

# Advisory Committee on Equal Opportunities for Women and Men

## Opinion on gender mainstreaming in budgets at national, regional, and local level in the EU

*The Opinion of the Advisory Committee does not necessarily reflect the positions of the Member States and does not bind the Member States*

18/11/2022

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## 1. Background

Gender equality is a core value of the EU and a fundamental right. It is identified as a way forward for the EU and recognized as an essential part of the solution to the challenges Europe is facing today. The current EU Commission has expressed a clear political commitment to advancing gender equality in the EU, which is a fundamental part of creating a Union of Equality.<sup>1,2</sup> Strong support for enhanced gender mainstreaming in the EU was also expressed in the 2019 EPSCO Council Conclusions, which called on the European Commission and the Member States to: “Ensure the effective and systematic implementation and continuity of gender mainstreaming in all policy areas by strengthening the practical tools of mainstreaming, including through the introduction of gender-specific targets and indicators, gender impact assessment of legislative and policy measures, and gender budgeting.”<sup>3</sup> Furthermore, the regulation for the Recovery and Resilience Facility (RRF) includes a requirement for EU Member States to include a gender equality perspective in national plans on the funds.

This Opinion of the Advisory Committee on Equal Opportunities for Women and Men explores how Member States work with gender mainstreaming of national budgets, i.e., gender budgeting, and how gender equality is integrated in national Resilience and Recovery Plans. The aim is to present good practices and lessons learned, take next steps and identify what is needed to further enhance implementation of gender budgeting in the EU.

## 2. Introduction: Gender Budgeting is an indispensable tool to advance gender equality

Budgets are the most important economic policy instrument and play a crucial role in shaping the world we live in as they mirror political priorities. They are not by themselves gender neutral and can have different impacts, taking also into account that women and men have different needs and expectations from public services and investments. Gender biases and inequalities are, however, so entrenched in our societies that if gender aspects are not purposely considered when defining public budgets this will often result in perpetuating gender inequalities. To advance gender equality and to finance women’s economic independence, a systematic inclusion of a gender equality perspective in all stages of the budgeting process is crucial. This is what gender budgeting is about, it entails integrating gender equality into government policy, planning, budgeting, monitoring, evaluation, and audit to highlight the distributive impacts of the budget on women and men, girls, and boys, with a view to adjust or reallocate resources to ensure that the entire population benefits equally from government resources.<sup>4</sup> Gender budgeting is thus a strategy with the long-term aim of achieving gender

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<sup>1</sup> EU Commission President Von der Leyen stated that “equality for all and equality in all its senses” was one of the major priorities of her Commission, see the President’s political guidelines for the European Union, July 2019: [https://ec.europa.eu/info/files/political-guidelines-new-commission\\_en](https://ec.europa.eu/info/files/political-guidelines-new-commission_en)

<sup>2</sup> European Commission, *A Union of Equality: Gender Equality Strategy 2020-2025*, March 2020: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0152&from=EN>

<sup>3</sup> Council of the European Union, ‘*Gender-Equal Economies in the EU: The Way Forward*’ – draft Council Conclusions, November 2019: <https://data.consilium.europa.eu/doc/document/ST-14254-2019-INIT/en/pdf>

<sup>4</sup> UN Women, 2020.

equality by focusing on how public resources are collected and spent.<sup>5</sup> An established and widely adopted definition of gender budgeting is the Council of Europe’s definition of gender budgeting as a “gender-based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.”<sup>6</sup>

Gender budgeting is about restructuring the budget to ensure that the government is using public resources in a way that can increase gender equality and thereby increase the efficiency and effectiveness of budgets and policies.<sup>7</sup> In other words, gender budgeting is simply good budgeting.<sup>8</sup> To fulfill modern standards of public financial management, such as accountability, transparency, participation, performance orientation, and effectiveness, the systematic integration of a gender equality perspective in the budget cycle is necessary.<sup>9</sup>

Gender budgeting is crucial for democracy and good governance because it allows a shift in focus from “how much do we have to spend?” to “how do we spend what we have?” and to answer the question whether budgets are closing gaps in gender equality or, on the contrary, perpetuating or even widening these gaps. Therefore, the expected outcome in systematically applying gender budgeting is a transformative approach in not only the distribution of resources, but in addressing and redressing the causes of gender inequality, by ensuring that budgets and expenditure fulfill the goal of achieving gender equality. Additionally, in line with good governance principles, increased stakeholder participation and consultation with civil society in the budgeting process will allow for greater transparency and diversity in perspectives.

