH approach	Objectives specified
Climate and biodiversity	Harmonised coefficient system	To all programmes	≥ 35 % excluding defence and security	DNSH to environmental objectives	Environmental objectives in a range of regulations
Social policies	Defined coefficients	To all programmes, where feasible and appropriate	≥ 14 % Limited to the proposed NRP Fund	No DNH/DNSH	Social objectives in a range of regulations
Gender equality	Three-score tracking system	To limited list (considered more relevant for gender equality) (Annex IV of the proposed performance regulation)	None	No DNH/DNSH	Explicit gender equality objectives an exception

While the other horizontal priorities have a broad **scope of application** across programmes (to all programmes for climate and biodiversity and to all programmes where 'feasible and appropriate' for social policies), the application of the horizontal principle of gender equality is further defined in Annex IV of the proposed performance regulation. Annex IV lists the programmes and activities that are considered more relevant to gender equality (see Section 3.2).

The expenditure **tracking methodology** is different. While the methodology for climate and biodiversity spending and for social policy relies on EU coefficients assigned to the intervention fields to determine their contribution to policies ⁽⁹⁾, gender equality tracking is based on a three-score tracking system (see Section 3.4).

The proposals include mandatory cross-cutting **spending targets** for climate and biodiversity (spending target of at least 35 % ⁽¹⁰⁾) and for social policies (spending target of at least 14 % of total EU contributions and loans to the NRPPs ⁽¹¹⁾), while there is no target for gender equality spending. In addition, a **DNSH approach** is applied to environmental objectives (based on the Financial Regulation), while no such methodology is introduced for social policy or gender equality. However, in accordance with international practice, it is part of appropriate gender mainstreaming methodologies, in particular gender tracking methodologies.

Finally, climate and environmental **objectives**, as well as social objectives, are included in a range of proposed programme regulations. In contrast, gender equality objectives are largely absent from the regulations, except for three programmes or programme strands.

The difference in the approach to horizontal principles is notable, particularly in view of the ECA's recommendations to bring all horizontal such principles to the same level (ECA, 2022).

Main points of Chapter 4

The approach to gender equality in the MFF for 2028–2034 can be further strengthened. Without explicit gender objectives in headings 1 and 2 and a comprehensive horizontal gender mainstreaming provision that considers all phases of the programming cycle, the greater part of EU expenditure risks being implemented in a gender-unaware way, undermining the goal of gender equality and unintentionally reinforcing gender gaps and widening inequalities. To better align the budget with TFEU obligations and commitments, gender equality objectives should be explicitly included in specific regulations and in the performance framework itself.

The application of gender mainstreaming should be expanded to cover all MFF programmes to ensure that support to gender equality and the implementation of gender mainstreaming is applied to all programmes without exclusions. Limiting gender mainstreaming to selected programmes affects both legal compliance and policy effectiveness.

⁽⁹⁾ The system for tracking environmental spending is differentiated between climate change mitigation, climate change adaptation and resilience, and the environment. Under the system, a coefficient of 100 % is assigned to activities expected to make a substantial contribution; a coefficient of 40 % is assigned to activities expected to make a non-marginal, positive contribution; and a coefficient of 0 % is assigned to activities expected to have a neutral impact.

⁽¹⁰⁾ The climate and environment spending target excludes defence and security spending from its calculation. The target is defined in Article 4(2) of the proposed performance regulation.

⁽¹¹⁾ At least 14 % of the total EU contribution and loans to the NRPPs and at least 14 % of the financial envelope, excluding common agricultural policy funds and externally assigned revenue from the Social Climate Fund, shall be dedicated to meeting the EU's social objectives. The target is defined in Articles 10(5) and 22 of the proposed NRP Fund regulation.

A revised, more comprehensive gender mainstreaming methodology – anchored in the potential of the Financial Regulation and informed by 2021–2027 MFF practice and international standards – would turn the approach into a real driver of gender equality performance, ensuring the new performance framework delivers on its promise of consistency and effectiveness.

A revision and enhancement of the gender tracking methodology based on international standards (e.g. including minimum criteria linked to each score, such as gender analysis, gender objectives or a DNH approach) could turn it into a more effective approach for contributing to promoting gender equality. The Commission’s technical guidance will be crucial for strengthening the tracking methodology.

The scope of the monitoring system can be enhanced by defining the intervention fields and the output and results indicators based on the specific gender equality objectives defined in the declaration of principles for a gender-equal society (annex to COM(2025) 97 final).

Gender equality remains the least institutionalised horizontal priority.

5. Recommendations: advancing gender equality and gender budgeting in the multiannual financial framework for 2028–2034

The next MFF (for 2028–2034) shall ensure that gender equality is a measurable, funded and monitored priority objective across all EU spending. The following recommendations outline concrete steps to make gender equality and gender mainstreaming integral to the architecture and implementation of the MFF in order to support gender equality bodies and institutions involved in the interinstitutional negotiations on the MFF and the funding programmes.

Gender equality actors and institutions and those with gender expertise should play a strong role in the negotiations. Institutional mechanisms for gender equality and gender mainstreaming (i.e. bodies and processes that promote, advocate and support gender equality and the mainstreaming of gender issues across all programmes) are needed to better recognise and systematically address existing gender inequalities and associated risks both in the proposals for the MFF for 2028–2034 and in the development of NRPPs (see EIGE, 2025).

How negotiation competences are distributed across the co-legislators, namely the European Parliament and the Council, is crucial. In practice, gender equality institutions play a limited role. The European Parliament’s Committee on Women’s Rights and Gender Equality (FEMM Committee) is not in charge of any of the legislative files. It only issues opinions, and on four legislative proposals: AgoraEU ⁽¹²⁾, the proposed performance regulation ⁽¹³⁾, the ESF ⁽¹⁴⁾ and Global Europe ⁽¹⁵⁾. In the absence of a Council formation on gender equality, it is unclear whether and how gender equality actors will be institutionally involved on the Council side.

⁽¹²⁾ [https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0550\(COD\)](https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0550(COD)).

⁽¹³⁾ [https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0545\(COD\)](https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0545(COD)).

⁽¹⁴⁾ [https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0239\(COD\)](https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0239(COD)).

⁽¹⁵⁾ [https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0227\(COD\)](https://oeil.europarl.europa.eu/oeil/en/procedure-file?reference=2025/0227(COD)).

5.1. Establish a solid basis for gender equality throughout the multiannual financial framework

Include gender equality objectives in funding programme regulations

Gender equality will need to be explicitly reflected in either general or specific objectives, or in the objectives of programme strands. These should draw on the roadmap for women's rights (COM(2025) 97 final) and the declaration of principles for a gender-equal society (annex to COM(2025) 97 final). Without clear objectives, the EU budget cannot fully perform on gender equality, and funding is unlikely to reach activities that promote equality.

Integrate holistic gender mainstreaming and gender budgeting provisions

The proposed performance regulation – and, if that falls short, the IIA – should contain comprehensive gender mainstreaming provisions covering all relevant programmes and all stages of the budget cycle: preparation, implementation, monitoring, reporting and evaluation. Each programme regulation should include a dedicated article on gender mainstreaming, building on the best practice examples from the 2021–2027 MFF (e.g. the ESF+).

5.2. Secure and strengthen funding for gender equality

Protect funding within AgoraEU

While the proposal for AgoraEU introduces flexibility to respond to emerging challenges and the necessary level of funding to the CERV+ and Daphne strands, it remains important to maintain the proposed level of funding for the AgoraEU programme and establish earmarked minimum budgets for its gender equality, Daphne and equality strands. Without such earmarking, there is a risk that the resources for combating gender-based violence and for promoting gender equality may be redirected to other priorities. Consider establishing earmarked minimum funding to gender equality priorities and priorities of importance to promote gender equality and women's rights in other funds as well.

Ensure gender equality activities in all programmes

During implementation, each relevant programme should fund activities promoting gender equality in its sector, in line with the programme's gender equality objectives.

Provide technical assistance and sustainable support

Allocate EU funding for permanent technical assistance on gender mainstreaming and gender budgeting at both the EU and the Member State levels, potentially financed through the EU facility of the proposed NRP Fund.

