

Special Report

Gender mainstreaming in the EU budget:

time to turn words into action



EUROPEAN
COURT
OF AUDITORS

Contents

	Paragraph
Executive summary	I-VI
Introduction	01-14
Gender equality and economic growth	01-04
Gender mainstreaming: a means of achieving gender equality	05-07
The EU's commitment to promoting gender mainstreaming	08-11
The Commission's commitment and responsibilities on gender mainstreaming	12-14
Audit scope and approach	15-23
Observations	24-100
The Commission does not yet have a fully effective framework in place for supporting gender mainstreaming in the EU budget	24-48
The Commission's strategy for gender equality does not sufficiently promote the use of gender mainstreaming	25-35
The Commission's institutional framework is being reinforced, but it does not yet fully support the implementation of gender mainstreaming	36-48
The EU's budget cycle did not adequately take gender equality into account	49-73
The Commission paid little attention to gender analysis of the policies and programmes we examined	50-59
The Commission set few explicitly gender-related objectives	60-62
The Commission did not effectively monitor the contribution of the EU budget to achieving gender equality	63-65
The Commission made little information available on the EU budget's overall impact on gender equality	66-73

Setting out legal requirements in detail facilitated the incorporation of gender equality into programmes 74-100

The ESI Funds have significant potential to contribute to gender equality, but we found little information on results for the 2014 -2020 MFF period 76-84

Direct payments to farmers under the EAGF were gender-blind 85-93

The Commission did not take gender equality into account across all aspects of Erasmus+ 94-100

Conclusions and recommendations 101-109

Abbreviations

Glossary

Replies of the Commission

Audit team

Timeline

Executive summary

I *Gender equality* is one of the European Union's fundamental values. It is also widely recognised as a significant driving force behind economic growth. "*Gender mainstreaming*" means actively promoting equality between women and men at all stages and in all areas of policy-making and implementation. The Treaty on the Functioning of the European Union provides the basis for gender mainstreaming by obliging the EU to promote equality between men and women in all of its activities.

II The Commission has committed to implementing gender mainstreaming, and the European Parliament and the Council have emphasised the need for the EU to deliver on its high-level gender-mainstreaming commitments. The three institutions, when negotiating both the 2014-2020 and the 2021-2027 multiannual financial frameworks (MFFs), agreed on the importance of considering gender equality in EU budgeting.

III Our audit takes into account the interest expressed by key stakeholders in this area and it is particularly relevant now because the Commission has recently published a new gender-equality strategy. It is also timely because a significant amount of EU funds will be spent under the new 2021-2027 MFF and Next Generation EU instrument.

IV We assessed whether gender mainstreaming had been applied in the EU budget to promote equality between women and men from 2014 onwards. In particular, we assessed whether the Commission's framework for supporting gender mainstreaming was appropriate; whether the EU's budget cycle took gender equality into account; and whether gender equality had been incorporated into five selected EU funding programmes: three of the five European Structural and Investment Funds, the European Agricultural Guarantee Fund, and Erasmus+. Taken together, these represent 66 % of the 2014-2020 MFF. We also analysed some of the Commission's key funding proposals linked to the 2021-2027 MFF and the Next Generation EU instrument.

V We concluded that the Commission had not yet lived up to its commitment to gender mainstreaming in the EU budget. We found that the Commission's strategy for gender equality did not sufficiently promote the use of gender mainstreaming, and that its institutional framework, although it had been reinforced, did not yet fully support gender mainstreaming. We found that the EU's budget cycle did not adequately take gender equality into account. The Commission paid little attention to the gender analysis of the policies and programmes we examined. It made limited use of *sex-disaggregated data* and indicators, and published little information on the EU budget's overall impact on gender equality. However, in areas where legal requirements were set out in detail, this facilitated the incorporation of gender equality into programmes.

VI We recommend that the Commission should:

- strengthen the institutional framework for supporting gender mainstreaming;
- carry out gender analyses of needs and impacts and update its better regulation guidelines;
- systematically collect, analyse and report on existing sex-disaggregated data for the EU funding programmes;
- use gender-related objectives and indicators to monitor progress;
- develop a system for tracking funds allocated and used to support gender equality and report annually on the results achieved in terms of gender equality; and
- assess and report whether Member States' recovery and resilience plans address gender equality.

Introduction

Gender equality and economic growth

01 Gender equality is one of the European Union’s fundamental values, as set out in Articles 2 and 3 of the Treaty on European Union. It refers to the principle that the rights, responsibilities and opportunities of women and men should be the same. This report refers to “women” and “men”. These are the terms used in the EU Treaties. We recognise, though, that *gender* identities are not limited to these two descriptors.

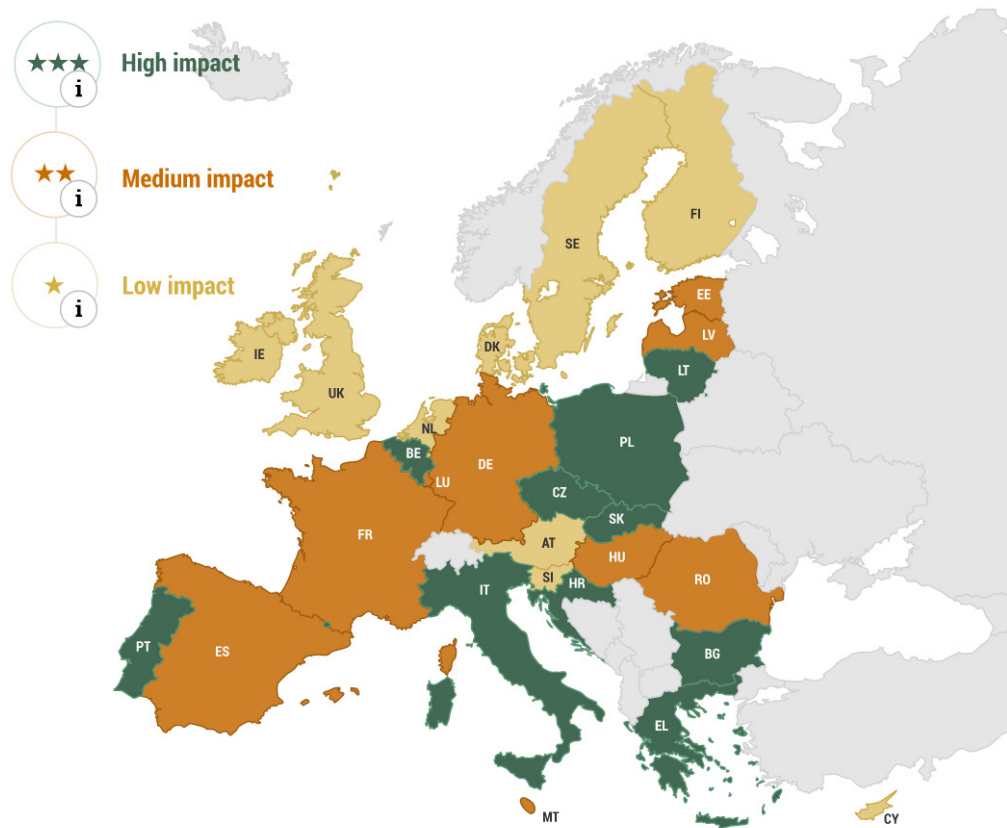
02 Gender equality is widely recognised as a significant driving force behind economic growth¹. The Commission’s Gender Equality Strategy for 2020-2025² notes that “gender equality brings more jobs and higher productivity” citing a study by the European Institute for Gender Equality (EIGE)³. The study estimates that improving gender equality could lead to an increase in EU GDP per capita of between 6.1 % and 9.6 % by 2050, with the potential impact on GDP in specific EU Member States of up to 12 % by 2050. See [Figure 1](#).

¹ For example: McKinsey Global Institute, [How advancing women’s equality can add \\$12 trillion to global growth](#), September 2015; World Economic Forum, [Global Gender Gap Report 2020](#), December 2019; IMF, [Gender Inequality and Economic Growth: Evidence from Industry-Level Data](#), July 2020; IMF, [Women, Work, and the Economy: Macroeconomic Gains from Gender Equity](#), December 2013; Åsa Löfström, Umeå University, [Gender equality, economic growth and employment](#).

² COM(2020) 152 final.

³ EIGE, [Economic Benefits of Gender Equality in the European Union](#).

Figure 1 – Impact of improving gender equality on the GDP of EU Member States in 2050



Source: EIGE, [Economic Benefits of Gender Equality in the European Union](#). Member States have been grouped according to their level of gender equality in the area of work in the Gender Equality Index published by EIGE. Estimated impacts go from an increase in GDP of about 12 % by 2050 (“high impact”) to around 4 % (“low impact”).

03 Studies on the effects of the COVID-19 crisis carried out for the Commission⁴ indicate that women are disproportionately affected in economic terms. The European Parliament⁵ recognises that the pandemic has exacerbated existing structural gender inequalities, and has argued in favour of using gender mainstreaming and *gender budgeting* in the COVID-19 recovery response, as well as applying lessons learned about the detrimental effects of previous economic crises on gender equality.

04 Several studies⁶ have concluded that support for equal rights has decreased in some countries in recent years. The Commission describes progress towards achieving full gender equality as “slow”: “Member States”, it has stated, “on average scored 67.4 out of 100 in the EU Gender Equality Index 2019, a score which has improved by just 5.4 points since 2005”⁷. However, the situation varies significantly between Member States⁸. The Gender Equality Index is produced by EIGE and measures gender equality in six domains: work, knowledge, power, money, health and time. The Commission⁹ has highlighted the labour market as one of the key areas of gender inequality. It noted that in 2017, the participation of women in the EU labour market was about 11.5 percentage points lower than that of men, and women’s average pay was about 16 % lower.

⁴ European Commission, [Economic sectors at risk due to COVID-19 disruptions: will men and women in the EU be affected similarly?](#), 2020; European Commission, [The impact of sex and gender in the COVID-19 pandemic](#), 2020.

⁵ European Parliament Resolution of 21 January 2021: [The gender perspective in the COVID-19 crisis and post-crisis period](#).

⁶ For example: European Parliament, [Backlash in Gender Equality and Women’s and Girls’ Rights](#), June 2018; UN Women, [Democratic backsliding and the backlash against women’s rights: Understanding the current challenges for feminist politics](#); EIGE, [Beijing + 25: the fifth review of the implementation of the Beijing Platform for Action in the EU Member States](#), 2020.

⁷ COM(2020) 152 final: [A Union of Equality: Gender Equality Strategy 2020-2025](#).

⁸ EIGE, [Gender Equality Index. View countries. 2020 edition](#).

⁹ SWD(2019) 101 final: [2019 report on equality between women and men in the EU](#).

Gender mainstreaming: a means of achieving gender equality

05 Gender mainstreaming is a means of achieving gender equality. It refers to a simple idea: that equality between women and men needs to be promoted actively at all stages of policy-making and implementation, including in areas that may seem unrelated. It focuses on the processes and organisational practices in all areas of government and public policy, and is aimed at eliminating gender biases. The Organisation for Economic Co-operation and Development (OECD) recommends that gender mainstreaming should be adopted alongside specific targeted action to promote gender equality¹⁰.

06 Gender mainstreaming can be implemented through a combination of methods and tools. Gender analyses are a key tool throughout the policy cycle. They are used to identify differences in conditions and needs between women and men (gender needs assessments), and to estimate the consequences of a policy or programme on women and men (ex-ante and ex-post gender *impact assessments*). Gender monitoring and evaluation need to be carried out on the basis of clear gender-related objectives and indicators to track progress towards achieving them. Gender analyses, monitoring and evaluation require reliable sex-disaggregated¹¹ data to be systematically collected and analysed.

07 Gender budgeting means applying gender mainstreaming at all levels of the budgetary process. It uses the tools described above to introduce changes to public expenditure and revenue to adjust for inequalities.

¹⁰ OECD, [Toolkit for Mainstreaming and Implementing Gender Equality](#), 2018.

¹¹ This report uses the term “sex-disaggregated data” as we refer to data broken down between women and men.

The EU's commitment to promoting gender mainstreaming

08 Article 8 of the Treaty on the Functioning of the European Union (TFEU) obliges the EU to promote equality between men and women in all of its activities, thus providing the basis for gender mainstreaming.

09 The EU also committed to implementing gender mainstreaming in 1995 in the UN Beijing Declaration and Platform for Action, and under the UN Sustainable Development Goals (SDGs), adopted in 2015. Gender equality is the subject of a specific SDG, “Achieve gender equality and empower all women and girls” (SDG 5). It is also important as a cross-cutting issue in achieving all of the other SDGs.

10 The European Parliament and the Council have repeatedly emphasised the need for the EU to deliver on its high-level commitments on gender mainstreaming and showed strong support for gender mainstreaming in the multiannual financial framework (MFF) and the EU budget. When negotiating the 2014-2020 MFF, the European Parliament, the Council and the Commission agreed to apply “gender-responsive elements” wherever appropriate in the budgetary procedures for the 2014-2020 MFF¹². This approach was reaffirmed for the 2021-2027 MFF and the Next Generation EU instrument. In July 2020¹³, the European Council concluded that the 2021-2027 MFF should promote equal opportunities through gender mainstreaming.

11 *Figure 2* contains an overview of the European Parliament and the Council's main resolutions and conclusions on gender equality and mainstreaming since 2014.

¹² European Parliament legislative resolution of 19 November 2013 on the draft Council regulation laying down the multiannual financial framework for the years 2014-2020.

¹³ European Council Conclusions of 17-21 July 2020.

