

Gender Mainstreaming

Gender budgeting. Mainstreaming gender into the EU budget and macroeconomic policy framework

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Acronyms

| | |
|---------------|--|
| AGS | Annual Growth Survey |
| AIRs | Annual Implementation Reports |
| AMR | Alert Mechanism Report |
| BFOR | Budget Focused on Results (European Commission initiative) |
| BPfA | Beijing Platform for Action |
| CEDAW | Convention on the Elimination of all forms of Discrimination Against Women |
| CF | Cohesion Fund |
| CPR | Common Provisions Regulation (ESIF) |
| CSR(s) | Country-Specific Recommendation(s) |
| DGs | Directorate-Generals |
| EAFRD | European Agricultural Fund for Rural Development |
| ECA | European Court of Auditors |
| EIGE | European Institute for Gender Equality |
| EMFF | European Maritime and Fisheries Fund |
| ERDF | European Regional Development Fund |
| ESF | European Social Fund |
| ESIF | European Structural Investment Funds |
| EU | European Union |
| GB | Gender Budgeting |
| GDP | Gross Domestic Product |
| GEWE | Gender Equality and Women's Empowerment |
| GM | Gender Mainstreaming |
| IDR | In-Depth Reviews |
| IIA | Inter-Institutional Agreement on Budgetary Discipline and Sound Financial Management |
| JER | Joint Employment Report |
| MIP | Macroeconomic Imbalance Procedure |
| MFF | Multiannual Financial Framework |
| MTBP | Medium-Term Budget Plans |
| NRP(s) | National Reform Programme(s) |
| OP(s) | Operational Programme(s) |
| PA(s) | Partnership Agreement(s) |
| SDG(s) | Sustainable Development Goal(s) |
| SMEs | Small and medium-sized enterprises |
| TFEU | Treaty on the Functioning of the European Union |

Definition of key terms and concepts

| Key terms and concepts | Definition |
|---|---|
| Gender mainstreaming | Gender mainstreaming has been embraced internationally as a strategy towards realising gender equality. It involves the integration of a gender perspective into the preparation, design, implementation, monitoring and evaluation of policies, regulatory measures and spending programmes, with a view to promoting equality between women and men and combating discrimination. ² |
| Gender budgeting³ | Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. ⁴ The Council of Europe (2005, p. 10) defines gender budgeting as “an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality”. ⁵ |
| Performance-based budgeting /Results-based budgeting | Performance-based budgeting - also called results-based budgeting - looks beyond traditional budget approaches that tend to concentrate on administrative organisational units and line-items, by looking at the use of performance information in budgeting processes and in the context of resource allocation. |
| Financing for gender equality | Making gender equality a reality requires dedicated and consistent funding. Financing for gender equality is a means of ensuring that gender equality commitments are met in planning. The commitments of governments to finance the realisation of women's rights and the advancement of gender equality are set out in a number of international treaties, agreements and policies, most notably the Beijing Platform for Action (BPfA) and the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW). Most recently, the Addis Ababa Action Plan on Transformative Financing for Gender Equality has emerged as a key tool for translating political commitments into action and addressing the chronic under-investment in gender equality. ⁶ |
| Multiannual Financial Framework (MFF) | The Multiannual Financial Framework (MFF) is a binding framework for the EU budget adopted for at least five years (currently seven). The MFF sets out the annual amounts that can be spent on various policy areas and ensures both that EU spending remains predictable and within agreed limits. It allows the EU to plan over the medium-term rather than from year to year, resulting in more effective policies. This is as important for the EU as for the beneficiaries of its spending. The EU's annual budget must respect the ceilings agreed in the MFF. The MFF is proposed by the European Commission and agreed with the European Parliament's consent and unanimity in the Council. ⁷ |
| European Semester | The European Semester is an annual cycle of economic and budgetary policy coordination in the EU in which guidance is provided to EU countries before they take policy decisions at national level. Guidance is provided in the context of the stability and growth pact and the macroeconomic imbalances procedure (MIP). |
| Annual Growth Survey (AGS) | The Annual Growth Survey marks the start of the European Semester. It is the Commission's primary tool for setting general economic and social priorities for the EU for the following year. The Commission gives Member States focused policy guidance on national growth and employment policies to improve recovery and encourage convergence with the EU's long-term growth strategy, Europe 2020. ⁸ |

² EIGE's Gender Mainstreaming Platform: What is Gender Mainstreaming. Available at: <http://eige.europa.eu/gender-mainstreaming/>

³ For a full description of gender budgeting as a gender mainstreaming tool, see European Institute for Gender Equality (EIGE) (2017b), Gender budgeting, available at <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting> and https://eige.europa.eu/sites/default/files/documents/eige_gender_budgeting.pdf

⁴ Ibid.

⁵ Council of Europe (2005). *Gender Budgeting. Final report of the Group of Specialists on Gender Budgeting*. Equality Division, Directorate General of Human Rights. Strasbourg: Council of Europe.

⁶ Puri, L. & Khan, K. (2016), Financing for gender equality and women's empowerment: What have we achieved in Addis Ababa? SDC Gender Equality Network Newsletter, No. 3, November 2015, pp. 3-4. Available at: <https://www.shareweb.ch/site/Gender/Documents/News/Newsletter/Newsletters%20Engl/2015/2015-11%20Gendernet%20Newsletter%20-%20Financing%20for%20Development.pdf>

⁷ European Commission (n.d.). Glossary. Available at: http://ec.europa.eu/budget/explained/glossary/glossary_en.cfm

⁸ EUR-lex, Glossary. Available at: https://eur-lex.europa.eu/summary/glossary/annual_growth_survey.html

| | |
|--|--|
| Country-Specific Recommendations (CSRs) | As part of the European Semester, the Commission proposes country-specific policy recommendations (CSRs), which are discussed by the Council and endorsed by the European Council in June each year, before being finally adopted by the national finance ministers. EU countries are expected to translate the recommendations into their budgetary and policy plans for the subsequent year and to implement them in the coming 12 months. |
| National Reform Programmes (NRP) | Each year, as part of the European Semester, EU Member States issue documents to the European Commission detailing the specific policies they will implement to enhance growth and employment and correct macroeconomic imbalances, while also including specific plans to comply with the EU's CSRs and general fiscal rules. |
| Macroeconomic Imbalance Procedure (MIP) | Introduced in 2011, the Macroeconomic Imbalance Procedure aims to identify, prevent and address the emergence of potentially harmful macroeconomic imbalances that could adversely affect economic stability in a particular Member State of the Euro area. |
| Stability and Growth Pact | The Stability and Growth Pact is a set of rules agreed between the EU Member States, designed to ensure that they pursue sound fiscal policies and coordinate those policies. |
| European Structural and Investment Funds (ESIF) | The European Structural and Investment Funds (ESIF) are the EU's main investment policy tools. They consist of the European Regional Development Fund (ERDF), European Social Fund (ESF), Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD) and European Maritime and Fisheries Fund (EMFF). EU Member States administer the funds through shared management with the European Commission. The funds are implemented through national and/or regional programmes that are co-financed by Member States. |

Foreword

The EU's budget can be a powerful force for growth and development. Investment programmes such as the European Structural and Investment Funds (ESIF) have helped transform less-developed regions and reduced inequality across the EU.

Yet when it comes to reducing inequalities between women and men, the EU's budget falls short. This report shows that less than 1% of the 2014-2020 ESIF budget has been earmarked for gender equality measures.

This is despite a strong body evidence confirming that more gender-equal societies are a foundation for economic growth. Indeed, narrowing the gender gap in the EU could result in an extra 10 million jobs and an increase of up to €3.15 trillion in GDP by 2050.

Gender budgeting is a strategy to achieve gender equality through allocating public resources in a way that addresses the specific needs of women and men. For example, gender budgeting recognises women's unpaid care work and distributes resources accordingly. It is both efficient and effective budgeting.

Making gender equality a reality requires dedicated and consistent funding. Yet current proposals for the post-2020 EU budget show a low level of ambition when it comes to realising gender equality through economic action. Gender equality is treated as an overarching principle without clearly defined objectives that contribute to closing gender gaps and are based on gender-sensitive targets. This is despite

the fact that a number of EU policies highlight the importance of mainstreaming gender into the Union's budget, including the Strategic Engagement for Gender Equality, which requires that gender equality be taken into account when reviewing EU funds as well as Member State budgets.

This report outlines concrete actions the EU institutions and Member States can take to help live up to the values and principles of the EU through improved gender budgeting. It proposes recommendations for the Multiannual Financial Framework (MFF), the annual budgetary cycle, the European Semester, and the ESIF. Recommendations include the setting of gender equality as a horizontal priority for the entire MFF; embedding gender equality as a distinct policy objective and institutionalising gender mainstreaming methods in all funds; the setting of budgetary targets for gender equality; and the introduction of a system to track funding for gender equality in all funding programmes.

Gender equality is a fundamental value of the European Union and its advancement coded into the EU's legislative framework. The EU's investment programmes are the most direct way for EU resources to reach those who need them and to impact individual lives and wellbeing. Ensuring that women and men benefit equally can help finally close the gender gap and boost the economy. We would all stand to benefit from that.

Virginija Langbakk
Director

The European Institute for Gender Equality (EIGE)

Executive summary

This report presents the main research results of the gender budgeting (GB) projects implemented by the European Institute for Gender Equality (EIGE) in 2016, 2017 and 2018. The projects supported European Union (EU) and EU Member State policy makers and practitioners to take a consistent and systematic approach to implementing gender budgeting as the main gender mainstreaming tool within EU economic governance and budgetary processes.

The report links a gender perspective with wider macroeconomic goals and the EU budget, along with its key processes and instruments, which include the Multiannual Financial Framework (MFF), the European Semester and the European Structural and Investment Funds (ESIF).

Despite the acknowledged economic benefits of gender equality,⁹ the inclusion of gender equality as a central strategic objective in economic policy formulation is not yet assured. Linking gender equality objectives to the economic implications of macroeconomic policies (including their impact on Member State budgets and the EU budget) would significantly contribute to closing gender gaps and boosting economic growth.

The EU has already made an important commitment to the protection of the environment, imposing legal and finan-

cial consequences on non-compliant Member States¹⁰ and translating these commitments into clear objectives and financial allocations. It would be useful to replicate this model for the further advancement of one of the founding principles of the EU, that of gender equality. The use of gender budgeting tools for analysis of macroeconomic processes and the introduction of a gender perspective into the main instruments for the implementation of macroeconomic policies will equip EU institutions with innovative and solid instruments for the social change to which it has committed, most recently in the European Pillar of Social Rights.

This report begins by presenting the main legal and political commitments for integrating a gender perspective into policy-making and budgeting processes. The conceptual framework underpinning the development of the report is then briefly explained, followed by an overview of evidence and arguments for policy makers to embed gender budgeting within EU macroeconomic policies and budgetary processes. This is followed by an outline of the economic and political implications of the inclusion of gender equality and women's rights into macroeconomic and budgeting formulation and implementation at EU level. The final section presents a set of concrete recommendations to enhance gender mainstreaming and include gender budgeting in the EU budgetary processes.

⁹ EIGE (2017a). *Economic benefits of gender equality in the European Union: Report on the empirical application of the model*; EIGE (2017d). *Economic benefits of gender equality in the European Union: Literature review: existing evidence and methodological approaches*; EIGE (2017e). *Economic benefits of gender equality in the EU: EU and EU Member States overviews*; EIGE (2017f). *Economic impacts of gender equality in the EU policy context: briefing paper*; EIGE (2017g). *Economic impacts of gender equality: briefing paper*; EIGE (2017h). *How gender equality in STEM education leads to economic growth: briefing paper*; EIGE (2017i). *How closing the gender labour market activity and pay gaps leads to economic growth: briefing paper*; UN Women (2015). *Why Macroeconomic Policy Matters for Gender Equality*. Policy Brief No. 4. UN Women, New York.

¹⁰ Article 174 of the Treaty on the European Community sets out the obligation for the Community to guarantee a high level of protection of the environment through its environmental policy. Since the 1970s, more than 200 directives and regulations have been adopted under Article 174 of the Treaty (European Commission, 2007).

1. Introduction

Since its inception, the European Institute for Gender Equality (EIGE) has worked to increase knowledge, provide tools and encourage mutual learning on gender mainstreaming in policies implemented by the European Union (EU) and by individual Member States.¹¹ Gender budgeting (GB) is one of the most important tools for mainstreaming gender equality perspectives in decision-making and budgeting processes, as well as for assessing how budgetary and fiscal policies can enhance gender equality outcomes at EU and Member State levels.

This report focuses on gender budgeting as a gender mainstreaming tool to promote gender-responsive macroeconomic policies and budgetary processes in the EU. Macroeconomic policies often fail to take account of gender differences and their impact on gender inequality; they tend to focus on economic growth, while largely neglecting the benefits that the redistribution of resources and investments in services such as childcare and eldercare may bring to gender equality or to reducing poverty. Macroeconomic policies do not consider the impact of women's unpaid care work nor do they record it in Gross Domestic Product (GDP) accounts. In the EU, it is estimated that the value of unpaid domestic work and unpaid family care work taken together ranges between 27.1 % and 37 % of EU GDP.¹² Despite these gaps, there is substantial evidence to show that more gender-equal societies are a foundation for economic growth.¹³

The report draws on the initial mapping of gender budgeting initiatives and budgeting processes at EU and EU Member State levels carried out by EIGE in 2016. The mapping exercise examined the full range of options available for mainstreaming gender budgeting elements into existing processes and policies to ensure improved efficiency and

effectiveness of economic and social policies.¹⁴ In 2017 and 2018, in order to promote and enhance gender mainstreaming and the use of gender budgeting in the European Structural and Investment Funds (ESIF), EIGE conducted research intended to contribute to a more effective and sustainable design and implementation of gender budgeting as a tool for gender mainstreaming in the ESIF.

Based on the assessment of the implementation of gender budgeting in the EU's budgetary processes (including the ESIF), the report links EU macroeconomic policy and the achievement of gender equality through gender budgeting.

In recent years, gender budgeting has received greater attention as a tool for gender-responsive macroeconomic policy-making. Across the EU, several Member States have been involved in a range of gender budgeting initiatives at national, regional and local level.¹⁵ Despite renewed calls and continuous international commitments to introduce gender mainstreaming in policy-making and budgeting at EU and Member State levels,¹⁶ progress to date has been limited.

EIGE's assessment of the implementation of gender budgeting shows that until 2012, eight EU Member States had a legal obligation to implement gender budgeting or gender impact assessments of ministerial budgets (Belgium, Denmark, Estonia, Spain, France, Italy, Austria, Finland).¹⁷ The fact that not all EU Member States implement gender budgeting indicates further room to improve gender mainstreaming in economic policy and budgetary areas, which would also support the use of these tools in the implementation of ESIF in Member States.

¹¹ See EIGE research, tools and publications, available at <http://eige.europa.eu/gender-mainstreaming>

¹² European Parliament (2010). *Women and Unpaid Family Care Work in the EU*. Brussels: European Parliament.

¹³ EIGE (2017a). *Economic benefits of gender equality in the European Union: Report on the empirical application of the model*; EIGE (2017d). *Economic benefits of gender equality in the European Union: Literature review: existing evidence and methodological approaches*; EIGE (2017e). *Economic benefits of gender equality in the EU: EU and EU Member States overviews*; EIGE (2017f). *Economic impacts of gender equality in the EU policy context: briefing paper*; EIGE (2017g). *Economic impacts of gender equality: briefing paper*; EIGE (2017h). *How gender equality in STEM education leads to economic growth: briefing paper*; EIGE (2017i). *How closing the gender labour market activity and pay gaps leads to economic growth: briefing paper*; UN Women (2015). *Why Macroeconomic Policy Matters for Gender Equality*. Policy Brief No. 4. UN Women, New York.

¹⁴ As pointed out in EIGE (2017b), *op cit.*, gender budgeting is good budgeting, enabling key areas of economic governance to be achieved: accountability, transparency, performance and results orientation and effectiveness.

¹⁵ For an overview, see EIGE (2017b). *Gender Budgeting*, available at https://eige.europa.eu/sites/default/files/documents/eige_gender_budgeting.pdf; Quinn, S. (2016). *Europe: A survey of gender budgeting efforts*, International Monetary Fund working paper, WP/16/155, Washington DC; OECD (2017). *Gender budgeting in OECD countries*, available at: <http://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf>

¹⁶ Council of the European Union (2011). *Council conclusions on the European Pact for gender equality for the period 2011-2020*; Council of the European Union (2014). *Council conclusions on Women and the economy: Economic independence from the perspective of part-time work and self-employment*.

¹⁷ EIGE (2015). *Beijing + 20: The 4th Review of the Implementation of the Beijing Platform for Action in the EU Member States*.

2. Legal and policy framework for gender mainstreaming and gender budgeting

Gender equality is a fundamental value of the European Union and is critical to the achievement of the goals set out in the Europe 2020 Strategy for smart, sustainable and inclusive growth. Mainstreaming the principle of equality between women and men in all of its activities represents an overall aim for the EU. This is set out in the Treaty on the Functioning of the European Union (TFEU), whereby “The Union shall aim to promote equality between men and women in all its activities” (Article 8). Gender equality is similarly enshrined in Article 23 of the Charter of Fundamental Rights of the European Union. These provisions form the basis for the EU and Member States’ roles in the development and implementation of gender mainstreaming and gender budgeting, and are further reinforced in the 2017 European Pillar of Social Rights.

The European Commission’s Strategic Engagement for Gender Equality 2016-2019 sets out a framework for gender mainstreaming in the Commission and for the implementation of coherent gender equality policies in the Member States in five areas:

- (1) Equal economic independence of women and men;
- (2) Equal pay for work of equal value;
- (3) Equality in decision-making;
- (4) Ending gender-based violence;
- (5) Promoting gender equality beyond the EU.¹⁸

Specifically, the Strategic Engagement for Gender Equality adopts a dual approach, with key actions in the five areas and integrating a gender perspective:

“[into] every aspect of EU intervention (preparation, design, implementation, monitoring and evaluation of policies, legal measures and spending programmes), i.e. gender mainstreaming. This means assessing the im-

pact of EU action on both women and men and taking responsibility for any readjustment necessary, so that women and men benefit equally, and inequality is not perpetuated” (p. 20).¹⁹

The Strategic Engagement for Gender Equality also states that the European Semester will be used to review the advances made towards some of its key objectives and priorities. Finally, in line with Treaty obligations, it specifies that a gender equality perspective will be taken into account in preparing the post-2020 generation of EU funding programmes.

Under the European Pact for Gender Equality 2011-2020,²⁰ the European Council reiterates that equality between women and men is a fundamental value of the EU and an important driver for economic growth, prosperity and competitiveness. It reaffirms the EU’s commitment to closing gender gaps in employment, education and social protection, promoting better work-life balance for women and men, and combating all forms of violence against women. The Council also reaffirms its commitment to governance through gender mainstreaming by integrating the gender perspective into all policy areas. In relation to macroeconomic policy the Council encourages Member States to apply a gender equality perspective and promote gender equality policies in their National Reform Programmes (NRPs), especially under the employment guidelines. The Pact encourages Member States to make appropriate use of agreed gender equality indicators developed under the Joint Assessment Framework and the follow-up of the Beijing Platform for Action (BfPA). The Commission and the Council are invited to incorporate a gender equality perspective into the Annual Growth Survey (AGS), the Country Opinions and the Country-Specific Recommendations (CSRs).²¹ Finally, the progress made in the Pact is discussed annually by ministers at European Council level.

¹⁸ European Commission (2016). *Strategic Engagement for Gender Equality 2016-2019*. Luxembourg: Publications Office of the European Union.

¹⁹ *Ibid.* p. 20.

²⁰ European Council (2011). *Council conclusions of 7 March 2011 on European Pact for Gender Equality (2011-2020)*. (2011/C 155/02).

²¹ *Ibid.*

Global commitments to gender mainstreaming and gender budgeting

Gender mainstreaming efforts at EU and Member State level not only correspond to EU commitments, but also to the global commitments made by all EU Member States at the 4th International Conference on Women in Beijing where the Declaration and Platform for Action (BPfA) was adopted in 1995.²² The BPfA calls for more adequate and transparent budget processes, which require the integration of a gender perspective into budget policies and planning, as well as the adequate financing of specific programmes for securing equality between women and men and the redirection of budgets to ensure equal opportunities of access. When signing the BfPA, all EU Member States committed themselves to gender budgeting.

One of the actions to be taken by governments is to “use gender-impact analyses in the development of macro and micro-economic and social policies in order to monitor such impact and restructure policies in cases where harmful impact occurs” (p. 69). Under the common diagnosis adopted at the Conference this applies to economic policies,

“[in] addressing the economic potential and independence of women, governments and other actors should promote an active and visible policy of mainstreaming a gender perspective in all policies and programmes so that before decisions are taken, an analysis is made of the effects on women and men, respectively” (p. 68).