5.3. Strengthen the methodological and analytical foundations

Improve the gender equality tracking methodology

Revise the proposed tracking system and the proposed performance regulation to meet international standards of tracking expenditure for gender equality. This includes minimum criteria for different scores, such as gender analysis, which informs the basis for design and implementation of activities; a DNH approach to gender equality; and the presence of at least one explicit gender equality objective measured by at least one gender-specific results indicator. The Commission's guidance should align with international standards and adopt a holistic, cycle-based approach.

Enhance the gender mainstreaming methodology

Complement the current expenditure tracking system and the proposed performance regulation with more comprehensive gender budgeting tools to establish an effective gender mainstreaming methodology, based on gender equality objectives, gender impact assessments, gender analysis and other gender budgeting tools and to ensure its application throughout the entire budget process.

Review performance indicators and scoring

Reform the list of interventions – particularly gender score 2 categories – and indicators to reflect EU gender equality goals. This will ensure that gender equality contributes effectively to the performance-based approach of the MFF.

Enhance sex-disaggregated data collection and gender statistics

Clarify that data related to individuals shall, as a rule, be broken down by sex. Exceptions should require a clear justification.

5.4. Mainstream gender equality across governance and coordination mechanisms***Expand the scope of Annex IV of the proposed performance regulation***

Expand the list of programmes and activities relevant to gender equality to comply with Article 8 of the TFEU ('In all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women.').

Integrate gender equality in the European semester and national and regional partnership plans

Ensure that NRPPs explicitly support gender equality and that the CSRs include measures promoting gender equality, strengthening care infrastructures and addressing broader structural gender inequalities.

Support an independent body of gender budgeting experts

Establish an independent expert body to provide continuous technical guidance, quality control and assessment on gender mainstreaming and gender budgeting across EU funds through a provision in the proposed performance regulation, mirroring the model of the Regulatory Scrutiny Board.

5.5. Enhance governance, expertise and accountability***Strengthen institutional support structures***

Establish gender equality councils or communities of practice to provide independent analysis, advice, best practices, standards and coordination on gender equality, gender mainstreaming and gender budgeting, mirroring the model of fiscal councils or the community of practice (CoP) on gender mainstreaming in the ESF.

Support gender equality mechanisms and civil society

Guarantee the participation of gender equality bodies and civil society in the preparation, implementation and monitoring of the MFF, NRPPs and EU programmes.

Increase resources and the mandate for institutions and bodies to promote gender equality

Expand the tasks, ensure additional resourcing and a strengthened mandate for EIGE through a legislative and financial statement as part of the negotiations.

Ensure adequate financing for EIGE and national gender equality institutions and expert groups to systematically build knowledge on gender equality and gender budgeting and mainstreaming, providing methodological support and capacity-building for institutions and Member States, and promote sharing of and promoting best practices.

5.6. Promote gender equality as a pillar of peace, security and prosperity

Reframe gender equality as a strategic investment in Europe's peace, security and prosperity. Gender equality and freedom from gender-based violence contribute directly to democratic resilience, conflict prevention, social cohesion and sustainable economic growth; strengthen this connection in both political discourse and funding priorities.

Strengthen the narrative and evidence base linking gender equality, peace, human rights and economic competitiveness through policy communication, dedicated studies and targeted funding.

Integrate the women, peace and security (WPS) agenda into internal and external security spending, ensuring that defence, migration and crisis-response instruments uphold and promote gender equality.

Highlight gender equality as a driver of innovation and prosperity, reflecting growing evidence that gender-diverse sectors perform better in terms of productivity, governance and crisis resilience.

Encourage interinstitutional and public debate on the societal and economic value of gender equality, positioning it as an indispensable factor for a stable, secure, prosperous and competitive Europe.

Use communication and education tools (e.g. the European Year initiatives and the gender equality strategy for 2026–2030) to promote the understanding that investing in gender equality enhances peacebuilding, democratic participation and sustainable development.

Promote recognition of gender equality as a strategic foundation.

References

- Council of Europe (2005), *Gender Budgeting: Final report of the group of specialists on gender budgeting (EG-S-GB)*, Directorate General of Human Rights, Strasbourg, https://rm.coe.int/1680596143&ved=2ahUKEwjzvJLCsO-QAxXM3AIHHTKVb7MQFnoECBUQAQ&usg=AOvVaw2_wBk6mO9JeihAoUjK27dd.
- Council of the European Union (2021), 'Council Conclusions on Gender Mainstreaming in the EU Budget (CoA SR No 10/2021)', 15 October 2021, <https://data.consilium.europa.eu/doc/document/ST-12829-2021-INIT/en/pdf>
- Council of the European Union (2023), 'Council Conclusions on Mainstreaming a gender equality perspective in policies, programmes, and budgets', 11 May 2023, <https://data.consilium.europa.eu/doc/document/ST-9026-2023-INIT/en/pdf>
- ECA (2021), *Gender Mainstreaming in the EU Budget: Time to turn words into action*, special report 10/2021, Publications Office of the European Union, Luxembourg, https://www.eca.europa.eu/Lists/ECADocuments/SR21_10/SR_Gender_mainstreaming_EN.pdf.
- ECA (2022), *Report on the Performance of the EU Budget – Status at the end of 2021*, Publications Office of the European Union, Luxembourg, https://www.eca.europa.eu/lists/ecadocuments/annualreport-performance-2021/annualreport-performance-2021_en.pdf.
- ECA (2025), *Annual report on EU agencies for the 2024 financial year*, Publications Office of the European Union, Luxembourg, <https://www.eca.europa.eu/en/publications/SAR-AGENCIES-2024>.
- EIGE (n.d.), 'Economic benefits of gender equality in the European Union', EIGE website, <https://eige.europa.eu/newsroom/economic-benefits-gender-equality>.
- EIGE (2019a), *Gender Mainstreaming: Gender budgeting*, Publications Office of the European Union, Luxembourg, <https://eige.europa.eu/publications-resources/publications/gender-mainstreaming-gender-budgeting>.
- EIGE (2019b), *Gender Budgeting. Mainstreaming gender into the EU budget and macroeconomic policy framework*, Publications Office of the European Union, Luxembourg, <https://eige.europa.eu/publications-resources/publications/gender-budgeting-mainstreaming-gender-eu-budget-and-macroeconomic-policy-framework>.
- EIGE (2022), 'Gender budgeting', EIGE website, <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/tool-8-tracking-resource-allocations-gender-equality-eu-funds>.
- EIGE (2025), *Institutional Mechanisms for Gender Equality in the EU: Present realities, future priorities*, Publications Office of the European Union, Luxembourg, https://eige.europa.eu/publications-resources/publications/institutional-mechanisms-gender-equality-eu-present-realities-future-priorities?language_content_entity=en.
- Elomäki, A. (2025), 'Gender mainstreaming in economic governance: Governing women's productive and reproductive labor in the European Union', *International Feminist Journal of Politics*, Vol. 27, Issue 3, pp. 707–730, <https://doi.org/10.1080/14616742.2025.2512012>.
- European Commission (2022a), 'Annex – Gender tracking methodology – Gender equality: An expenditure tracking methodology for the MFF 2021–2027', in: *Draft General Budget for the European Union – 2023: Working document part I*, Publications Office of the European Union, Luxembourg, pp. 24–26, https://commission.europa.eu/document/download/bbd69a2e-54c0-42db-86ba-a5fa4b44062d_en?filename=wd_i_final_web.pdf.
- European Commission (2022b), 'Annex – Gender tracking methodology – Gender equality: An expenditure tracking methodology for the MFF 2021–2027', in: *Draft General Budget for the European Union – 2023: Working document part I*, pp. 36–41, https://commission.europa.eu/document/download/bbd69a2e-54c0-42db-86ba-a5fa4b44062d_en?filename=wd_i_final_web.pdf.

European Commission (2025a), 'The 2028–2034 EU budget for a stronger Europe', European Commission website, https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/eu-budget-2028-2034_en.

European Commission (2025b), 'Gender equality mainstreaming', European Commission website, https://commission.europa.eu/strategy-and-policy/eu-budget/performance-and-reporting/horizontal-priorities/gender-equality-mainstreaming_en.

European Parliament (2018), 'European Parliament resolution on gender budgeting in the EU budget – The way forward', https://www.europarl.europa.eu/meetdocs/2014_2019/plmrep/COMMITTEES/FEMM/DV/2018/09-03/20180828DraftResolutionGenderBudgetingintheEUBudget-thewayforward_EN.pdf.