Figure 2 – European Parliament resolutions and Council conclusions on gender equality and mainstreaming since 2014

	European Parliament resolutions	Council conclusions
2014		Gender equality in the EU: the way forward after 2015
2015	The EU Strategy for equality between women and men post 2015	Equality between women and men in the field of decision-making
2016	The new Strategy for Women's Rights and Gender Equality in Europe post 2015	Response to the Commission's Strategic engagement for gender equality
2017	Equality between women and men in the EU in 2014-2015 EU funds for gender equality	Enhanced measures to reduce horizontal gender segregation in education and employment
2019	Experiencing backlash in women's rights and gender equality in the EU	Gender-Equal Economies in the EU: The Way Forward
2020	Resolution on the conclusions of the extraordinary European Council meeting of 17-21 July 2020	Tackling the Gender Pay Gap: Valuation and Distribution of Paid Work and Unpaid Care Work
2021	The gender perspective in the Covid-19 crisis and post-crisis period	

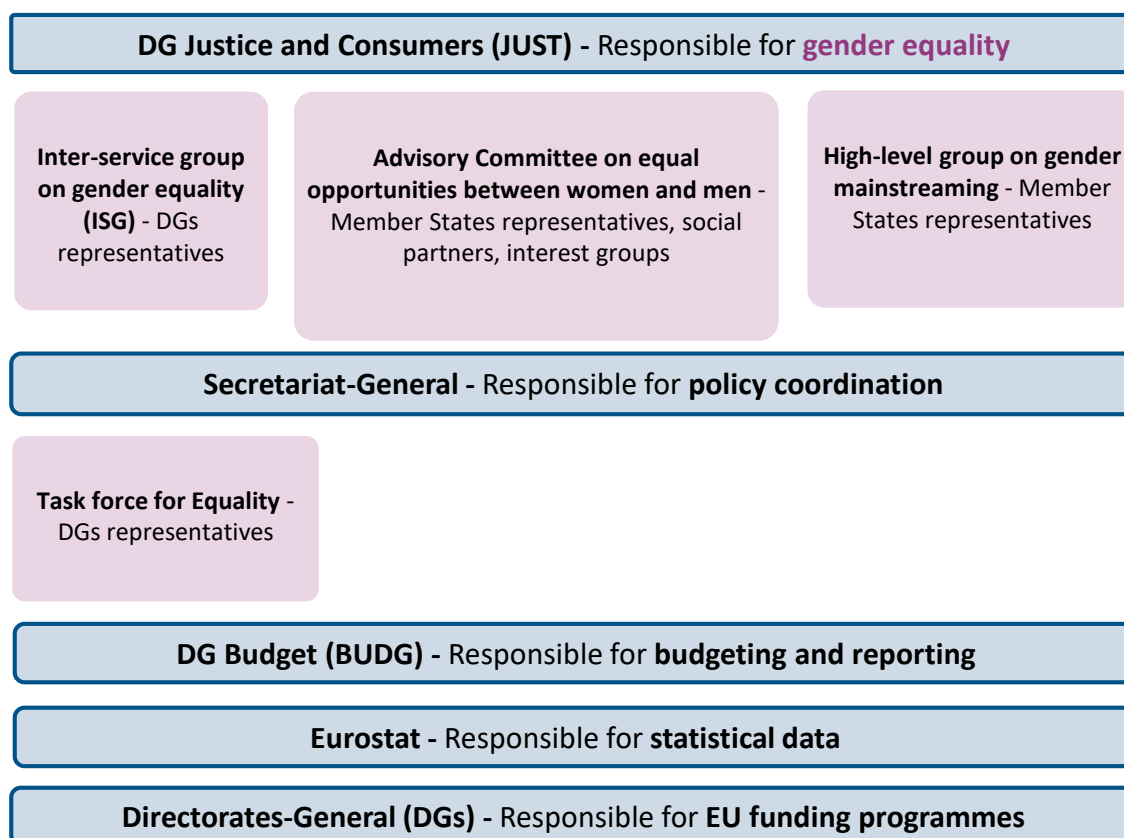
Source: ECA.

The Commission's commitment and responsibilities on gender mainstreaming

12 In 1996 the Commission formalised its own commitment to gender mainstreaming in its Communication “Incorporating Equal Opportunities for Women and Men into all Community Policies and Activities”¹⁴. It stated: “[t]he systematic consideration of the differences between the conditions, situations and needs of women and men in all Community policies and actions [...] is the basic feature of the principle of ‘mainstreaming’ which the Commission has adopted”.

13 The Commission has developed its commitment to gender mainstreaming since 1996 and different departments are involved in implementing it. See [Figure 3](#).

Figure 3 – Actors and responsibilities within the Commission regarding gender mainstreaming



Source: ECA.

¹⁴ COM(96) 67 final.

14 EIGE is an EU agency set up to promote gender equality. EIGE started its operational activities in 2010. Since 2011, it has been operating under the remit of the Directorate-General for Justice and Consumers (DG JUST). EIGE's tasks include providing expertise on gender mainstreaming in all EU bodies and devising tools to support the incorporation of gender equality into all EU policies.

Audit scope and approach

15 Our audit focused on whether gender mainstreaming had been applied in the EU budget between 2014 and February 2021. It takes into account the interest expressed by key stakeholders in this area and it is particularly relevant now because the Commission has recently published a new gender-equality strategy. It is also timely because a significant amount of EU funds will be spent under the new 2021-2027 MFF and Next Generation EU instrument.

16 We assessed whether the Commission's framework to promote gender equality through gender mainstreaming in the EU budget was appropriate. This included the "Strategic Engagement for Gender Equality 2016-2019" document and the 2014-2019 Commission's¹⁵ institutional framework. We also analysed the roles and responsibilities of the 2019-2024 Commission¹⁶, and the new gender-equality strategy for 2020-2025.

17 We also assessed whether gender equality had been adequately taken into account in the EU's budget cycle. We focused on the 2014-2020 MFF, including the individual annual EU budgets for that period and the associated reporting documents. We also analysed some of the Commission's key funding proposals linked to the 2021-2027 MFF and the Next Generation EU instrument.

18 We assessed whether gender equality had been incorporated into selected EU funding programmes. Our audit covered Erasmus+, as well as three of the five European Structural and Investment (ESI) Funds: the European Social Fund (ESF), the European Regional Development Fund (ERDF), and the European Agricultural Fund for Rural Development (EAFRD). We carried out a desk review of 12 programmes in two Member States, Spain and Romania. We selected them because they represented a range of criteria, including their positions in the EIGE index, their testing of EIGE's toolbox for gender budgeting, the amount of ESI Funds funding they were allocated, and the relative significance of that funding as a proportion of GDP.

¹⁵ The 2014-2019 Commission was in office from 1 November 2014 to 30 November 2019.

¹⁶ The 2019-2024 Commission took office on 1 December 2019.

19 We contracted an independent expert to assess what consideration had been given to gender equality under the European Agricultural Guarantee Fund (EAGF). Our expert used four case studies from Spain, Ireland, Romania, and Sweden. These were selected based on considerations such as geographical balance, and the different characteristics of farms within each country.

20 Taken together, all of the selected funds represent 66 % of the 2014-2020 MFF (€1 087 billion).

21 Although we cite some examples concerning development aid, this area does not fall within the scope of this audit. Our special report on EU humanitarian aid for education¹⁷ included analysis relevant to gender mainstreaming in that area. Our audit did not cover policies which are unrelated to EU funding programmes (such as measures to improve the representation of women in Commission management positions), or regulatory measures (such as the Work-life Balance Directive). It also did not cover targeted actions (such as programmes aimed at combating violence against women).

22 The Commission Directorates-General (DGs) most relevant to this audit were DG JUST, DG BUDG, and the DGs which bore primary responsibility for the EU funding programmes we had selected. For the EAGF and the EAFRD, the relevant DG was DG AGRI. For the ERDF, it was DG REGIO. For the ESF, it was DG EMPL. And for Erasmus+, it was DG EAC. The Secretariat-General of the Commission was also relevant for our audit, so were Eurostat and EIGE.

23 We used relevant EU legislation and international commitments (paragraph 09) as criteria for our audit, as well as guidance and instructions issued by the Commission, the Member States and EIGE. We also used generally accepted criteria devised by international organisations: in particular, the Council of Europe and the OECD.

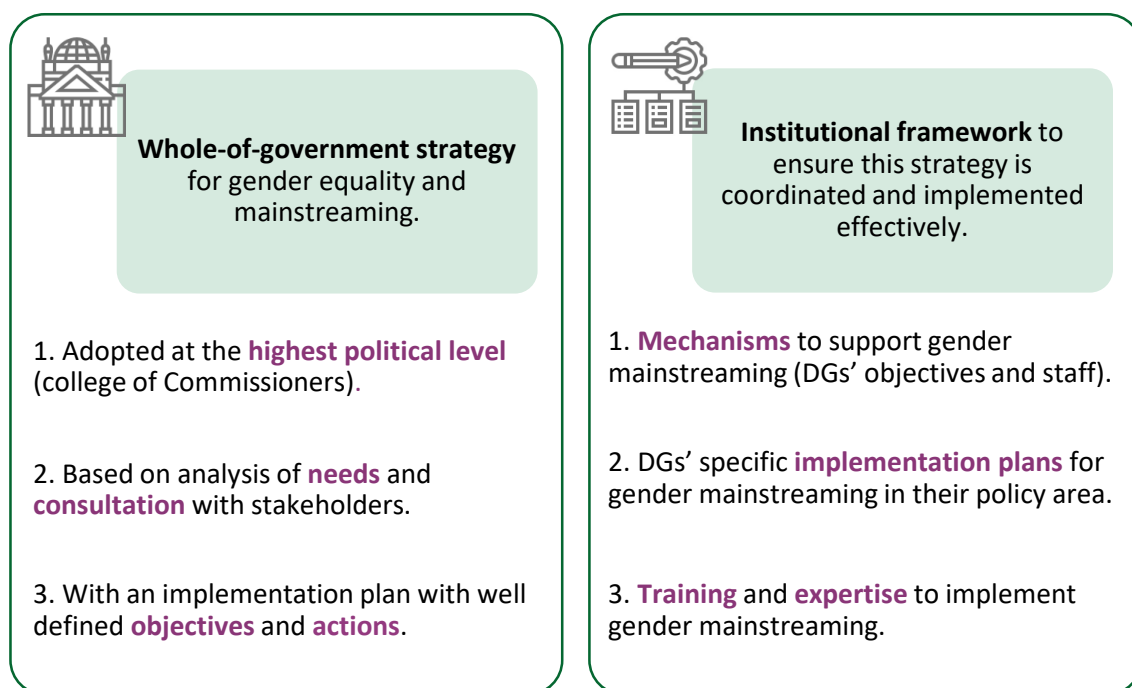
¹⁷ ECA special report No 02/2021: [EU humanitarian aid for education: helps children in need, but should be longer-term and reach more girls.](#)

Observations

The Commission does not yet have a fully effective framework in place for supporting gender mainstreaming in the EU budget

24 In this section of the report we focus on the Commission’s framework for implementing gender mainstreaming in the EU budget. *Figure 4* shows the fundamental prerequisites for a framework to support gender mainstreaming, as described by the OECD and the Council of Europe and put into the context of the Commission.

Figure 4 – Prerequisites for the Commission’s framework to support gender mainstreaming



Source: ECA, based on: OECD, *Toolkit for Mainstreaming and Implementing Gender Equality*, 2018; OECD, *Designing and Implementing gender budgeting. A path to action*, 2019; Council of Europe, *Gender budgeting: practical implementation Handbook*, 2009.

The Commission's strategy for gender equality does not sufficiently promote the use of gender mainstreaming

25 We assessed whether an appropriate EU gender-equality strategy was in place, including gender mainstreaming. We used the criteria set out in [Figure 4](#).

For the 2016-2019 period, the Commission replaced its previous gender-equality strategy with a non-binding document

26 When the Commission was drawing up the EU's strategic framework on gender equality for 2016 onwards, various stakeholders called on it to set out its gender-equality goals in a strategy. See [Figure 5](#).

27 All three gender-equality strategies since 1996, when the Commission formally committed itself to gender mainstreaming (paragraph [12](#)), were adopted by the college of Commissioners in Commission Communications. But the 2014-2019 Commission did not set out its gender-equality goals in a strategy issued as a Communication. Instead, they were set out in a standalone staff working document (SWD), with the title "Strategic engagement for gender equality 2016-2019"¹⁸. SWDs are purely informative documents which do not commit the Commission either legally or politically.

28 Subsequent calls by stakeholders to enhance the status of the document by adopting a Communication were not taken on board. Again, see [Figure 5](#).

29 The Commission justified this decision by making reference to its policy of avoiding the use of Communications on sectoral strategies. However, we note that the Commission adopted other strategies as a Communication¹⁹. According to an evaluation of the 2016-2019 strategic engagement document carried out for the Commission in 2019²⁰, issuing the engagement as an SWD represented a "political downgrade with respect to the previous strategy", thus limiting its impact. A similar conclusion was drawn in 2019 by the Commissioner for Justice, Consumers and Gender Equality for 2014-2019²¹.

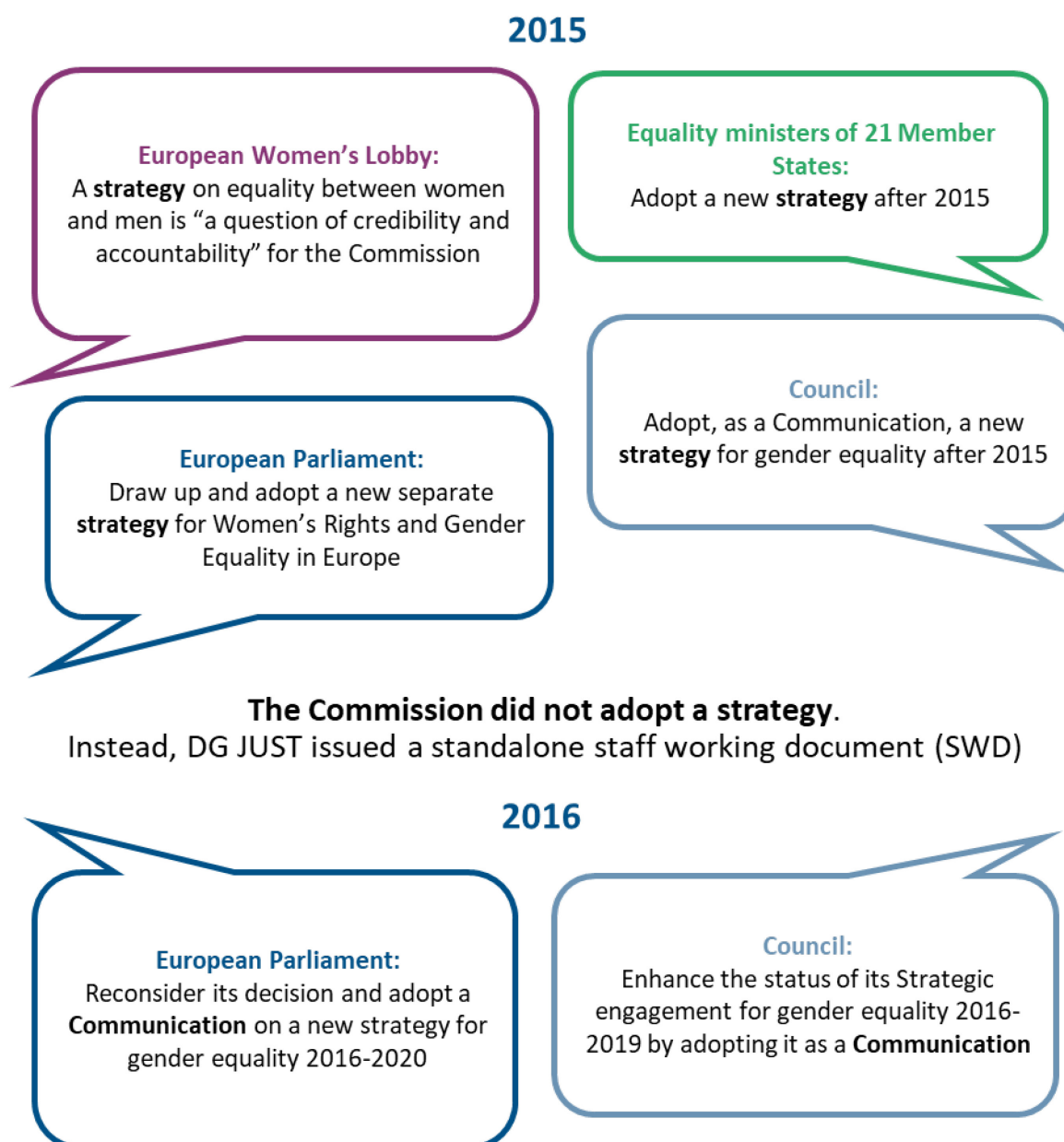
¹⁸ SWD(2015) 278 final.