EU Member States are also signatories of the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW), giving additional weight to these commitments. The concluding observations of the CEDAW Committee since 2008 regularly point to the need for a number of EU Member States to take action to fully implement the Convention, including a number of issues relating to economic and social investment policies.

Most recently, all EU Member States have committed to advancing gender equality, as part of 2030 Agenda for Sustainable Development, specifically Sustainable Development Goal 5 (SDG5) on gender equality. Under this goal, target 5c calls on countries to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels” (p. 18) while indicator 5.c.1 measures the “percentage of countries with systems to track and make public allocations for gender equality and women’s empowerment.”²³

²² The full text and ongoing process of implementation can be found at: <http://www.un.org/womenwatch/daw/beijing/platform/>. In 1995, the Madrid European Council acknowledged the EU’s commitment to the BPfA and requested an annual review of the BPfA’s areas of concern in all Member States, with a full review to be conducted every five years. In addition, ElGE carries out studies on each of the 12 critical Areas of Concern of the Platform, which are available at: <http://eige.europa.eu/beijing-platform-for-action>

²³ Resolution adopted by the General Assembly on Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development (A/RES/71/313), p.10.

3. Conceptual framework on gender budgeting

Based on the widely-used definition of gender budgeting of the Council of Europe,²⁴ gender budgeting is an application of gender mainstreaming in the budgetary process and means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenue and expenditure so as to promote gender equality. In short, gender budgeting is a strategy and a process with the long-term aim of achieving gender equality goals.

Full application of gender budgeting within EU budget processes means full integration of gender perspectives at all stages of the budget and planning processes. Key elements of practical work on gender budgeting in the context of this conceptual approach include: (1) gender-based assessment, which means taking stock and making visible the impacts by means of gender budget analysis as a starting point of gender budgeting work; (2) working towards changes to promote gender equality based on the results of the analysis and potentially identified gender gaps and shortcomings; and (3) organise gender budgeting work through a combination of governmental and non-governmental actors, as analysis of practical experience of gender budgeting work worldwide has repeatedly shown that this supports the achievement of good results.

3.1. Integration of gender perspectives at all stages of the budget and planning processes

Full implementation of gender budgeting means integrating gender perspectives at all stages, including multiannual and annual budget processes. As budgeting is closely linked to strategic planning, a comprehensive gender budgeting approach should cover the strategic planning process as well. At each of the key stages (planning and budget preparations, negotiation and adoption, implementation, audit and evaluation), there is a range of established gen-

der budgeting procedures on how to implement gender budgeting. The conceptual approach for the analysis that follows is one of gradual integration of gender budgeting at all stages of the budget process.

3.2. Gender budget analysis as a key element of gender budget work

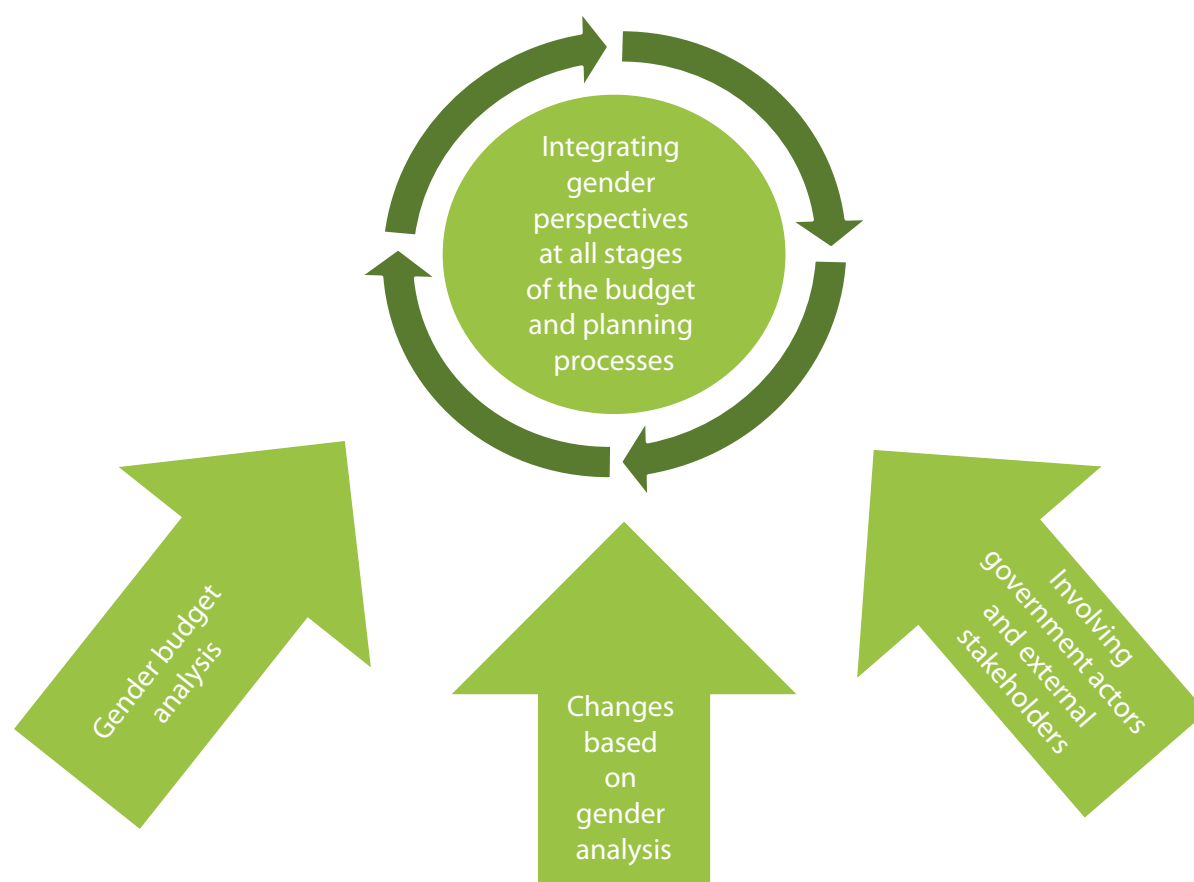
Gender budget analysis is a key element of gender budgeting work and is often the starting point for further work to promote women's rights and gender equality through budgetary policies. Gender budget analysis contributes to transparency on budget distribution and impacts, which is a central principle of good governance. Different levels and dimensions of gender budget analysis have been identified, namely budget expenditure and revenue, macroeconomic policies and effectiveness of service delivery and investments. In this context, a broad range of different methods and tools of analysis exists, which are frequently adapted to the context of actual gender budgeting work. Based on this approach, this report puts forward recommendations on how to strengthen gender budget analysis in the context of the EU budget-related processes.

3.3. Gender budget process: towards restructuring and change

Gender budgeting involves a process of change. Gender budget analysis is not an achievement in itself but, rather, one key element in a broader process. A gender budget analysis identifies gender gaps and shortcomings, which serve as a basis for formulating objectives to tackle those gender gaps and gender inequalities and improve gender equality, as well as for defining appropriate indicators to measure progress. This is then the basis for establishing

²⁴ Council of Europe (2005), *Gender Budgeting. Final report of the Group of Specialists on Gender Budgeting*. Equality Division, Directorate General of Human Rights. Strasbourg: Council of Europe.

Figure 1. Conceptual framework on GB



activities and changes in budget allocations (or revenue collection) to achieve the desired outcomes. Regular monitoring based on the indicators defined, as well as evaluation and in-depth progress reviews are important inputs in new planning and budgeting cycles.

3.4. Gender budget work involving government actors and external stakeholders

Even though the key responsibility for implementing gender budgeting within public budgets and public administrations lies with the regular actors involved in the public

planning and budgeting processes, both literature and practice have shown that gender budget work is most effective where it involves actors inside government alongside external government stakeholders. These different actors have complementary roles in contributing to full gender budgeting implementation. In addition to transparency, participation is another underpinning principle of good governance, thus participation of different stakeholders is also an element of good gender budgeting. The report recommends that support be given to actors with direct and key responsibilities relating to budget processes, who also, therefore, have key responsibilities for gender budget implementation in these processes. In addition, it puts forward proposals for the involvement of other stakeholders considered important in the context of effective gender budgeting.

4. Enhancing the EU's economic objectives through gender mainstreaming and gender budgeting

International, EU and Member State commitments to gender equality cannot be achieved without fully integrating gender impact analysis and gender budgeting tools into the macroeconomic toolbox which guides the EU's economic governance. The benefits have the potential to be transformative.

EIGE has made a solid economic case for how gender equality would increase the EU's overall economic and social benefits, using a well-recognised macroeconomic model of the EU economy (E3ME). The figures are staggering. Reducing gender gaps would lead to substantial gains in employment and economic growth and would positively affect the current demographic downturn of the EU. Although a number of Member States are now taking a more accelerated route (which includes mandatory reporting of the gender pay gap, imposing sanctions on firms, legislative measures, etc.), more decisive steps and policies are needed for effective closure of the gender gaps. The integration of the unpaid care economy into macroeconomic modelling (for example using the inputs from micro simulation models or unpaid care work satellite accounts) is similarly desirable if all of the gendered aspects of European society are to be effectively captured. The economic benefits of gender equality in the EU are summarised in Table 1 below.

EIGE's assessment of the economic case of gender equality clearly demonstrates that reducing gender inequality

contributes to higher rates of economic growth, increased competitiveness and greater macroeconomic stability.²⁵ Equality of opportunity in all markets - not only the labour market - is critical in enabling women to take full advantage of improved macroeconomic conditions. For this to happen, macroeconomic policies must consider the impact on women, particularly in light of prescribed gender roles, including women's disproportionate burden of care work. Figure 2 below presents estimated values of contribution of unpaid household work for a selection of EU Member States, presented as share of GDP in 2015.

Despite efforts to integrate gender equality into the economic and social policies of the EU, gender analysis of macroeconomic policy remains weak. The design of policies and their budgetary implications should consider the potentially harsh short-term effects of economic austerity measures on women, in addition to other medium and longer-term effects, to avoid exacerbating gender inequalities. Gender differences should be taken into account in assessments of sources of economic growth and in examining the impact of labour and product market changes, including structural adjustments, as was the case in the most recent economic crisis.²⁶ Systematic differences in gender roles that may lead to different macroeconomic outcomes should be acknowledged, particularly for important macroeconomic aggregates, such as private consumption, savings and investments, and risk-taking behaviour.

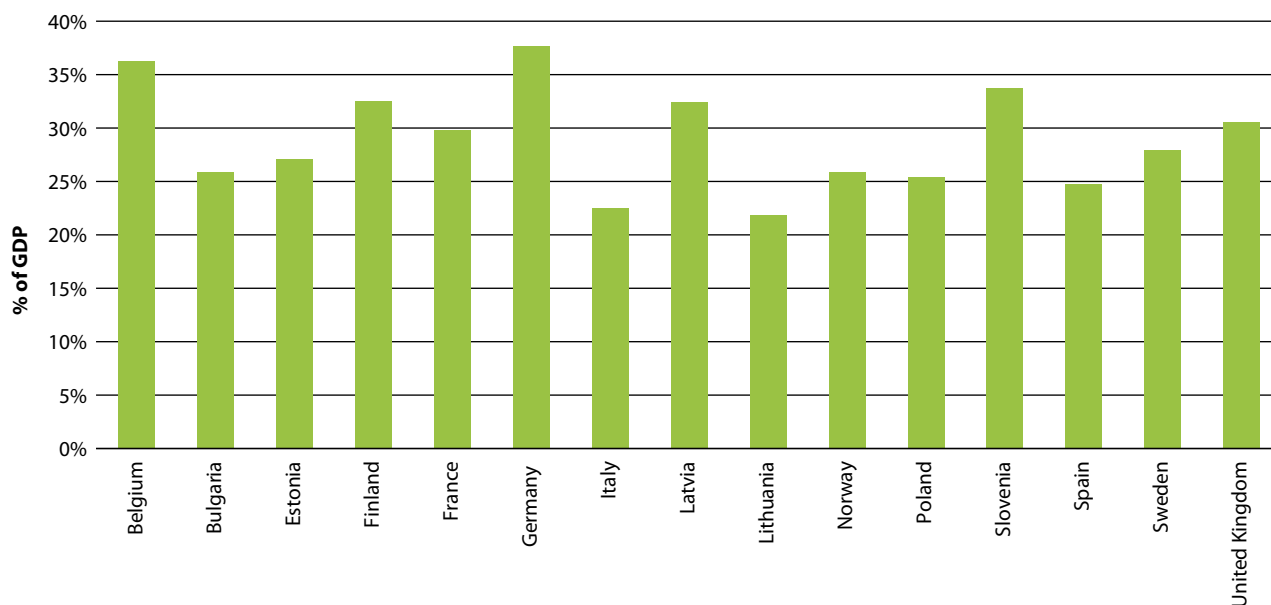
²⁵ EIGE (2017a), *op cit.*

²⁶ Austerity measures must take into account the unpaid care economy and incorporate it into the measurements of the main economic indicators as well as in the formulation of the fiscal and budgetary policies that emanate from the analysis. Although not part of the main focus of EIGE's research on gender budgeting presented here, this issue permeates almost every aspect of economic matters affecting gender equality.

Table 1. Summary of the economic benefits of gender equality on diverse macroeconomic variables at EU level

| Variable | Impact | Comment |
|--------------------|--|--|
| EMPLOYMENT | | |
| Rapid improvement | Creation of 10.5 million jobs (improvement in employment rate by 0.8 percentage points (p.p.) in 2030 and by 3.5 p.p. in 2050). 7.6 million of those jobs would go to women. | These changes would be driven by more equal opportunities in Science, Technology, Engineering and Mathematics (STEM), education and the labour market. Reducing the gender pay gap can also play an important role in attracting more women into the labour force. New jobs held by women can also help to reduce poverty. By 2050 men's and women's employment rates could match at 80 %. |
| Slow improvement | 6.27 million jobs (improvement in employment rate by 0.5 p.p. in 2030 and by 2.1 p.p. in 2050). 4.5 million of those jobs would go to women. | |
| EU GDP | | |
| Rapid improvement | Improvement in GDP per capita by 2.2 % or EUR 0.74 trillion in 2030 and by 9.6 % or EUR 3.15 trillion by 2050. | This is based on the improved employment rate for women and their progression into more productive STEM jobs. Compared with labour market policies, gender equality policies have a strong impact on GDP, making gender equality a highly relevant policy in fostering economic growth. |
| Slow improvement | Improvement in GDP per capita by 1.5 % or EUR 0.74 trillion in 2030 and by 6.1 % or EUR 1.95 trillion by 2050. | |
| MEMBER STATE GDP | | |
| High impact | Up to 12 % increase in GDP by 2050 (Belgium, Bulgaria, Croatia, Czechia, Greece, Italy, Lithuania, Poland, Portugal, Slovakia). | Countries with the lowest indicators on gender equality would gain most. |
| Moderate impact | Up to 8 % increase in GDP by 2050 (Estonia, France, Germany, Hungary, Latvia, Luxembourg, Malta, Romania, Spain). | Countries with room for improvement can also gain considerable benefits. |
| Slight impact | 4 % increase in GDP by 2050 (Austria, Cyprus, Denmark, Finland, Ireland, Slovenia, Sweden, the Netherlands, the United Kingdom). | Even in countries with good levels of gender equality, which already enjoy some of the associated benefits, further improvements would still show gains. |
| COMPETITIVENESS | | |
| | Improvements in the trade balance would increase by 1.6 % to 2.3 % and imports would decrease by 0.4 % to 0.7 % in 2050. | Gender equality measures could lead to an increase in the productive capacity of the economy, lower prices and, consequently, the production of more goods and services domestically and increasing competitiveness in international markets. |
| DEMOGRAPHIC CHANGE | | |
| | Fertility rates could increase by 0.8 % by 2030. By 2050, this would lead to an increase in employment of up to 2.6 million people. | Improved gender equality in education, labour market participation and a more balanced sharing of unpaid care work between women and men could lead to an increase in fertility rates and an increase in the long-term labour supply. |

Source: EIGE (2017a)

Figure 2. Estimated contribution to unpaid household activities, as a percentage of GDP, 2015

Source: EIGE (2017a)

Gendered impacts of the economic and financial crisis

The economic and financial crisis had a particularly negative impact on women. Progress towards gender equality suffered during the crisis, making it difficult to implement commitments on gender mainstreaming and gender budgeting.²⁷ Ample evidence from studies by the European Parliament,²⁸ the European Women's Lobby,²⁹ and the European Network on Gender Equality (ENEGE),³⁰ among others, shows that the absence of gender analysis in the development of policies adopted in the wake of the 2008 financial crisis negatively affected the economic and social rights of women. Early diagnoses focused on job losses in male-dominated industrial and construction sectors, with large budgetary allocations (including outlays in unemployment and other benefits and funds for sectorial transformations). This focus, together with large budgetary cuts in government expenditure, had a devastating effect on public services, resulting in pay cuts, job losses and a loss of job quality. As large numbers of women work in public services, they were disproportionately affected by these negative effects.³¹ The combined effect of structural reforms and retrenchments to social protection systems, as well as recent trends in unemployment in Europe, suggest that women are at a heightened risk of poverty in a number of European countries. EIGE's study on women and poverty (2016) found that women are generally affected by poverty more often than men because of their lower employment prospects.³² There is, therefore, a greater need for the EU to take gender-specific goals into account when budgeting, in the light of continued austerity.

²⁷ Karamessini, M. & Rubery, J. (Eds.) (2014). *Women and Austerity: The economic crisis and the future of gender equality*. London and New York: Routledge.

²⁸ European Parliament (2012). *Analysis of five National Reform Programmes 2012 regarding the pursuit of the Union's gender equality objectives*. Directorate General for Internal Policies. Brussels: European Parliament; European Parliament (2013). *Resolution on the impact of the economic crisis on gender equality*. (2012/2301(INI)). Committee on Women's Rights and Gender Equality. Rapporteur: Elisabeth Morin-Chartier.

²⁹ European Women's Lobby (2012). *The Price of Austerity: The Impact on Women's Rights and Gender Equality in Europe*. Brussels: European's Women Lobby.

³⁰ European Network on Gender Equality (2013). *The impact of the economic crisis on the situation of women and men and on gender equality policies. Synthesis report*. Luxembourg: Publications Office of the European Union.

³¹ Eurofound (2013). *Women, men and working conditions in Europe*. Luxembourg: Publications Office of the European Union; Perrons, D. & Plomien, A. (2014). *Gender, inequality and the crisis: towards more equitable development*, in M. Karamessini & J. Rubery (Eds.), *Women and Austerity: The economic crisis and the future of gender equality*. London and New York: Routledge.

³² EIGE (2016). *Poverty, gender and intersecting inequalities — Review of the implementation of an area A: Women and poverty of the Beijing Platform for Action*. Luxembourg: Publications Office of the European Union. Available at: http://eige.europa.eu/sites/default/files/documents/ti_pubpdf_mh0416244enn_pdfweb_20161208181320.pdf

Macroeconomic and monetary policies need to consider the impact of EU budgetary controls in Eurozone countries most affected by the economic crisis. Cuts in public services have not only affected women's employment but also women's access to public services, thereby increasing women's unpaid care work. The implementation of neoliberal policy solutions to the crisis (i.e. imposed public sector cuts) further reinforced traditional gender roles and gendered division of labour by shifting the responsibility of care for children, the elderly and persons with disabilities from the public sector to families – primarily to women.³³

When economic targets and reforms are agreed without full gender impact assessments, there is a risk that these may further undermine the achievement of gender

equality. In attaining some of these economic targets and reforms, policies and measures may result in restrictions enforced upon Member States, which are contrary to the goals of reducing poverty and gender inequality. For example, recommendations to reduce corporate taxation, increase taxation on housing, or flexibility in the labour market may lead to low paid and low-quality jobs, including for highly trained workers in some EU countries.³⁴ The gendered consequences of this could take many forms, such as women being fired for getting pregnant³⁵, or where fiscal reforms lifted restrictions/disincentives on secondary earners (often women), thus creating low paid jobs. Further research on labour market policies and gender equality policies is needed to ensure complementarity and increase the efficiency and efficacy of EU budget objectives.

³³ Karamessini, M. & Rubery, J. (eds.) (2014). *Women and Austerity. The Economic Crisis and the Future for Gender Equality*. London and New York: Routledge; Pearson, R. & Elson, D. (2015). Transcending the Impact of the Financial Crisis in the United Kingdom: Towards Plan F-A Feminist Economic Strategy. *Feminist Review*, 109(1), pp. 8–30; Kantola, J. & Lombardo, E. (Eds.) (2017). *Gender and the Economic Crisis in Europe. Politics, Institutions and Intersectionality*. Palgrave Macmillan.

³⁴ The European Parliament (2012) study, *The multiannual financial framework 2014-2020 from a gender equality perspective*, concedes that, "the context of the MFF 2014-2020 planning period is characterised by the interplay between long-term trends (such as ageing and technological change) and the exit trajectories of the current financial crisis. The correction of low employment participation on the part of women can be a factor in the simultaneous achievement of seemingly unrelated and possibly antithetical targets – competitiveness, equity, cohesion and economic growth" (p. 11).