European Parliament (2024), *European Union Gender Budgeting – State of play 2024*, IPOL Bri(2024)767.348 7, Policy Department for Budgetary Affairs, Brussels.

European Parliament (2025a), *2025 Country-specific Recommendations: Stylised facts and figures*, PE 764.365, Economic Governance and EMU Scrutiny Unit, Brussels.

European Parliament (2025b), 'European Parliament resolution of 7 May 2025 on a revamped long-term budget for the Union in a changing world (2024/2051(INI))'.

European Parliament (2025c), *Gender budgeting in the 2021–2027 period and the proposal for the 2028–2034 multiannual financial framework*, BUDG BRI(2025)779.721, Budgetary Support Unit, Brussels, [https://www.europarl.europa.eu/RegData/etudes/BRIE/2025/779721/BUDG_BRI\(2025\)779721_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2025/779721/BUDG_BRI(2025)779721_EN.pdf).

Hubert, A. and Stratigaki, M. (2016), 'Twenty years of EU gender mainstreaming: Rebirth out of the ashes?', *Femina Politica*, Vol. 25, Issue 2, pp. 21–36.

Jacquot, S. (2015), *Transformations in Gender Equality. From emergence to dismantling*, Palgrave, London.

OECD (2016), *Handbook on the OECD-DAC Gender Equality Policy Marker*, OECD-DAC Network on Gender Equality (Gendernet), <https://web.archive.oecd.org/2018-02-20/423852-Handbook-OECD-DAC-Gender-Equality-Policy-Marker.pdf>.

OECD (2018), *OECD Toolkit for Mainstreaming and Implementing Gender Equality: Implementing the 2015 OECD recommendation on gender equality in public life*, OECD Publishing, Paris, <https://doi.org/10.1787/afd32b5a-en>.

OECD (2019), *Designing and Implementing Gender Budgeting – A path to action*, GOV/PGC/SBO(2019)17, [https://one.oecd.org/document/GOV/PGC/SBO\(2019\)17/en/pdf](https://one.oecd.org/document/GOV/PGC/SBO(2019)17/en/pdf).

OECD (2023), *OECD Best Practices for Gender Budgeting*, GOV/SBO(2023), [https://one.oecd.org/document/GOV/SBO\(2023\)2/en/pdf](https://one.oecd.org/document/GOV/SBO(2023)2/en/pdf).

Quinn, S. (2009), *Gender Budgeting: Practical Implementation Handbook*, Council of Europe, Strasbourg, <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680599885>

UN (2023), 'SDG indicator metadata', last updated 31 March 2023, <https://unstats.un.org/sdgs/metadata/files/Metadata-05-0c-01.pdf>.

Legislative texts and legislative proposals

Commission staff working document – Impact assessment report accompanying the document Proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, SWD(2025) 591 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025SC0590&qid=1753801655429>.

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Better regulation: Joining forces to make better laws, COM(2021) 219 final of 29 April 2021, <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=COM:2021:219:FIN>.

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – A roadmap for women's rights, COM(2025) 97 final of 7 March 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0097>.

Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions – A dynamic EU budget for the priorities of the future – The multiannual financial framework 2028–2034, COM(2025) 570 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0570>.

Council Decision (EU) 2021/764 of 10 May 2021 establishing the specific programme implementing Horizon Europe – the framework programme for research and innovation, and repealing Decision 2013/743/EU (OJ L 167I, 12.5.2021, p. 1, ELI: <http://data.europa.eu/eli/dec/2021/764/oj>).

Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence, Istanbul, 11.V.2011, <https://rm.coe.int/168008482e>.

Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433I, 22.12.2020, p. 11, ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>).

Interinstitutional agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial managements, as well as on new own resources, including a roadmap towards the introduction of new own resources (OJ L 433I, 22.12.2020, p. 28, ELI: https://eur-lex.europa.eu/eli/agree_interinst/2020/1222/oj/eng).

Opinion 01/2026 (pursuant to Article 322(1) TFEU) concerning the proposal for a Regulation of the European Parliament and of the Council on establishing the European Competitiveness Fund ('the ECF'), including the specific programme for defence research and innovation activities, repealing Regulations (EU) 2021/522, (EU) 2021/694, (EU) 2021/697, (EU) 2021/783, repealing provisions of Regulations (EU) 2021/696, (EU) 2023/588, (EU), and amending Regulation (EU) [EDIP] (SEC(2025) 555 final; SWD(2025) 555 final; SWD(2025) 556 final), <https://www.eca.europa.eu/en/publications/OP-2026-01>.

Opinion 10/2026 (pursuant to Article 322(1), TFEU) concerning the proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities (COM(2025) 545 final), <https://www.eca.europa.eu/en/publications/OP-2026-10>.

Opinion 11/2026 (pursuant to Article 287(4), TFEU) concerning the proposal for a regulation of the European Parliament and of the Council establishing the AgoraEU programme for the period 2028–2034, and repealing Regulations (EU) 2021/692 and (EU) 2021/818 (COM(2025) 550 final), <https://www.eca.europa.eu/en/publications/OP-2026-11>.

Proposal for a regulation of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, and the European Maritime and Fisheries Fund and financial rules for those and for the Asylum and Migration Fund, the Internal Security Fund and the Border Management and Visa Instrument Common Provision Regulation, COM(2018) 375 final of 29 May 2018, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2018%3A375%3AFIN>.

Proposal for a regulation of the European Parliament and of the Council on the European Social Fund Plus (ESF+), COM(2018) 382 final of 30 May 2018, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018PC0382>.

Proposal for a regulation of the European Parliament and of the Council establishing the exchange, assistance and training programme for the protection of the euro against counterfeiting for the period 2028–2034 (the ‘Pericles V’ programme) and repealing Regulation (EU) 2021/840, COM(2025) 462 final of 3 September 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0462>.

Proposal for a regulation of the European Parliament and of the Council establishing the Justice programme for the period 2028–2034 and repealing Regulation (EU) 2021/693, COM(2025) 463 final of 3 September 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0463>.

Proposal for a Council regulation establishing the nuclear decommissioning assistance programme of the Ignalina nuclear power plant in Lithuania for the period 2028–2034, and repealing Regulation (EU) 2021/101, COM(2025) 476 final of 3 September 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0476>.

Proposal for a regulation of the European Parliament and of the Council establishing the Union support for asylum, migration and integration for the period from 2028 to 2034, COM(2025) 540 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0540>.

Proposal for a regulation of the European Parliament and of the Council establishing the Union support for the Schengen area, for European integrated border management and for the common policy on visas for the period from 2028 to 2034, COM(2025) 541 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0541>.

Proposal for a regulation of the European Parliament and of the Council establishing the Union support for internal security for the period from 2028 to 2034, COM(2025) 542 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0542>.

Proposal for a regulation of the European Parliament and of the Council establishing Horizon Europe, the framework programme for research and innovation, for the period 2028–2034 laying down its rules for participation and dissemination, and repealing Regulation (EU) 2021/695, COM(2025) 543 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0543>.

Proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, COM(2025) 545 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0545>.

Proposal for a regulation of the European Parliament and of the Council establishing the Connecting Europe Facility for the period 2028–2034, amending Regulation (EU) 2024/1679 and repealing Regulation (EU) 2021/1153, COM(2025) 547 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0547>.

Proposal for a regulation of the European Parliament and of the Council on the Union Civil Protection Mechanism and Union support for health emergency preparedness and response, and repealing Decision No 1313/2013/EU (Union Civil Protection Mechanism), COM(2025) 548 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0548>.

Proposal for a regulation of the European Parliament and of the Council establishing the Erasmus+ programme for the period 2028–2034, and repealing Regulations (EU) 2021/817 and (EU) 2021/888, COM(2025) 549 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0549>.

Proposal for a regulation of the European Parliament and of the Council establishing the ‘AgoraEU’ programme for the period 2028–2034, and repealing Regulations (EU) 2021/692 and (EU) 2021/818, COM(2025) 550 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0550>.

Proposal for a regulation of the European Parliament and of the Council establishing Global Europe, COM(2025) 551 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0551>.

