

# 2024 budget – assessing the implementation of the gender mainstreaming methodology in the EU budget

2025/2033(INI) - 25/11/2025 - Text adopted by Parliament, single reading

The European Parliament adopted by 389 votes to 213, with 36 abstentions, a resolution on the 2024 budget: assessing the implementation of the gender mainstreaming methodology in the EU budget.

Parliament welcomed the fact that, in line with its binding commitments and following repeated requests from Parliament, the Commission has developed a **pilot methodology to track and measure expenditure related to gender equality** at programme level in the 2021-2027 MFF, with a view to improving gender mainstreaming in the Commission's budget process and enhancing how policy design and resource allocation advance gender equality objectives.

## *Implementation of the methodology developed by the Commission*

Members noted that the methodology was used for the first time in the process of drafting the estimates for the EU budget for the financial year 2023, accompanied by a retroactive application to the budgets of the financial years 2021 and 2022.

The decreasing share of commitments with a **score of 0\*** (interventions with a likely but as yet unclear positive impact on gender equality) over the years is the result of an improvement in the collection and availability of data, and the Commission's reporting capacity, allowing its directorates-general to better measure the contribution of their programmes to gender equality at a more granular level.

For interventions over the period 2021 to 2024, **2 % were given a score of 2** (interventions of which the principal objective is to improve gender equality), **10 % were given a score of 1** (interventions that have gender equality as an important and deliberate objective but not as the main reason for the intervention), **83 % were given a score of 0** (non-targeted interventions, in other words, interventions that are expected to have no significant bearing on gender equality) and **5 % were given a score of 0\***.

In total, during the 2021-2024 financial years, **12%** of EU budget expenditure contributed to the promotion of gender equality (with scores of 1 and 2), amounting to EUR 158.4 billion.

Parliament pointed out that **not all EU budget programmes perform equally** in integrating gender as a horizontal priority, with some programmes (such as those under heading 6 'Neighbourhood and the World' or Horizon Europe) performing much better thanks to their policy design.

However, the current method has **several limitations**. For example:

- it is designed for operational budgets and poorly assesses administrative budgets;
- it does not sufficiently take into account the secondary or indirect effects of programmes on gender equality, their possible negative impacts (particularly in areas such as competitiveness or defence) or intersectional dimensions;
- it does not allow for influencing the design of policies at an ex-ante stage, due to its ex-post nature.

Furthermore, the gender mainstreaming methodology applied to the EU budget means that certain EU programmes have gender equality mainstreamed in their legal bases while others do not. This approach is fragmented and does not impact all programmes to the same extent, therefore reducing the coherence of the EU's approach to gender equality.

### ***Concluding remarks***

Parliament acknowledged that, while the methodology developed by the Commission is a useful tool for assessing the contribution of the EU budget to gender equality, it has limitations. At a time when the EU budget is affected by multiple crises and shifts in political priorities, it is essential to for **gender budgeting to be proportionately built into the core of the budgetary cycle of programmes ex ante**, including in new priority areas, such as competitiveness, defence and preparedness.

Parliament invited the Commission to:

- develop a **comprehensive approach** to gender budgeting and a specific and comprehensive methodology for the EU budget, to be fully operationalised as early as the start of the next programming period;
- conduct systematic ex ante **impact assessments** that also analyse the specific impacts of EU policies and fiscal policy measures - including tax schemes and State aid programmes - on gender equality;
- establish a '**gender equality safeguard mechanism**' ensuring that proposals do not undermine the EU's gender equality objectives;
- assess the feasibility of introducing further gender equality parity measures at **management level** to ensure that all genders are sufficiently involved in policymaking through targeted support schemes;
- ensure that a **minimum share of the EU budget** is dedicated to gender equality as a principal objective (corresponding to score 2 in the current methodology);
- allocate an increased share of EU external actions budget to interventions that contribute to gender equality and women's empowerment and further dedicate **25 %** of the EU's external financing instruments in the upcoming MFF to promoting gender equality as a principal objective;
- set clear objectives for the next MFF in terms of contributing to narrowing the gender pay and pension gaps, and addressing the issue of **women's poverty**, including through improved childcare services;
- ensure that EU-funded programmes protect and promote **women's rights**, paying particular attention to access to public healthcare, childcare and sexual and reproductive health and rights.