³⁵ For example, the 2013 [European Commission report](#) on the impact of the economic crisis on the situation of women and men and on gender equality policies states that the rights of pregnant women to maternity leave and benefits have been curtailed and that discrimination against pregnant women has been documented in at least four EU Member States, namely "[i]n Greece, Ireland and Portugal, Labour Inspections recorded a surge in the infringement of rights protecting pregnant women and mothers of young children during the crisis" (p. 17).

5. Gender equality and EU budgetary processes

This section looks at the existing EU budgetary processes and identifies the entry points for implementing gender budgeting at each of the different stages of those processes.

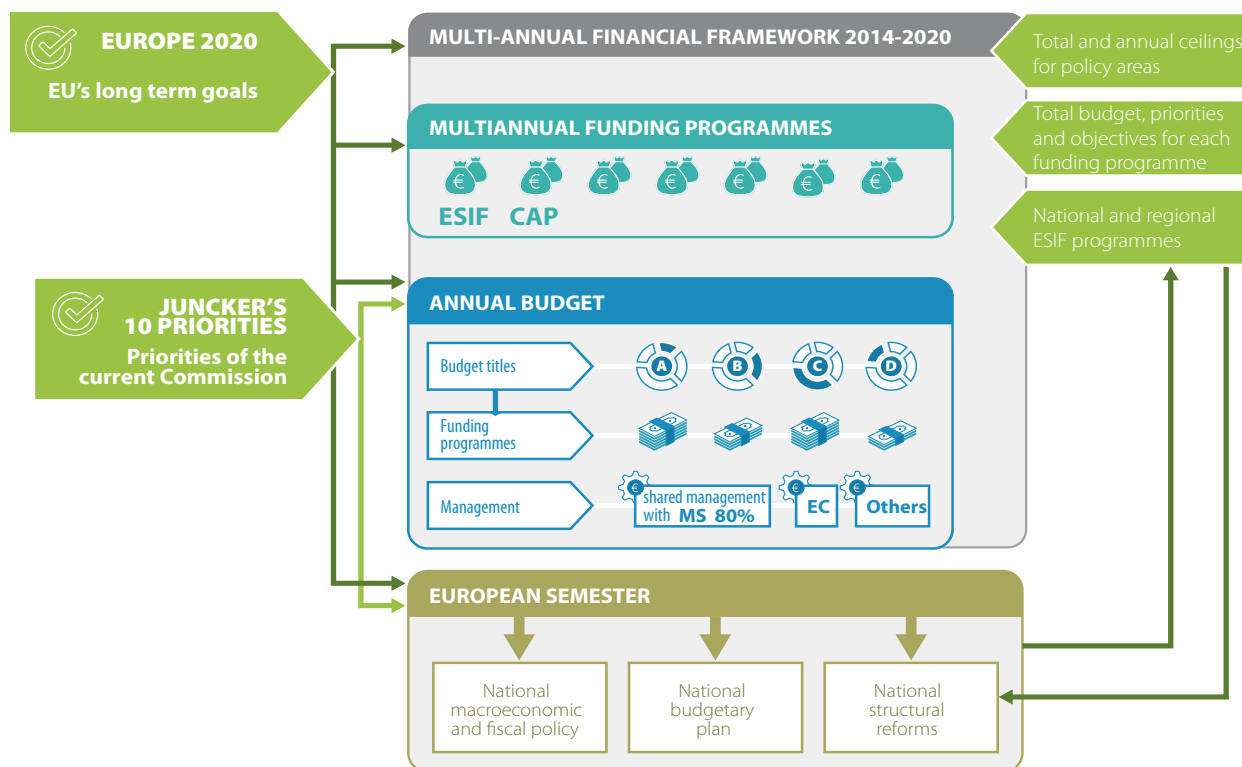
The EU budgetary processes comprise the Multiannual Financial Framework (MFF) and the annual budgetary procedure, as established by Article 314 TFEU. Figure 3 sets out the main steps involved in the EU budgetary process through the MFF and the annual budget, and their links to the European Semester.

Figure 4 presents the timeframe for the budgetary cycle. This cycle includes a number of steps, from consultation and preparation to discussion and approval by the Council and the Parliament. It is important to point out that some

steps that precede this cycle, such as the Budget circular sent to all relevant departments by Directorate-General (DG) Budget, can also include instructions on specific accountability items relating to gender equality (on the basis of the European Pact for Gender Equality).

The processes reflected in Figures 3 and 4 provide several entry points for gender budgeting in the budget cycle in line with the legislative framework. The approaches and tools include gender impact assessments³⁶ of the diverse policy matters discussed and negotiated throughout these processes, introduction of concrete changes in the analysis used to measure impacts, and developing recommendations that EU institutions and Member States can implement in their own policies and budgets.

Figure 3. EU budgetary processes



³⁶ Gender Impact Assessment is an *ex ante* evaluation, analysis or assessment of a law, policy or programme that makes it possible to estimate, in a preventative way, the likelihood of a given decision having positive, negative or neutral consequences for the state of equality between women and men. The central question of the Gender Impact Assessment is: does a law, policy or programme reduce, maintain or increase the gender inequalities between women and men? See EIGE's Gender Mainstreaming Platform, Gender Impact Assessment, available at: <http://eige.europa.eu/gender-mainstreaming/methods-tools/gender-impact>

Figure 4. EU annual budget cycle (pragmatic calendar, including negotiation and information-sharing among EU institutions)



* **Amending letter:** Before the conciliation starts, the Commission may present a letter of amendment to the draft budget on the basis of new information which was not available at the time that the draft budget was drawn up.

5.1. Entry points for integrating a gender perspective into the Multiannual Financial Framework

The Multiannual Financial Framework (MFF) is a binding framework for the EU budget, adopted for at least five years, in the form of a Council Regulation.³⁷ As an instrument of

financial planning and budgetary discipline, the MFF sets the overall ceiling for the EU budget for the whole period as well as for each year. It also defines the annual spending ceiling for each policy area (known as headings).

The MFF is important for gender budgeting for a number of reasons. Firstly, as a tool for priority setting at macro-level and resource allocation across policy areas and funding programmes. Secondly, the MFF Regulation sets out principles and procedures for EU spending, which may either facili-

³⁷ Article 312 TFEU.

tate or hinder gender budgeting. Finally, the regulations of funding programmes determine whether there will be earmarked funding or specific programmes for gender equality, whether gender equality is among the programmes' objectives, and whether gender equality must be taken into account in implementation, monitoring and evaluation. If a gender perspective is embedded in the MFF and the funding programmes from the outset, its integration into the annual budgetary process becomes more feasible.

The new elements introduced in MFF 2014-2020 include an increased emphasis on results and performance (funding programmes now have clear objectives and indicators for measuring performance), streamlining (reduction of the number of funding programmes and single general regulations for certain policy areas), mainstreaming of horizontal priorities (climate action and environment/biodiversity), and flexibility within and between headings.

The shift towards performance-based budgeting could also create an opportunity for gender budgeting, although making this a reality requires integrating a gender perspective into the Commission's Budget Focused on Results initiative (BFOR).³⁸

Recognising gender equality as a primary policy objective at the macro level would ensure that micro level programmes or projects designed to improve gender equality attain their goals.³⁹ Setting gender equality as a horizontal priority for the entire MFF - much like climate change and biodiversity - is thus a key step in ensuring improved financing for gender equality and thereby accelerating the implementation of existing gender equality commitments in all areas. Other key steps include introducing an obligation for tracking spending on gender equality, capacity-building among relevant officials for mainstreaming gender in the MFF and the budgetary processes, and conducting gender budget analysis of all funding programmes to analyse their impact on gender equality.

Financing for gender equality

Making gender equality a reality requires dedicated and consistent funding. Financing for gender equality is the means of ensuring that gender equality commitments are met in planning.

Governments' commitments to financing the realisation of women's rights and the advancement of gender equality are set out in a number of international treaties, agreements and policies, most notably the Convention on the Elimination of All Discrimination against Women (CEDAW) and the Beijing Platform for Action (BPfA). Most recently, the Addis Ababa Action Plan on Transformative Financing for Gender Equality has emerged as a key tool in translating political commitments into action and addressing the chronic underinvestment in gender equality.⁴⁰ International efforts and initiatives on financing for gender equality have observed that, despite significant global attention to gender equality and women's empowerment, no country has yet achieved gender equality. More effort should be expended in integrating a gender equality perspective into public financial management systems to ensure that policies, plans and budgets are gender-responsive, that they quantify the impacts of public sector spending to promote gender equality, and that fund programmes tackle the structural causes and consequences of gender inequality. Recent debates suggest that in order to be successful, financing for gender equality must move into the domain of macroeconomic policy formulation. In addition to gender budgeting, financing for gender equality requires gender-equitable monetary and fiscal policies.⁴¹

³⁸ The EU Budget Focused on Results initiative (BFOR) began in 2015 and is aimed at better spending, increased accountability and transparency.

³⁹ Frey, R. (2008). Paradoxes of Gender Budgeting. Paper presented at the First International Conference on Gender Responsive Budgeting and Social Justice. Available at: <http://www.gender.de/cms-gender/wp-content/uploads/Paradoxes-of-Gender-Budgeting.pdf>

⁴⁰ Puri, L. & Khan, K. (2016). Financing for gender equality and women's empowerment: What have we achieved in Addis Ababa? *SDC Gender Equality Network Newsletter*, No. 3, November 2015, pp. 3-4. Available at: <https://www.shareweb.ch/site/Gender/Documents/News/Newsletter/Newsletters%20Engl/2015/2015-11%20Gendernet%20Newsletter%20-%20Financing%20for%20Development.pdf>

⁴¹ Seguino (2013). *Financing for Gender Equality: Reframing and Prioritising Public Expenditure to Promote Gender Equality*.

5.2. Entry points for integrating gender budgeting into the annual budgetary processes

The annual budgetary procedure established by Article 314 TFEU lasts from 1 September to 31 December. The annual spending plans are underpinned by the long-term strategy of the EU (currently the Europe 2020 Strategy) and the priorities of the European Commission. With the Joint Declaration attached to the MFF 2014-2020 Regulation, the European Parliament, the Council and the Commission have committed to integrating gender-responsive elements into the annual budgetary process.⁴²

“The European Parliament, the Council and the Commission agree that the annual budgetary procedures applied for the MFF 2014-2020 will integrate, as appropriate, gender-responsive elements, taking into account the ways in which the overall financial framework of the Union contributes to increased gender equality (and ensures gender mainstreaming).”⁴³

This declaration weighs little against the secondary legislation governing the budgetary process,⁴⁴ and does not include specific steps forward. The European Council further emphasised the need for concrete “gender-responsive policies, programmes and regulations, including budgeting that is gender sensitive and addresses inequalities”.⁴⁵

Gender equality is not taken into account in a systematic manner across the budget process,⁴⁶ even if there are some signs of progress. According to the study on implementation of the Beijing Platform for Action +15, since 2010 the European Commission has included a gender perspective in the programme statements of the draft budget.⁴⁷ For

example, the summary of the statements of the 2017 draft budget includes a section on gender equality as a cross-cutting priority, and almost every statement has a section on gender mainstreaming.⁴⁸

Although the inclusion of a gender dimension in programme statements has increased the gender-specific data available on the EU budget, the gender mainstreaming sections are disjointed and lack data on resource allocation. Firstly, the statements do not make reference to EU-level gender equality objectives, but are based on programme-specific objectives and priorities (where those exist). Secondly, the statements treat gender equality differently from the other two horizontal priorities, climate change and biodiversity, which, unlike gender equality, were established as cross-cutting priorities in the Commission’s proposal for the MFF.⁴⁹ Unlike climate change and biodiversity, there is no obligation or agreed method to track gender equality related expenditure in funding programmes. The statements of most programmes do not, therefore, track gender equality spending. In some cases (e.g. Programme for Employment and Social Innovation; Fund for European Aid for the Most Deprived, European Globalisation Adjustment Fund) it is stated that because gender equality is a transversal objective, it is not considered relevant to produce estimates of contributions.⁵⁰

Different methods are used for estimating gender-related expenditure.⁵¹ Some programmes provide information on the allocations foreseen for gender-specific activities for the given financial year (e.g. Horizon 2020, Rights, Equality and Citizenship (REC) Programme) or for the entire programming period (e.g. European Social Fund (ESF)). Most funding programmes in the area of external action programmes track spending using the Gender Marker of the OECD Development Assistance Committee⁵² (Instrument

⁴² European Parliament, European Council and European Commission (2016). Annex 2, Joint Declaration of the European Parliament, the Council and the Commission attached to the 2014-2020 MFF on gender mainstreaming. OJ C 436, 24.11.2016.

⁴³ European Parliament Resolution of 19 November 2013 on the draft Council regulation laying down the multiannual financial framework for the years 2014–2020 (11791/2013 – C7-0238/2013 – 2011/0177(APP)). Annex 2, Joint Declaration (of the European Parliament, the Council and the Commission attached to the 2014-2020 MFF on gender mainstreaming), p. 4, available at: <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//NONSGML+TA+P7-TA-2013-0455+0+DOC+PDF+V0//EN>

⁴⁴ The MFF Regulation, the Inter-institutional Agreement on Budgetary Discipline and Sound Financial Management, or the Financial Regulation.

⁴⁵ European Council (2015). Council conclusions on gender and development. 26 May 2015, 9242/15. Brussels: European Council, par. 3.

⁴⁶ The European Parliament’s Committee on Women’s Rights and Gender Equality (FEMM Committee), in its 2016 Resolution on Gender Mainstreaming, outlined its regret that such a commitment has yet to be fully enacted and recommending that the principle of this joint declaration be closely monitored by a responsible committee in respect of annual budgetary procedures. It also acknowledged that gender budgeting had not been systematically applied in any EU institution, although it stressed the central role of gender budgeting in tackling gender gaps. European Parliament (2016). Resolution on Gender Mainstreaming in the work of the European Parliament, available at <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//NONSGML+REPORT+A8-2016-0034+0+DOC+PDF+V0//EN>

⁴⁷ Council of the European Union (2009). *Beijing + 15. The Platform for Action and the European Union*. Report from the Swedish Presidency of the Council of the European Union, p. 13; <http://eige.europa.eu/sites/default/files/documents/Beijing+15-SE-report.pdf>

⁴⁸ European Commission (2016). Programme statements for draft budget 2017, available at: http://ec.europa.eu/budget/library/biblio/documents/2017/DB2017_WD01_en.pdf

⁴⁹ European Commission (2011). A budget for Europe 2020 COM(2011) 500 final. Available at: http://ec.europa.eu/budget/library/biblio/documents/fin_fw1420/MFF_COM-2011-500_Part_1_en.pdf

⁵⁰ European Commission (2016). Programme statements for draft budget 2017, p. 99.

⁵¹ European Commission (2016). Programme statements for draft budget 2017.

⁵² <http://www.oecd.org/dac/gender-development/dac-gender-equality-marker.htm>

for Pre-accession Assistance, European Neighbourhood Instrument, Development Cooperation Instrument, European Instrument for Democracy and Human Rights). Only some programmes provide data on the sex of beneficiaries (e.g. Fund for European Aid for the Most Deprived, or the ESF).

The Commission's annual management and performance report for the EU budget 2017⁵³ did not include data on effects on gender equality or resource allocation, nor did the report of the European Court of Auditors (ECA).⁵⁴

A positive development is the European Parliament's integration of a gender dimension into the discharge process, with the report for 2014 including a section on observations on gender equality. Among other things, the report reminds the Commission of the declaration on gender budgeting and calls for improved monitoring. It also asks the Commission to increase the share of ESIF dedicated to high quality public services, including affordable childcare and care for the elderly, to establish gender-specific indicators for the monitoring of the EU budget, and to assess the impact of EU financing on promoting gender equality.⁵⁵

The European Parliament discharge report for 2015 points out that gender equality should be a cross-cutting objective for all policy areas. It notes, however, that some of the programmes do not have targeted actions with specific budget allocations to fulfil this objective. It thus calls on the Commission to consider gender budgeting at all stages of the budgetary process, including the implementation of the budget and the assessment of its execution, for each of the EFSI, ESF, the European Regional Development Fund (ERDF) and Horizon 2020. It also asks the Commission to use a gender budget analysis of both new and existing budget lines and, where possible, to make the policy changes necessary to ensure that gender inequality does not occur indirectly.⁵⁶

Regretfully, the European Parliament discharge report for 2016 includes only a single section – albeit an important one – on gender balance in the Parliament and the promotion of equal opportunities in its own human resource management policy.⁵⁷

In summary, some positive developments can be noted, such as the gender mainstreaming sections included in the programme statements of the draft budget, as well as the initial efforts of the European Parliament in 2016 and 2017 to address gender equality during the discharge process. Yet, the challenge to embed gender budgeting in the entire budget cycle, including the audit and discharge processes, remains unmet.

There are several entry points for integrating gender budgeting elements in the existing processes and documents.⁵⁸ For instance, gender budgeting instructions could be integrated into the internal budget drafting guidelines of the European Commission. The statements of estimates of different Directorate Generals (DGs) and institutions could be complemented with assessments of gender impacts or other gender-specific data. The draft budget should contain necessary gender-relevant information in order for the European Parliament and the Council to assess the European Commission's draft from a gender equality perspective. The annual management and performance report provides an opportunity for the European Commission to outline the impact of the budget on gender equality, the resource allocations for gender equality, and the overall implementation of gender budgeting. Finally, the audit and discharge procedures could be used as accountability mechanisms for the European Commission on its gender mainstreaming commitments, including gender budgeting.

5.3. Entry points for integrating gender budgeting into the European Semester

The European Semester, as the yearly cycle of economic policy guidance and surveillance, brings together different EU-level governance instruments: 1) the Stability and Growth Pact to ensure budgetary discipline; 2) the Europe 2020 Strategy and its Integrated Guidelines; 3) Macroeconomic Imbalance Procedure (MIP); and 4) Treaty on Stability, Coordination and Governance in the Economic and Monetary Union (Fiscal Compact). The process gives EU institutions a stronger role in

⁵³ <https://ec.europa.eu/info/sites/info/files/annual-management-performance-report-for-eu-budget-2017.pdf>

⁵⁴ <https://www.eca.europa.eu/Lists/ECADocuments/annualreports-2017/annualreports-2017-EN.pdf>

⁵⁵ European Parliament (2016). European Parliament decision of 28 April 2016 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2014, Section III – Commission (2015/2154(DEC)). Available at: [https://polcms.secure.europarl.europa.eu/cmsdata/upload/abd2054d-4dc5-44b1-94e3-4e814ea8272f/P8_TA-PROV\(2016\)0147_EN.pdf](https://polcms.secure.europarl.europa.eu/cmsdata/upload/abd2054d-4dc5-44b1-94e3-4e814ea8272f/P8_TA-PROV(2016)0147_EN.pdf)

⁵⁶ European Parliament (2017). European Parliament decision of 27 April 2017 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2015, Section III – Commission (2016/2151(DEC)). Available at: <http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P8-TA-2017-0143>

⁵⁷ European Parliament (2018). European Parliament decision of 18 April 2018 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2016, Section I – European Parliament (2017/2137(DEC)). Available at: <http://www.europarl.europa.eu/sides/getDoc.do?type=TA&reference=P8-TA-2018-0124&language=EN&ring=A8-2018-0105>

⁵⁸ Several options are outlined in the European Commission, DG Budget (2018). *Study to assess the feasibility and options for the introduction of elements of gender budgeting in the EU budgetary process*, pp. 51-54.

coordinating, scrutinising and influencing the economic, fiscal and budgetary policies of Member States.

As mentioned above, in the Joint Declaration attached to the 2014-2020 MFF Regulation, the EU institutions committed to integrating gender-responsive elements into the annual budgetary procedures.⁵⁹ However, as the European Parliament's Resolution of 14 March 2017 notes, "tools for gender mainstreaming, such as gender indicators, gender impact assessment and gender budgeting, are rarely used in policy design and implementation."⁶⁰

Although the European institutions have made several references to the importance of including a gender perspective in the European Semester,⁶¹ gender equality lacks visibility in the process at both EU and national level.⁶² The systematic and consistent mainstreaming of a gender perspective in macroeconomic policy formulation and in EU budgetary processes - similar to that for climate change - is not only necessary but feasible.

Figure 5 shows how a gender perspective could be mainstreamed in the European Semester (based on the provision included in the governance section of the European Pact for Gender Equality).⁶³ It summarises the entire process, including relevant documents and actors in the European Semester, which also feed into Member State budgets (through the Country Specific Recommendations (CSRs) and the revision of the Medium-Term Budgetary Plans (MTBPs) and in the annual EU budget (through the economic forecasts, Annual Growth Survey (AGS), Alert Mechanism Report (AMR) and In-Depth Reviews (IDR), as they relate to the funds, mechanisms and, in future, flexibility to support Member States and EU Neighbours in case of imbalances). At each step, for each document and for the results produced throughout the European Semester, there are entry points, tools and specific actors that can advance the introduction of a gender perspective.