Proposal for a regulation of the European Parliament and of the Council establishing the European Fund for Regional Development including for European Territorial Cooperation (Interreg) and the Cohesion Fund as part of the Fund set out in Regulation (EU) [...] [NRP] and establishing conditions for the implementation of the Union support to regional development from 2028 to 2034, COM(2025) 552 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0552>.

Proposal for a regulation of the European Parliament and of the Council on establishing the European Competitiveness Fund ('ECF'), including the specific programme for defence research and innovation activities, repealing Regulations (EU) 2021/522, (EU) 2021/694, (EU) 2021/697, (EU) 2021/783, repealing provisions of Regulations (EU) 2021/696, (EU) 2023/588, and amending Regulation (EU) [EDIP], COM(2025) 555 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0555>.

Proposal for a regulation of the European Parliament and of the Council establishing the European Social Fund as part of the National and Regional Partnership Plan set out in Regulation (EU) [...] [NRPPlan] establishing conditions for the implementation of the Union support to quality employment, skills and social inclusion for the period from 2028 to 2034, COM(2025) 558 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0558>.

Proposal for a regulation of the European Parliament and of the Council establishing the conditions for the implementation of the Union support to the common fisheries policy, to the European Ocean Pact and of the Union's maritime and aquaculture policy as part of the national and regional partnership fund set out in Regulation (EU) [...] [NRP Fund] for the period from 2028 to 2034, COM(2025) 559 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0559>.

Proposal for a regulation of the European Parliament and of the Council establishing the conditions for the implementation of the Union support to the common agriculture policy for the period from 2028 to 2034, COM(2025) 560 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0560>.

Proposal for a regulation of the European Parliament and of the Council establishing the European fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028–2034 and amending Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509, COM(2025) 565 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0565>.

Proposal for a Council regulation laying down the multiannual financial framework for the years 2028 to 2034, COM(2025) 571 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0571>.

Proposal for a interinstitutional agreement between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, COM(2025) 572 final of 16 July 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0572>.

Proposal for a regulation of the European Parliament and of the Council establishing the single market and customs programme for the period 2028–2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077, COM(2025) 590 final of 3 September 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0590>.

Proposal for a Council regulation establishing the research and training programme of the European Atomic Energy Community for the period 2028–2032, complementing Horizon Europe, the Framework Programme for Research and Innovation, and providing for the Community's contribution to the ITER project, and repealing Regulation (Euratom) 2025/1304, COM(2025) 594 final of 3 September 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0594>.

Proposal for a Council regulation establishing the Instrument for Nuclear Safety Cooperation and Decommissioning for the period 2028–2034 and repealing Regulations (Euratom) 2021/100 and (Euratom) 2021/948, COM(2025) 598 final of 3 September 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0598>.

Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (OJ L 433I, 22.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2092/oj>).

Regulation (EU) 2021/692 of the European Parliament and of the Council of 28 April 2021 establishing the citizens, equality, rights and values programme and repealing Regulation (EU) No 1381/2013 of the European Parliament and of the Council and Council Regulation (EU) No 390/20 (OJ L 156, 5.5.2021, p. 1, ELI: <https://eur-lex.europa.eu/eli/reg/2021/692/oj/eng>).

Regulation (EU) 2021/695 of the European Parliament and of the Council of 28 April 2021 establishing Horizon Europe – the framework programme for research and innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013 (OJ L 170, 12.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/695/oj>).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/947/oj>).

Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013 (OJ L 231, 30.6.2021, p. 21, ELI: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R1057>).

Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 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 (OJ L 231, 30.6.2021, p. 159, ELI: <http://data.europa.eu/eli/reg/2021/1060/oj>).

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

Annexes

Annex 1: European Parliament, Council and European Court of Auditors recommendations on gender mainstreaming and gender budgeting

Over recent years, the European Parliament, the Council of the European Union and the ECA have issued several recommendations on how to improve the EU's approach to gender budgeting and gender mainstreaming in the budget process. These recommendations are summarised here.

Recommendations relating to the preparation of the multiannual financial framework for 2028–2034 and programmes

- Conduct a gender analysis of needs and the impacts of existing programmes and report on the results of these analyses (ECA, 2021; Council of the European Union, 2021).
- Conduct gender impact assessments of the new funding programmes (annex to COM(2025) 97 final).
- Evaluate and assess the distributional impact for women and men of the allocation of funding and other resources, to enable effective targeted measures to be taken in the future (Council of the European Union, 2023).
- Integrate gender-related objectives into the legislation that is establishing the new funding programmes, based on a gender analysis (ECA, 2021; Council of the European Union, 2021).
- Integrate gender-related performance indicators in the legislation that is establishing the new programmes (ECA, 2021; Council of the European Union, 2021).
- Include in the upcoming legislative proposals the requirement to systematically collect and report sex-disaggregated data for EU funding programmes (ECA, 2021).
- Analyse the appropriateness to introduce percentual targets for gender equality spending (ECA, 2021).
- Finance measures to advance gender equality and women's economic empowerment in accordance with the respective spending programmes within the MFF (Council of the European Union, 2023).
- Explore the feasibility of gender budgeting in the MFF for 2028–2034 (annex to COM(2025) 97 final).
- Set out horizontal principles and follow a consistent approach to gender mainstreaming in the next MFF: the 2028–2034 proposal does not set a minimum share of actions in support of gender equality. Without setting a minimum share of actions in support of gender equality in the area of external action, there is a risk that the policy objective of equality will lose its importance (Opinion 10/2026).
- Set out a performance framework and intervention fields and indicators in the next MFF: an indicator that is disaggregated by sex in one intervention field should be also disaggregated by sex in all the other intervention fields for which it is assigned. Most of the indicators relate to outputs, rather than results or impacts. Without clear standards for data quality, reliability and auditability, there is a risk that performance information may not be sufficient to assess programme effectiveness (Opinion 01/2026, Opinion 10/2026 and Opinion 11/2026).

Recommendations relating to the tracking methodology and its implementation

- Improve/refine the methodology for tracking gender expenditure, including through strengthening the minimum criteria for applying scores (ECA, 2022; Council of the European Union, 2023; annex to COM(2025) 97 final).

Recommendations relating to reporting during the annual budget process

- Systematically collect, analyse and report on existing sex-disaggregated data for EU funding programmes under direct management (ECA, 2021).
- Systematically consolidate, analyse and report on the information provided by the Member States in line with the legal requirements of EU funding programmes under shared management (ECA, 2021).
- Present accurate financial and non-financial information on horizontal policy priorities in annual management and performance reports (ECA, 2022).

- Report in the annual management and performance report on the total relevant expenditure of the budget that has been identified as having a positive impact on gender equality (ECA, 2022).

Recommendations relating to the institutional framework

- Ensure that the necessary structures and capacity are in place for the effective steering, coordination, monitoring and assessment of gender mainstreaming in Commission processes, including in regard to the EU budget, funds and respective spending programmes within the MFF (Council of the European Union, 2023).
- Clarify roles regarding gender mainstreaming in all policy areas, nominate staff in each directorate-general and draw up plans for implementing gender mainstreaming in each policy area (ECA, 2021).
- Ensure that the Directorate-General for Budget steers, coordinates and monitors gender mainstreaming in the EU budget effectively (ECA, 2021).
- Make training on gender mainstreaming available to all staff (ECA, 2021).
- Ensure that directorates-general share information and practices and make consistent use of the available tools and expertise when implementing gender mainstreaming, including those of EIGE (ECA, 2021).

Other recommendations relevant for gender budgeting

- Introduce an EU-level definition of gender budgeting (Council of the European Union, 2023).
- Update the regulation guidelines for assessing the potential economic, social and environmental impact of legislative proposals to strengthen the analysis of impacts on gender (ECA, 2021).
- Ensure that gender equality aspects of financial, economic and labour-market reforms are fully addressed within the framework of the European semester, in line with the employment guidelines, and that the semester is used to its full potential for promoting gender equality in the EU (Council of the European Union, 2023).

Annex 2: Gender equality in the proposed performance regulation: ambitions and actual legal provisions

The proposed performance regulation provides a crucial entry point for a comprehensive and consistent implementation of gender equality throughout the MFF. This is also evidenced in the explanatory memorandum preceding the legislative text. Table A2.1 provides a brief overview of the contrast between the ambitions of the proposed performance regulation and the actual legal provisions.