¹⁹ For example, the Single Market strategy for goods and services (COM(2015) 550 final).

²⁰ [Evaluation of the strengths and weaknesses of the Strategic Engagement for Gender Equality 2016–2019](#), commissioned by DG JUST in 2019.

²¹ Minutes of the EIGE Expert Forum meeting of 3-4 April 2019.

Figure 5 – Stakeholders’ calls for the Commission to set out gender-equality goals in a strategy



Source: ECA, based on: EWL-ILGA Open Letter to European Commission Vice President of March 2015; Letter of the equality ministers of 21 Member States to the Commissioner for JUST of June 2015; European Parliament resolutions of 9 June 2015 and 3 February 2016; Council Conclusions of 7 December 2015 and 16 June 2016.

The “Strategic engagement for gender equality 2016-2019” document did not include a plan for implementing and monitoring gender mainstreaming

30 The 2016-2019 strategic engagement document did not put in place an implementation plan for gender mainstreaming. It required gender equality to be taken into account in impact assessments and evaluations, but set no indicators to monitor progress. It did not include any other actions aimed at implementing gender mainstreaming, such as the collection of sex-disaggregated data, the incorporation of gender-related objectives across all EU programmes, or training. The staff working document accompanying the previous strategy for 2010-2015 included all of the actions mentioned above²².

31 Consultations²³ carried out to prepare the 2016-2019 strategic engagement document led to a number of specific proposals for action: for example, performing a gender analysis of EU policies, advancing in gender budgeting, making full use of EIGE’s expertise, and providing gender training to all Commission staff. However, none of them were included in the final document. The Commission stated that this was because the document was a SWD, which does not commit the Commission either legally or politically.

32 The 2016-2019 strategic engagement document requires DG JUST to draw up internal implementation reports and publish yearly progress reports. Neither of these documents enabled the implementation of gender mainstreaming to be monitored. Instead of the internal implementation reports, DG JUST drew up internal tables. But it did not validate the collected information, or circulate it beyond the membership of an inter-service group on gender equality (“the ISG”) made up of DGs’ representatives. The annual progress reports on gender equality – “Reports on Equality between Women and Men in the EU” – included factual information collected from various DGs, particularly on targeted actions. The Commission considered these annual reports to be a tool for communicating with citizens and civil society, rather than a monitoring tool.

²² SEC(2010) 1079.

²³ DG JUST, Visions for gender equality, 2015; Advisory Committee on equal opportunities between women and men, Opinion on Gender Equality in the EU in the 21st century: remaining challenges and priorities, 2014; DG JUST, Report on the Forum on the future of gender equality in the EU, 2015.

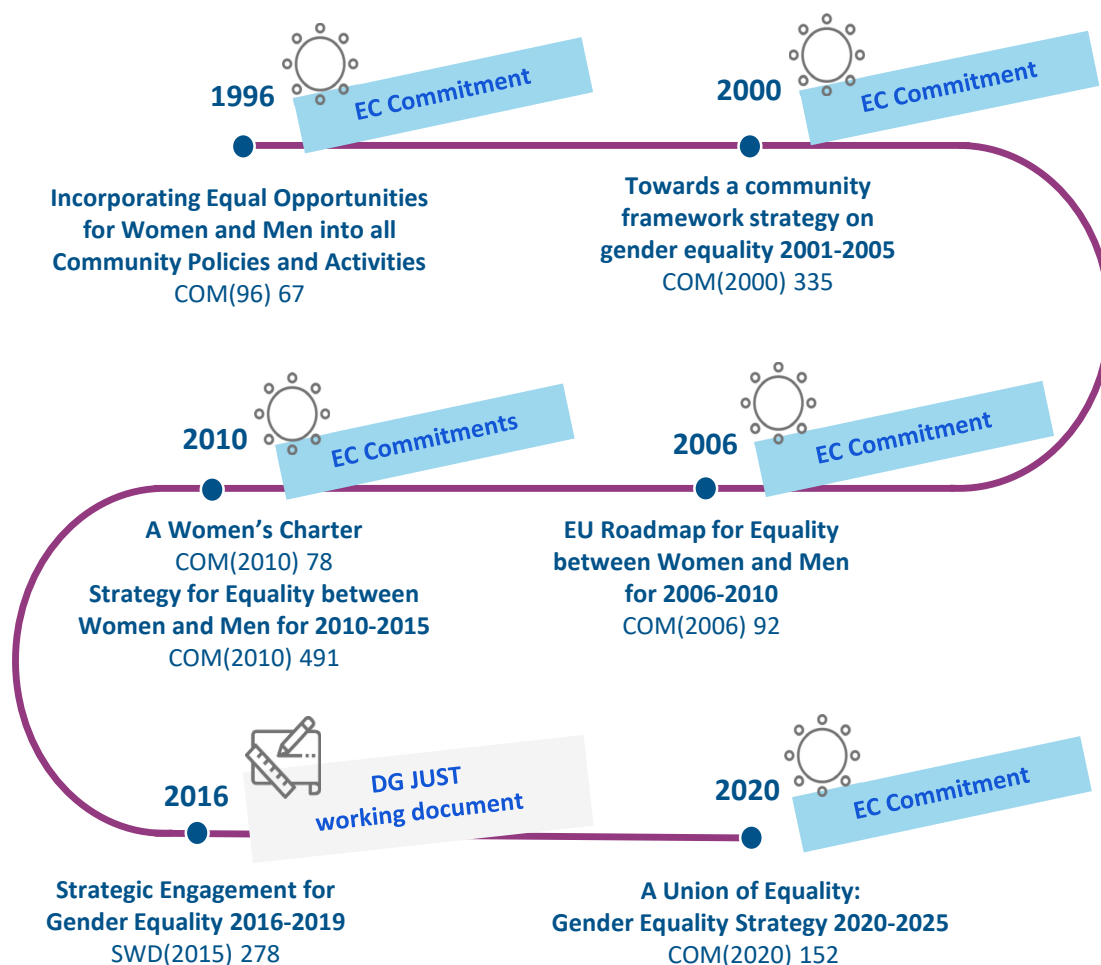
33 The Commission did not monitor its overall progress on gender mainstreaming. The Council and EIGE have devised a set of indicators to regularly monitor the implementation of the EU's commitments to gender mainstreaming under the Beijing Declaration and Platform for Action. This set of indicators was designed for Member States only. Eurostat has identified a set of indicators to track the EU's progress towards achieving the SDGs, and reports on them every year. However, that set of indicators does not include the specific indicator which the UN suggests for monitoring gender mainstreaming under SDG 5.

The new 2020-2025 Gender Equality Strategy stepped up the Commission's commitment to gender mainstreaming, but specific actions are still missing

34 In March 2020, the college of Commissioners for 2019-2024 stepped up the Commission's commitment to gender mainstreaming by adopting the 2020-2025 Gender Equality Strategy in a Commission Communication²⁴. See [Figure 6](#).

²⁴ COM(2020) 152 final.

Figure 6 – Commission (EC) commitments and strategies on gender equality and mainstreaming since 1996



Source: ECA.

35 The 2020-2025 Gender Equality Strategy states that the Commission will “enhance gender mainstreaming by systematically including a gender perspective in all stages of policy design in all EU policy areas, internal and external”. However, like the 2016-2019 strategic engagement document (paragraph **30**), it does not include specific actions aimed at systematically taking gender equality into account in all EU policy areas.

The Commission's institutional framework is being reinforced, but it does not yet fully support the implementation of gender mainstreaming

36 We assessed whether the Commission had an appropriate institutional framework for supporting gender mainstreaming. We used the criteria set out in [Figure 4](#).

The 2014-2019 Commission did not put in place the necessary mechanisms for implementing and monitoring gender mainstreaming

37 Since 2010, the Commission's unit responsible for issues related to gender equality has been part of DG JUST. However, the mandate of the Commissioner for Justice, Consumers and Gender Equality for 2014-2019 did not include leading and monitoring gender mainstreaming across the whole Commission as an objective. Nor was gender mainstreaming an objective for DG JUST in its strategic and management plans between 2016 and 2020. This contrasts with the 2009-2014 period, when the mandate of the Commissioner responsible for this policy area included an objective referring to gender mainstreaming, and DG JUST also had the specific objective of enhancing gender mainstreaming.

38 Of the other Commission DGs, only DG DEVCO's strategic plan had objectives regarding the incorporation of gender equality across its policy area. See [Box 1](#). The mandate of the 2014-2019 Commissioner for Budget and the objectives of DG BUDG included no references to gender mainstreaming in the EU budget. The Secretariat-General did not treat gender mainstreaming as an objective for policy coordination.

39 DGs had no requirement to nominate staff members or units to support gender mainstreaming at policy level. Very few DGs had staff members, a unit or a sector explicitly responsible for gender-equality issues, although the majority of DGs had staff members tasked with participating in the ISG led by DG JUST. The evaluation of the 2016-2019 strategic engagement document carried out for the Commission in 2019 recommended that senior officials be made responsible for leading on gender issues and liaising with DG JUST.

40 The Commission did not require its DGs to adopt an implementation plan for gender mainstreaming. Instead, in 2015, the Commissioner for Justice, Consumers and Gender Equality wrote to all of the other Commissioners asking how they planned to take gender equality into account in their portfolios.

Box 1**Gender mainstreaming in the area of development cooperation (DG DEVCO)**

The mandate of the 2014-2019 Commissioner for International Cooperation and Development and DG DEVCO's objectives for 2016-2020 reaffirmed the Commissioner's and DG DEVCO's commitment to using gender mainstreaming in all aspects of development policy.

This commitment was implemented through the Gender Action Plan for External Relations for 2016-2020. One of the three key performance indicators monitored by DG DEVCO was the proportion of EU-funded cooperation and development initiatives promoting gender equality.

Together with DG JUST, DG DEVCO is the only Commission DG with a dedicated unit dealing with gender equality.

DG DEVCO also runs the EU International Partnerships Academy, a platform offering e-courses on gender equality which are open to the public.

41 The 2016-2019 strategic engagement document assigned the role of monitoring and steering gender mainstreaming across the whole Commission to the ISG. But the ISG had no authority to do so effectively. Few ISG members were formally responsible for gender equality within their DG. The evaluation carried out for the Commission in 2019 recommended that coordination between the DGs within the ISG should be improved, to incorporate gender equality more coherently into policy-making.

42 The 2016-2019 strategic engagement document also stated that the ISG should consider issuing a report in 2017 on gender mainstreaming within the Commission. It did not do so. The evaluation carried out for the Commission in 2019 concluded that this was a significant gap, and recommended that such a report should indeed be drawn up. The Commission has not yet followed up on this.

The 2014-2019 Commission did not provide DGs with sufficient training or expertise to implement gender mainstreaming effectively

43 The Commission had no strategy for gender mainstreaming training. Only a single, non-mandatory introductory training course was available. Very few DGs – and none that we audited – offered training on gender equality related to their policy areas. To facilitate the sharing of information and practices internally, DG JUST set up a gender mainstreaming intranet site in 2014. But it did not update it regularly.

44 EIGE devises tools for use by public authorities at various levels, including at EU level (paragraph **13**). It has developed guidelines and toolkits on gender mainstreaming²⁵, which include guidance on gender analysis and gender impact assessment, gender budgeting, and gender-equality training. In our special report on EU agencies²⁶, we recommended that the Commission should “ensure that the technical expertise and other potential of agencies are consistently used”.

45 We found that the Commission had made little use of EIGE’s tools and expertise on gender mainstreaming, in particular with respect to gender budgeting. For example, in 2019, EIGE developed a toolkit for gender budgeting in the 2021-2027 ESI Funds. The toolkit included a system for tracking funds allocated to gender equality, which had been tested by several Member States. While the Commission welcomed the toolkit, it strongly advised EIGE not to publish the tracking system together with the rest of the toolkit²⁷. At the same time that EIGE was developing this tool, the Commission set up a subgroup on tracking gender-related expenditure, without the involvement of EIGE.

²⁵ EIGE, [Gender mainstreaming](#).

²⁶ ECA special report No 22/2020: [Future of EU agencies – Potential for more flexibility and cooperation](#).

²⁷ Minutes of the 33rd Management Board of EIGE of November 2019.

The 2019-2024 Commission has clarified roles and responsibilities pertaining to equality mainstreaming

46 Under the 2019-2024 Commission, the Commissioner for Equality is not responsible only for gender, but for all types of equality. A Task Force for Equality has been created to support the Commissioner and to facilitate the mainstreaming of equality actions in relation to six grounds of discrimination: sex, race or ethnic origin, religion or belief, disability, age and sexual orientation. The Task Force is chaired and run by the Secretariat-General. All DGs have been invited to appoint an equality coordinator.

47 The Task Force is responsible for implementing equality mainstreaming within the Commission. In February 2021, the Task Force issued guidance for all DGs on equality mainstreaming when devising, implementing and evaluating EU policies and programmes. Its 2020 work programme also requires it to draw up a training strategy on equality mainstreaming. EIGE is not part of the Task Force, and had no regular contact with it during the time of our audit.