As Figure 5 suggests, the Annual Growth Survey, the National Reform Programmes and the Country Specific Recommendations provide opportunities for the systematic inclusion of gender budgeting within the European Semester.

Annual Growth Survey

The Annual Growth Survey (AGS), carried out by the European Commission, is an opportunity for a gender-responsive analysis of priorities and policy guidance for growth and investment that the Commission offers to Member States. However, the AGS in the past four years have addressed gender equality either only in passing – and mainly from the perspective of increasing women's labour force participation and reducing the gender pay gap – or not at all.

The Joint Employment Report (JER), mandated by Article 148 TFEU, is part of the AGS package launching the European Semester. The JER provides an annual overview of key employment and social developments in Europe, as well as Member States' reform actions in line with the Guidelines for the Employment Policies of the Member States and AGS priorities.

In 2014, following the European Council's mandate to incorporate a gender equality perspective in the AGS and discuss progress annually,⁶⁴ the Council called on Member States and the Commission (in accordance with their respective competences) to engage in, support initiatives, and promote the awareness of women's economic independence, as linked to macroeconomic growth, poverty reduction, financial strain in the household and violence against women. Based on the Council's Conclusions,⁶⁵ since 2015, the JER has included an improved analysis of socio-economic gender inequalities (under the social and employment indicators of the scoreboard used in the JER) and gives Member States an indication of the types of policies that they can introduce or reform to improve the situation and reduce gender gaps. However, this methodology is not systematically or consistently replicated in the budgetary reviews for the CSRs in the European Semester.

Introducing a strong gender mainstreaming approach throughout the whole European Semester process would allow for the AGS to address gender gaps and the effects of the proposed priorities on women and men, and to regularly include gender equality in the dialogue between Member States and the European Commission.

⁵⁹ European Parliament, European Council and European Commission (2016). Joint Declaration of the European Parliament, the Council and the Commission attached to the 2014-2020 MFF on gender mainstreaming. OJ C 436, 24.11.2016.

⁶⁰ European Parliament (2016). Resolution of 14 March on EU funds for gender equality. (2016/2144(INI)), S.9, par. 9.

⁶¹ For example, Council of the European Union (2011). Council conclusions on the European Pact for gender equality for the period 2011-2020. Available at: https://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/lsa/119628.pdf; Council of the European Union (2014). Council conclusions on Women and the economy: Economic independence from the perspective of part-time work and self-employment. Available at: http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/lsa/143269.pdf

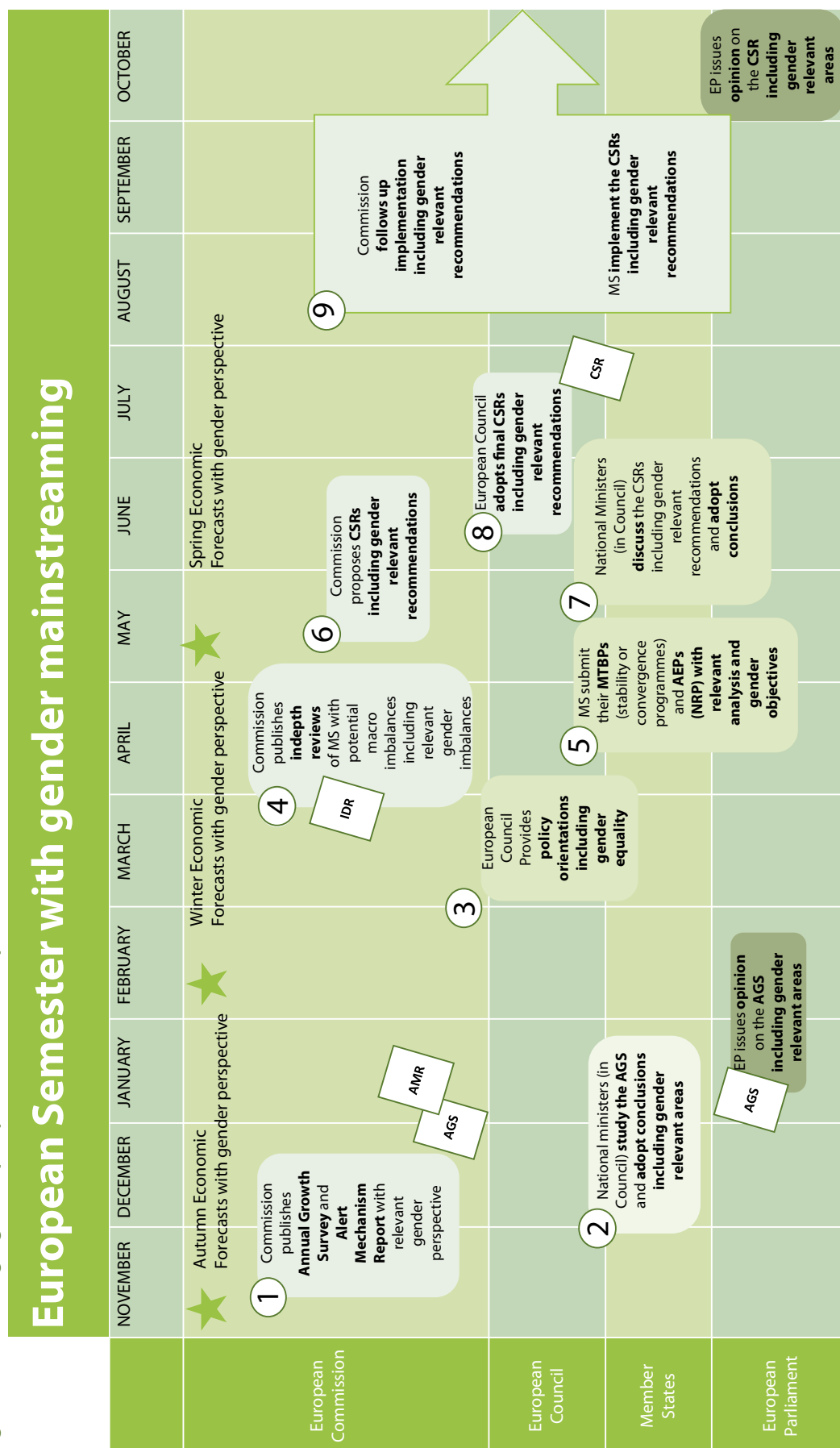
⁶² For example, European Parliament, Directorate-General for internal policies, Policy department C: Citizens' rights and constitutional affairs (2012). Analysis of five National Reform Programmes 2012 regarding the pursuit of the Union's gender equality objectives. Available at: [http://www.europarl.europa.eu/RegData/etudes/etudes/join/2012/462510/IPOL-FEMM_ET\(2012\)462510_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/etudes/join/2012/462510/IPOL-FEMM_ET(2012)462510_EN.pdf)

⁶³ European Council (2011). Council conclusions of 7 March 2011 on European Pact for Gender Equality (2011-2020), (2011/C 155/02).

⁶⁴ *Ibid.*

⁶⁵ *Ibid.*

Figure 5. Introducing a gender perspective in the European Semester



Source: European Commission, adapted by EIGE

National Reform Programmes

National Reform Programmes (NRPs) provide a further opportunity to implement gender budgeting. The most recent study of NRPs from a gender perspective⁶⁶ found that most countries' targets are not gender-specific, nor do they rely on gender indicators. A minority of the NRPs had some element of gender mainstreaming and/or had systematically addressed gender equality. These results are disappointing, given that the Council has explicitly called on the Member States to apply gender mainstreaming in their NRPs. The stability and convergence programmes that currently influence the national budgeting processes and measures included in the NRPs do not contain gender-specific criteria.

Possible approaches to integrating gender budgeting in the NRPs would include carrying out regular impact assessments of macroeconomic and structural reforms on gender equality, setting specific gender equality objectives, and addressing gender equality objectives and impacts in the European Commission's assessments of NRPs.

Country Specific Recommendations

Country Specific Recommendations (CSRs) provide an ideal opportunity to provide guidance to Member States on implementing gender mainstreaming and gender budgeting. However, the CSRs on structural reform and fiscal policy have given little significance to either assessing the impacts on gender equality or carrying out gender budgeting. The implications of CSRs on women and gender equality have not been addressed systematically in the key documents (country and thematic fact sheets or the CSRs themselves). The absence of gender budgeting in these processes could have the effect of countering progress on gender equality in some areas.

Several CSRs have raised challenges related to gender equality, primarily in respect of employment and childcare.⁶⁷ However, specific measures to ensure substantive gender equality have frequently been lacking. For instance, paternity and parental leave measures have often put more emphasis on getting parents back to work rather than redistributing the care burden. Many of these recommendations have been issued repeatedly in consecutive years for some countries, which indicates insufficient progress in Member States. This, again,

might reflect the lower priority given to gender equality in these Member States, *vis-a-vis* economic policy and budgeting. It also reinforces the view that gender gaps in employment, pay, pensions, education, health, etc. are not perceived as having an effect on economic growth, competitiveness, demographic change and cohesion, among others.

5.4. Entry points for integrating gender budgeting within European Structural and Investment Funds

The ESIF are one of the main sources of funding for gender equality,⁶⁸ making more than EUR 450 billion available to the Member States for the programming period 2014-2020.⁶⁹

During the current programming period, ESIF shall mainly contribute to the Europe 2020 strategy. In general, ESIF target three broad socioeconomic goals – sustainable growth, smart growth and inclusive growth. For each of the three socioeconomic goals set out in the strategy, a set of thematic objectives (TOs) has been defined in the Common Provisions Regulation (CPR).⁷⁰ These 11 TOs act as guidance for the implementation of the funds in the respective Member States. The European Social Fund (ESF) and the European Regional Development Fund (ERDF) in particular, have the potential to advance gender equality in numerous areas, such as improving access to employment, reconciliation of work and private life, investing in childcare infrastructure, and reducing the gender pay gap.

While implementation is the province of the Member States themselves, Partnership Agreements (PAs) between Member States and the European Commission are established, with the aim of specifying the general approach to implementing the funds in the respective countries. Based on the PA, Operational Programmes (OPs) for each fund and each country/region are drawn up to channel the funding towards a national selection out of the 11 TOs. The hierarchy of strategic and programming documents can be seen in Figure 6 below.

Along with sustainable development, partnership and multilevel governance, the CPR and Common Strategic

⁶⁶ European Parliament (2012). Analysis of Five National Reform Programmes 2012 Regarding the Pursuit of the Union's Gender Equality Objectives. Directorate-General for Internal Policies. Brussels: European Parliament.

⁶⁷ O'Dwyer (2016); European Parliament (2016). Mainstreaming Employment and Social Indicators into Macroeconomic Surveillance. Study for EMPL Committee, pp. 65, 67-68; European Commission (2014). Report on Progress on equality between women and men in 2013. SWD (2014) 142 final, p. 17. Available at: http://ec.europa.eu/justice/gender-equality/files/swd_2014_142_en.pdf

⁶⁸ The ESIF include five different funds: the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund, which exclusively supports less-developed Member States, the European Agricultural Fund for Rural Development (EAFRD), and the European Maritime and Fisheries Fund (EMFF).

⁶⁹ https://ec.europa.eu/regional_policy/sources/policy/what/investment-policy/esif-contribution/esif_contribution_communication.pdf

⁷⁰ (Regulation (EU) No 1303/2013).

Figure 6. Hierarchy of ESIF strategic and programming documents

Source: <https://epthinktank.eu/>

Framework of the ESIF 2014-2020 clearly indicate that gender equality is a horizontal principle and thus pro-

vides a solid legal basis for supporting gender equality.⁷¹

Preamble of the Common Provisions Regulation on the ESIF 2014-2020

"[in] the context of its effort to increase economic, territorial and social cohesion, the Union should, at all stages of implementation of the ESIF, aim at eliminating inequalities and at promoting equality between men and women and integrating the gender perspective, as well as at combating discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation as set out in Article 2 of the Treaty on the European Union (TEU), Article 10 TFEU and Article 21 of the Charter of Fundamental Rights of the European Union, taking into account in particular accessibility for persons with disabilities, as well as Article 5(2) of the Charter of Fundamental Rights stating that no one is to be required to perform forced or compulsory labour".

The present framework indicates the main entry points for integration of a gender perspective, proving several important entry points for gender budgeting.

The *ex ante conditionality* on gender equality facilitates gender budgeting by making gender equality training for staff involved in ESIF management a pre-requisite for adoption of national programmes. This is an important pre-condition for the gender equality principle in ESIF, as it aims to ensure an adequate capacity to drive and secure its application. In order for this pre-requisite to be translated into effective gender mainstreaming, gender equality competence development initiatives of a high standard must be ensured.⁷²

The *emphasis on objectives and indicators* presents an additional opportunity, but only if gender equality objectives and gender indicators are in place. The emphasis on *partnership* could facilitate the participation of gender equality experts, institutions and civil society organi-

sations in national programming, implementation and monitoring.

The *macroeconomic conditionality* that aligns ESIF with EU economic governance and the CSRs could mean that, in principle, the European Commission could request those EU Member States that have received CSRs on gender equality to allocate specific funding to the promotion of gender equality.

With regard to the *EU level planning and programming phase*, the drafting of the Cohesion Report provides an opportunity to include a gender mainstreaming approach in planning and programming.⁷³ Making use of gender statistics, such as EIGE's Gender Equality Index or its Gender Statistics Database, could support the gender analysis and conclusions of the Cohesion Report.

The legally binding common and fund-specific regulations are crucial for the introduction of gender budgeting. Includ-

⁷¹ Article 7 CPR (Regulation (EU) No 1303/2013).

⁷² EIGE (2016), Gender Equality Training. Gender Mainstreaming Toolkit, available at: <https://eige.europa.eu/sites/default/files/documents/mh0716093enn.pdf>

⁷³ <http://standard.gendercop.com/european-policy/analysis/>

ing gender equality in the objectives and priorities of all funds can increase the likelihood that specific activities to promote gender equality are financed. In addition, the development of gender-specific indicators will help to manage gender gaps, as will amending the existing performance. The requirement for sex-disaggregated data that facilitate the integration of gender equality into the monitoring of individual OPs will similarly close the gap, as will the requirement for aggregate performance of the funds.

The integration of a gender perspective into the provisions on *planning, implementation, monitoring, reporting and evaluation* is a further means of ensuring that the Member States take gender considerations into account in all phases. The implementing regulation and guidance documents and templates provided by the Commission could provide more detailed support on the integration of gender equality into different aspects of implementation.

The strengthened *reporting* provides opportunities to use gender budgeting tools. The annual implementation reports could be used to report on funding allocated to gender equality, gender balance of beneficiaries and activities taken to implement gender mainstreaming, as well as the results of the programme to achieve gender equality. The 2019 report (like that of 2017) is required to include data on specific actions on gender equality and gender mainstreaming.⁷⁴ Similarly, the summary reports of the Commission could monitor ESIF from a gender equality perspective.⁷⁵ The evaluation plan that management authorities submit to the Commission is an opportunity to ensure that a gender perspective is included in evaluations, through both gender-specific evaluations and the integration of a gender perspective in other evaluations.

With regard to the *national policy planning cycle*, the national and programme-specific objectives and indicators set out in

the PAs and the OPs are a further important entry point for gender budgeting. Given the requirement to concentrate the resources of the ESIF on national objectives expressed in the PA, a gender dimension should be integrated into these objectives to further gender equality at European level. Even if the goals and priorities of the PA are not gender-responsive, gender equality objectives, gender-specific indicators and/or existing indicators adjusted to reflect gender-specific targets can still be included in OPs. Strengthened *reporting* also provides opportunities to use gender budgeting tools.

However, the linkages between EU economic governance under the European Semester and the ESIF are not always entirely complementary, particularly in light of the constraints faced by some Member States monitored under the macroeconomic imbalance procedure (MIP).⁷⁶ This means that efforts to support national expenditure on programmes through ESIF aimed at strengthening gender equality in various policy areas, such as the labour market, protecting and preventing violence against women, etc., may be seriously affected by budgetary cuts or changes in the tax-benefit system that are a response to macroeconomic objectives rather than social and territorial cohesion objectives, which also include the elimination of gender inequality.

Similarly, the Community of Practice on Gender Mainstreaming in the ESF - GenderCoP⁷⁷ has shown a number of limitations in the extent to which different Member States apply gender mainstreaming in a systematic way in the planning, implementation and monitoring and evaluation of the ESIF.⁷⁸ The five EU financial instruments, with the exception of the ESF and, to some degree, the ERDF, do not fully comply with defined regulations stipulating that gender equality is a basic principle in the implementation of the funds, with gender mainstreaming as a tool to achieve this.⁷⁹

⁷⁴ Article 111(4e) CPR.

⁷⁵ See GenderCoP (2014), available at: <http://standard.gendercop.com/european-policy/monitoring/> for proposals on how EU level monitoring could take gender equality into account.

⁷⁶ This is a procedure that Member States have approved in the context of the European Semester which aims to identify, prevent and address the emergence of potentially harmful macroeconomic imbalances that could adversely affect economic stability in a particular Member State, the euro area, or the EU as a whole. Depending on the outcome of the analysis (IDRs) a number of measures are implemented. For further information, see: https://ec.europa.eu/info/business-economy-euro/economic-and-fiscal-policy-coordination/eu-economic-governance-monitoring-prevention-correction/macro-economic-imbalance-procedure_en

⁷⁷ In the context of ESF Transnational Cooperation, the EU Commission set up a Community of Practice on Gender Mainstreaming in the ESF (GenderCoP), which was a learning network set up to support Managing Authorities and intermediary bodies within the ESF to make better use of gender mainstreaming strategies in the implementation of the ESF priority axes. In the 2011 position paper on the preparation of the ESIF 2014-2020, the GenderCoP stressed that "there is no common standard for integrating the EU dual gender equality approach into the Structural and Investment Funds and collaboration and learning between the ESF and the ERDF/ Cohesion Fund, should be strengthened with the aim of creating synergies between the funds". The GenderCoP members produced a European standard (guideline) on how to implement a gender perspective in all phases of ESF management. The GenderCoP standard was piloted in four Member States (Belgium (Flanders), Czech Republic, Finland and Sweden). The European Commission encouraged all Member States to use the standard, via a formal endorsement.

⁷⁸ Various GenderCoP documents are available at: <http://standard.gendercop.com/efs-thematics/index.html>.

⁷⁹ The Common Provisions Regulation (CPR) is a legislative document that contains general rules for all funds. Each fund in turn has its own provisions, which are also legally binding documents. Article 7 CPR (under Title I) lays out the principles of union support and sets out the obligations with regard to the promotion of equality between women and men and non-discrimination. The CPR mentions gender equality throughout the document, giving specific indications to the Commission and to Member States. Available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=celex:32013R1303>

6. Evidence of the integration of a gender perspective in the preparation, implementation, monitoring, evaluation and budgeting of ESIF programmes 2014-2020

This section presents evidence on the integration of a gender perspective into the programming process (including budgeting) of current ESIF programmes. It draws on a gender assessment of ESIF 2014-2020 programmes in 11 Member States (Austria, Belgium, Bulgaria, Estonia, Finland, France, Germany, Italy, Portugal, Spain, and Sweden). The assessment analysed how the dual approach to gender equality (gender mainstreaming and targeted interventions) is reflected in current ESIF documentation.⁸⁰

6.1. Main findings

The approach to anchoring gender equality measures within the five ESIF varies in terms of depth and ambition. Gender equality is defined as a *horizontal principle* in the context of thematic priorities among the funds. This implies that there is no single TO where gender equality is the sole focus. However, in ESF OPs, gender equality can be found as a focus within the priority axes of the OPs even in the absence of a TO specific to gender equality. For all other funds, the inclusion of gender equality is typically cross-cutting, i.e. it is stated that gender equality is integrated across all relevant priority axes of the OP. Nevertheless, in the majority of reviewed OPs and funds (chiefly the ERDF/CF⁸¹, EA-FRD, and EMFF), gender equality measures are commonly singled out in individual priority axes, mainly targeting employment and jobs.

The inclusion of gender aspects in the required analysis in the OPs varies between funds, with a high level of detail in the ESF, ERDF/CF and ESF/ERDF/CF OPs. The ESF OPs focus on gender gaps in education, employment, and women's care burden, which is mirrored in ERDF/ESF/CF and ERDF/CF OPs, albeit to a lesser extent. Gender equality and gender analysis is significantly less prominent in EMFF and EA-FRD OPs. Additionally, the depth and quality of such considerations is often lower in these OPs, where gender gaps or challenges are mentioned rather than analysed as a basis for the formulation of priorities and specific objectives. In the former, very limited references are made, generally in the context of employment, while in the latter, gender equality is addressed in the context of rural depopulation and work-life balance.