Table A2.1 | Comparison between the ambitions and legal provisions in the proposed performance regulation

Ambitions (based on explanatory memorandum of the proposed performance regulation)	Assessment of legal provisions
'The Regulation also supports the consistent implementation of the gender equality principle laid down in the Financial Regulation'	While there are some provisions, there are no provisions ensuring consistent implementation of the gender equality principle across the full policy/budgeting cycle. There are no legal provisions ensuring that gender equality is (systematically) integrated in programming. Provisions include a tracking methodology; monitoring rules; some rules applicable to selected programmes related to justification (e.g. NRPPs) and evaluation of proposals, where feasible and appropriate (e.g. direct management and NRPPs); and a requirement to ensure, to the extent possible, gender balance in evaluation panels and other relevant advisory bodies such as boards, expert groups and monitoring committees, in all programmes and activities.
'... ensuring that gender budgeting is strengthened for the next MFF through better programming and monitoring rules'	There are monitoring rules, by means of indicators and the application of the gender marker. There are no programming rules ensuring that gender equality is integrated within programming.

Ambitions (based on explanatory memorandum of the proposed performance regulation)	Assessment of legal provisions
'Gender equality is included as a specific objective for programmes for which it is assessed as specifically relevant and appropriate.'	Gender equality is not included as a specific objective for any whole programme under headings 1 and 2; it is included only for specific strands in three programmes, and under heading 3 (Global Europe instrument) ^(a) . There is a list of programmes that are expected to be implemented taking into account the principle of gender equality in accordance with an appropriate gender mainstreaming methodology (Annex IV of the proposed performance regulation).
'Specific gender equality provisions have also been incorporated into the design of programmes ...'	Very few gender equality provisions appear in programmes. There are no legal provisions to ensure that gender equality is an integral part of activities in programme implementation. Specific provisions include rules applicable to selected programmes related to justification (e.g. NRPPs) and evaluation of proposals, where feasible and appropriate (e.g. direct management and NRPPs), and a requirement to ensure, to the extent possible, gender balance in evaluation panels and other relevant advisory bodies such as boards, expert groups and monitoring committees, in all programmes and activities.
'... for example by requiring Member States to demonstrate how their National and Regional Partnership Plans contribute to gender equality'	Gender markers should be assigned to NRPPs' activities. A simple 5 000-character explanation for the whole plan is requested. For other objectives, there is an obligation to integrate the dimension into the design (not only to provide a justification).
'... or by including this aspect in the procedure for evaluation of calls for proposals for programmes under direct management where appropriate'	As regards rules on implementation under direct management (Article 16), gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.

^(a) Under proposed AgoraEU and NRP Fund regulations, gender equality is not explicitly mentioned in the general and specific objectives at the programme level. The proposed AgoraEU regulation mentions more broadly 'promoting fundamental rights, equality and non-discrimination'. The general objective of the new NRP programme is to uphold EU values; it does not explicitly mention gender equality or equality between women and men in any of its specific objectives, and it refers in broad terms to fundamental rights, equal opportunities for all or equality. Source: Proposed performance regulation (COM(2025) 545 final).

The proposed performance regulation could be strengthened to further promote gender mainstreaming

The proposed performance regulation – which is designed to make the provisions for supporting the horizontal principles consistent, including gender equality, across the EU budget and to harmonise the performance monitoring and reporting of the budget – can be strengthened with the integration of a horizontal gender mainstreaming provision to ensure consistent delivery across the funding cycle.

The horizontal gender mainstreaming provision shall ensure that gender equality, gender mainstreaming and the integration of the gender perspective are taken into account and promoted throughout the preparation, implementation, monitoring, reporting and evaluation of all relevant operations and activities supported through the EU budget.

Article 8 of the TFEU stipulates that 'in all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women'. The approach in Article 7 of the Financial Regulation is to limit the programmes that 'shall, where feasible and appropriate in accordance with the relevant sector-specific rules, be implemented taking into account the principle of gender equality and in accordance with an appropriate gender mainstreaming methodology' (Article 33(2)). Annex IV of the proposed performance regulation could be expanded to include all programmes and activities relevant to gender equality or, alternatively, could be removed entirely.

The scope of the gender mainstreaming methodology of the proposed performance regulation (Article 7(2)) could be enlarged by requesting that all programmes and activities ensure that gender equality, gender mainstreaming

and the integration of the gender perspective are taken into account and promoted throughout the preparation, implementation, monitoring, reporting and evaluation of the operations.

To ensure consistency across all programmes and to meet international standards, the gender tracking methodology could be upgraded and strengthened to ensure, for example, that decisions regarding the categories and scores are based on obligatory minimum criteria such as the results of sound gender analysis, a gender DNH assessment and a sound results framework to measure progress towards gender equality objectives and results.

The uniform system of monitoring across all programmes with a final listing of interventions – highlighting the interventions with a gender equality score of 2 (those with gender equality as the principal objective) – and output and results indicators (some sex disaggregated) can be enhanced if it is based on the gender equality objectives of the EU.

Main points and recommendations

The Financial Regulation provides a strong legal foundation and entry points for systematic gender mainstreaming/budgeting across all relevant programmes and activities under the EU budget cycle. As it operationalises the provisions of the Financial Regulation, the proposed performance regulation could:

- integrate a horizontal gender mainstreaming provision to ensure consistent delivery across the funding cycle;
- embed gender equality objectives, indicators and data collection throughout all programmes;
- expand the gender mainstreaming methodology and ensure clear gender equality objectives, indicators measuring gender equality outputs, and results;
- integrate gender budgeting tools across the full cycle and ensure consistent application across all funds;
- enhance the monitoring system by grounding it in EU gender equality objectives and the corresponding output and outcome indicators;
- upgrade the gender tracking methodology by:
 - aligning the EU approach with international standards (those of the OECD Development Assistance Committee, EIGE and the UN GEM), including a DNH rule and clear definitions for each score and criteria (e.g. gender impact assessments);
 - restoring an intermediate category or introducing qualitative assessment criteria to capture partial or evolving mainstreaming efforts;
 - requiring justification and documentation for each assigned score, supported by sex-disaggregated data;
 - complementing tracking with *ex ante* and *ex post* gender impact assessment procedures to ensure that scoring informs – not replaces – policy design.

Annex 3: Using the EU's gender equality objectives to improve expenditure tracking and the monitoring framework

The Annex I of the proposed performance regulation provides a list of 543 intervention fields, spread across different policy areas. For the purposes of tracking EU expenditure on gender equality, 15 of these are categorised as having a gender score of 2, that is, having the promotion of gender equality as their principal objective. These fields also play a role in monitoring how the performance affects gender equality results.

The intervention fields do not comprehensively reflect the EU's gender equality objectives, and some of them do not have gender equality as the primary objective (see Section 3.4). The narrow list of gender equality interventions may affect expenditure tracking. It also makes it difficult to assess to what extent the EU budget is achieving gender equality results.

Table A3.1 proposes examples of new intervention fields for different policy areas. They are based on the gender equality goals of the EU that are expressed in the roadmap for women's rights (COM(2025) 97 final) and its annex, which set out gender equality principles and objectives. The examples aim to enhance the gender tracking methodology and the monitoring of gender equality results. According to the proposed performance regulation, the Commission can amend Annex I.