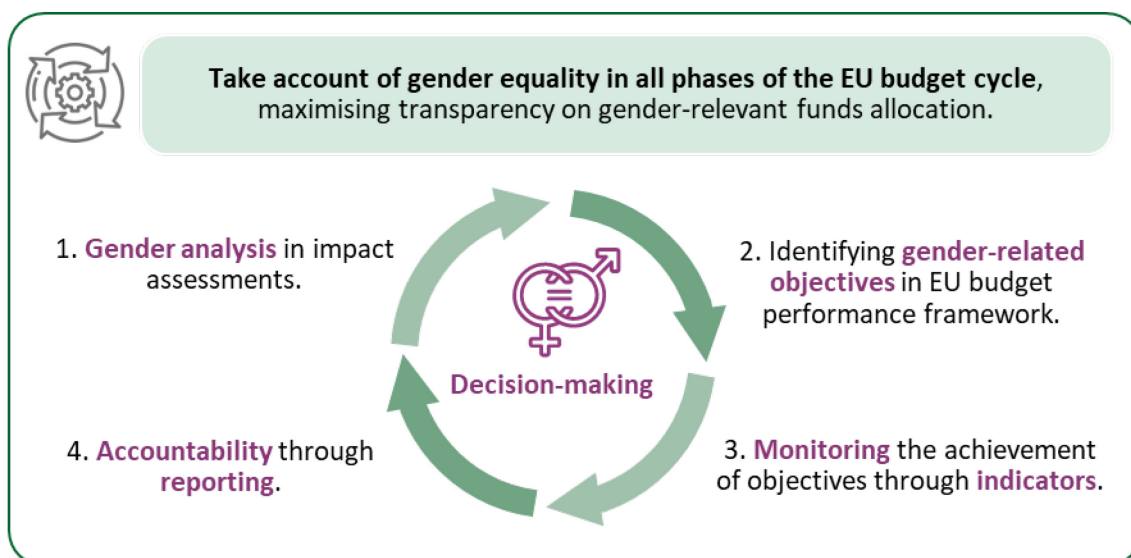
48 The new arrangements give a central role to the Secretariat-General, which has committed to ensuring that equality is taken into account in policy-making. DG BUDG is the central Commission department in charge of managing the EU budget throughout the annual and multiannual cycle. Its tasks include driving strategic budgetary planning and the annual budgetary process, and reporting on budget implementation²⁸. It can therefore play a key role concerning gender mainstreaming in EU budgeting. However, it has not been assigned comparably important responsibilities.

²⁸ DG Budget, Strategic Plan 2020-2024.

The EU's budget cycle did not adequately take gender equality into account

49 In this section we focus on whether the Commission took gender equality into account in the existing EU budget cycle. We follow the four actions shown in [Figure 7](#).

Figure 7 – Actions for incorporating gender equality into the EU budgetary process



Source: ECA, based on: OECD, *Toolkit for Mainstreaming and Implementing Gender Equality*, 2018; OECD, *Designing and Implementing gender budgeting. A path to action*, 2019; Council of Europe, *Gender budgeting: practical implementation Handbook*, 2009.

The Commission paid little attention to gender analysis of the policies and programmes we examined

50 The 2018 OECD toolkit describes the main features of a proper gender analysis. It emphasises the importance of evidence-based gender analysis in all phases of the policy cycle. It focuses particularly on gender needs assessments and gender impact assessments (paragraph [06](#)).

51 Since the EU's annual budgets are framed by a seven-year MFF, it is important to take gender equality into account in drawing up that MFF. The overarching legislative proposal for the MFF is accompanied by sectoral proposals covering the main EU funding programmes. Under the Commission's *better regulation* agenda, these proposals are subject to impact assessments.

52 We assessed whether the sectoral proposals covering the EU funding programmes we audited under the 2014-2020 and 2021-2027 MFFs contained a gender analysis within their eight impact assessments. We also checked whether the overarching legislative proposals for the MFFs and the Next Generation EU plan included a requirement for gender mainstreaming.

53 The Commission has guidelines in place for assessing the potential economic, social and environmental impact of legislative proposals when performing impact assessments. The guidelines applicable to the 2014-2020 MFF²⁹ contain guidance on identifying and assessing the impact of proposed legislation on gender. The impact assessments we reviewed contained no such assessment. They contained few references to gender equality, and did not constitute a proper gender analysis (paragraph 06).

54 The Commission's impact assessment guidelines for the 2021-2027 MFF³⁰ recommend that gender equality should be taken into account in policy-making, though only when it is "proportionate" to do so. Of the eight impact assessments we analysed, the ESF+ impact assessment contained a limited gender analysis, and the CAP impact assessment provided a brief description of the situation of women in rural areas. None of the other impact assessments contained any explanation of why it would not have been "proportionate" to conduct one. Analysis by the Commission body tasked with assessing the quality of impact assessments (the Regulatory Scrutiny Board) confirms how seldom references are made to gender equality in impact assessments. In 2017 and 2018, only 6 of the 129 impact assessments that the Board scrutinised made any reference to gender equality.

55 The Commission's overarching legislative proposals for both MFFs mentioned gender mainstreaming or "equality" only in general terms, and only in connection with the justice policy area. The proposal for the Next Generation EU instrument includes one reference highlighting the importance of gender-equality measures. It identifies some impacts of the COVID-19 crisis on women. For example, it notes that the crisis has been particularly difficult for single parents, 85 % of whom are women.

²⁹ SEC(2009) 92.

³⁰ SWD(2017) 350 final.

56 We note that there is a commitment to take gender equality into account under the Recovery and Resilience Facility, the largest part of the Next Generation EU instrument. National recovery and resilience plans will be required to explain how proposed measures are expected to contribute to gender equality and equal opportunities for all, and the mainstreaming of these objectives. The Commission’s assessment of these plans will also cover their contribution to Member State’s social resilience, and whether they effectively mitigate the social effects of the COVID-19 crisis. The Council decide on the basis of this assessment whether to approve them. The Commission’s implementation report on the Recovery and Resilience Facility, to be submitted in mid-2022, will include an assessment of how the Member States’ recovery and resilience plans have helped to tackle inequalities between women and men. However, as we noted in our Opinion on the Recovery and Resilience Facility³¹, the lack of common indicators will make it difficult to monitor and follow up on results, including on gender equality.

57 To allow for proper gender analysis, and to be able to develop appropriate evidence-based policies, policy-makers must have access to statistics that accurately reflect differences and inequalities between genders. Such statistics help track the impact of policies, reveal where more can be done to close gender gaps³², and allow differences between women and men in terms of various social and economic dimensions to be measured³³.

58 We therefore looked at the availability of data and statistics based on data broken down between women and men (or “sex-disaggregated”). The EU’s statistical office, Eurostat, produces sex-disaggregated data from approximately two thirds of the 2 786 datasets available on the main areas of EU social policy³⁴. It also provides sex-disaggregated information on certain other EU policy areas, though not all: for example, no sex-disaggregated information exists about transport passenger numbers. The Commission also has a portal providing public access to data published by European Union institutions and bodies³⁵. Of the 15 749 datasets available on the portal, around one quarter belong to “Population and society”, a domain that is

³¹ ECA Opinion No 6/2020 [concerning the proposal for a regulation of the European Parliament and of the Council establishing a Recovery and Resilience Facility](#).

³² UN, [Integrating a Gender Perspective into Statistics](#), 2016.

³³ EIGE, [Glossary and thesaurus](#).

³⁴ [Eurostat’s database](#), 17/03/2021.

³⁵ [EU Open Data Portal](#), 17/03/2021.

directly relevant for gender statistics. Approximately half of these are broken down by sex. EIGE produces gender statistics, including a Gender Equality Index (paragraph 04). EIGE's Gender Statistics Database contains data on 1 888 indicators.

59 Taken together, these sources provide access to a large amount of sex-disaggregated data. But in the Funds we reviewed, we found little evidence to suggest that the Commission had used it systematically in gender analyses. Of the impact assessments we reviewed for both MFFs, only one (for the ESF+³⁶) contained one reference to gender-related differences, suggesting that sex-disaggregated data had been used.

The Commission set few explicitly gender-related objectives

60 According to the 2018 OECD toolkit, governments should set gender-related performance objectives across different policy areas to allow them to track progress towards gender-equality targets. The Financial Regulation governing the EU's general budget contains no specific requirements on gender-related objectives, but it does include a general requirement to establish programme objectives.

61 Programme objectives are listed in the "programme statements". These are reports attached to each year's draft budget which provide information on progress made in previous years towards achieving a programme's objectives. We assessed whether the programme statements accompanying the annual draft budgets for the 2014-2020 MFF reflected the use of gender-related objectives across policy areas. For the 2021-2027 MFF, we examined legislative proposals for programmes to ascertain whether they incorporate gender-related objectives.

62 Of the 58 spending programmes in the 2014-2020 MFF, four – the Rights, Equality and Citizenship (REC), the European Social Fund (ESF), Erasmus+ and the Health programme – included explicit references to promoting gender equality as one of their objectives. The Commission's proposals for the REC programme (which became the "Citizens, Equality, Rights and Values" programme) and the ESF+ were the only 2021-2027 MFF programmes that included objectives with explicit references to gender equality.

³⁶ SWD(2018) 289 final.

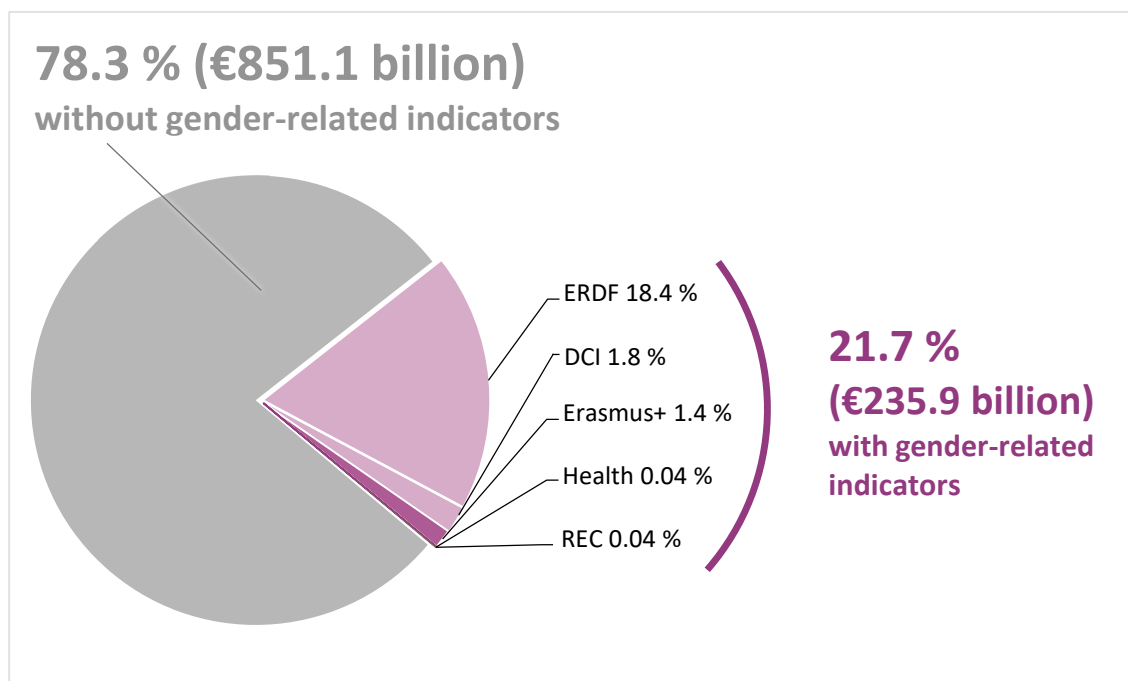
The Commission did not effectively monitor the contribution of the EU budget to achieving gender equality

63 The 2018 OECD toolkit states that monitoring mechanisms allow progress to be assessed, decision-making to be improved, and programmes and resources to be adjusted to achieve greater impact. The EU's Financial Regulation stipulates that the achievement of objectives should be monitored using performance indicators.

64 The Commission publishes performance indicator data in the programme statements. These indicators are set out in the legislation underlying the programmes, or in related secondary legislation. We assessed whether the programme statements in the 2014-2020 MFF included indicators to monitor the achievement of gender-related objectives.

65 The programme statements published in 2020, covering the 58 spending programmes, contained over 1 000 indicators. Of these, 29 indicators from 5 programmes were related to gender equality. These indicators measure gender-related changes over time – for example, the gender pay gap. Nineteen were also based on sex-disaggregated data – for example, the employment rate by sex. These programmes represent 21.7 % of the total amount of the 2014-2020 MFF. See [Figure 8](#). In the Commission's proposals for the 2021-2027 MFF, only 10 of the 29 *gender-related indicators* we identified had been maintained.

Figure 8 – Proportion of 2014-2020 MFF programmes with gender-related indicators



Source: ECA based on Commission data.

The Commission made little information available on the EU budget's overall impact on gender equality

66 Providing information to the public on the budget's impact on gender equality supports systematic oversight, and accountability³⁷. This can include making public the funds allocated to and used on gender-equality objectives, and reporting on programme performance. This facilitates parliamentary scrutiny. See [Box 2](#).

³⁷ OECD, *Designing and Implementing gender budgeting. A path to action*, 2019.

Box 2

Use of data broken down between women and men for economic analysis underpinning the budget bill

The Swedish government has reported to parliament on economic differences and the evolution of the income distribution between women and men in a separate annex of the annual budget bill since 2004. The annex for the 2021 budget contains an analysis of the distribution of financial resources between women and men since 1995 including analyses of developments in labour income, pensions, social security transfers, taxes and overall disposable income. The annex ends with a description of the impact of reforms during the 2019-2021 period on the distribution of economic resources between women and men. The Ministry of Finance is responsible for drawing up the annex.

67 The Commission's two key reports on the performance of the EU budget are the programme statements attached to the annual draft budget, and the *annual management and performance report* (AMPR) presented for the annual *discharge* procedure. We assessed whether the Commission had reported on the overall impact of the EU budget and its funding programmes on gender equality in these two reports.

The Commission had increased the amount of gender-related information accompanying the draft EU budget, but it presented it in a patchy way

68 Some programme statements include a section reporting on gender mainstreaming. Of the 58 programme statements published in 2016, the first year this information was included, 20 had such a section; in the programme statements published in 2020, this number increased to 34³⁸. This means that 59 % of programme statements for spending programmes, representing 88 % of the 2014-2020 MFF, now contain quantitative or qualitative gender-related information.

³⁸ Plus another one for a special instrument.

69 However, we found weaknesses in this information. Of the 34 programme statements published in 2020 which did contain gender-related information, only 10 (29 %) provided financial estimates on the EU budget's contribution to gender equality. These included programmes under the ESF and the ERDF, but not the EAGF, the EAFRD or Erasmus+. However, since there is no common system for tracking funds allocated and used on gender equality under the EU budget, DGs had used different methods to estimate their programmes' contribution to gender equality. This made it impossible to calculate a total contribution across the entire EU budget. The Commission tracks funds allocation and use on other cross-cutting policies. See **Box 3**. By contrast, there was no such system in place for gender equality.