The overarching PAs between the European Commission and the Member States, setting out how the different funds will be used during the current funding period, also contain references to gender equality, although these focus chiefly on employment and childcare.

Summary reports of OPs' *ex ante* evaluations analysed the way in which gender equality was included as a chapter in OPs (together with all horizontal themes), but the topic is often absent or insufficiently prioritised. Few programmes include references and recommendations for advancing gender equality as a result of these *ex ante* evaluations.

⁸⁰ The analysis focused on the question of complementarity between gender mainstreaming and specific gender equality policies and measures. The study also incorporated the steps of the European Standard on Gender Mainstreaming in the ESF produced by GenderCoP (analysis, objectives, implementation, monitoring, evaluation and capacity-building for stakeholders) as part of the analytical framework. The screening considered all OPs at national level, together with a selection of regional OPs (in all countries which have developed OPs at regional level). The number of documents analysed (90 official programme documents in total, accompanied by the same number (90) of annual implementation reports) is substantial and provides a good general overview of the issue. Nevertheless, it should be emphasised that these findings only reflect written content. It seems clear that, in many cases, actual activities go beyond what is recorded in documents, as Member States and regions show a tendency to be reluctant to commit themselves beyond the requirements. At the same time, many actors try to implement and further develop gender-sensitive approaches and activities. Likewise, these efforts are only partly documented in detail, e.g. in annual implementation reports. Summarising operational experiences in terms of collecting information about gender equality objectives in ESIF programmes, the analysis conducted showed that under the current framework of ESIF programmes 2014-2020: (1) Significant variations in the degree of detail provided in OPs and Annual Implementation Reports (AIRs) in relation to activities supporting gender equality makes it challenging to obtain an overall picture of the *actual* implementation of actions to support gender equality throughout Europe; and (2) Comparisons between countries must be drawn carefully, as information on relevant activities is assumed to be incomplete (despite a thorough analysis of the published OPs and AIRs).

⁸¹ In 2014-2020, OPs can be fund-specific or multi-fund. For the sake of clarity, multi-fund OPs are presented with a sidebar (/).

In terms of measures and objectives, gender perspective is more visible in ESF OPs than in those of other funds. In most ESF OPs, gender equality has been thematised in all investment priorities and sex-disaggregated statistics are presented in all OPs (as stipulated by the ESF Regulation). A similar level of detailed consideration is also observed in ERDF/ESF/CF OPs and, to a certain degree, those of the ERDF/CF. Gender equality objectives are not significantly present within either the EMFF or the EAFRD. However, within the context of LEADER (in EAFRD programmes) gender equality targets have been identified, such as the minimum number of women required in local action groups, for example.

The programmes use different approaches to the integration of gender equality in analysis, objectives and measures, especially in presenting the information and background. ESF programmes, in particular, seem to have implemented gender equality objectives in a more integrated way, linking gender analysis to gender-specific objectives and priorities, including funding to help close gender gaps. On the programming process itself, the low number of comments on gender equality in the *ex ante* summary reports (included in OPs) indicate an insufficient level of importance given to this objective, especially in CF, EAFRD and EMFF programmes, but also in ERDF programmes.

These differences between funds are also reflected in the degree of engagement of actors with gender expertise. While, in general, such actors were consulted in the programming of the PAs and the individual OPs, the degree of inclusion is correspondingly higher in ESF, ESF/ERDF/CF, and ERDF/CF OPs (i.e. the OPs in which more gender equality measures are generally found).

Within those funds with a higher focus on gender equality measures (i.e. the ESF OPs and ERDF/ESF/CF OPs), gender equality is generally more present in the monitoring of the OP. This includes dedicated evaluations, as well as the use of specific sex-disaggregated data. This is observed to a significantly lesser extent in ERDF/CF and EAFRD OPs in the form of gender-responsive evaluations conducted in certain OPs.

Content analysis of the most recent Annual Implementation Reports (AIRs) reveals that limited information on gender equality is provided. In terms of implementation and monitoring, the AIRs usually do not present detailed information about gender equality and gender mainstreaming in the programmes, other than sex-disaggregated data. It seems apparent, therefore, that gender equality and gender mainstreaming activities and their accompanying measures are also partly implemented without being described in the programmes or AIRs in more detail. The reporting guidelines and templates feature fixed requirements in respect of the content to be reported, with little space foreseen for information on the context and results in relation to gender equality. Such information is required to be reported only in 2017, 2019 and the final implementation reports. Managing authorities are given a maximum of 3,500 characters to report on the specific actions taken to promote equality between women and men and to prevent discrimination, in particular accessibility for persons with disabilities, and the arrangements implemented to ensure the integration of the gender perspective into the OPs and operations. The absence of information is thus neither surprising, nor does it necessarily indicate a lack of activities undertaken within the individual OPs.

Activities presented in the chapter on “horizontal themes” mainly focus on process-related accompanying measures, such as training for the staff of intermediate bodies, questionnaires, checklists or awareness tools for beneficiaries, criteria for project selection and declarations on how horizontal principles are accounted for when applying for funding, etc. Overall, the information given is rather limited and, again, insufficiently detailed to draw conclusions. In general, the approaches used by managing authorities to fulfil the requirement to set specific actions to promote equality between women and men, and the arrangements implemented to ensure the integration of the gender perspective in the OP and operations, differ. Due to the limitations of the reporting system indicated above, the AIRs do not define the specific experiences of these approaches, nor do they point to sanctions imposed for failure to meet gender equality targets.

Annual summary report of the European Commission

The Strategic report 2017 on the implementation of the European Structural and Investment Funds,⁸² published by the European Commission at the end of 2017, provides a summary of the main achievements of the ESIF programmes to date.

Building on the AIRs produced by each Member State, the section of the report dedicated to horizontal principles indicates the measures most commonly taken by managing authorities in line with all of the required horizontal principles (including relating to gender equality). These are: active participation of relevant organisations in monitoring committees and/or ad hoc consultations, training of ESIF staff and tailored awareness campaigns.

It should be noted that the 2017 report does not provide any specific information on gender equality or on the implementation of horizontal principles in each ESIF. Likewise, the 2016 report, which covers the first two years of ESIF implementation,⁸³ did not address gender equality.

6.2. Conclusions

Gender equality measures are integrated and implemented within the five ESIF to a varying degree, both in the Funds themselves and at Member State level.

Within each fund, the following was observed:

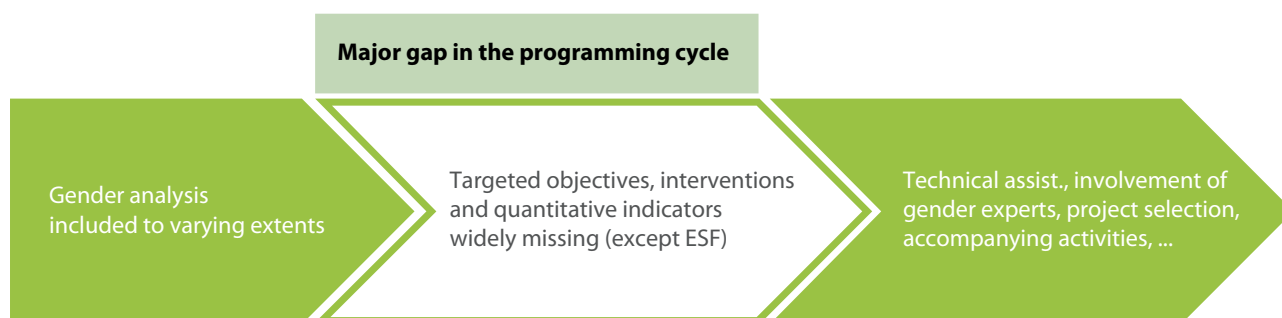
- Gender mainstreaming and references to gender equality objectives are often highlighted only in the chapter on "horizontal themes", without further impact on the content of the programmes.
- Gender equality is often only addressed by describing inclusion of gender experts in the programming process and in the provision of technical expertise.
- Information about gender gaps and inequalities, along with means of addressing these gaps, is insufficient.
- Although a large number of OPs state that a gender perspective is applicable, and reference is made to

the relevant policy framework of the particular Member State, the majority of OPs lack a gender analysis that substantiates the contextual information of the programmes.

- When gender in/equalities are dealt with, the focus is on remunerated and non-remunerated work, care services and education.
- Where gender objectives are set, these are seldom based on a gender gap analysis and are thus not followed by gender-aware indicators.
- Within the full project cycle, most focus is put on gender equality in the analysis and planning phase, with less attention paid to gender in the implementation and monitoring phase. Evaluation reports provide little information on gender equality.

In general, the gender assessment of ESIF 2014-2020 programmes conducted in 11 Member States pointed to a major gender equality gap in the programming cycle within specific objectives and planned/funded priorities/interventions/actions as specified in OPs.

Figure 7. Gaps in addressing gender equality in the programming cycle of ESIF 2014-2020



⁸² COM(2017)755 final, available at : ec.europa.eu/regional_policy/sources/docoffic/official/reports/strat_rep_2017/strat_rep_2017_en.pdf

⁸³ Available at: eur-lex.europa.eu/legal-content/en/TXT/PDF/?uri=CELEX:52016DC0812

Regarding other phases of the programming cycle, there is a marked lack of gender-sensitive information in respect of monitoring and evaluation, with targeted objectives, gender-specific indicators and sex-disaggregated data largely missing from many OPs.

The shortcomings of the current framework of ESIF programmes stem primarily from the ambiguity of the CPR and the Common Strategic Framework of the ESIF 2014-2020 with respect to the specific requirements for gender equality and gender mainstreaming (beyond the overall consideration of gender equality as a horizontal principle). The absence of concrete instructions for gender equality and gender mainstreaming in the overarching ESIF regulation results in OPs merely enabling specific actions or projects on gender equality without reinforcing gender mainstreaming and supporting gender equality objectives throughout the cycle of ESIF.

The findings highlight a clear need for more detailed and systematic requirements on gender mainstreaming and gender equality within ESIF programmes. They also point to the necessity for more detailed mandatory reporting on the mainstreaming of gender in those programmes. In order to achieve Europe 2020 targets, the 20 principles of the European Pillar of Social Rights and the Agenda 2030 goals and targets, gender equality needs to be put at the centre of ESIF implementation, with accountability for gen-

der equality commitments strengthened at all levels of ESIF programming and in all phases of ESIF cycle: design (including budget), implementation, monitoring and evaluation.

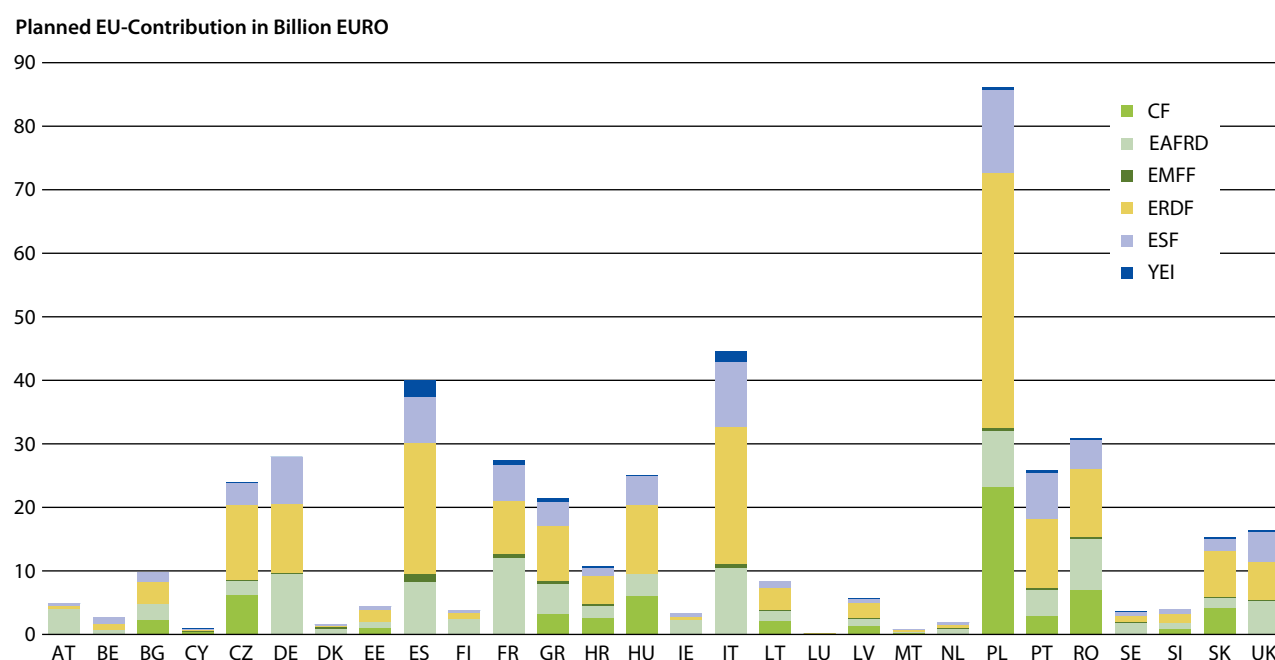
6.3. Analysis of ESIF budgets from the perspective of gender equality

6.3.1. Allocation of ESIF budgets between funds and Member States

Based on information provided by the European Commission,⁸⁴ the following section describes the budgetary allocation of funds. All figures and tables present data on the planned EU contribution for the period 2014-2020.

Overall, the largest share of financial support is provided by the ERDF (EUR 199 billion, 43 % of the ESIF budget), followed by similar shares of EAFRD and ESF (EAFRD: EUR 100 billion, 22 %, ESF: EUR 93 billion, 20 %). The CF provides an additional EUR 63 billion (14 %) for poorer regions, while the budget of the EMFF is comparatively low, with less than EUR 6 billion (1.2 % of the total ESIF budget).

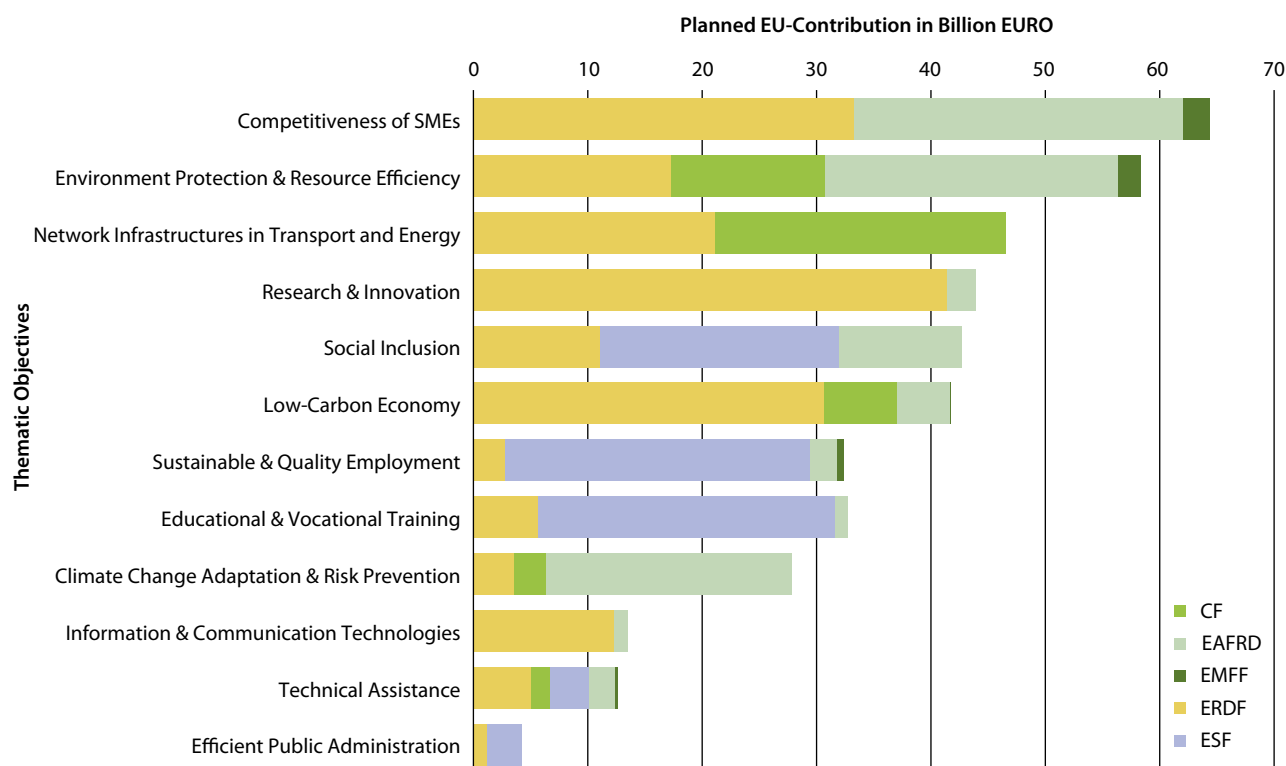
Figure 8. Planned ESIF budgets 2014-2020 by Member State and fund



Source: <https://cohesiondata.ec.europa.eu/>

⁸⁴ <https://cohesiondata.ec.europa.eu/>

Figure 9. Planned ESIF budgets 2014-2020 by thematic objective and fund



Source: <https://cohesiondata.ec.europa.eu/>

The differences between Member States clearly show the nature of ESIF as laid down in Article 174 TFEU: “To strengthen the European Union’s economic, social and territorial cohesion and to reduce disparities between the levels of development of the various regions and the backwardness of the least favoured regions or islands with particular attention to rural areas, areas affected by industrial transition and regions which suffer from severe and permanent natural or demographic handicaps” (p. 81). In terms of total budget, Poland receives the highest financial contribution from ESIF (due to combination of its large number of inhabitants and lower economic wealth).

Figure 8 shows that the EU contribution is higher for those Member States lagging behind in terms of economic wealth. Comparatively small countries, such as Hungary, Czech Republic or Romania thus receive a larger share of ESIF. Figure 8 also highlights the differences between the allocations of the specific ESIF between Member States. The CF is provided only for Member States with a Gross National Income (GNI) per inhabitant below 90 % of the EU average. On that basis, every Member State and every EU region may benefit from the ERDF and ESF, whereas financial support from the Cohesion Fund, the EAFRD and the EMFF must respect the criteria of relevance. The share of contribution by each of the funds thus differs between Member States.

Table 2. Range of contribution by different funds within ESIF (Member State level)

| | Minimum share within ESIF per Member State (%) | Maximum share within ESIF per Member State (%) |
|-------|--|--|
| CF | 0 | 33.5 |
| EAFRD | 9.7 | 80.0 |
| EMFF | 0 | 13.5 |
| ERDF | 10.9 | 55.8 |
| ESF | 9.0 | 37.2 |

Source: <https://cohesiondata.ec.europa.eu/>

Figure 9 (see above) shows the support for different TOs by fund, highlighting the EU contribution (in absolute numbers) for TOs highest on the competitiveness of small and medium-sized enterprises (SMEs), as well as environmental protection and resource efficiency, followed by network infrastructure in transport and energy.

Figure 9 also shows the respective contribution by fund for all TOs, reflecting clear priorities among the funds. In accordance with the requirements laid down in the regulations relevant for ESIF, ERDF and (especially) CF emphasise support for investments for infrastructure and enterprise, as

well as for climate change related measures. By contrast, the allocation of the ESF budget is restricted to five TOs (sustainable and quality employment, educational and vocational training, social inclusion, efficient public administration and technical assistance).

6.3.2. ESIF budgets and their potential contribution to supporting gender equality objectives

Due to the overall objectives of the funds and the specific requirements and demands laid down in respective ESIF regulations, the activities supported by the funds show general differences in their focus and their potential to support gender equality objectives.

This section provides estimates of the potential contribution of ESIF to support gender equality objectives. It should first be noted that the figures and quantified information are not based on detailed information at project level (such information is not available at European level) but, rather, on a rough assessment of information provided at the level of categories of intervention (ERDF, CF and ESF) and focus areas and measures (EAFRD), respectively. Due to a very low budget within ESIF and the lack of any information below the level of TOs, no estimates were possible for the EMFF.

As the structural funds (ERDF, CF, ESF) and the EAFRD employ different structures and logic, the approach of estimating relevant activities was necessarily based on different definitions.

For the implementation linked to the structural funds (ERDF, CF, ESF), a detailed list of categories of intervention facilitates an estimation of the relevance of activities. The categories of intervention detail information provided by intervention fields in 2014-2020:

- I. Productive investment (investments in machines etc.);
- II. Infrastructure providing basic services and related investment (technical infrastructure provision: energy, waste, water, transport, ICT);
- III. Social, health and education infrastructure and related investment;
- IV. Development of endogenous potential (including support for enterprises in respect of research and innovation, competitiveness and energy efficiency);
- V. Promoting sustainable and quality employment and supporting labour mobility;

- VI. Promoting social inclusion, combating poverty and any discrimination;
- VII. Investing in education, training and vocational training for skills and lifelong learning;
- VIII. Enhancing institutional capacity of public authorities and stakeholders and efficient public administration;
- IX. Technical assistance.