Table A3.1 | Proposals for new intervention fields with a gender equality score of 2 (having gender equality as the principal objective)

Policy area	Intervention fields with a gender equality score of 2
Business support	• Promoting women in entrepreneurship • Promoting gender balance in management and decision-making at all management levels and across the private sector • Eliminating gender-based violence and sexual harassment in the world of work in business • Promoting investment by firms to ensure quality early-childhood education and care for all children of employees that is near the workplace
Culture, tourism and media	• Preventing and combating sexism in media and advertising • Promoting gender equality in culture, tourism and media • Promoting gender-balanced representation in positions of responsibility and decision-making and women's full, equal and meaningful participation in culture, tourism and media
Digital technologies and infrastructures	• Promoting a digital policy and regulatory framework to make the digital environment, including online platforms, a safe place for women and girls, in all their diversity, free from violence, sexism, hate speech and harassment • Promoting the design and use of digital tools that is mindful of gender equality, bias and gender stereotypes
Education and skills	• Ensuring affordable, accessible and quality early-childhood education and care for all children • Ensuring affordable and accessible high-quality long-term care • Promoting investment and formal employment in the care sector, ensuring quality care jobs.
Education and skills	• Promoting reforms and measures that promote a gender-balanced perspective in education, including in curricula, teaching materials, textbooks, teacher training and guidance, at all levels of education • Promoting gender balance in traditionally 'male' and 'female' professions in vocational training and education

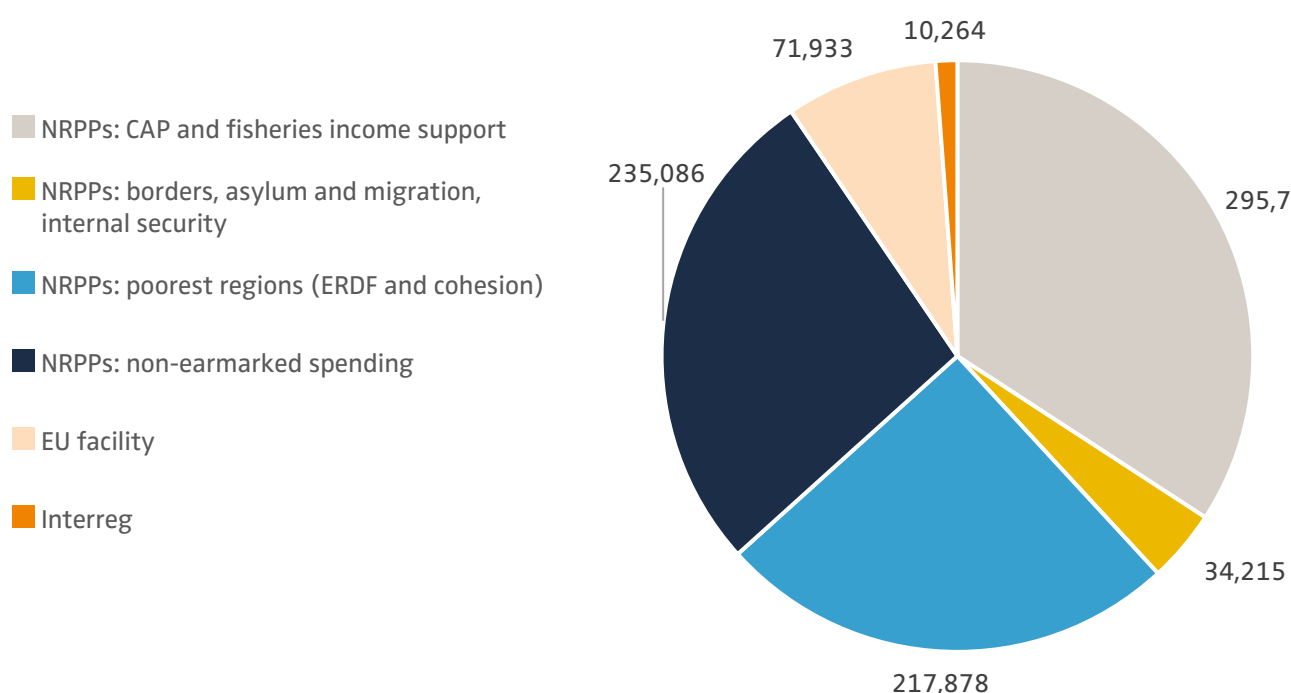
Policy area	Intervention fields with a gender equality score of 2
Effective public administration	• Strengthening gender mainstreaming and gender budgeting in public administration at all levels (including reform processes and strengthening gender mainstreaming institutions) • Strengthening effective gender equality mainstreaming in all policy areas and in budgets • Supporting specialised institutional infrastructure for gender equality and gender mainstreaming, and independent equality bodies • Promoting gender balance in management and decision-making at all management levels and across the public sector
Energy	• Combating women's energy poverty
Macroeconomic assistance and trade	• Promoting women's rights and the economic empowerment of women through economic and trade policy, international development and partnerships • Promoting gender equality and gender budgeting through budget support
Research and innovation	• Promoting funding for encouraging girls and women to engage in the STEM sector • Promoting funding for research on gender equality and closing gender gaps • Promoting gender mainstreaming / gender budgeting research • Integrating gender dimensions in research and innovation content
Peace, conflict and humanitarian aid	• Supporting the full funding and implementation of UN Security Council Resolution 1325 • Promoting women's full, equal and meaningful participation and representation in positions of responsibility and decision-making and gender-balanced representation in the prevention, management and resolution of conflicts and crises, preparedness, security and peacebuilding
Resilience, defence industry and space	• Promoting women's full, equal and meaningful participation and representation in positions of responsibility and decision-making and gender-balanced representation in resilience, defence and space • Preventing and combating sexism and gender-based violence in defence and space • Promoting gender equality in defence and space
Social/employment and the labour market	• Promoting interventions and reforms to promote equal pay and the economic independence of women
Social/health	• Promoting reproductive health in Member States • Promoting studies on the influence of gender in health • Promoting gender equality in health
Social/reforms	• Promoting reforms that encourage the equal sharing of care responsibilities between women and men and encourage fathers to take up paternity and family leave
Transport	• Promoting investment in gender-equality-enhancing planning and transport infrastructure • Promoting gender mainstreaming in transport

Annex 4: Gender analysis of selected programmes

This annex presents a gender analysis of the proposed regulations of four key programmes across the different areas of the MFF for 2028–2034. The analysis shows departures from current gender equality provisions in all of the programmes analysed.

Proposed NRP Fund: room for greater emphasis on gender equality

The proposed NRP Fund is a flagship component of the MFF for 2028–2034. It consolidates cohesion, agricultural, maritime and home affairs funding streams – complemented with new defence and security priorities – into a **single framework** (Figure A4.1) that is implemented through NRPPs and the so-called **EU facility**. The reform seeks greater coordination, flexibility and efficiency but its design poses challenges for gender equality.

Figure A4.1: Funding allocations within the proposed NRP Fund (billion EUR)

NB: CAP, common agricultural policy; ERDF, European Regional Development Fund.

Source: Proposed regulation for the NRP Fund.

Obligation for gender equality assessments

The NRPPs are central to the NRP Fund's governance, defining national allocations and priorities. The proposed performance regulation specifies that each Member State or non-EU country shall provide a gender equality assessment for each activity in their plans (Article 13(3)), and these assessments should:

- provide an explanation of how the activities in the plans are expected to contribute to gender equality;
- assign to each activity the appropriate gender score according to the gender tracking methodology and provide adequate justification.

The proposed NRP Fund regulation (COM(2025) 565 final) operationalises these requirements in a minimalist way: the **template for NRPPs** (Annex V) requires a short paragraph (limited to 5 000 characters) to address the compliance of the entire plan with the principle of gender equality. The second requirement is to assign a **gender score (0, 1 or 2)** to each measure, without requiring justification or explanation of expected impacts in the template.

By contrast, for other objectives, there is an obligation to integrate into the design (not only to provide a justification for) the dimension.

Requirements to integrate gender equality in the national and regional partnership plans

The proposed **NRP Fund regulation** includes an article on **horizontal principles** (Article 7). This article asks Member States to '**respect** the rights, freedoms and principles set out in the Charter of Fundamental Rights' throughout the preparation and implementation of their plans but it does not explicitly identify gender equality as a horizontal principle, nor does it explicitly establish any obligation to promote gender equality. In this context, Articles 21 and 23 of the Charter of Fundamental Rights are particularly relevant: Article 21 ensures equality by strictly prohibiting discrimination, while Article 23 guarantees equal treatment between women and men in all areas, including employment, work and pay, and enables positive action in favour of the under-represented sex.

Within Article 7, only the **anti-discrimination clause** (Article 7(2)) mentions gender, but it frames it as preventing discrimination rather than proactively advancing gender equality. While preventing discrimination, equal treatment and positive action are required to address the disadvantages historically experienced by women as a consequence of gender inequalities, the obligation set out in Article 8 of the TFEU – to eliminate gender inequalities and promote equality between women and men in all EU activities – requires a more transformative approach (gender mainstreaming), which involves assessing and redesigning existing gender relations, systems and structures to achieve greater gender equality for both women and men, in all their diversity, in the EU.