Box 3

Tracking resources and setting targets for climate action

For climate action, the Commission uses an approach for tracking resources based on a method developed by the OECD³⁹. In our review on tracking climate spending published in 2020⁴⁰, we found that this approach had the advantage of being simple and pragmatic, though we reiterated concerns raised in our special report on climate action⁴¹ about the risk of spending estimates being overstated.

Tracking can be complemented by targets. In the EU context, these targets are set in agreement with the European Parliament and the Council. For example, there are targets for 20 % of the 2014-2020 MFF (around € 200 billion), and 30 % of the 2021-2027 MFF and the Next Generation EU instrument combined (around € 550 billion), to be used for climate action.

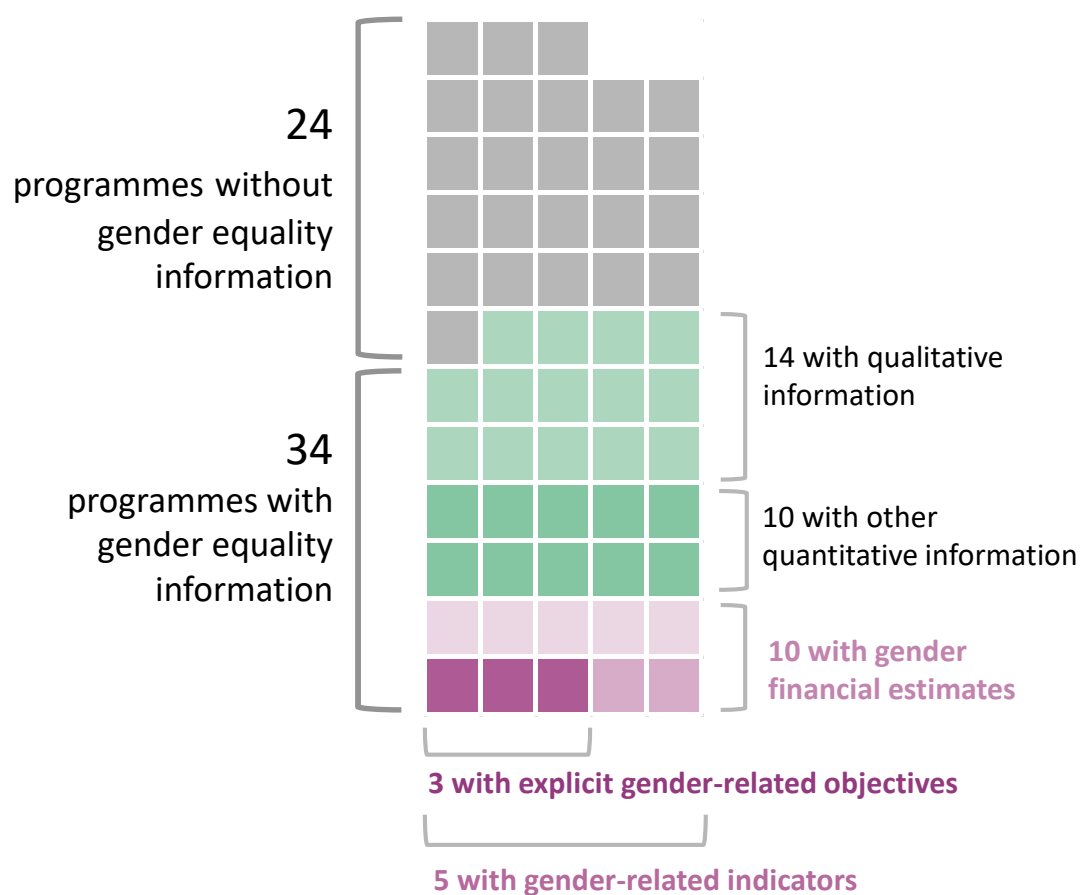
³⁹ OECD DAC Rio Markers for Climate. Handbook.

⁴⁰ ECA review No 01/2020: *Tracking climate spending in the EU budget*.

⁴¹ ECA special report No 31/2016: *Spending at least one euro in every five from the EU budget on climate action: ambitious work underway, but at serious risk of falling short*.

70 *Figure 9* summarises gender-related information presented in the programme statements, including gender-related objectives (paragraph 62), indicators (paragraph 65), and financial estimates (paragraph 69).

Figure 9 – Overview of gender-related information available in programme statements



Source: ECA, based on the programme statements attached to the draft general budget for the 2021 financial year.

71 In the 2020-2025 Gender Equality Strategy, the Commission commits to “considering” measuring expenditure related to gender equality at programme level in the 2021-2027 MFF. In November 2020, the Commission, the Council and the European Parliament agreed that the Commission should develop a method for measuring relevant expenditure at programme level in the 2021-2027 MFF. Under this interinstitutional agreement, the Commission will implement this method, for certain centrally managed programmes as a test of its feasibility, by January 2023⁴². This means that, in the medium term, the Commission will not be able to demonstrate the amount of funds used across all EU funding programmes to support gender equality.

The AMPR had very little information on results on gender equality

72 The AMPR is part of the Commission’s integrated financial and accountability reporting package⁴³. It is a key input for the annual discharge procedure. Section 1 of the AMPR assesses progress made towards achieving policy objectives. In our report on the performance of the EU budget⁴⁴, we drew attention to the limited information made available about the contribution of EU spending programmes to gender equality.

73 Since the first AMPR⁴⁵ was published in 2016, the Commission has never reported specifically on gender equality as a horizontal priority. Nor has it provided any analysis in individual sections. By contrast, the AMPR does include reporting on spending on other horizontal priorities. In the 2019 AMPR⁴⁶, the Commission stated that horizontal policy objectives needed to be better integrated throughout the budget, particularly for climate-related expenditure, protecting biodiversity, and the SDGs. Gender equality was not otherwise mentioned in the AMPR.

⁴² Interinstitutional agreement between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap for the introduction of new own resources.

⁴³ Article 318 TFEU and Article 247(1)(e) of the Financial Regulation.

⁴⁴ ECA, [Report of the European Court of Auditors on the performance of the EU budget – Status at the end of 2019](#).

⁴⁵ COM(2016) 446 final: 2015 Annual Management and Performance Report for the EU Budget.

⁴⁶ COM(2020) 265 final.

Setting out legal requirements in detail facilitated the incorporation of gender equality into programmes

74 In the final section of the report, we focus on individual programmes and assess whether the Commission had taken account of gender equality in the ESF, the ERDF and the EAFRD, the EAGF and Erasmus+. We looked at whether any gender analyses had been performed, and whether gender-related objectives had been set. We aimed to identify whether the Commission was able to demonstrate the programmes' results on gender equality.

75 We focused on these five Funds not only because of their financial significance within the MFF, but also because they have the potential to stimulate economic growth and to contribute to gender equality (paragraph 02). The ESF supports projects in the areas of employment, social inclusion, education and training throughout the EU. The ERDF aims to promote balanced development in the different regions of the EU. The EAFRD focuses on the particular challenges facing the EU's rural areas. The EAGF aims to secure farmers' income through direct payments. And Erasmus+ provides EU funding to support education and training with the aim of promoting growth.

The ESI Funds have significant potential to contribute to gender equality, but we found little information on results for the 2014 -2020 MFF period

76 Over half of EU funding is channelled through the five ESI Funds. These Funds are jointly managed by the Commission and the Member States. We audited the ESF, the ERDF and the EAFRD, in Spain and Romania. Our work covered the partnership agreements of those two countries, and 12 of their programmes.

77 Legal requirements concerning gender equality vary from one ESI Funds specific Regulation to another. But the *Common Provisions Regulation (CPR)*⁴⁷ lays down common provisions for the ESI Funds in the 2014-2020 MFF. Article 7 of this Regulation states that Member States and the Commission must ensure that equality between men and women is promoted, and gender equality taken into account, throughout the preparation, implementation, monitoring and evaluation of all programmes. It requires activities in all areas to pursue gender equality using tools such as ex-ante evaluations and ex-ante conditionalities, monitoring committees, selection procedures and criteria.

⁴⁷ Regulation (EU) No 1303/2013.

78 The Commission’s proposal for the new CPR for the 2021-2027 MFF did not initially contain any provisions analogous to those of Article 7 of the 2014-2020 CPR. After the initial revisions, similar provisions were reinstated in a subsequent version of the document. The new CPR also requires Member States to have in place a national gender-equality strategic framework as a condition for using the ESI Funds when investing in improving gender balance in the labour market, work-life balance or childcare infrastructure.

Gender equality was considered during programme preparation in the programmes we examined

79 For the programmes we examined in Spain and Romania, we found that the obligation to consider gender equality had more often been respected during the preparation phase than during the implementation and monitoring phases. The programmes all contained a gender analysis, and gender equality had been taken into consideration in their design, to various degrees. Also, both Member States had carried out ex-ante evaluations of whether the planned measures were likely to be successful in promoting gender equality. We found a number of examples where gender analyses had been incentivised in selection procedures. See [Box 4](#).

Box 4

Selection criteria incentivising gender analysis

Spain and Romania include criteria in selection procedures which incentivise project applicants to perform gender analyses.

For example, in their ERDF-co-financed “Sustainable and Integrated Urban Development Strategies” programme, the Spanish authorities asked an expert body to assess how well gender had been incorporated into project proposals, and used the score as a selection criterion.

In Romania, applicants for funding under one ESF programme were required to describe how their project contributed to one or more of the horizontal themes, including non-discrimination and gender equality. Applications which included measures to combat discrimination between women and men received extra points.

Gender-related objectives were rarely considered in the programmes we examined, and little information on their impact on gender equality was available

80 Programmes must comply with the general objectives laid down in the specific legislation governing the Funds which finance them, and in the CPR. Member States are allowed to incorporate their own gender-related objectives. Spain, but not Romania, had included specific gender-related objectives and indicators for some investment priorities under the ESF. The other Funds we reviewed contained no such gender-related objectives.

81 The CPR requires each Member State to submit an annual implementation report for each programme. It further specifies that the 2016 and 2018 reports must contain an assessment of action taken to promote gender equality and non-discrimination.

82 The reports for all of the selected programmes included a section with data – most frequently qualitative, but sometimes quantitative – on specific action taken to promote gender equality, and the arrangements in place to ensure that gender equality was taken into account. But the reports did not contain information on results or impacts.

83 Based on these reports, the Commission also published reports on ESI Funds implementation in 2017 and 2019. In 2018, it also published a summary implementation report covering programme implementation under the ESI Funds from 2014 to 2017. However, these reports contained little information related to gender equality.

84 The Commission's ESI Funds Open Data Platform provides data on participants in funded activities. But this data contains no reference to sex. As a consequence, no consolidated sex-disaggregated data is publicly available on any of the common indicators for any of the ESI Funds.

Direct payments to farmers under the EAGF were gender-blind

85 The common agricultural policy (CAP) represents more than a third of EU funding. The EAGF accounts for around three-quarters of the CAP, and is mainly used to provide income support to farmers through direct payments. It is the single biggest programme under the EU budget, accounting for more than €300 billion in the 2014-2020 MFF.

The Direct Payments Regulation does not take gender equality into account, and limits the Member States' ability to do so

86 The 2014-2020 Direct Payments Regulation does not include legal requirements concerning gender mainstreaming or gender equality. In our Opinion on the Commission's proposals for the post-2020 CAP⁴⁸, we pointed out that a Member State concerned, for example, about the gender impact of direct payments will have "few options" for changing how subsidies are distributed because the design of direct payments will largely be fixed by the proposed EU legislation.

87 We found examples of this point in two of our expert's four case studies (paragraph 19). Andalusia (Spain) applies gender budgeting in its regional budget. It uses around 90 % of its programmes to promote gender equality. However, Andalusia's Agricultural Guarantee Fund is excluded, because the direct payments system leaves no scope for positive action regarding women⁴⁹. Sweden applies gender budgeting, and has baseline data which demonstrates inequalities in agriculture. But the Swedish authorities explained that, because they implement the policy rather than designing it, and since gender budgeting is not mandatory under the Direct Payments Regulation, they cannot use it to correct inequalities.

Data gaps and a lack of gender analysis bring the risk of perpetuating gender inequalities

88 Revisions to the CAP are analysed in impact assessments, with the aim of not exacerbating inequalities between farmers by age, size of farm or region in the EU. No explicit consideration is given to differences between male and female farmers. In our Opinion on the post-2020 CAP (paragraph 86), we noted that the Commission had considered gender equality in connection with the SDGs in its impact assessment, but that this had appeared to have had little impact on the proposal.

89 In our Opinion, we also criticised the absence of accurate information about farmers' household income and the lack of any requirement for Member States to compile statistics on disposable farm income. The unavailability of such statistics broken down by sex is also a major data gap when looking at the effects of direct payments on gender equality.

⁴⁸ ECA Opinion No 7/2018 [concerning Commission proposals for regulations relating to the common agricultural policy for the post-2020 period](#).

⁴⁹ [Gender impact report on the 2020 Budget of the Autonomous Region of Andalusia](#), October 2019.

90 Another major data gap is the lack of statistics on recipients of direct payments broken down by sex. The EAGF Regulation does not include any requirement for such statistics to be provided. The Commission did not have data on the proportions of payments which go to women and men. However, our expert’s case study noted that the Swedish Board of Agriculture has data indicating that, in 2019, 16 % of applicants in Sweden were women, but received only 7 % of payment support. And in Ireland, according to the Irish Farmers’ Association, in 2019 women owned 10 % of eligible land and received only 8 % of payments⁵⁰. Since direct payments are area-based payments addressed to farmers with land at their disposal for agricultural activity (“holdings”), there are several factors which may explain these figures.

91 A study commissioned by the European Parliament in 2019⁵¹ noted that “[w]omen farmers have significantly less access to, control over, and ownership of land and other productive assets compared to their male counterparts”. According to the Committee of Professional Agricultural Organisations⁵², it is difficult for women to access loans. Eurostat does not have sex-disaggregated information on farm ownership, but it produces data on farm holders. Holders can own the farm, but also rent it, be leaseholders, or trustees. In 2016, Eurostat data shows that only around 30 % of farm holders in Europe were women⁵³.

92 Eurostat data also shows that women tend to have smaller holdings: in 2016, women held only 16 % of larger holdings, compared to 35 % of smaller holdings⁵⁴. In 2017, the Commission estimated that output per holding was far less for women farmers (just under € 12 000 in 2013) than for male farmers (nearly € 40 000). It also estimated that women farmers controlled far less land (12 %) than men (61 %, the remainder being held by companies)⁵⁵. In our Opinion on the post-2020 CAP, we noted that Commission figures “suggest [that] men receive around three-fifths of such

⁵⁰ IFA Diversity Strategy Towards 2025, October 2019.