In terms of budgetary allocation, intervention field II (infrastructure providing basic services and related investment) is the area with the largest share of allocations, followed by intervention field IV (development of endogenous potential). Together, these two fields of intervention account for more than 60 % of the total budget from the ERDF, CF and ESF.

According to the information available on these categories, four different groups of intervention categories are considered. The different groups show major differences according to their relevance for gender equality objectives:

- Gender equality in focus: Only two categories of intervention currently focus on gender equality (equality between women and men in all areas, including in access to employment, career progression, reconciliation of work and private life; and promotion of equal pay for equal work) or allow for the assumption of a high probability of having a positive impact on gender equality (infrastructure for early childhood education and care).
- High relevance for gender equality: A number of categories are expected to be relevant for gender equality and to have high potential, due to their direct impact on persons (beneficiaries). Nevertheless, the actual potential for a positive effect on gender equality of those interventions depends on the definition of concrete gender equality objectives and actions. These intervention categories mainly comprise ESF-related activities of intervention fields V, VI and VII (except the intervention category "modernisation of labour market" from intervention field V, which has been allocated to the group of categories below). In addition, selected categories of intervention field IV have been added to this group (community-led local development initiatives in urban and rural areas and cross-financing under the ERDF as support to ESF-type actions).
- Potential for gender equality: A number of categories of intervention have the potential to support gender equality objectives (enterprise/institution focused). As they mainly focus on the support of enterprises and

institutions or provide infrastructure, a concrete definition of gender equality targets linked to the intervention would be needed in order to achieve positive impacts. This group of interventions includes intervention fields III, VIII and IX (all intervention categories), as well as selected intervention categories on the development of endogenous potential⁸⁵ (IV, e.g. research and innovation processes in SMEs, SME business development, support to entrepreneurship and incubation (including support to spin-offs and spin-outs, development and promotion of cultural and creative services in or for SMEs, e-Government services and applications, etc.)). In addition, it includes one category from intervention field V (modernisation of labour market institutions, such as public and private employment services, and improving the matching of labour market needs, including actions that enhance transnational labour mobility as well as mobility schemes and better cooperation between institutions and relevant stakeholders).

- Largely designed and implemented in a gender-blind way: this group includes categories of interventions largely or fully designed and implemented in a gender-blind way in ESIF today, including all categories of intervention fields I and II, as well as energy, environment or cultural heritage intervention categories relating to the development of endogenous potential (intervention field IV).

Grouping ESIF categories of intervention according to their relevance for gender equality objectives allows for a general estimate of the potential of structural programmes to support gender equality. This should not be interpreted as the real contribution of the programmes, which would only be possible with more detailed information at project level. It is important to note that some projects allocated to the group of gender-blind categories may contribute to gender equality only because the applicant happened to be more gender-aware. Nevertheless, it is assumed that the majority of these projects will not consider gender aspects.

The calculation of the potential contribution to gender equality objectives by the structural funds found the following (ranked by the estimated probability of their actual support of gender equality objectives 2014-2020):

- Less than 1 % of the planned ERDF, CF and ESF budget is allocated to gender-focused measures.
- About 24 % of the budget is allocated to intervention categories that have a high relevance for gender equality due to their direct impact on individuals (mostly ESF-interventions), but do not provide information on budgeted expenditures for special measures on gender equality.
- Nearly 28 % of the budget comprises intervention categories that would have the potential to support gender equality objectives if implemented in a way that is sensitive to gender equality objectives and gender mainstreaming tools (no concrete information on gender mainstreaming or specific actions available).
- A large proportion of the interventions is based on a technical approach and is assumed to be largely designed and implemented in a gender-blind way (47 % of the budget).

These findings suggest that in order to follow implementation of the dual approach to gender equality, it is necessary to find a way to reflect the support to gender equality objectives in the budgetary distribution of ESIF interventions.

For those intervention categories with high relevance for gender equality (because of their direct impact on individuals), it is clear that gender-sensitive design and implementation in ESF is important. Equally, information on budgetary allocations for gender mainstreaming and specific actions would be useful in assessing the process of integration of a gender perspective into ESF intervention fields. Information on gender-related budgetary allocations is central to

⁸⁵ Selected categories of intervention field IV: investment in infrastructure, capacities and equipment in SMEs directly linked to research and innovation activities; investment in infrastructure, capacities and equipment in large companies directly linked to research and innovation activities; research and innovation infrastructure (public); research and innovation infrastructure (private, including science parks); research and innovation activities in public research centres and centres of competence, including networking; research and innovation activities in private research centres, including networking; technology transfer and university-enterprise cooperation primarily benefiting SMEs; cluster support and business networks primarily benefiting SMEs; research and innovation processes in SMEs (including voucher schemes, process, design, service and social innovation); advanced support services for SMEs and groups of SMEs (including management, marketing and design services); SME business development, support to entrepreneurship and incubation (including support to spin-offs and spin-outs); business infrastructure for SMEs (including industrial parks and sites); support to social enterprises (SMEs); development and promotion of commercial tourism assets in SMEs; development and promotion of commercial tourism services in or for SMEs; development and promotion of cultural and creative assets in SMEs; development and promotion of cultural and creative services in or for SMEs; e-Government services and applications (including e-Procurement, ICT measures supporting the reform of public administration, cyber-security, trust and privacy measures, e-Justice and e-Democracy); access to public sector information (including open data e-Culture, digital libraries, e-Content and e-Tourism); e-Inclusion, e-Accessibility, e-Learning and e-Education services and applications, digital literacy, ICT solutions addressing the healthy active ageing challenge and e-Health services and applications (including e-Care and ambient assisted living); ICT Services and applications for SMEs (including e-Commerce, e-Business and networked business processes); living labs, web entrepreneurs and ICT start-ups; institutional capacity of public administrations and public services related to implementation of the ERDF or actions supporting ESF institutional capacity initiatives.

assessing the level of implementation of the principle of gender mainstreaming in ERDF funds, which mainly provide support for enterprises, institutions or infrastructure. Based on the above calculation of the ESIF potential contribution to gender equality objectives, and taking into account that the ERDF share of the total ESIF budget is about 43 %, a greater emphasis on gender equality in ERDF interventions would increase ESIF budget supporting gender equality projects more than twofold. This equals 53 % of the EU contribution through ESIF (calculated by adding 28 % of ERDF intervention categories which would need additional requirements to secure gender-responsive planning and implementation to the sum of 1 % of gender in focus measures and 24 % of categories with direct impact on individuals), and represents between one-quarter and half of the total budget of the structural funds budget (together).

Detailed information about the implementation of interventions in the framework of the EAFRD is reported differently, as EAFRD activities are allocated to focus areas and measures. EAFRD is based on a matrix-like definition of measures across all focus areas (i.e. each of the measures partly contributes to more than one focus area). This complex structure of measures and focus areas complicates the assessment of gender relevance of EAFRD implementation. Three focus areas and two measures seem likely to be of greatest significance for gender-sensitive implementation. It is further assumed that the implementation of most of the purely agricultural or environmental measures is gender-blind (e.g. water efficiency, energy efficiency, renewable energy, reducing greenhouse gases (GHG) and ammonia (NH₃), risk management, etc.).

In EAFRD, few focus areas cover a large share of the overall budget. In the agricultural programme, the emphasis is on supporting farm performance (15 % of the overall EU contribution), climate change related projects (45 %) and the competitiveness of producers (7 %).

The focus areas of EAFRD provide detailed information about these major fields of implementation:

- Farm performance;
- New farmers;
- Competitiveness of producers;
- Risk management;
- Water efficiency;
- Energy efficiency;
- Renewable energy;
- Reducing GHG and NH₃;
- Carbon conservation / sequestration;
- Diversification, SMEs and job creation;

- Local development;
- Technical assistance;
- Actions linked to Priority 4 (Climate change).

Within these fields, the focus areas of new farmers (EUR 4.6 billion), diversification, SMEs and job creation (EUR 2.8 billion) and local development (EUR 11.8 billion) were assessed as having the highest possibility for gender-sensitive implementation in the ongoing programme. Together these focus areas cover almost 20 % of the total EAFRD budget. In addition, technical assistance to the managing authorities and other actors operating EAFRD programmes and projects in Member States provides the option to add gender-sensitive activities to the implementation of the programme (in total ca. EUR 2 billion).

Across these focus areas, two measures were assessed as having considerable potential in relation to gender mainstreaming: measure 01-Knowledge and measure 02-Advisory services. Nevertheless, these measures (together) account for only about EUR 2 billion, of which the largest proportion is already accounted for by the relevant focus areas (as described above).

The same is true of three measures with high potential for gender-sensitive implementation: measure 06-Farm and business development, measure M16-Cooperation, and measure 019-LEADER and CLLD (Community-led local development). These three measures total more than EUR 15 billion, of which only EUR 3 billion is not yet covered by the focus areas.

On this basis, within the ongoing EAFRD programme, a total of about EUR 23.8 billion was found to display potential for gender-sensitive implementation (excluding technical assistance), which covers almost one-quarter of the EAFRD programme budget.

No detailed assessment was undertaken for the EMFF, as the overall budget accounts for only 1.2 % of the total EU contribution of ESIF (EUR 5.7 billion). Within this figure, about 10 % is planned to be spent on the TO of sustainable and quality employment. By contrast, the largest budgets cover competitiveness of SMEs (45 %) and environment protection and resource efficiency (37 %).

It is important to note that the amounts of ESIF budget that are relevant for gender equality (ca. EUR 185 billion of structural funds –ESF, ERDF and CF– and EUR 23.8 billion of EAFRD) describe only the share of budget with high potential for gender-responsive planning and implementation. Although these numbers exclude interventions assumed to be largely imple-

mented in a gender-blind way, the figures do not show the actual contribution of ESIF in supporting gender equality objectives, but, rather, the share of the budget which might contribute positively if implemented in a gender-responsive way.

In order to safeguard gender-sensitive implementation and to monitor the effects of gender mainstreaming in ESIF on closing gender gaps (gender equality objectives), there is a need for:

- More precise requirements in terms of gender specific objectives and indicators;

- Concrete definition of gender-responsive interventions in the programmes throughout the priority axes (especially in programmes beyond the ESF);
- Budgets (planned contributions) provided for these interventions.

Monitoring the use of these planned contributions, together with gender-sensitive indicators, would help to establish the links between gender equality objectives, their consideration in ESIF programmes and the actual contribution of ESIF implementation to gender equality.

7. Analysis of programming proposals for post-2020

This section looks at the draft post-2020 regulations and presents three key proposals on enhancing gender mainstreaming in the post-2020 framework.

The European Commission is currently working on a new MFF for the period 2021-2027. This framework will provide regulations for EU funding programmes for the coming seven-year period, including instruments, structure and legal basis.

A screening of the five draft post-2020 regulations⁸⁶ (published in May and June 2018) confirms the low level of gender equality considerations. The proposals for the post-2020 regulations show an even lower level of ambition in supporting gender equality objectives than those of MFF 2014-2020 and 2007-2013.

The understanding and approach towards gender mainstreaming is – again – based on the definition of gender equality as a horizontal principle, laying down a rather general set of requirements for implementing gender mainstreaming.⁸⁷

“Member States and the Commission should aim at eliminating inequalities and at promoting equality between men and women and integrating the gender perspective, as well as at combating discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation. The Funds should not support actions that contribute to any form of segregation” (p. 5)

This definition of gender equality as a horizontal principle reflects the dual approach that includes specific measures (“eliminating inequalities and promoting equality between men and women”) alongside gender mainstreaming (“integrating the gender perspective”).

The draft regulations for the 2021-2027 period present different and hierarchical approaches to mainstreaming horizontal priorities. Without playing horizontal areas against one another, it is important to underline and reflect on the way in which priorities are set. According to the decisions laid down in the draft MFF for 2021-2027, for climate change mainstreaming, the Commission proposal for the 2021-2027 MFF set a more ambitious goal across all EU programmes, with an overall target of 25 % of EU expenditure contributing to climate objectives. The contribution to the achievement of this overall target will be tracked through an EU climate marker system, while the Commission will continue to present the information annually in terms of commitment appropriations in the context of the annual draft budget.⁸⁸

In contrast to the progress for climate change in the post-2020 agenda and within the ESIF programmes compared to 2014-2020, the gender mainstreaming approach retains the same status, with quantitative commitments again overlooked. Gender equality continues to be a *horizontal principle*⁸⁹ across thematic priorities of the funds, with no standalone quantitative target. Not a single TO with a focus on gender equality has been defined. In addition, the programming cycle is not required to apply explicit procedures to handle gender equality. For the ESIF overall, therefore, there is no requirement to provide information on how the programming cycle and programme implementation responds to the achievement of gender equality objectives. Current requirements concern only reporting on the application of the horizontal principle, which are fulfilled by describing process measures such as training or project selection criteria.

The definition of horizontal principles across all priority axes does not automatically preclude standalone TOs. In fact, the horizontal priority for the support of climate change and environment objectives is materialised in TOs and quantitative targets relevant to all ESIF.

⁸⁶ 1) CPR: Regulation of the European Parliament and of the Council laying down common provision on 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 International Security Fund and the Border Management and Visa Instrument, COM(2018)375final (29.5.2018); 2) ERDF and CF: Regulation of the European Parliament and of the Council on the European Regional Development Fund and on the Cohesion Fund, COM(2018) 372 final (29.5.2018); 3) ESF: Regulation of the European Parliament and of the Council on the European Social Fund Plus (ESF+), COM(2018)382final (30.5.2018); 4) EAFRD: Regulation of the European Parliament and of the Council laying establishing rules on support for strategic plans to be drawn up by Member States under the Common Agricultural Policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulation (EU) No 1305/2013 of the European Parliament and of the Council and Regulation (EU) No 1307/2013 of the European Parliament and of the Council, COM(2018)392final (1.6.2018); 5) EMFF: Regulation of the European Parliament and of the Council on the European Maritime and Fisheries Fund and repealing Regulation (EU) No 508/2014 of the European Parliament and of the Council, COM(2018)390final (12.6.2018).

⁸⁷ CPR, COM(2018) 375 final, (5).

⁸⁸ CPR, COM(2018) 375 final, Explanatory Memorandum, p. 6.

⁸⁹ A horizontal approach across all priority axes.

In view of the dual approach to gender equality and the evidence of its positive economic effects, the combination of a standalone goal for gender equality and implementation of gender mainstreaming in all priorities would be the most effective approach to advance gender equality and ensure better use of ESIF resources.

A strong emphasis on “simplification” of ESIF administration could further undermine the commitment to advance gender equality, where it has been interpreted as an additional administrative burden rather than a core operational requirement. The explanatory memorandum of the draft regulations and draft common provisions⁹⁰ describe the main objectives of the architecture and provisions for ESIF programmes as:

1. To substantially reduce unnecessary administrative burden for beneficiaries and managing bodies while maintaining a high level of assurance of legality and regularity;
2. To increase flexibility to adjust programme objectives and resources in the light of changing circumstances and also in terms of voluntary contributions to EU-level directly managed instruments;
3. To align the programmes more closely with EU priorities and increase their effectiveness. This includes:
 - i. aligning the intervention logic and reporting with the MFF headings and increasing concentration requirements on priority areas;
 - ii. forging a closer link with the European Semester process;
 - iii. setting more meaningful enabling conditions.

The draft CPR gives further linkages in support of gender equality, by requesting the involvement of partners for promoting gender equality in Article 6 on partnership and multi-level governance.⁹¹ Additionally, Article 67 of the proposal on CPR, laying down general requests for project selection criteria and procedures,⁹² calls on the managing authorities to establish and apply criteria and procedures which are non-discriminatory, transparent, ensure gender equality and take account of the Charter of Fundamental Rights of the European Union.

Specific fund provisions for the ERDF mention gender equality only in a general paragraph on the horizontal principles, in line with the general definition laid down in the proposal of CPR and presented above.⁹³

The preface to the proposal for the European Social Fund Plus (ESF+) Regulation⁹⁴ formulates more detailed requirements on gender equality, stating that the Member States and the Commission should ensure that ESF+ contributes to the promotion of equality between women and men and fosters equality of treatment and opportunities between women and men in all areas, including participation in the labour market, terms and conditions of employment and career progression.

These principles should be taken into account in all dimensions and at all stages of the preparation, monitoring, implementation and evaluation of programmes, while ensuring that specific actions are taken to promote gender equality and equal opportunities. Other than these requirements, however, no concrete steps have been formulated nor are

⁹⁰ CPR, COM(2018) 375 final, p. 6.

⁹¹ CPR, COM(2018) 375 final, Article 6: 1. Each Member State shall organise a partnership with the competent regional and local authorities. That partnership shall include at least the following partners:

(a) urban and other public authorities;

(b) economic and social partners;

(c) relevant bodies representing civil society, environmental partners, and bodies responsible for promoting social inclusion, fundamental rights, rights of persons with disabilities, gender equality and non-discrimination.

⁹² CPR, COM(2018) 375 final, Article 67: For the selection of operations, the managing authority shall establish and apply criteria and procedures which are non-discriminatory, transparent, ensure gender equality and take account of the Charter of Fundamental Rights of the European Union and the principle of sustainable development and of the Union policy on the environment in accordance with Articles 11 and 191(1) of the TFEU.

⁹³ COM(2018) 372 final: (5) “Horizontal principles as set out in Article 3 of the Treaty on European Union (‘TEU’) and in Article 10 of the TFEU, including principles of subsidiarity and proportionality as set out in Article 5 of the TEU, should be respected in the implementation of the ERDF and the Cohesion Fund, taking into account the Charter of Fundamental Rights of the European Union. Member States should also respect the obligations of the UN Convention on the Rights of Persons with Disabilities and ensure accessibility in line with its Article 9 and in accordance with the Union law harmonising accessibility requirements for products and services. Member States and the Commission should aim at eliminating inequalities and at promoting equality between men and women and integrating the gender perspective, as well as at combating discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation. The Funds should not support actions that contribute to any form of segregation. The objectives of the ERDF and the Cohesion Fund should be pursued in the framework of sustainable development and the Union’s promotion of the aim of preserving, protecting and improving the quality of the environment as set out in Articles 11 and 191(1) of the TFEU, taking into account the polluter pays principle. In order to protect the integrity of the internal market, operations benefitting undertakings shall comply with State aid rules as set out in Articles 107 and 108 of the TFEU.”

⁹⁴ COM(2018) 382 final: (28) The Member States and the Commission should ensure that ESF+ contributes to the promotion of equality between women and men in accordance with Article 8 TFEU to foster equality of treatment and opportunities between women and men in all areas, including regarding participation in the labour market, terms and conditions of employment and career progression. They should also ensure that the ESF+ promotes equal opportunities for all, without discrimination, in accordance with Article 10 TFEU and promotes the inclusion in society of persons with disabilities on equal basis with others and contributes to the implementation of the United Nations Convention on the Rights of Persons with Disabilities. These principles should be taken into account in all dimensions and at all stages of the preparation, monitoring, implementation and evaluation of programmes, in a timely and consistent manner while ensuring that specific actions are taken to promote gender equality and equal opportunities. The ESF+ should also promote the transition from residential/institutional care to family and community-based care, in particular for those who face multiple discrimination.

gender mainstreaming tools (such as gender budgeting) envisaged.

In the proposal presented for the new EAFRD Regulation, Article 94, on *Procedural requirements on the involvement of partners*, is the only reference to gender equality within the regulations. There is no reference to gender equality in the proposed EMFF Regulation.

7.1. 'Enabling conditions' as a prerequisite for funding

A new element has been introduced in the post-2020 regulations as a prerequisite for funding: the "enabling conditions". This requirement replaces the "*ex ante* conditionalities" of 2014-2020. In contrast to the *ex ante* conditionalities, the enabling conditions shall be monitored and applied throughout the programming period. Receiving funding will therefore be subject to fulfilled enabling conditions,^{95,96} which can provide an entry point for gender mainstreaming.

This enabling condition is only applicable to ERDF, ESF+ and the CF. More specifically, it is linked to the overall policy objective of "A more social Europe by implementing the European Pillar of Social Rights". Annex IV of the CPR proposal lays down the need for a "national strategic framework for gender equality" as the enabling condition applicable to ERDF, ESF+ and the CF.⁹⁷ This applies where one of the following two specific objectives has been chosen by the Member State for implementation through an OP:⁹⁸

- ERDF: 4.1 enhancing the effectiveness of labour markets and access to quality employment through developing infrastructure;
- ESF+: 4.1.3 promoting women's labour market participation, a better work/life balance including access to childcare, a healthy and well-adapted working environment addressing health risks, adaptation of workers, enterprises and entrepreneurs to change, and active and healthy ageing.

When a Member State intends to provide funds for one of these two specific objectives, the national strategic policy framework for gender equality must fulfil the following requirements:⁹⁹

- Evidence-based identification of challenges to gender equality;
- Measures to address gender gaps in employment, pay and pensions, and promote work-life balance, including through improving access to early childhood education and care, with targets;
- Arrangements for monitoring, evaluation and review of the strategic policy framework and data collection methods;
- Arrangements for ensuring that its design, implementation, monitoring and review is conducted in close cooperation with equality bodies, social partners and relevant civil society organisations.