Against this backdrop, the proposed regulation **provides limited requirements for the meaningful integration of gender equality in the design** of the NRPPs.

No gender equality objectives in the NRP Fund

Neither the **general** nor the **specific objectives** of the proposed NRP Fund regulation include gender equality as a goal. References are made to 'equal opportunities', 'equal access to the labour market' and 'inclusive societies' ⁽¹⁶⁾. The only explicit reference to gender gaps appears in a recital that refers to measures to support people and strengthen EU society by focusing on 'closing existing gaps, including gender gaps' (recital 17). However, this recital is **not translated into binding objectives or implementation provisions**. Without explicit gender objectives, gender equality risks being treated as optional or secondary – particularly in Member States where it is not a policy priority.

Strengthening the EU facility to further promote gender equality

The **EU facility of the NRP Fund**, which was designed to enhance flexibility and address unforeseen crises, includes positive references to gender equality. The proposed regulation lists 'measures to promote gender equality' among a long list of eligible EU actions (Annex XV). While the **EU facility could be used to advance gender equality objectives** – for instance through dedicated technical support or evidence-based policy support – it can be strengthened to ensure consistent delivery across the funding cycle. The **absence of binding provisions, earmarked resources and clear conditionality** means that support for gender equality will depend entirely on discretion through implementation.

Main points and recommendations

The proposed NRP Fund represents an opportunity to embed gender equality across a major share of EU expenditure but the proposed regulation does not fully realise this potential.

The regulation of the NRP Fund should:

- include gender equality as an objective in Articles 2 and 3;
- require NRPPs to commit to gender equality objectives and demonstrate how they contribute to gender equality results, beyond assigning scores;

⁽¹⁶⁾ The proposed NRP Fund regulation sets out the general objective of protecting and strengthening democracy in the EU and upholding EU values in accordance with Article 2 of the Treaty on European Union. The specific objectives are as follows: supporting employment, equal access to the labour market, fair and quality working conditions and labour mobility; promoting equal opportunities for all; supporting strong social safety nets; fostering social inclusion and fighting poverty and homelessness; supporting investment in social infrastructure; facilitating access to services and associated infrastructure, including modernisation, digitalisation and strengthening the quality and resilience of healthcare systems and of child and long-term care services; protecting and strengthening fundamental rights, democracy, equality, the rule of law; and upholding EU values by sustaining and further developing open, rights-based, democratic, equal and inclusive societies, including by building civil society and social partners' capacities to uphold EU values, citizenship education and youth participation. In addition, NRPPs will be implemented in compliance with the Charter of Fundamental Rights of the European Union (the Charter condition), the principles of the rule of law and the provisions of the Conditionality Regulation (Regulation (EU, Euratom) 2020/2092), in accordance with Article 6 of the Financial Regulation.

- integrate binding provisions for gender mainstreaming and *ex ante* gender impact assessments in all NRPPs and EU facility actions;
- ensure that the EU facility explicitly earmarks resources for gender equality measures and related goals.

AgoraEU: a broad scope means reduced visibility for gender equality

AgoraEU will be the **main programme explicitly linked to the EU's gender equality objectives** under the MFF for 2028–2034. It merges two existing initiatives – the creative Europe and CERV programmes – into a single, broader framework ⁽¹⁷⁾. With a proposed budget of **EUR 8.535 billion**, AgoraEU is a small programme accounting for around **0.43 % of total MFF expenditure**. It continues the trend of **absorbing funding instruments for gender equality into larger, multipurpose instruments**.

Less visible gender equality objectives at the programme level

The proposed AgoraEU regulation (COM(2025) 550 final) states that the programme pursues the general objectives of promoting cultural and linguistic diversity and heritage to increase the competitiveness of the creative and media sectors, safeguarding artistic and media freedom and protecting and promoting equality, active citizenship, rights and values as enshrined in the treaties and in the Charter, thereby enhancing democratic participation and societal resilience (Article 3(1)). The programme is structured into three strands: (1) **creative Europe – culture**, (2) **media+** and (3) **CERV+**. Activities to support gender equality are located in the CERV+ strand, which aims to protect fundamental rights, promote equality and non-discrimination, combat gender-based violence and support democratic participation and the rule of law (Article 3(c)).

The expanded scope of the programme compared with the current CERV programme (Regulation (EU) 2021/692) **reduces the visibility of gender equality** (see a comparison in Table A4.1). In contrast with the current CERV programme, AgoraEU's **general and specific objectives do not explicitly mention gender equality**, referring only to 'equality and non-discrimination'. Fighting gender-based violence is still mentioned as a specific objective of AgoraEU (Article 3(2)(c)(i)). Gender equality appears only at the third level – within the 'rights, equality, citizens and civil society' component of the CERV+ strand – and as one of six specific subobjectives.

Table A4.1 | Comparison of gender equality provisions in the CERV and AgoraEU programmes

	CERV (2021–2027)	AgoraEU (2028–2034)
General objectives	n/a	n/a
Specific objectives	To promote rights, non-discrimination and equality, including gender equality, and to advance gender mainstreaming and the mainstreaming of non-discrimination (Article 2(2)(b)) To fight violence, including gender-based violence (Article 2(2)(d))	Contribute to fighting against gender-based violence, violence against children and other groups at risk of such violence (Article 3(2)(c)(i))

⁽¹⁷⁾ In addition, it includes some policies that have been previously covered by Erasmus+ and the European Solidarity Corps, and tackling disinformation has been funded through the digital Europe programme.

	CERV (2021–2027)	AgoraEU (2028–2034)
Strand-specific activities/objectives	Supporting, advancing and implementing comprehensive policies aimed at promoting women's full enjoyment of rights; gender equality, including work–life balance; women's empowerment; and gender mainstreaming (Article 5(2)(a)) Preventing and combating at all levels all forms of gender-based violence against women and girls and domestic violence, including by promoting the standards laid down in the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (the Istanbul Convention) (Article 6(1)) Preventing and combating all forms of violence against children, young people and other groups at risk, such as LGBTIQ people and people with disabilities (Article 6(2)) Supporting and protecting all direct and indirect victims of the forms of violence referred to Article 6(1) and 6(2), such as the victims of domestic violence perpetrated within the family or within intimate relationships, including children orphaned as a result of domestic crimes, and supporting and ensuring the same level of protection throughout the EU for victims of gender-based violence (Article 6(3))	Promoting gender equality, gender mainstreaming and women's empowerment, and protecting and promoting women's full enjoyment of rights (Article 7(b)) Preventing, responding to and fighting at all levels all forms of gender-based violence against women and girls, domestic violence, and violence against children, young and older people, LGBTIQ people, people with disabilities and other groups at risk (Article 9(a)) Protecting and supporting all direct and indirect victims and survivors of violence as referred in Article 9(a) (Article 9(b)) Supporting the achievement of the objectives of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence in the EU (Article 9(c))
Gender mainstreaming provisions	Gender mainstreaming should be supported through gender impact assessment during evaluation; sex-disaggregated data collection; the provision of information to applicants on gender mainstreaming, gender budgeting and gender impact assessments; and a consideration of gender balance when consulting experts and stakeholders (recital 18)	n/a
Earmarked funding for gender equality	EUR 354 million (equality, rights and gender equality, equality and Daphne strands)	n/a

NB: LGBTIQ, lesbian, gay, bisexual, transgender, intersex and queer; n/a, not available.

Larger budget with an increased risk of the diversion of funds

Funding for the CERV+ strand is projected to increase when compared with the current CERV programme (to **EUR 3.593 billion**, up from approximately EUR 1.4 billion). This strand now includes new priorities related to democratic participation and the rule of law that were not part of CERV. Unlike in the regulations of the current CERV programme (Article 7(6)), there is **no earmarked funding** for gender equality and gender-based violence. This introduces a risk of **budgetary dilution**. Funds could be redirected towards other CERV+ priorities such as democratic participation and the rule of law.

The current CERV regulation requires that a share of funding to promote equality and combat violence be directed to civil-society organisations, particularly at the local and regional levels (Article 7(5)), but AgoraEU no longer includes this safeguard.

AgoraEU will increase funding accessibility for key target groups such as small, grassroots civil-society organisations, which are central to implementing EU gender policies on the ground.