⁵¹ European Parliament, [The professional status of rural women in the EU](#), 2019.

⁵² Committee of Professional Agricultural Organisations, *Challenges and opportunities in achieving gender equality and the empowerment of rural women and girls*, 2017.

⁵³ [Farm indicators by agricultural area, type of farm, standard output, sex and age of the manager and NUTS 2 regions](#), extracted December 2020.

⁵⁴ Economic size based on standard output in euro: small holdings < €8,000; larger holdings ≥ €25,000.

⁵⁵ European Commission news, *Future of CAP: Where are all the women?*, 2017.

subsidies [i.e. income support to farmers], women one-eighth, and companies the remainder”.

93 All the above suggests that there is a clear need for a gender analysis of income support paid to farmers through direct payments, including income distribution and its relation with land ownership, eligible land, and recipients of payments. This will require broader data on women in farming to be collected and disseminated. Already in 2017, the European Parliament⁵⁶ called on the Commission and the Member States to measure the contribution of women to rural income and to identify women’s roles in agriculture. It also stressed the need for Member States to provide up-to-date statistics on female land ownership.

The Commission did not take gender equality into account across all aspects of Erasmus+

94 Erasmus+ is the EU’s programme supporting education and training, youth and sport. The mobility component of the programme gives learners and teaching staff the opportunity to gain skills by studying, working and volunteering abroad.

95 The recitals of the Regulation governing Erasmus+ in the 2014-2020 MFF states that the programme’s objectives include promoting equality between men and women. Although there are no binding legal requirements concerning gender mainstreaming or the collection of sex-disaggregated data in the main text of the Regulation, Annex I contains a requirement to collect sex-disaggregated data for 2 of the programme’s 25 key indicators.

96 The legislative proposal for the Erasmus+ programme in the 2021-2027 MFF did not initially contain any legal provisions on gender mainstreaming or require any sex-disaggregated data to be collected. However, the European Parliament has proposed an amendment⁵⁷ requiring all quantitative indicators for Erasmus+ to be broken down by sex.

⁵⁶ European Parliament resolution of 4 April 2017: Women and their roles in rural areas.

⁵⁷ European Parliament legislative resolution of 28 March 2019 on the proposal for a regulation of the European Parliament and of the Council establishing ‘Erasmus’. Amendment 170.

The Commission paid little consideration to gender equality during programme preparation

97 The Commission’s impact assessment for the Erasmus+ programme in the 2014-2020 MFF took gender equality into account, but only to a limited extent. It simply contained a table with a description of the expected impacts of each policy proposal on gender equality, but without any proper analysis of gender needs and impacts.

98 In the 2021-2027 MFF impact assessment, gender equality was highlighted as one of the issues that would need to be addressed by the Erasmus+ programme. Gender equality was also highlighted as a challenge in the 2017 open public consultation on the future of Erasmus+. There was thus a clearly identified need for gender equality to be taken into account across the Erasmus+ programme. Nevertheless, in the legislative proposal the Commission only proposed that gender equality should be actively promoted in a single area of the Erasmus+ programme, “Sports”.

99 The Commission has the necessary data to carry out a gender analysis or evaluation of the gender balance, including by field of study, of the Erasmus programme. However, the 2019 Erasmus+ annual report does not contain information on the impact or results on gender, or any sex-disaggregated data. References are made to the total number of students or participants. But these numbers are not broken down by sex.

100 In the programme statements published in 2020, the Commission stated that the gender balance of Erasmus+ participants up to that point had been “excellent”, without providing any figures. It reached this conclusion in spite of a 2019 study, also by the Commission⁵⁸, indicating the existence of a significant gender gap in Erasmus+, finding that more women than men participate. The latest available Commission data⁵⁹ shows that in 2014-2018 there were significant gender differences between study fields. For example, in IT, there were about two and a half times more male participants than female ones, whereas in arts and humanities subjects, there were far more female participants. This suggests that there is a need to take gender into account in planning the Erasmus+ programme, and to carry out broad analyses going beyond the overall number of participants, broken down by specific subject areas.

⁵⁸ European Commission, Erasmus+ higher education impact study, 2019.

⁵⁹ EU Open Data Portal, [Erasmus mobility statistics 2014-2018](#).

Conclusions and recommendations

101 Overall, gender mainstreaming has not yet been applied across the EU budget. The framework for supporting gender mainstreaming across the EU budget is not yet fully in place. We found that the EU's budget cycle did not adequately take gender equality into account. We conclude that the Commission has not yet lived up to its commitment to gender mainstreaming in the EU budget.

102 More specifically, we found that the Commission's gender-equality strategy did not sufficiently promote the use of gender mainstreaming. For the 2016-2019 period, the Commission replaced its previous gender-equality strategy with a non-binding document which did not include a plan for implementing and monitoring gender mainstreaming. The new 2020-2025 Gender Equality Strategy stepped up the Commission's commitment to gender mainstreaming, but fundamental prerequisites and specific actions are still missing (paragraphs [25](#) to [35](#)).

103 We found that the Commission's institutional framework is being reinforced, but it does not yet fully support the implementation of gender mainstreaming. The 2014-2019 Commission did not put the necessary mechanisms in place for implementing and monitoring gender mainstreaming. It did not provide DGs with sufficient training or expertise to implement gender mainstreaming effectively. The 2019-2024 Commission has clarified roles and responsibilities pertaining to equality mainstreaming. The new arrangements give a central role to the Secretariat-General, which has committed to ensuring that equality is taken into account in policy-making. But DG BUDG, which is in charge of managing the EU budget and can play a key role concerning gender mainstreaming in EU budgeting, has not been assigned comparably important responsibilities. The Commission plans to develop a training strategy on equality mainstreaming (paragraphs [36](#) to [48](#)).

Recommendation 1 – Strengthen the Commission’s institutional framework

To strengthen the institutional framework for supporting gender mainstreaming, and to translate its commitment to gender mainstreaming into specific actions, the Commission should:

- (a) clarify roles regarding gender mainstreaming in all policy areas, nominate staff in each DG, and draw up plans for implementing gender mainstreaming in each policy area;
- (b) ensure that DG BUDG steers, coordinates and monitors gender mainstreaming in the EU budget (i.e. gender budgeting) effectively;
- (c) make training on gender mainstreaming available to all staff; and
- (d) ensure that DGs share information and practices and make consistent use of available tools and expertise when implementing gender mainstreaming, including those of EIGE.

Timeframe: by December 2021.

104 We found that the EU’s budget cycle did not adequately take gender equality into account. The Commission paid little attention to gender analysis of the policies and programmes we examined. Of the eight impact assessments we reviewed, the ESF+, contained a limited gender analysis, and the CAP impact assessment provided a brief description of the situation of women in rural areas. We found that the Commission’s guidelines for assessing the potential economic, social and environmental impact of legislative proposals were insufficiently specific, and did not ensure that gender equality was properly taken into account. In our view, the use of gender analyses is crucial for achieving progress towards gender equality (paragraphs [50](#) to [55](#)).

Recommendation 2 – Carry out gender analysis

To better incorporate gender equality into the EU budget cycle, the Commission should:

- (a) update its better regulation guidelines for assessing the potential economic, social and environmental impact of legislative proposals to strengthen the analysis of impacts on gender; and

Timeframe: by December 2021

- (b) carry out gender analyses of needs and impacts for EU funding programmes and instruments, and report on the results of these analyses, or explain the reasons for not carrying them out, in impact assessments, evaluations or performance reporting.

Timeframe: from January 2022.

105 Overall, in the Funds we reviewed we found little evidence to suggest that the Commission had used sex-disaggregated data systematically in gender analysis (paragraphs 57 to 59). For the audited programmes, we found that no consolidated sex-disaggregated data is publicly available on any of the common indicators for any of the ESI Funds (paragraph 84). We found major data gaps in farming, due to the lack of statistics broken down by sex on farm income distribution, land ownership and recipients of direct payments in the EAGF (paragraphs 89 to 93). And in the reporting for Erasmus+, references are made to the total number of students or participants, but these numbers are not broken down by sex, even though this information is available (paragraph 99).

Recommendation 3 – Collect and analyse sex-disaggregated data

To provide a better basis for gender analyses, and to allow differences in the situation of women and men to be measured and the impacts of gender mainstreaming to be monitored and reported on, the Commission should:

- (a) systematically collect, analyse and report on existing sex-disaggregated data for EU funding programmes under direct management;
- (b) systematically consolidate, analyse and report on the information provided by the Member States in line with the legal requirements of EU funding programmes under shared management; and
- (c) include in upcoming legislative proposals the requirement to systematically collect and report sex-disaggregated data for EU funding programmes.

Timeframe: from January 2022.

106 We found that the Commission set few explicitly gender-related objectives. Of the 58 spending programmes in the 2014-2020 MFF, only four had explicit references to promoting gender equality as one of their objectives. In the Commission's legislative proposals for the 2021-2027 MFF, only two programmes included objectives with explicit references to gender equality (paragraphs [60](#) to [62](#)).

107 The Commission did not effectively monitor the contribution of the EU budget to achieving gender equality. Of the more than 1 000 indicators in the programme statements published in 2020, we found 29 gender-related indicators from 5 programmes. Of the five programmes we reviewed, only the ERDF and Erasmus+ had any gender-related indicators. The 2021-2027 MFF is likely to feature even fewer such indicators, since only ten of the ones we found were maintained in the proposed legislation (paragraphs [63](#) to [65](#)). However, in areas where legal requirements were set out in detail, this facilitated the incorporation of gender equality into programmes (paragraphs [74](#) to [100](#)).

Recommendation 4 – Use gender-related objectives and indicators

To better take into account the horizontal priority of gender equality across the EU budget, and to allow progress made to be monitored, the Commission should:

- (a) for the 2021-2027 EU funding programmes and instruments, identify and use relevant existing data on gender equality, including indicators for which sex-disaggregated data is available;
- (b) for future legislative proposals, include gender-related objectives and performance indicators depending on the results of gender analyses.

Timeframe: from January 2022.

108 The Commission made little information available on the EU budget's overall impact on gender equality in the two key reports on the performance of the EU budget: the programme statements attached to each year's draft budgets, and the AMPR issued for the discharge. There was no common system in place for tracking funds allocated by DGs to support gender equality, so DG BUDG was unable to arrive at a meaningful overall estimate of the EU budget's contribution to gender equality. We note that in November 2020 the Commission, the Council and the European Parliament agreed that the Commission should develop a method for measuring relevant expenditure at programme level in the 2021-2027 MFF. Under this agreement, the Commission will implement this method, for certain centrally managed programmes as a test of its feasibility, by January 2023. We also noted that the Commission had proposed to earmark funds to some of its horizontal policy issues, but not to gender equality (paragraphs 66 to 73.)

Recommendation 5 – Improve reporting on gender equality

To improve accountability and budgetary transparency, and to ensure that reliable information on funds allocated and used on gender equality at programme level in the MFF 2021-2027 is available, the Commission should:

- (a) develop a robust system for tracking funds allocated and used to support gender equality which can be applied to all EU funding programmes including the Recovery and Resilience Facility;

Timeframe: by December 2022.

- (b) report annually, in the AMPR and the draft budget, on the results achieved in terms of gender equality, and the amount of funds allocated and used to support gender equality across all EU funding programmes, including the Recovery and Resilience Facility; and

Timeframe: progressively, from January 2024 until full coverage of all EU funding programmes is achieved.

- (c) analyse the appropriateness of proposing a percentage of the EU budget to be used to support gender equality.

Timeframe: when preparing the post-2027 proposals.

109 We note that there is a commitment to take gender equality into account under the Recovery and Resilience Facility, the largest part of the Next Generation EU instrument. National recovery and resilience plans will be required to explain how the proposed measures are expected to contribute to gender equality and equal opportunities for all, and the mainstreaming of these objectives. However, the lack of common indicators will make it difficult to monitor and follow up on results, including on gender equality (paragraph 56).

Recommendation 6 – Assess and report on whether the Recovery and Resilience Facility addresses gender equality

The Commission should assess the proposed measures included in Member States' recovery and resilience plans and, subsequently, report on whether they have contributed to gender equality.

Timeframe: from May 2021.

This Report was adopted by Chamber V, headed by Mr Tony Murphy, Member of the Court of Auditors, in Luxembourg on 4 May 2021.

For the Court of Auditors

Klaus-Heiner Lehne
President

Abbreviations

AMPR: Annual management and performance report

DG AGRI: European Commission Directorate-General for Agriculture and Rural Development

DG BUDG: European Commission Directorate-General for Budget

DG DEVCO: European Commission Directorate-General for International Cooperation and Development

DG EAC: European Commission Directorate-General for Education, Youth, Sport and Culture

DG EMPL: European Commission Directorate-General for Employment, Social Affairs and Inclusion

DG JUST: European Commission Directorate-General for Justice and Consumers

DG REGIO: European Commission Directorate-General for Regional and Urban Policy

EAFRD: European Agricultural Fund for Rural Development

EAGF: European Agricultural Guarantee Fund

EIGE: European Institute for Gender Equality

ERDF: European Regional Development Fund

ESF: European Social Fund

ESF+: European Social Fund Plus

ESI Funds: European Structural and Investment Funds

Eurostat: Statistical Office of the European Union

ISG: Inter-service group on gender equality

MFF: Multiannual financial framework

OECD: Organisation for Economic Co-operation and Development

REC: Rights, Equality and Citizenship

SDGs: Sustainable Development Goals

SWD: Standalone staff working document

Glossary

Annual management and performance report: A report produced every year by the Commission on its management of the EU budget and the results achieved.

Better regulation: A concept that guides EU policy and law-making, based on the principles that regulation should achieve its objectives at minimum cost and be designed in a transparent, evidence-based manner with citizen and stakeholder involvement.

Common Provisions Regulation: The regulation setting out the rules that apply to all five of the European Structural and Investment Funds.

Direct payments: An agricultural support payment made directly to farmers.

Discharge: An annual decision taken by the European Parliament giving the Commission final approval for the way a budget has been implemented.

Erasmus+: EU programme to support education, training, youth and sport in Europe, chiefly by giving university students the opportunity to study and gain experience abroad.

European Agricultural Fund for Rural Development: EU fund for financing the EU's contribution to rural development programmes.

European Agricultural Guarantee Fund: EU fund for financing direct payments to farmers and measures regulating or supporting agricultural markets.