Since the general enabling condition on gender equality links gender inequalities with employment and work-life balance, gender mainstreaming within other areas risks being undermined. In addition, these requirements are formalised for national level frameworks only.

⁹⁵ CPR, COM(2018) 375 final (17): To ensure the necessary prerequisites for the effective and efficient use of Union support granted by the Funds, a limited list of enabling conditions as well as a concise and exhaustive set of objective criteria for their assessment should be established. Each enabling condition should be linked to a specific objective and should be automatically applicable where the specific objective is selected for support. Where those conditions are not fulfilled, expenditure related to operations under the related specific objectives should not be included in payment applications. In order to maintain a favourable investment framework, the continued fulfilment of the enabling conditions should be monitored regularly. It is also important to ensure that operations selected for support are implemented consistently with the strategies and planning documents in place underlying the fulfilled enabling conditions, thus ensuring that all co-financed operations are in line with the Union policy framework.

⁹⁶ Article 11 CPR presents further details on the requirements for enabling conditions:

1. For each specific objective, prerequisite conditions for its effective and efficient implementation ("enabling conditions") are laid down in this Regulation. Annex III lays down horizontal enabling conditions applicable to all specific objectives and the criteria necessary for the assessment of their fulfilment. Annex IV lays down thematic enabling conditions for the ERDF, the Cohesion Fund and the ESF+ and the criteria necessary for the assessment of their fulfilment.
2. When preparing a programme or introducing a new specific objective as part of a programme amendment, the Member State shall assess whether the enabling conditions linked to the selected specific objective are fulfilled. An enabling condition is fulfilled where all the related criteria are met. The Member State shall identify in each programme or in the programme amendment the fulfilled and non-fulfilled enabling conditions and where it considers that an enabling condition is fulfilled, it shall provide justification.
3. Where an enabling condition is not fulfilled at the time of approval of the programme or the programme amendment, the Member State shall report to the Commission as soon as it considers the enabling condition fulfilled with justification.
4. The Commission shall, within three months of receipt of the information referred to in paragraph 3, perform an assessment and inform the Member State where it agrees with the fulfilment.

⁹⁷ Draft CPR, Article 11(1).

⁹⁸ The list of specific objectives is defining the eligible scope of support by ESIF. They are specified in the new regulation on ERDF and CF, COM(2018) 372 final, Article 2; The new regulation on ESF+, COM(2018) 382 final Article 4.

⁹⁹ COM(2018) 375 final, Annex IV Thematic enabling conditions applicable to ERDF, ESF+ and the Cohesion Fund – Article 11(1).

Three key proposals are presented below, which would enhance gender mainstreaming and address the gaps between commitments and resources allocated for advancing gender equality in the post-2020 framework. The proposals draw upon EIGE's gender assessment of ESIF programmes in the current period, as well as the gender analysis of the draft regulations for the post-2020 period:

1. Institutionalise the application of gender mainstreaming methods in all funds

To date, the approach to gender mainstreaming in the ESIF has had a narrow focus on labour market and work-life balance, and was rarely considered a horizontal principle to be reflected in the objectives in a cross-cutting way.

There is a need for regulatory measures to ensure application of gender mainstreaming and gender budgeting. The content of programmes post-2020 should describe and process specific information on gender equality, including obligatory evidence on gender challenges, measures to address gender gaps, and the proposed framework for monitoring, evaluation and data collection. The European Standard on Gender Mainstreaming in the ESF developed by GenderCoP could be used as a good practice template for the project cycle for all funds, in applying gender mainstreaming and/or directly targeted interventions.¹⁰⁰

As a minimum requirement, the collection and presentation of sex-disaggregated data should be mandatory for all statistics and indicators referring to individuals and beneficiaries. This would substantiate gender differences and help to establish a baseline for the formulation of gender-specific targets and/or indicators for all sectors (not solely for the labour market, for which sex-disaggregated data are most often gathered and presented).

The European Commission's position and guidance documents on the use of ESIF in each Member State could play an important role in supporting the process of institutionalising gender mainstreaming in ESIF planning and management processes. Basic requirements for drafting PAs and OPs could be established, supported by a stocktake of gender inequalities and strategic and practical needs, and by identifying priority gender equality objectives for each Member State. Thus, Member States should not limit

it their focus to identified gender equality priorities, but, rather, include gender mainstreaming in all programmes in order to ensure gender-sensitive funding throughout all priorities and specific objectives within ESIF.

2. Set budgetary targets for gender equality in ESIF

The general requirements on gender mainstreaming in ESIF (including the proposed enabling conditions on gender equality) are not sufficient to advance gender equality in ESIF.

The enabling conditions on gender equality (as proposed in Annex IV to the CPR proposal) are connected to a "national strategic framework for gender equality" and apply to ERDF, ESF+ and the CF. These conditions are only required where two specific strategic objectives have been chosen for implementation and, even if that case, apply solely to the national policy framework. They do not specifically ensure application of national policy in all funds or in regional level implementation, nor are they strong on ensuring that gender equality remains part of national priorities.

The absence of requirements at regional level creates challenges for gender mainstreaming, especially in decentralised countries where implementation is conducted primarily at regional level. As gender mainstreaming requires consideration of the gender perspective in all programmes and projects, a "national strategic framework for gender equality" constitutes the basic precondition across all ESIF programmes and should not be limited to those Member States that select ERDF objective 4.1 (enhancing the effectiveness of labour markets and access to quality employment through developing infrastructure) and/or ESF+ objective 4.1.3 (promoting women's labour market participation, a better work/life balance including access to childcare, a healthy and well-adapted working environment addressing health risks, adaptation of workers, enterprises and entrepreneurs to change, and active and healthy ageing).

Applying gender budgeting means that budgets are developed based on a gender budgeting analysis, in which gender gaps and shortcomings are identified and then serve as a basis for formulating objectives to improve gender equality and defining appropriate indicators to measure progress.

¹⁰⁰ The European Standard on Gender Mainstreaming in the ESF provides guidance on specific gender mainstreaming steps to be taken during the ESF cycles: European policy cycle, national policy cycle, national and regional implementation cycle and project cycle. It supports a coherent integration of gender equality and the dual approach to gender equality into all steps of ESF management. For each cycle, the Standard addresses: analysis and objective setting, implementation, monitoring and evaluation. It also includes general advice on capacity-building for stakeholders and examples of good practices.

Setting concrete targets for gender equality would enable programmes to contribute in a measurable way to gender equality (in line with the example of the climate change target given by the European Commission).

3. Introduce a system to track financing for gender equality

A systematic gender budgeting approach, combined with an appropriate and uniform gender tracking system, would enable the implementation of commitments to gender equality to be followed-up across the EU.

Requiring that budgets be tracked for gender equality throughout the programming-cycle would allow for achievements to be compared and facilitate the tracking of

trends towards financing for gender equality in the different funds, Member States, and over time.

Thus, a commonly applied budget-based tracking system would provide the opportunity to follow progress towards the fulfilment of the horizontal objectives agreed by the European Commission and Member States.¹⁰¹ If obligatory and regularly reported, such information could strengthen the AIRs of the European Commission.

Introducing such a tracking system would help the European Commission and Member States to meet the requirements of the Sustainable Development Goal (SDG) indicator 5.c.1, which seeks to measure government efforts to track budget allocations for gender equality throughout the public finance management cycle and to make these publicly available.

SDG indicator 5.c.1

Goal 5: Achieve gender equality and empower all women and girls.

Target 5.c: Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

Indicator 5.c.1: Percentage of countries with systems to track and make public allocations for gender equality and women's empowerment (GEWE).

Indicator 5.c.1 aims to encourage governments to develop appropriate budget tracking and monitoring systems, and to commit to making information about allocations for gender equality readily available to the public.¹⁰²

It measures three criteria. The first focuses on the intent of a government to address GEWE by identifying if it has programmes/policies and resource allocations to foster GEWE. The second assesses whether a government has planning and budgetary tools in place to track resources for GEWE throughout the public financial management cycle. The third focuses on transparency, by identifying if a government has provisions to make allocations for GEWE publicly available.¹⁰³

The 2030 Agenda for Sustainable Development commits to a "significant increase in investments to close the gender gap".¹⁰⁴ Adequate and effective financing is essential to achieve SDG 5 and to reach the Europe 2020 targets for smart, sustainable and inclusive growth. Inadequate financing hinders the implementation of gender-responsive laws and policies. The data assessment presented in the section "ESIF budgets and their potential contribution to support gender equality objectives" showed financing gaps and critical shortfalls in funding for gender equality, for example, in infrastructure (intervention field II) and support for enterprises (intervention field IV), despite amounting to more than 60 % of the total budget provided from ERDF, CF and ESF.

¹⁰¹ This would be true even for a basic gender tracking system taken as a first step. Although such a simplified system would suffer from reduced explanatory power and would only be able to capture a certain proportion of contributing measures that are funded with the intention of meeting gender equality objectives, it would nevertheless enrich the knowledge base for assessing the overall implementation of gender equality in ESIF.

¹⁰² Metadata on indicator 5.c.1, Intern-agency and expert group on SDG indicators. Last updated: 30 January 2018. Available at: <https://unstats.un.org/sdgs/metadata/files/SDG-indicator-metadata.zip>

¹⁰³ *Ibid.*

¹⁰⁴ UN General Assembly (2015). Transforming our world: the 2030 Agenda for Sustainable Development, 21 October 2015, A/RES/70/1, available at: <https://www.refworld.org/docid/57b6e3e44.html> [accessed 5 December 2018]. Par. 20.

These three proposals - to institutionalise the application of gender mainstreaming methods, set budgetary targets for gender equality and introduce a system to track financing for gender equality - encompass the most important prerequi-

sites to strengthen gender equality objectives in future ESIF programmes. The next section presents process-related recommendations for actions to strengthen gender mainstreaming throughout the EU budgetary processes and ESIF cycle.

8. Beyond Europe 2020: time for gender-responsive macroeconomic policy

The inclusion of gender equality as a central strategic objective in economic policy formulation has yet to be achieved. Gaps persist in implementing gender mainstreaming to address continuing economic and social inequalities. Although reference to gender equality is made in budgetary political statements and in ESIF regulations,¹⁰⁵ there is no consistent monitoring and evaluation of the effectiveness of analytical tools or the development of policies on economic guidance and surveillance, even within the European Semester process and the implementation of the MFF.

In terms of the EU economic objectives, the approach to closing gender gaps without linking those gaps to the full economic implications of macroeconomic policies and their impact on the EU and Member State budgets will only serve to hinder the attainment of substantive gender equality, as macroeconomic restrictions may affect the realisation of specific gender equality goals (including employment and social goals) in some Member States.

Increased gender equality has proven economic and social benefits. Moving both gender equality and environmental sustainability to the centre of economic decision-making has the potential to make the EU a worldwide leader in accelerating responses to environmental change, as well as to substantially advance equality, democracy and wellbeing of EU citizens.

The presence of gender equality goals and targets in the most essential processes of macroeconomic decision-making is attainable. Current EU political and legislative frameworks allow for this to take place within the scope of imminent changes in the budgetary actions and options,¹⁰⁶ as a number of gender equality goals and commitments are embedded in existing EU social and economic strategies. The recently adopted European Pillar of Social Rights reinforces these commitments.

There are, however, several challenges to the effective implementation of gender budgeting, relating to both technical expertise and political commitment.¹⁰⁷ While gender equality legislation fully supports the integration of a gender perspective in policy-making and budgeting processes, Member States need to speed up the introduction of gender budgeting in order to make their economic governance gender-sensitive. This is already possible at EU level, as gender-sensitive measurement frameworks (based on modelling existing data) can be introduced and applied to the steps and analysis of the European Semester.

As discussed in the previous sections, introducing a gender perspective throughout the entire budgetary process, including in the European Semester, could lead to the attainment of economic and social benefits EU-wide, firmly embedding gender equality in the attainment of Europe 2020¹⁰⁸ goals and subsequent strategies.

ElGE's work on gender budgeting, the development of methods and tools on gender budgeting used in various EU Member States, and the additional arguments presented in this report suggest that continued political and technical support is needed to advance gender equality as a core principle and an important EU priority.

A legal and administrative commitment to implementing gender budgeting in macroeconomic budgetary decision-making is needed, based on the clear evidence of the economic benefits of gender equality. This may also require improved coordination and alignment of gender equality policies and goals with those of Europe 2020, the European Pillar of Social Rights, the EU budgetary process and the European Semester. Gender mainstreaming and gender budgeting are challenging to implement; however, giving up-front resources to support its development will reap longer term economic gains.

¹⁰⁵ The current CPR and the Common Strategic Framework for ESIF have a clear mandate for gender mainstreaming that is only applied in the ESF and to some extent in the ERDF (see earlier).

¹⁰⁶ European Commission (2017). *op cit.*; European Commission (2018). Communication from the Commission to the European Parliament, the European Council and the Council: A new modern MFF for an EU that delivers efficiently on its properties post-2020. 14.2.2018 COM(2018) 98 final. Brussels: European Commission.

¹⁰⁷ Revitalised political will and political leadership at EU and Member State level is particularly important in the wake of public budget cuts and restrictive reforms that are being implemented across Europe as well as for those Member States that have a weaker commitment to gender equality policy. A revitalised EU strategy for gender equality is needed, one that explicitly mentions the EU budgetary processes and gender budgeting as an instrument to achieve the targets and goals set out.

¹⁰⁸ European Commission (2017). Reflection paper on the Future of EU Finances. COM(2017) 358 of 28 June 2017. Brussels: European Commission; European Commission (2018). Communication from the Commission to the European Parliament, the European Council and the Council: A new modern MFF for an EU that delivers efficiently on its properties post-2020. 14.2.2018 COM(2018) 98 final. Brussels: European Commission.

8.1. Process-related recommendations for post-2020

1. Integrate gender budgeting into the Multiannual Financial Framework

- Thorough gender impact assessment to be carried out before the planning of the MFF starts;
- At the planning stage of the MFF, DGs of the European Commission should conduct analysis and research from a gender perspective for all policy programmes;
- Gender equality to be embedded as a horizontal priority for the entire MFF;
- Gender equality to be embedded as a distinct policy objective, and gender mainstreaming applied as an implementation method in the regulations of all funding programmes;
- Budget lines established for gender equality in each funding programme, specifying amounts allocated to individual actions and policy objectives in the budget/funding programmes;
- Regulations of all funding programmes establish and maintain sex-disaggregated and gender specific output and result indicators;
- Regulations of all funding programmes have requirements in place to collect sex-disaggregated data on participants and beneficiaries;
- MFF mid-term review and the review of funding programmes assess progress and adjust gender equality objectives, targets and indicators.

2. Integrate gender budgeting into the annual budgetary cycle

- Integrate gender budgeting elements into existing tools and documents of the annual budgetary cycle (programme statements, European Commission annual report on the management of the EU budget, evaluation manuals, impact assessment guidance);
- Add an annex to the draft budget that would draw together gender-specific information on objectives, inputs, outputs, results etc. from all policy areas;
- When drafting their individual budgets, EU institutions and bodies should clarify the gender equality impacts of their spending targets and specify target groups of

beneficiaries and participants on the basis of gender and other characteristics;

- The European Parliament should monitor the integration of gender equality in the negotiations for and drafting of the EU budget;¹⁰⁹
- Devise gender-aware guidelines for the implementation of EU funded programmes:
 - o Thorough gender impact assessment to be carried out before the planning of all actions / projects that receive funding.
 - o In all actions that receive funding from the EU budget, adopt gender-specific indicators to be applied in project selection, monitoring and evaluation phases. Target groups should be identified on the basis of gender and other relevant characteristics;
 - o Sex-disaggregated data regularly collected on beneficiaries and participants of all actions that receive funding from the EU budget as part of the monitoring and evaluation of the action;
 - o Conduct regular *ex post* gender analyses of the EU budget and specific programmes, identifying the short and long-term gender impacts and the effectiveness of EU budgets/programmes in promoting gender equality;
 - o In the context of the annual draft budget, the Commission presents information about commitment appropriations for gender equality-related actions;
- The European Court of Auditors (ECA) integrates a gender perspective in the annual audits of the EU budget;
- The European Parliament establishes and assesses the attainment of gender targets through the parliamentary discharge process;
- Gender budgeting efforts and the implementation of gender equality commitments should be regularly monitored.

3. Integrate gender budgeting into the European Semester

- Gender-specific targets or a “gender equality pillar” integrated (by the European Commission) into the policy framework that would replace the Europe 2020 Strategy and integrated guidelines;
- Member States introduce national post-2020 targets broken down by sex;
- Visible and more pronounced gender equality perspective in the Annual Growth Survey (AGS). The

¹⁰⁹ Articles 310 and 314 TGEU and Joint Declaration attached to the 2014-2020 MFF Regulation.

analysis of socioeconomic gender inequalities (and indications to Member States) included in the Joint Employment Report (JER), which is regularly used as basis for the budgetary reviews for the CSRs;

- The European Commission and the Council give more gender-specific CSRs on a broader range of gender equality topics to ensure that CSRs do not have adverse effects on gender equality;
- Gender-sensitive indicators developed and integrated into the monitoring process;
- Gender equality perspective integrated into Country Reports by the European Commission;
- Member States integrate a gender perspective into the development and implementation of their National Reform Programmes (NRPs);
- Member States analyse the gender impacts of the Stability and Convergence Programmes and draft budgets;
- Member States integrate a gender perspective into their draft budgetary plans.

4. Strengthen gender mainstreaming in the European Structural and Investment Funds (ESIF):

Planning and programming at EU level

- Gender equality embedded as a distinct objective for all ESIF;
- Gender equality targets defined and integrated for financial and operating performance in all regulations;
- Dual approach to gender equality (promotion of equality between women and men through gender mainstreaming and specific targeted actions) ensured in all funds and implemented (see p. 40 for an in-depth explanation);
- Budget earmarked for specific actions to promote equality between women and men and gender mainstreaming (see p. 40 for an in-depth explanation);
- Tracking system to track financing for gender equality introduced, implemented and monitored (see p. 41 for an in-depth explanation);
- The Cohesion Reports identify gender gaps and areas of intervention, and integrate a gender equality perspective in the thematic areas and the conclusions of the reports;
- A requirement to collect sex-disaggregated data on participants and beneficiary organisations or institutions ensured in the regulations for all funds;

- Sex-disaggregated data collected and gender-specific output and result indicators introduced for all funds;
- Systematic gender-sensitive planning, reporting and evaluation, supported by guidelines and other necessary tools produced for that purpose, including gender-sensitive guidelines for the preparation of the socio-economic analysis.

Planning, implementation, monitoring and evaluation at national level

- CSRs issued on gender equality and care services are followed up in PAs and OPs;
- Member States address gender equality in the socioeconomic analysis that forms the basis for OPs;
- Gender equality included as an objective in the PAs;
- Gender equality defined as an objective, accompanied by gender-sensitive indicators in the OPs;
- Gender mainstreaming guidelines produced by managing authorities for Member State beneficiaries;
- Introduce and apply gender budgeting methods;
- Selection criteria introduced in call for proposals to measure the level of gender inclusion in project proposals and to improve the quality of gender equality interventions;
- Managing authorities establish adequate gender-sensitive reporting mechanisms. Sex-disaggregated data on beneficiaries (e.g. organisations, institutions, enterprises) and participants collected systematically as part of the monitoring and evaluation of the actions;
- Gender dimension introduced in all ongoing evaluations, with a specific evaluation of the implementation of gender equality.

Coordination/support

- Permanent technical expertise and support for gender equality ensured at both national (including regional and local) and EU levels. Technical assistance funding made available in all Member States to ensure that the expertise needed for mainstreaming gender at all stages of planning and implementation (of all funds) is in place in a structured and sustainable way. It is recommended to improve the technical capacity for gender mainstreaming among civil servants and relevant actors, with technical assistance resources earmarked, or resources devoted to building the capacity of the public administration under the respective (TO) for all ESIF;

- In light of the partnership principle and to improve the level and quality of gender equality stakeholder involvement,¹¹⁰ technical assistance funding made available to build the capacity of institutions and civil society organisations in order to ensure that gender equality stakeholders have the means to fully participate in all stages of the process, from planning to evaluation, as required by applicable regulations on partnership and technical assistance;¹¹¹
- Establish a thematic learning network on gender mainstreaming at EU level;
- Managing authorities create mechanisms for learning and collaboration between regions and Member States on gender mainstreaming;
- Introduction of a common standard for gender mainstreaming (in all funds) to be applied at both EU and Member State level, with adequate resources earmarked for that purpose.

¹¹⁰ Article 5 CPR for the 2014-2020 ESIF and European Code of Conduct on Partnership (CoC) adopted on 7 January 2014 in the form of a legally binding Commission Regulation.