Gender mainstreaming

AgoraEU lacks programme-specific gender mainstreaming provisions. The proposed regulation contains only a generic reference to the Financial Regulation and the proposed performance regulation regarding expenditure tracking. This represents a **reduction in ambition** from the current CERV programme, which required gender impact assessments, sex-disaggregated data and guidance on applying gender analysis in project design and evaluation. While the proposed framework includes the sex disaggregation of data (where appropriate) and some evaluation provisions, other key elements have not been considered (for an analysis of the proposed performance regulation with regard to gender mainstreaming, see Chapter 2).

Main points and recommendations

The restructuring of gender equality to a tertiary objective, combined with the absence of earmarking and civil-society organisation safeguards, may reduce the EU's capacity to advance its gender equality commitments.

To ensure AgoraEU delivers as the flagship programme for gender equality and women's rights, the regulation should:

- include gender equality as a general and specific objective in Article 3(1) and 3(2(i));
- earmark funding for promoting equality and gender equality and combating violence;
- include a gender mainstreaming provision;
- guarantee support for civil society as key implementation partners in promoting equality, combating gender-based violence and upholding democratic participation.

European Competitiveness Fund: a flagship programme without a gender equality dimension

With a budget of EUR 234.3 billion, the European Competitiveness Fund (ECF) is one of the largest programmes of the MFF for 2028–2034. It consolidates into a single umbrella structure **13 instruments** from the 2021–2027 MFF, including investEU, EU4health, the European Defence Fund, the digital Europe programme and the LIFE programme. The ECF is a key vehicle for delivering the EU's priorities related to **competitiveness, defence and security**. From a gender equality perspective, the ECF represents a reduction in ambition.

The proposed ECF regulation (COM(2025) 555 final) states that the **general objective** is to strengthen European competitiveness, particularly in 'strategic sectors and technologies' (Article 3(1)). Four broad 'policy windows' define the fund's priorities, which are the clean transition and industrial decarbonisation; digital leadership; health biotech; agriculture and the bioeconomy; and resilience, the defence industry and space. In addition, the **investEU instrument** will finance cross-cutting activities such as support for small and medium-sized enterprises and entrepreneurship.

Reduced ambition on existing gender equality commitments

Several of the 13 programmes that the ECF replaces (e.g. EU4health, investEU, the digital Europe programme and the European space programme) included explicit gender-related objectives or gender mainstreaming requirements. Partly due to these objectives, some of these programmes have allocated funding for gender-targeted activities (SWD(2025) 591 final).

In contrast, the four policy windows of the ECF include **no gender equality objectives**. The only mention of gender equality in relation to activities appears in the investEU component, which includes ‘promotion of women’s and youth entrepreneurship’ among eight actions for supporting small and medium-sized enterprises (Article 28(1) (h)). There are **no programme-specific gender mainstreaming provisions**. The proposed ECF regulation also shows **limited integration of social priorities**. References to social infrastructure or social enterprises appear sporadically and without clear implementation mechanisms.

Gender-inclusive policies can enhance competitiveness through innovation, productivity and resilience. However, the proposed ECF regulation **does not reaffirm commitments to gender equality** and social inclusion and **gender-sensitive approaches** that had been gradually institutionalised across several funding instruments.

Gender balance in governance bodies

The governance framework of the ECF envisages a new **strategic stakeholders board**, tasked with advising on the overall direction and identifying project portfolios, which will be composed mainly of private-sector representatives. Despite the proposed performance regulation provision on gender balance in evaluation panels and relevant advisory bodies (see Section 3.2), the proposed ECF regulation states that gender balance is merely to be ‘taken into account’, with no binding requirement. Civil-society organisations and social partners are not mentioned among stakeholders (Article 14).

In addition, the proposed ECF regulation clarifies that the independent **Investment Committee** under the investEU instrument should be gender balanced (Article 14(6)), but there are no similar gender balance provisions for the **Advisory Board** for the investEU instrument. In addition, the **Space and Defence Advisory Board** and the **Defence Industrial Advisory Board** related to the largest policy window of the ECF are without gender balance provisions. This asymmetry risks perpetuating the male-dominated governance structures already prevalent in the defence, technology and industrial sectors.

Main points and recommendations

The ECF, one of the largest and most strategically important programmes of the MFF for 2028–2034, risks perpetuating structural gender inequalities.

The ECF regulation should:

- include gender equality objectives and activities under all policy windows;
- include gender mainstreaming provisions that introduce gender impact assessment and have an impact on funding criteria;
- ensure gender-balanced governance across policy windows and representation of civil society.

Horizon Europe: less ambitious gender equality commitments

The budget of the research framework programme Horizon Europe will **increase** to EUR 175 billion. The programme will be **closely connected with the ECF**. According to the proposed Horizon Europe regulation (COM(2025) 543 final), the general objective of the programme is to ‘strengthen the EU’s competitiveness, scientific technological base’ and ‘address global challenges based on excellent research and innovation’ (Article 3(1)). A large share of the programme’s budget will be directed to research and innovation activities under the four ECF policy windows. The new orientation towards competitiveness is paired with **reduced ambition on the gender equality commitments** built up over several previous research framework programmes.

No gender equality objectives

The general and specific **objectives of the proposed programme do not refer to gender equality**. In articles, gender is mentioned only in relation to the ERA, which constitutes one of the four pillars of the programme and represents 9.3 % of its budget. The regulation states that ‘the Programme shall ensure the effective promotion and protection of values and principles of the ERA and the Pact for research and innovation’, and ‘gender equality and equal opportunities’ is one of the listed items (Article 18). The proposed Council decision for the specific programme implementing Horizon Europe (Council Decision (EU) 2021/764) does not include gender objectives either.

The lack of gender objectives is a departure from the **Horizon Europe programme for 2021–2027**. The current Council Decision establishing the specific programme implementing Horizon Europe has a gender-related operational objective: ‘to strengthen the gender dimension across the Specific Programme’ (Article 2(2)(l)). It also integrates a gender perspective across the activities listed that are to be funded across the different thematic clusters.

Setback on gender mainstreaming

Even when taking into account the proposed performance regulation’s specific obligations for operationalising gender equality across the management modes, the proposed regulation for Horizon Europe is **less ambitious on gender mainstreaming** than the current regulation. The regulation establishing the Horizon Europe programme for 2021–2027 (Regulation (EU) 2021/695) includes a gender mainstreaming provision in the article on the principles of the programme, which mentions the integration of the gender dimension in research and innovation content, addressing the causes of gender imbalance and ensuring gender balance in evaluation panels and in other relevant advisory bodies (Article 7(6)). The regulation also mentions taking gender into account when deciding on equally qualified proposals (Article 28(3)), when appointing external experts (Article 49(5)) and in the monitoring database (Article 50(1)(b)).

The proposed regulation for the Horizon Europe programme for 2028–2034 no longer mentions gender mainstreaming in the article on horizontal priorities (Article 5). Instead, **gender mainstreaming is mentioned only in the recitals**, which are not legally binding (recitals 4 and 18). While the content is similar to that of the current regulation, moving gender mainstreaming from articles to recitals risks having a negative impact on implementation.

Main points and recommendations

The competitiveness-oriented Horizon Europe programme has reduced its ambitions both on gender equality objectives and on gender mainstreaming obligations in comparison with the 2021–2027 programme.

The Horizon Europe regulation should:

- include gender equality objectives and activities across the pillars;
- include a gender mainstreaming provision in Article 5 on horizontal principles.



**Publications Office
of the European Union**
Law | Data | Publications

Reproduction is authorised provided the source is acknowledged.

For any use or reproduction of elements that are not owned by EIGE,
permission may need to be sought directly from the respective rightholders.

Luxembourg: Publications Office of the European Union, 2026

© European Institute for Gender Equality, 2026

Manuscript completed in April 2026

PDF: ISBN 978-92-9486-352-2
doi:10.2839/3435420
MH-01-26-047-EN-N

European Institute for Gender Equality

Gedimio pr. 16
LT-01103 Vilnius
LITHUANIA

eige.europa.eu

Follow us



The European Institute for Gender Equality (EIGE) produces independent research and shares best practice to promote gender equality and eliminate discrimination based on gender. As the EU agency for gender equality, we help people achieve equal opportunities so everyone can thrive, independent of their gender and background.



An EU Agency