European Regional Development Fund: EU fund that strengthens economic and social cohesion in the EU by financing investments that reduce imbalances between regions.

European Social Fund: EU fund for creating educational and employment opportunities and improving the situation of people at risk of poverty.

European Structural and Investment Funds: The five main EU funds which together support economic development across the EU: the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development, and the European Maritime and Fisheries Fund.

Gender: A social and cultural construct that marks a distinction between the attributes of women and men, girls and boys, and, accordingly, perceives women and men to have certain separate roles and responsibilities.

Gender analysis: Examination of the differences in conditions and needs between women and men (gender needs assessment) and the (likely) consequences of a policy or programme on women and men (gender impact assessment).

Gender budgeting: The application of gender mainstreaming at all levels of the budgetary process.

Gender equality: The principle that women and men, girls and boys, should have the same rights, freedoms and opportunities.

Gender mainstreaming: Systematically considering gender issues at all stages in the lifecycle of policies, instruments, programmes and funds.

Gender-related indicators: Measurements that show changes in relations between women and men within a given domain.

Impact assessment: An analysis of the likely (ex-ante) or actual (ex-post) effects of a policy initiative or other course of action.

Multiannual financial framework: The EU's spending plan setting priorities (based on policy objectives) and ceilings, generally for seven years. It provides the structure within which annual EU budgets are set, limiting spending for each category of expenditure.

Recipient: A natural or legal person receiving a grant or loan from the EU budget or ultimately benefiting from an EU-funded activity.

Sex-disaggregated data: Data collected and tabulated separately for women and men, allowing differences between women and men in terms of various social and economic dimensions to be measured.

Shared management: A method of spending the EU budget in which, in contrast to direct management, the Commission delegates to the Member State while retaining ultimate responsibility.

REPLIES OF THE EUROPEAN COMMISSION TO THE EUROPEAN COURT OF AUDITORS SPECIAL REPORT: “GENDER MAINSTREAMING IN THE EU BUDGET: TIME TO TURN WORDS INTO ACTION”

EXECUTIVE SUMMARY

Replies from the Commission on the Executive summary (paragraph I-VI):

The Commission has a long-standing commitment to promoting gender equality. This commitment has been reinforced over time and has been given new political impetus under the von der Leyen Commission, with the adoption in March 2020 of a new Gender Equality Strategy 2020-2025, the policy roadmap for the next five years. The Strategy frames the Commission’s work on gender equality and sets out the policy objectives and key actions for the years 2020-2025. The strategy is an ambitious and comprehensive strategy for all citizens, all Member States, all of Europe, and beyond.

The establishment of a strong institutional framework is at the heart of the reinvigorated efforts under the von der Leyen Commission towards gender equality. It is for that reason that President von der Leyen has created a standing structure dedicated to equality, including gender equality. The President appointed the first ever Commissioner with a dedicated equality portfolio, supported by a Task Force on Equality and its Secretariat in the Secretariat-General. The Commission has moreover set up a wide network of equality coordinators responsible, inter alia, for the screening of all upcoming policy initiatives for which their DG is chef de file from an equality point of view at an early stage of preparation and design, to ensure the inclusion of a meaningful equality perspective.

As also outlined in the Strategy, the Commission applies a three-pronged approach to gender equality. It promotes gender equality on the one hand through policy gender mainstreaming, and on the other hand through specific targeted measures to address persistent inequalities, including within relevant EU spending programmes, as well as through policy dialogue.

Budgetary policy is an integral part of these efforts. In the Commission proposals for the 2021-2027 Multiannual Financial Framework (MFF), gender equality is embedded in the programme design as a horizontal principle as well as through specific programme objectives, with a view to promoting gender-focused and gender-responsive policies.

This commitment was further reflected in the Interinstitutional Agreement (IIA)¹ accompanying the 2021-2027 MFF.

The Commission is now developing a methodology for tracking gender equality related expenditure, which will be tested and rolled out progressively. Furthermore, the Commission is working on updating its guidelines for reinforced analysis of the impact of EU funding programmes on gender equality, in line with its commitment under the IIA.

The Commission will operate within the constraints set by the MFF 2021-2027 as agreed with the European Parliament and the Council in December 2020, and the basic acts of the spending programmes as adopted by the Parliament and Council. These constraints relate for

¹ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources

example to the definition of objectives and indicators for the new programmes, reporting obligations on Member States, and the availability of relevant data.

The Commission is committed to continue working both on actively promoting gender equality in the European Union in constructive cooperation with the other EU institutions and on further improving its internal structures and organisation to this end.

OBSERVATIONS

29. The external study quoted by the ECA presents solely the views of its authors and was not a Commission evaluation.

32. As far as yearly progress reports are concerned, the Strategic engagement stated that progress, including examples of practices in the Member States, should be reported annually on the basis of targets and indicators in annexes 1 and 2 to the document. The Commission delivered on this by means of the Annual Report on Equality between Women and Men in the EU.

33. The Commission has carefully considered the available indicators for monitoring progress on SDG 5 “gender equality”. Based on its analysis, the Commission has concluded that the UN indicator 5.c.1 “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment” is—in its current form—intended to apply to developing countries and is therefore of limited relevance for the EU.

34. The EU Gender Equality Strategy delivers on the von der Leyen Commission’s commitment to achieving a Union of Equality. The Strategy re-establishes gender equality at the top of the political agenda. It presents the necessary framework for stepping up the Commission’s efforts by presenting policy objectives and actions to make significant progress by 2025 towards a gender-equal Europe.

38. The Secretariat-General has broad responsibility for policy coordination in the Commission, covering all the Commission’s political priorities and objectives. The Commissioner for Budget has a global responsibility for coordinating overall budgetary policy, including for policy mainstreaming in the EU budget.

In addition to the objectives explicitly defined in their strategic plans, Commission services pursue gender equality objectives and principles embedded in the legal frameworks of the programmes they manage, as is the case for example in cohesion policy.

45. In 2020, Commission services started serious internal reflections on developing a methodology for tracking funds allocated to gender equality. Naturally, those reflections included the relevant publications of EIGE. Once those reflections were somewhat further advanced, set out in writing and discussed in the services at various levels, the Commission services reached out to EIGE for expert advice on the ideas that were under consideration.

These ideas form the basis for the methodology that the Commission is committed to develop in line with its commitment under the MFF inter-institutional agreement for the beginning of 2023. The Commission is continuing work on the methodology in close consultation with EIGE.

47. The Task Force on Equality is internal to the Commission and does not include executive or decentralised agencies. Nevertheless, the Task Force Secretariat relies on expertise in the

agencies and has already met with EIGE. Additional meetings with EIGE are already planned for spring 2021.

48. While the Task Force on Equality chaired by the Secretariat-General is responsible for implementing equality mainstreaming within the Commission, DG BUDG has important responsibilities in integrating gender mainstreaming into the budgetary policy, inter alia, through the Budget Circular's standing instructions on the drafting of the gender mainstreaming section of the Programme Statements.

Common Commission reply to paragraphs 50 to 53

The analysis of gender impacts is integrated in the Commission's better regulation framework, which covers all EU policy-making, including budgetary spending programmes.

In the OECD Regulatory Policy Outlook 2018, the OECD ranked the Commission's better regulation framework among the best in class amongst its members. Gender analysis is covered by specific better regulation tools explaining how the analysis of the gender impact needs to be performed.

The better regulation framework puts emphasis on proportionality with respect to scope and depth of the analysis in impact assessments. This means that not all impacts for all potential stakeholders need to be examined in all policies, but only the most relevant ones, based on the principle of proportionate analysis. The principle of proportionality in an integrated and balanced analysis is fully in line with the interinstitutional agreement for Better Law-Making of 13 April 2016.

54. The Regulatory Scrutiny Board is an independent body within the Commission that advises the College of Commissioners. It checks that the impact assessment delivers a transparent analysis of relevant impacts and does so in a proportionate manner, in line with the Better Regulation guidelines.

In its 2018 annual report, the Regulatory Scrutiny Board noted that services need to consider what is proportionate to cover, and the constraints they face with regard to time and the availability, accessibility and comparability of data. The nature of the initiative has an influence on what impacts to assess. Regarding the analysis of impacts on gender equality and its occurrence in the impact assessment, the Board did publish factual numbers in its reports but did not put in question in any way that the Commission complied in full with better regulation principles in its analysis of gender equality impacts.

The impact assessment reports, for proportionality reasons, contain the analysis of the impacts that are deemed significant, as discussed in interservice steering groups. In case the impacts are not expected to be significant, they are not analysed, in line with the principle of proportionality.

58. When data are not sex-disaggregated, this is generally because they do not have the individual as a statistical unit (for instance: business statistics, energy, National Accounts, etc.). Therefore, the corresponding statistics cannot be disaggregated by sex.

62. The Common Provisions Regulation (CPR) for both 2014-2020 and 2021-2027 programming period provide that gender equality is a horizontal principle for all ESI funds and it includes a number of provisions for gender mainstreaming. Additionally, the CPR for the 2021-2027 period provides for gender tracking.

69. The Commission's ability to provide this type of information depends on the specific design features of the underlying programmes, the reporting obligations on Member States, and the availability of relevant data.

73. The Commission is committed to constantly strengthening its reporting. Taking note of the ECA's request for further reporting on gender equality in the AMPR, the Commission is exploring the possibility of including in the 2020 AMPR – to be published in June 2021 – a dedicated sub-section on gender equality. It should be noted that in the 2019 AMPR, an illustrative example of the EU budget's contribution to the fifth SDG (which aims at the achievement of gender equality) has been included in the SDG infographic. See also the Commission's reply to Recommendation 5b).

77. For the ESI Funds, the managing authorities are not required to carry out ex-ante analysis on gender dimensions in all policy areas. Annex I of the CPR 2014-2020 clearly indicates that Member States should carry out gender analyses 'where appropriate' (section 5 on horizontal principles).

The Commission would like to stress that gender equality is a horizontal principle in ESI Funds and Member States should describe in the programmes actions to be taken to ensure the respect of such principle, in particular with regards to selection of operations, setting of objectives for interventions, and arrangements for monitoring and reporting. Specific targeted actions are also supported through the ESF.

78. For the 2021-2027 period, the legal requirements under the CPR as regards gender equality have been further strengthened in two ways. First, a new funding precondition for Member States, called an enabling condition, was introduced to ensure the effective application of the EU Charter on Fundamental rights, containing also the requirement on equality between men and women. Furthermore, the enabling condition on gender equality was reinforced. In addition, a gender equality related expenditure tracking system was included for the ESF+, ERDF and the Cohesion Fund which will allow for better monitoring of the investments related to gender equality.

80. It should be noted that under the existing legal framework, Member States were not obliged to include specific gender related objectives and indicators for the investment priorities under the ESF. Furthermore, and for the completeness of the report, it should be acknowledged that Romania chose to comply with the requirements related to gender equality by incentivising the participation of women in operations financed under ESF and by promoting specific actions with direct impact on gender equality elements. The approach is detailed at point 11.3 of the Human Capital 2014-2020 operational programme and it is monitored through the collection of gender related data for the indicators defined under the OP.

82. Results and impacts could not really be described in 2016 and 2018 as they can only be measured after a longer implementation period. This fact was exacerbated by the late implementation start in programming of the 2014-2020 MFF.

83. In 2017 and 2019 the Commission prepared a strategic report in accordance with Art. 53 of the CPR based on the progress reports on the implementation of the Partnership agreements submitted by MS in line with art. 52(1) of the CPR. In their progress reports, MS are required to provide information, inter alia, on the actions taken in relation to the

application of the horizontal principles on the promotion of equality between men and women and non discrimination (art. 7 of the CPR).

84. The Commission notes that the Regulation 288/2014 clearly mentions that “[...] For the ERDF and the Cohesion Fund, gender breakdown is in most cases not relevant [...]” (Annex I, section Table 5, footnote 1). Thus, the ERDF/CF programmes were requested, during the negotiation phase leading to their adoption, to provide a split by gender of indicators, only where relevant. As a consequence, the indicators reported in AIRs are disaggregated by gender only in a small number of cases. This in turn poses limitations to the presentation of the data in the context of a comprehensive and automated Open Data Platform.

85. The direct payments regulation applies the principles of non-discrimination and equality between men and women enshrined in Articles 10 and 8 TFEU as well as in Articles 21 and 23 of the Charter of Fundamental Rights of the EU. It is not specifically aimed at either men or women but rather, at farmers. None of the recognised grounds of discrimination (gender, disability etc.) have any effect on farmers' eligibility for direct payments.

86. The current Direct Payments Regulation provides for the respect of the EU Charter of Fundamental rights, including Article 23. See also reply to paragraph 85.

In the inter-institutional negotiations on the future CAP, agreement has been reached to include a specific objective promoting “gender equality, including participation of women in farming”. This will enable Member States in line with the new delivery model to implement more targeted and fair actions, including gender mainstreaming, in accordance with their individual needs. Member States are required to involve bodies responsible for gender equality in the preparation of their CAP strategic plans.

In addition, gender issues were addressed in the recommendations to Member States in respect of CAP strategic plans.

88. See also Commission’s reply to paragraph 86.

89. The Commission points out that the disposable income of farm households depends on many other factors independent of farm income, such as the off-farm income of family members, and on policies that are of national competence and are very diverse across Member States (taxation, land market legislation, inheritance laws, pension schemes, state-aids on renewable energy, etc.).

90. The Commission would like to recall that for reasons of proportionality, it only collects data that are relevant for the purposes of the implementation of given legislation. Taking into account that the 2014-2020 Direct Payments Regulation did not differentiate between sexes, Member States were not required to communicate data on the gender of direct payments beneficiaries.

In addition, EAGF direct payments beneficiaries may be legal entities or natural persons.

91. Eurostat publishes sex-disaggregated information for farm ownership in the sense of “land ownership” for the farm holdings in the table ef_mp_tenure. This table² presents the

² https://appsso.eurostat.ec.europa.eu/nui/show.do?query=BOOKMARK_DS-1159245_QID_-25582F32_UID_-3F171EB0&layout=SEX,L,X,0;TIME,C,X,1;GEO,L,Y,0;TENURE,L,Z,0;AGE,L,Z,1;FARMTYPE,L,Z,2;AGRAREA,L,Z,3;UNIT,L,Z,4;INDICATORS,C,Z,5;&zSelection=DS-1159245INDICATORS,OBS_FLAG;DS-

number of farms where the holder is male or female (or sex is not applicable) in 2016 and the land (all or in part) is owned by the holder. Please note that the data in this table has to be analysed with some caution when the holder of the holding simultaneously owns and “rents the land.

92. The Commission refers to its replies included under the paragraphs 86-88. The elements referred to by ECA are outside the scope of the EAGF.