¹¹¹ European Code of Conduct on Partnership (CoC) adopted on 7 January 2014 in the form of a legally binding Commission Regulation and Articles 58, 59, 60 and 118 CPR.

Annexes

Annex 1: Number of OPs screened per country and Overview on OPs per country (ERDF/CF and ESF, EARDF, EMFF)

Table A.1. Overview PAs

| Version (PA) | Version (Progress Report) | Country |
|--|---------------------------|---------|
| 3 | 1 September 2017 | AT |
| 15 September 2014 | 31 August 2017 | DE |
| 2017 | N/A | BE |
| Approved by the EC on 7 August 2014 | 2017 | BG |
| PA_EE_20 06 2014 | 2017 | EE |
| N/A | 2016 | ES |
| 2014FI16M8PA001 | 2017 | FI |
| Partnership Agreement 2014-2020 (October 2017) | N/A | IT |
| July 2014 | August 2017 | PT |
| N/A | 2017 | SE |
| 3 | 2017 | FR |
| Sum: 11 | | |

Table A.2. Overview ESF/ERDF/CF OPs

| Name | Version (OP) | Version (AIR) | Country |
|---|--|---|---------|
| Investments in Growth and Employment Austria 2014-2020 – OP ERDF | 2.1 | 2017.0, 2016.1 for supplementary information (marked) | AT |
| OP ESF Employment Austria 2014-2020 | 2 | 2016.1 | AT |
| OP Flanders ERDF/CF | Not mentioned | 2017 | BE |
| OP Wallonia ERDF/CF | 3 | 2016.1 | BE |
| OP Brussels Capital Region ERDF/CF | 3.1 | 2017 | BE |
| OP ESF Flanders 2014-2020 | 4.1 | 2016 | BE |
| ESF Operational Programme Wallonie-Bruxelles 2020. eu | 1.4 | N/A | BE |
| OP ESF 2014-2020 of the Brussels-Capital Region: "Investment for growth and jobs" | 19 December 2014 | 2017 | BE |
| Science and education for smart growth | Approved by the EC on 20 February 2015 | 2016.1 | BG |
| OP Environment | 15 June 2015 | 2016 | BG |
| OP "Innovations and Competitiveness" | 16 March 2015 | 2.1 for 2016 | BG |
| Operational programme "Regions in Growth" | 1 June 2015 | 3.1 for 2017 | BG |
| OP "Transport and transport infrastructure" | 1 December 2014 | 2016 | BG |
| OP Good Governance | 20 January 2015 | 1.2 for 2016 | BG |
| OP Human Resources Development | 1 February 2016 | Na | BG |
| OP Sachsen-Anhalt ERDF 2014-2020 | 2014 | 2017 | DE |

| Name | Version (OP) | Version (AIR) | Country |
|---|-----------------------------|---|---------|
| OP Mecklenburg-Vorpommern ERDF 2014-2020 | 2014 | 2017.1 | DE |
| OP ESF Federal Germany 2014-2020 | 1.4 | 2017.1 | DE |
| OP ESF Sachsen-Anhalt 2014-2020 | 2018 | 2017 | DE |
| OP ESF Mecklenburg-Vorpommern 2014-2020 | 2014 | 2017 | DE |
| OP Niedersachsen ERDF/ESF 2014-2020 | 3 | N/A | DE |
| OP for Cohesion Policy Funding 2014-2020 | EE_OP_EN_2_12_2018 | 2017 | EE |
| Extremadura ERDF 2014-2020 OP | 3.2 | 2016.2 (not yet accepted by the Monitoring Committee) | ES |
| Madrid ERDF 2014-2020 OP | 19 December 2017 | 2017.0 | ES |
| Andalucía ERDF 2014-2020 OP | 2.2 | 2016.1 | ES |
| OP ESF 2014 C.A. EXTREMADURA | December 2015 | 2016.0 | ES |
| OP ESF 2014 C. DE MADRID | 6 | 2016.1 | ES |
| OP ESF 2014 C.A. ANDALUCIA | 1.1 | 2016.1 | ES |
| Sustainable growth and jobs 2014-2020 – Structural Funds Programme of Finland | CCI2014FI116M2OP001 | 2017 | FI |
| Entrepreneurship and skills, Åland Structural Fund Programme 2014-2020 | 2014FI05M2OP001 | 2016 | FI |
| ROP Piemonte ERDF | 2.1 | 2016 | IT |
| POR Piemonte ESF | 1.3 | 2016.0 | IT |
| National OP on Systems for Active Employment Policies | 1.4 | 2017.0 | IT |
| Competitiveness and Internationalisation OP | Version 3.0 – December 2014 | Version 2015.1 May 2016 | PT |
| OP Human Capital ESF | Version 1.3 – December 2014 | Version 2016.1 June 2017 | PT |
| OP Social Inclusion and Employment ESF | Version 1.3 – December 2014 | Version 2016.1 | PT |
| Regional OP Centro | Version 4.0 24 October 2017 | Version 2016.0 June 2017 | PT |
| Regional OP Azores (Autonomous Region) | Version 4.0 December 2017 | Version 2016.0 June 2017 | PT |
| Regional OP Lisboa | Version 3.0 December 2017 | Version 2016.2 | PT |
| National OP ESF for investments in growth and employment 2014 – 2020 | 1.2 | 2017.0 | SE |
| ERDF/CF National regional fund programme for investments in growth and jobs 2014-2020 | 3.1 | 2017.0 | SE |
| Stockholm ERDF/CF | 3 | 2017.0 | SE |
| North Middle Sweden ERDF/CF | 4 | 2017.0 | SE |
| Småland and islands ERDF/CF | 3 | 2017.0 | SE |
| Community-led local development programme with support from ERDF and ESF 2014-2020 | 2.1 | 2016.1 | SE |
| National OP ESF Employment and Social Inclusion 2014-2020 | 1.4 | N/A | FR |
| OP ESF for the implementation of YEI in mainland France and outermost regions | 1.2 | N/A | FR |
| National technical assistance programme 2014-2024 | 1.2 | 43095 | FR |
| OP ERDF-ESF Guadeloupe et St Martin Etat 2014-2020 | 41989 | 2016.1 | FR |
| Regional programme Pays de la Loire 2014-2020 | ERDF ESF 16.12.2014 | 2016.3 | FR |
| Regional programme Picardie 2014-2020 | 1.2 | N/A | FR |
| Sum: 51 | | | |

Table A.3. Overview OPs EARDF

| Name | Version (OP) | Version (AIR) | Country |
|--|--|--|---------|
| EAFRD – Austria – National Rural Development | 2014AT06RDNP001, 4.1, 25/06/2018 | 2017 (2017.1, 22/06/2018) | AT |
| EAFRD – Wallonia – Rural Development | 4 | 2016 | BE |
| EAFRD – Flanders – Rural Development | 1.3 | N/A | BE |
| EAFRD – Bulgaria – National Rural Development | 26 February 2015 | 2015.1 | BG |
| EAFRD – Estonia – National Rural Development | 3.1 | 2017 | EE |
| EAFRD – Spain – National Rural Development | 4.2 | 2016.0 | ES |
| EAFRD – Åland – Rural Development | 2014FI06RDRP002 | 28 March 2018 | FI |
| EAFRD – Mainland Finland – Rural Development | 2014FIGRDRP001 | 2017.0 | FI |
| EAFRD – Italy – National Rural Development | 3 | N/A | IT |
| EAFRD – Sweden – National Rural Development | 4.1 | 2017.0 | SE |
| EAFRD – Sachsen-Anhalt – Rural Development | 5.0 (27/02/2018) | 2016.0 (14/06/2017) (AIR 2017 not yet approved) | DE |
| EAFRD – Niedersachsen/Bremen – Rural Development | 2.2 (1 March 2017) | Erweiterter Jährlicher Durchführungsbericht 2016, 30.05.2017 (AIR 2017 not yet approved) | DE |
| EAFRD – Mecklenburg-Vorpommern – Rural Development | 5.1 (9 April 2018) | 2016.2, 14/06/2017 (AIR 2017 not yet approved) | DE |
| EAFRD – France – National Rural Development | 1.3 (2015) CCI: 2014FR06RDNF001 | N/A | FR |
| EAFRD – Pays de la Loire – Rural Development | 43130 | 42975 | FR |
| EAFRD – Guadeloupe – Rural Development | Version 3.1 February 2018 CCI: 2014FR06RDRP001 | 2016.1 | FR |
| EAFRD – Picardie – Rural Development | 3.1 | 2017.0 | FR |
| Sum: 17 | | | |

Table A.4. Overview EMFF OPs

| Name | Version (OP) | Version (AIR) | Country |
|------------------------------------|-----------------|---------------|---------|
| EMFF – Austria | 3.1 | 2016.1 | AT |
| EMFF – Belgium | 1.2 | N/A | BE |
| Maritime and Fisheries Programme | 15.05.2014 | 2017.1 | BG |
| EMFF – Germany | 1.1 | 2017.1 | DE |
| EMFF – Estonian Fisheries Strategy | 3 | 2016 | EE |
| EMFF – Spain | N/A | 2016.1 | ES |
| EMFF – Finland | 2014FI14MFOP001 | 2017 | FI |
| EMFF – Italy | 1.2 | 2017.0 | IT |
| EMFF – Portugal | 1.3 | N/A | PT |
| EMFF – SWEDEN | N/A | 2017.0 | SE |
| EMFF – France | 2.0 | 2016.0 | FR |
| Sum: 11 | | | |

Table 1: ESIF 2014-2020 planned budget per fund and thematic objective (TO) (EU amount)

| EU amount | | ESIF | | CF | ESF (incl. YEI) | EAFRD | EMFF | Total | % |
|-----------|---|-----------------|----------------|----------------|-----------------|----------------|---------------|-----------------|-------|
| | | ERDF | | | | | | | |
| 1 | Research & Innovation | 41 736 936 518 | | | | 2 446 179 127 | | 44 183 115 645 | 9.6 |
| 2 | Information & Communication Technologies | 13 274 415 023 | | | | 906 548 146 | | 14 180 963 169 | 3.1 |
| 3 | Competitiveness of SMEs | 34 235 436 127 | | | | 27 670 920 477 | 2 610 119 198 | 64 516 475 803 | 14.0 |
| 4 | Low-Carbon Economy | 31 464 453 755 | 8 012 790 403 | | | 4 675 683 408 | 112 840 884 | 44 265 768 449 | 9.6 |
| 5 | Climate Change Adaptation & Risk Prevention | 3 865 737 874 | 3 623 081 665 | | | 21 124 707 805 | | 28 613 527 344 | 6.2 |
| 6 | Environment Protection & Resource Efficiency | 19 103 253 270 | 17 019 238 304 | | | 25 136 924 069 | 2 148 154 627 | 63 407 570 269 | 13.8 |
| 7 | Network Infrastructures in Transport and Energy | 25 614 921 639 | 32 507 477 441 | | | | | 58 122 399 080 | 12.6 |
| 8 | Sustainable & Quality Employment | 3 245 022 358 | | | 36 765 676 010 | 2 599 639 098 | 586 062 797 | 43 196 400 263 | 9.4 |
| 9 | Social Inclusion | 12 568 483 149 | | | 21 373 206 391 | 11 554 500 129 | | 45 496 189 669 | 9.9 |
| 10 | Educational & Vocational Training | 6 448 932 022 | | | 27 030 204 725 | 1 083 912 558 | | 34 563 049 305 | 7.5 |
| 11 | Efficient Public Administration | 1 360 189 397 | | | 3 670 298 263 | | | 5 030 487 660 | 1.1 |
| 12 | Outermost & Sparsely Populated | 674 873 721 | | | | | | 674 873 721 | 0.1 |
| DM | Discontinued Measures | | | | | 554 947 757 | | 554 947 757 | 0.1 |
| TA | Technical Assistance | 5 346 033 272 | 2 120 020 472 | 3 738 036 726 | | 2 112 713 974 | 292 154 094 | 13 608 958 538 | 3.0 |
| Total | | 198 938 688 125 | 63 282 608 285 | 92 577 422 115 | | 99 866 676 547 | 5 749 331 600 | 460 414 726 672 | 100.0 |
| in % | | 43.2 | 13.7 | 20.1 | | 21.7 | 1.2 | 100.0 | |

Source: <https://cohesiondata.ec.europa.eu/>

Table 2: Calculation of relevance of gender equality on intervention fields (ERDF, CF, ESF, YEI 2014-2020 planned EU contribution)

| Intervention fields 2014-2020 | Total EU contribution | | Potentially GE-relevant (enterprise-/institution focused providing frameworks and infrastructure focused) | | GE-relevant (person-focused) without specification about a GE focus | | Of which specifically GE-focused or with high probability of having a positive impact | |
|---|-----------------------|---------------|---|--------------------------------------|---|--------------------------------------|---|--------------------------------------|
| | In billion EURO | In % of total | In billion EURO | In % of the total intervention field | In billion EURO | In % of the total intervention field | In billion EURO | In % of the total intervention field |
| I. Productive investment | 15,89 | 4.5 | 0,00 | 0.0 | 0,00 | 0.0 | 0,00 | 0.0 |
| II. Infrastructure providing basic services and related investment (energy, waste, water, transport, ICT) | 118,51 | 33.9 | 0,00 | 0.0 | 0,00 | 0.0 | 0,00 | 0.0 |
| III. Social, health and education infrastructure and related investment | 16,55 | 4.7 | 16,55 | 100.0 | 0,00 | 0.0 | 1,34 | 8.1 |
| IV. Development of endogenous potential | 99,62 | 28.5 | 64,45 | 64.7 | 1,69 | 1.7 | 0,00 | 0.0 |
| V. Promoting sustainable and quality employment and supporting labour mobility | 34,40 | 9.8 | 1,03 | 3.0 | 33,37 | 97.0 | 1,59 | 4.6 |
| VI. Promoting social inclusion, combating poverty and any discrimination | 21,58 | 6.2 | 0,00 | 0.0 | 21,58 | 100.0 | 0,00 | 0.0 |
| VII. Investing in education, training and vocational training for skills and lifelong learning | 27,33 | 7.8 | 0,00 | 0.0 | 27,33 | 100.0 | 0,00 | 0.0 |
| VIII. Enhancing institutional capacity of public authorities and stakeholders and efficient public administration | 4,26 | 1.2 | 4,26 | 100.0 | 0,00 | 0.0 | 0,00 | 0.0 |
| IX. Technical assistance | 11,26 | 3.2 | 11,26 | 100.0 | 0,00 | 0.0 | 0,00 | 0.0 |
| Total | 349,40 | 100.0 | 97,57 | 27.9 | 83,96 | 24.0 | 2,93 | 0.8 |

Source: <https://cohesiondata.ec.europa.eu/>

Table 3: Calculation of relevance of gender equality on EAFRD 2014-2020 planned EU contribution

EAFRD categorises by focus areas and measures. The total EAFRD funds are attributed by both categories in varying combinations. In the attempt to provide a full picture of entering points for gender-sensitive implementation in the EAFRD, both the potential of especially relevant focus areas and the additional potential of relevant measures which are not yet covered by relevant focus areas were assessed.

In the table below, columns show the budget provided by focus areas, rows show the budget provided by measures. In the logic of the above description, the frame shows the budget already covered by considering relevant focus areas, the remaining brown rows (outside the frames) show the rest of the relevant budget only covered by the relevant measure.

| M | Measure | Focus areas | | | | | |
|-----------------------|----------------------------------|---------------------|----------------|---------------------------------|--------------------|---------------------|----------------------|
| | | 2A-Farm performance | 2B-New farmers | 3A-Competitiveness of producers | 3B-Risk management | 5A-Water efficiency | 5B-Energy efficiency |
| 01 | Knowledge | 0,40 | 0,07 | 0,09 | 0,03 | 0,02 | 0,01 |
| 02 | Advisory services | 0,29 | 0,03 | 0,03 | 0,01 | 0,01 | 0,01 |
| 03 | Quality schemes | 0,03 | 0,00 | 0,35 | 0,00 | 0,00 | 0,00 |
| 04 | Physical Investment | 11,95 | 0,72 | 3,93 | 0,01 | 2,06 | 0,65 |
| 05 | Restoring agricultural potential | 0,00 | 0,00 | 0,00 | 0,88 | 0,00 | 0,00 |
| 06 | Farm and business development | 1,46 | 3,74 | 0,01 | 0,00 | 0,00 | 0,00 |
| 07 | Basic services | 0,00 | 0,00 | 0,04 | 0,00 | 0,00 | 0,00 |
| 08 | Forest | 0,10 | 0,00 | 0,01 | 0,01 | 0,00 | 0,00 |
| 09 | Producer groups / organisations | 0,00 | 0,00 | 0,39 | 0,00 | 0,00 | 0,00 |
| 10 | Agri-environment-climate | 0,00 | 0,00 | 0,00 | 0,00 | 0,03 | 0,00 |
| 11 | Organic Farming | 0,00 | 0,00 | 0,01 | 0,00 | 0,00 | 0,00 |
| 12 | NAT 2000 & WFD | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 13 | Areas with natural constraints | 0,40 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 14 | Animal welfare | 0,01 | 0,00 | 1,75 | 0,00 | 0,00 | 0,00 |
| 15 | Forest-environment | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 16 | Cooperation | 0,51 | 0,01 | 0,46 | 0,02 | 0,05 | 0,02 |
| 17 | Risk management | 0,00 | 0,00 | 0,00 | 1,59 | 0,00 | 0,00 |
| 18 | National payments Croatia | 0,11 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 19 | LEADER and CLLD | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 20 | TA | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Country specific and/or VOID | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| EAFRD in total | | 15,26 | 4,56 | 7,07 | 2,55 | 2,16 | 0,69 |
| in % of EAFRD total | | 15.3 | 4.6 | 7.1 | 2.6 | 2.2 | 0.7 |

Source: <https://cohesiondata.ec.europa.eu/>

| Focus areas | | | | | | | | | | |
|----------------------|--------------------------|--|--|-----------------------|-------------|----------------------|---------------------|------------------------------|----------------|------------------|
| 5C-Re-newable energy | 5D-Reduc-ing GHG and NH3 | 5E-Carbon conser-vation / sequestra-tion | 6A-Diver-sification, SMEs and job creation | 6B-Local develop-ment | 6C-ICT | Technical Assistance | P4 (Climate change) | Country specific and/or VOID | EAFRD in total | % of EAFRD total |
| 0,01 | 0,03 | 0,02 | 0,05 | 0,04 | 0,01 | 0,00 | 0,30 | 0,01 | 1,08 | 1.1 |
| 0,01 | 0,01 | 0,01 | 0,01 | 0,02 | 0,00 | 0,00 | 0,27 | 0,00 | 0,70 | 0.7 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,38 | 0.4 |
| 0,30 | 0,51 | 0,08 | 0,48 | 0,01 | 0,00 | 0,00 | 1,74 | 0,28 | 22,72 | 22.7 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,88 | 0.9 |
| 0,16 | 0,01 | 0,00 | 1,70 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 7,09 | 7.1 |
| 0,17 | 0,00 | 0,00 | 0,12 | 4,54 | 0,91 | 0,00 | 0,87 | 0,00 | 6,65 | 6.7 |
| 0,08 | 0,00 | 1,72 | 0,13 | 0,01 | 0,00 | 0,00 | 2,32 | 0,14 | 4,51 | 4.5 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,39 | 0.4 |
| 0,00 | 0,41 | 0,35 | 0,00 | 0,00 | 0,00 | 0,00 | 15,77 | 0,00 | 16,55 | 16.6 |
| 0,00 | 0,13 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 6,70 | 0,00 | 6,84 | 6.8 |
| 0,00 | 0,00 | 0,01 | 0,00 | 0,00 | 0,00 | 0,00 | 0,58 | 0,00 | 0,58 | 0.6 |
| 0,00 | 0,00 | 0,18 | 0,00 | 0,17 | 0,00 | 0,00 | 15,65 | 0,00 | 16,41 | 16.4 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 1,76 | 1.8 |
| 0,00 | 0,00 | 0,01 | 0,00 | 0,00 | 0,00 | 0,00 | 0,21 | 0,00 | 0,22 | 0.2 |
| 0,05 | 0,02 | 0,04 | 0,13 | 0,17 | 0,00 | 0,00 | 0,28 | 0,00 | 1,75 | 1.7 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 1,59 | 1.6 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,11 | 0.1 |
| 0,00 | 0,00 | 0,00 | 0,17 | 6,82 | 0,00 | 0,00 | 0,00 | 0,00 | 6,99 | 7.0 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 2,03 | 0,00 | 0,00 | 2,03 | 2.0 |
| 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,09 | 0,64 | 0.1 |
| 0,77 | 1,12 | 2,41 | 2,79 | 11,78 | 0,92 | 2,03 | 44,68 | 1,08 | 99,87 | 100.0 |
| 0.8 | 1.1 | 2.4 | 2.8 | 11.8 | 0.9 | 2.0 | 44.7 | 1.1 | 100.0 | |

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