In the proposal for the future Post-2020 CAP, gender issues are covered and addressed under the specific objective 8 (SO8). Under the new delivery model and while respecting the EU Charter of Fundamental Rights, Member States will have greater flexibility to design their CAP interventions in line with their needs, including gender issues.

93. The Commission notes that statistics on female land ownership fall under the sole competence of Member States.

For Post-2020 CAP, the Commission proposes, where possible and relevant, to collect the information on beneficiaries by gender.

96. The Commission has been collecting sex-disaggregated data under the 2014-2020 MFF without any explicit legal provision and intended to continue the collection under the 2021-2027 MFF. In addition, following the inter-institutional negotiations, the disaggregation is now clearly outlined in Annex II to the final legal text of the regulation: “The measurements of quantitative indicators shall be disaggregated, where appropriate, according to country, gender and type of action and activity.”

97. The Commission’s impact assessment for the Erasmus+ programme in the 2014-2020 MFF took gender equality into account, but only to a limited extent in line with the principle of proportionate analysis of the most significant impacts.

98. The Commission notes that a recital has been included in the new Erasmus+ regulation 2021-2027 to clearly state that the programme will support the equality between women and men as an overarching principle. (“This Regulation respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union (the ‘Charter’). In particular, this Regulation seeks to ensure full respect for the right to equality between women and men and the right to non-discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation, and to promote the application of Articles 21 and 23 of the Charter. (...)”)

100. The assessment in the programme statements 2020 was based on the overall participation rate of 58% of female participants in the programme, which the Commission considers to be excellent. Responding to gender gaps by fields of study is a broader issue beyond the scope of Erasmus+.

1159245UNIT,HLD;DS-1159245FARMTYPE,TOTAL;DS-1159245AGE,TOTAL;DS-1159245TENURE,OWN;DS-1159245AGRAREA,TOTAL;&rankName1=TENURE_1_2_-1_2&rankName2=UNIT_1_2_-1_2&rankName3=INDICATORS_1_2_-1_2&rankName4=AGRAREA_1_2_-1_2&rankName5=FARMTYPE_1_2_-1_2&rankName6=AGE_1_2_-1_2&rankName7=SEX_1_2_0_0&rankName8=TIME_1_0_1_0&rankName9=GEO_1_2_0_1&rStp=&cStp=&rDCh=&cDCh=&rDM=true&cDM=true&footnes=false&empty=false&wai=false&time_mode=NONE&time_most_recent=false&lang=EN&cfo=%23%23%23%2C%23%23%23.%23%23%23 = <https://europa.eu/!Cg88wR>

CONCLUSIONS AND RECOMMENDATIONS

101. The Commission is committed to gender mainstreaming through the EU budget and considers that the new Gender Equality Strategy for 2020-2025, together with the new multiannual financial framework and accompanying interinstitutional agreement, provides an appropriate framework for this.

102. The Commission's long-standing commitment to gender equality has been further reinforced under the von der Leyen Commission. The EU Gender Equality Strategy 2020-2025 delivers on the von der Leyen Commission's commitment to achieving a Union of Equality by stepping up the Commission's efforts to this end. The Strategy presents policy objectives and actions to make significant progress by 2025 towards a gender-equal Europe. The goal is a Union where women and men, girls and boys, in all their diversity, are free to pursue their chosen path in life, have equal opportunities to thrive, and can equally participate in and lead our European society. The Strategy provides a compass and a clear outline for the Commission services to operationalise it in their respective policy fields.

103. A Task Force on Equality was set up at the end of 2019 to support the first Commissioner for Equality portfolio. This Task Force is chaired by the Deputy-Secretary General in charge of policy coordination, who has a strong overview of all Commission policies.

Equality mainstreaming is a collective effort, at all levels, which is well reflected by the structure of the Task Force on Equality and the way it operates. Notably, equality coordinators, appointed in each Directorate-General, are the key drivers of the Task Force and ensure the interface with the Task Force Secretariat placed in the Secretariat-General. Equality coordinators have a key role to promote equality, including gender equality, in their DG and to ensure equality mainstreaming in their policy field. Equality coordinators meet regularly and exchange good practices on equality mainstreaming.

DG BUDG plays a coordinating role in relation to mainstreaming in the EU budget, in close cooperation with the Secretariat-General.

Recommendation 1 – Strengthen the Commission's institutional framework

a) The Commission accepts his recommendation.

The Taskforce on Equality coordinates the work of the Commission services in this area. Equality Coordinators are nominated by each DG, tasked with the coordination and screening from an equality point of view, including gender, of all upcoming policy initiatives for which their DG is lead service. The Equality Coordinators in cooperation with the Task Force on Equality Secretariat will ensure that gender mainstreaming is well reflected in the internal equality mainstreaming plans.

b) The Commission partially accepts this recommendation.

The Commission reserves the right to distribute responsibilities internally as it sees fit. In this case, it has already put the necessary arrangements in place to be able to ensure that steering, coordinating and monitoring of gender mainstreaming is effectively done. DG BUDG plays a strong coordinating role in relation to mainstreaming in the EU budget, in close cooperation with the Secretariat-General.

c) The Commission accepts this recommendation.

d) The Commission accepts this recommendation.

The Commission makes extensive use of a wide range of available tools and expertise, including in-house expertise, the Joint Research Centre, as well as EIGE.

Recommendation 2 – Carry out gender analysis

a) The Commission accepts this recommendation

The Commission will update its Better regulation guidelines and toolbox to support the identification and analysis of the gender equality impact in impact assessments and evaluations. The update will be subject to the principle of proportionate analysis by which the most significant impacts of each programme will be selected and analysed.

Gender impacts should be considered in impact assessments and evaluations and analysed when they are significant for the specific programme. The Better regulation update will support the better identification, selection and qualitative and quantitative assessment, in the limits of available data, of significant gender equality impacts.

b) The Commission partially accepts this recommendation

In line with its commitment under the Interinstitutional Agreement accompanying the new multiannual financial framework, the Commission will strengthen the assessment of gender equality impact in evaluations and impact assessments for relevant future EU funding programmes and instruments and will update its better regulation guidance, accordingly.

The Commission will screen whether the potential impact on gender equality impact of future EU funding programmes and instruments is significant, when preparing future proposals for EU spending programmes.

For relevant EU spending programmes, the Commission will present the assessment of the gender equality impact in evaluation and impact assessment and during the annual performance reporting, within the limits of available data.

Recommendation 3 – Collect and analyse sex-disaggregated data

a) The Commission partially accepts this recommendation.

The collection, analysis and reporting on existing sex-disaggregated data for the EU funding programmes under direct management will be conducted in line with the Better Regulation guidance.

b) The Commission partially accepts this recommendation.

The Commission will analyse and report on such information when available but the systematic consolidation of information across the EU funding programmes under shared management is not possible because the underlying legal bases of these funding programmes do not all require the collection of such information.

c) The Commission partially accepts this recommendation.

The Commission will assess the appropriateness of collecting and reporting on such data, when preparing proposals for future EU funding programmes, in the context of evaluations and impact assessment or other preparatory steps.

However, the Commission cannot, at this stage, give commitments on the content of future legislative proposals.

Under paragraph 22 of the Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, the three institutions agreed to, as appropriate, establish reporting, monitoring and evaluation requirements in legislation, while avoiding overregulation and administrative burdens, in particular on Member States. Where appropriate, such requirements can include measurable indicators as a basis on which to collect evidence of the effects of legislation on the ground.

106. Since the Commission has made its proposals for the 2021-2027 MFF in 2018, the situation has evolved. During the negotiations, more programmes have strengthened their provisions for equality including gender equality in their basic acts under the 2021-2027 MFF. For example, the CPR now explicitly contains gender mainstreaming as a horizontal principle and includes a new tracking mechanism. In the inter-institutional negotiations on the future CAP, the three institutions have brought in a specific objective promoting “gender equality, including participation of women in farming”.

107. The Commission reports in the programme statements on the indicators defined in the legal bases of the programmes. Furthermore, the indicators included in the Commission’s proposals for the 2021-2027 MFF were selected based on their relevance to the core aspects of a given programme, their reliability, availability of underlying data and cost-efficiency.

Recommendation 4 – Use gender-related objectives and indicators

a) The Commission accepts this recommendation.

b) The Commission partially accepts this recommendation

The Commission cannot, at this stage, give commitments on the content of future legislative proposals.

The Commission proposes objectives for each programme based on their relevance to the core aspects of said programme. The Commission will assess the appropriateness including objectives and related indicators, when preparing proposals for future EU funding programmes, in the context of evaluations and impact assessment or other preparatory steps.

Performance indicators are then selected based on their relevance to a given objective, availability and quality of data, as well as cost-efficiency.

108. The Commission underlines that the timeline for developing a methodology for estimating gender-relevant expenditure has been agreed with the European Parliament and the Council, as part of the Interinstitutional Agreement accompanying the new multiannual financial framework.

Recommendation 5 – Improve reporting on gender equality

a) The Commission accepts this recommendation.

As stated in the IIA accompanying the 2021-2027 MFF, ‘The Commission will examine how to develop a methodology to measure the relevant expenditure at programme level in the

MFF 2021-2027. The Commission will use that methodology as soon as it is available. No later than 1 January 2023, the Commission will implement the methodology for certain centrally managed programmes to test its feasibility’.

b) The Commission partially accepts this recommendation.

The Commission will report, in line with the Interinstitutional Agreement accompanying the 2021-2027 MFF. Given that the methodology will only be phased in over the duration of the 2021-2027 MFF, reporting will be limited to the available data at any given moment in time and will cover all EU funding programmes only progressively over the period.

c) The Commission accepts this recommendation.

This assessment can only be made once sufficient experience with the implementation of the new methodology has been acquired.

Recommendation 6 – Assess and report on whether the Recovery and Resilience Facility addresses gender equality

The Commission partially accepts this recommendation.

Under the Recovery and Resilience Facility Regulation, it is for Member States to ensure that their plans contribute to gender equality and explain how. The Commission will assess the explanations provided by the Member States in their plan.

The implementation of the national plans is the responsibility of the Member States. Based on the recovery and resilience plans and the implementation data reported by the Member States, the Commission will report on how the recovery and resilience plans tackle inequalities between women and men.

Audit team

The ECA's special reports set out the results of its audits of EU policies and programmes, or of management-related topics from specific budgetary areas. The ECA selects and designs these audit tasks to be of maximum impact by considering the risks to performance or compliance, the level of income or spending involved, forthcoming developments and political and public interest.

This performance audit was carried out by Audit Chamber V Financing and administering the Union, headed by ECA Member Tony Murphy. The audit was led by ECA Member Eva Lindström, supported by Katharina Bryan, Head of Private Office; Johan Stalhammar, Private Office Attaché; Karin Andersson, Private Office Assistant; Amanda Ramer, Private Office Trainee; Margit Spindelegger, Principal Manager; Elisa Gómez, Co-Head of Task; Rogelio Abarquero Grossi, Co-Head of Task; Giuseppe Diana and Marilena Elena Friguras, Auditors; Quirino Mealha, Seconded National Expert; Joniada Goçaj and Thomas Hebenstreit, Trainees; Jesús Nieto Muñoz provided illustration support; Richard Moore provided linguistic support; Emanuele Fossati and Danilo De Pascalis provided IT support; Bogomil Kovachev provided statistical support; Valérie Tempez-Erasmi and Manuela Magliocca provided secretarial assistance.



Eva Lindström



Katharina Bryan



Johan Stalhammar



Margit Spindelegger



Elisa Gómez



Rogelio
Abarquero Grossi



Marilena
Elena Friguras



Quirino Mealha

Timeline

Event	Date
Adoption of Audit Planning Memorandum (APM) / Start of audit	13.12.2019
Official sending of draft report to Commission (or other auditee)	10.3.2021
Adoption of the final report after the adversarial procedure	4.5.2021
Commission's (or other auditee's) official replies received in all languages	1.6.2021

COPYRIGHT

© European Union, 2021.

The reuse policy of the European Court of Auditors (ECA) is implemented by [Decision of the European Court of Auditors No 6-2019](#) on the open data policy and the reuse of documents.

Unless otherwise indicated (e.g. in individual copyright notices), the ECA's content owned by the EU is licensed under the [Creative Commons Attribution 4.0 International \(CC BY 4.0\) licence](#). This means that reuse is allowed, provided appropriate credit is given and changes are indicated. The reuser must not distort the original meaning or message of the documents. The ECA shall not be liable for any consequences of reuse.

You are required to clear additional rights if a specific content depicts identifiable private individuals, e.g. in pictures of the ECA's staff or includes third-party works. Where permission is obtained, such permission shall cancel and replace the above-mentioned general permission and shall clearly indicate any restrictions on use.

To use or reproduce content that is not owned by the EU, you may need to seek permission directly from the copyright holders:

Figures 4,6 and 7: Icons made by [Pixel perfect](#) from <https://flaticon.com>.

Software or documents covered by industrial property rights, such as patents, trade marks, registered designs, logos and names, are excluded from the ECA's reuse policy and are not licensed to you.

The European Union's family of institutional Web Sites, within the europa.eu domain, provides links to third-party sites. Since the ECA has no control over them, you are encouraged to review their privacy and copyright policies.

Use of European Court of Auditors' logo

The European Court of Auditors logo must not be used without the European Court of Auditors' prior consent.

HTML	ISBN: 978-92-847-6054-1	ISSN: 1977-5679	DOI: 10.2865/808796	QJ-AB-21-009-EN-Q
PDF	ISBN: 978-92-847-6004-6	ISSN: 1977-5679	DOI: 10.2865/238048	QJ-AB-21-009-EN-N

“Gender mainstreaming” means actively promoting equality between women and men at all stages and in all areas of policy-making and implementation. The EU has a treaty obligation to promote equality between women and men in all of its activities, which provides the basis for gender mainstreaming. In this audit, we assessed whether gender mainstreaming had been applied in the EU budget to promote equality between women and men from 2014 onwards. We concluded that the Commission had not yet lived up to its commitment to gender mainstreaming in the EU budget. We make recommendations for improving the Commission’s framework for supporting gender mainstreaming, and to increase the consideration given to gender equality in the EU’s budgeting.

ECA special report pursuant to Article 287(4), second subparagraph, TFEU.



EUROPEAN
COURT
OF AUDITORS



Publications Office
of the European Union

EUROPEAN COURT OF AUDITORS
12, rue Alcide De Gasperi
1615 Luxembourg
LUXEMBOURG

Tel. +352 4398-1

Enquiries: eca.europa.eu/en/Pages/ContactForm.aspx

Website: eca.europa.eu

Twitter: @EUAuditors