### 3. Gender budgeting at EU-institutional level and national level – promising practices

The EU Commission has committed to develop a methodology to measure gender equality relevant expenditure at programme level in the MFF 2021-2027.<sup>10</sup> The Commission will implement the methodology as soon as it is available and no later than 1st January 2023. The methodology will be applied to certain centrally managed programmes to test its feasibility. At the MFF mid-term review, the Commission will explore whether the methodology can be extended to other programmes for the remainder of the MFF 2021-2027. This decision follows several important steps taken by EU institutions, including the European Court of Auditors

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<sup>5</sup> European Institute for Gender Equality, *Gender budgeting*, 2017: <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting>

<sup>6</sup> Council of Europe, *Gender Budgeting - Final report of the Group of Specialists on Gender Budgeting (EG-S-GB)*, 2005, p.10: <https://rm.coe.int/1680596143>

<sup>7</sup> Council of Europe, *Gender Budgeting - Practical Implementation - Handbook CDEG(2008)15*, 2009: <https://rm.coe.int/1680599885>

<sup>8</sup> Janet Stotsky, *Gender budgeting: Fiscal Context and Current Outcomes*, *IMF Working Papers*, 2016/149, 2016, p. 12: <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Gender-Budgeting-Fiscal-Context-and-Current-Outcomes-44132>

<sup>9</sup> EIGE, *Gender budgeting*, 2017.

<sup>10</sup> OJ L 433I, 22.12.2020. Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources. Available at: [http://data.europa.eu/eli/agree\\_interinstit/2020/1222/oj](http://data.europa.eu/eli/agree_interinstit/2020/1222/oj)

Special Report<sup>11</sup>, pointing out to shortcomings in several areas in the 2014-2020 Multiannual Financial Framework (MFF), and the Council conclusions<sup>12</sup> on the European Court of Auditors report.<sup>13</sup>

Several Member states in the EU have introduced gender budgeting at national level, in the government's budget process and budget bill.

In **Austria**, Gender budgeting is enshrined in the Austrian Federal Constitution since 2009 and the Federal Budget Law of 2013.<sup>14</sup> All governmental levels<sup>15</sup> are required to address gender equality in the budget, as a fundamental principle. All federal ministries and the supreme organs (e.g., the constitutional court, the court of audit) must define at least one gender-related outcome objective on the budget section and formulate measures on the global budget and indicators to realise and monitor these objectives. This outcome orientation information is presented at all levels of the budget structure. Since 2000, the Inter-Ministerial Working Group on Gender Mainstreaming and Gender Budgeting supports and facilitates the implementation of gender mainstreaming and gender budgeting in all federal ministries and at all political levels.<sup>16</sup>

**Belgium** has a legal requirement to gender mainstream all policies established and implemented at the federal level since 2007.<sup>17</sup> The law provides for a series of actions which concern the government and the administrations, including the introduction of gender budgeting. Belgium's approach serves to enhance gender equality and covers all federal competences and all phases of the policy cycle. The law explicitly requires that the preparatory work on budgets considers the gender equality perspective. This is in line with the gender mainstreaming approach: the incorporation of gender equality must be generally applied, including in budgetary matters. Further, the law requires public institutions and ministries to identify funds that promote gender equality, and to account for the spending allocated to gender equality measures in a so called "gender note" attached to each draft of the general expense budget. The Belgian Government's annual general budget circular contains information on the principle of gender budgeting, with instructions at the federal level for drafting the budget. In addition, Belgium has a specific circular on gender budgeting, which

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<sup>11</sup> European Court of Auditors, *Special Report: Gender mainstreaming in the EU budget: time to turn words into action*, 2021: [https://www.eca.europa.eu/Lists/ECADocuments/SR21\\_10/SR\\_Gender\\_mainstreaming\\_EN.pdf](https://www.eca.europa.eu/Lists/ECADocuments/SR21_10/SR_Gender_mainstreaming_EN.pdf)

<sup>12</sup> Council of the European Union, *Council Conclusions on the European Court of Auditors Special Report 10/2021 on Gender Mainstreaming in the EU Budget*, 2021: <https://data.consilium.europa.eu/doc/document/ST-12829-2021-INIT/en/pdf>

<sup>13</sup> Other important steps by EU institutions are for example the [FEMM public hearing on Gender budgeting in June 2018](#), the [EP resolution on EU funding for gender equality in March 2017](#), as well as the annual FEMM opinions on the budget and opinion on discharge for the preceding year.

<sup>14</sup> In Austria, budgetary law reform introduced performance budgeting and, with it, gender budgeting. See Bundeshaushaltsgesetz 2013 ([Federal Organic Budget Act 2013](#)).

<sup>15</sup> This applies to the federal level, regional level, and municipalities.

<sup>16</sup> Inter-Ministerial Working Group on Gender Mainstreaming/Budgeting (IMAG GMB). Available at: <https://www.imag-gmb.at/>

<sup>17</sup> The law of 12 January 2007 obliges Belgian federal authorities to apply gender mainstreaming: The law stipulates that the Government is responsible for "the integration of the gender perspective into the whole of its policies, measures, budgetary preparations and actions in order to avoid or correct inequalities between women and men." The law aims to monitor the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies. (B.M. dated 13 February 2007).

explains how to apply gender budgeting, describing the principal concepts, the procedure to be followed and the method to be used. This method consists in stimulating a gender analysis of the expenses by an obligatory categorisation of all credit lines. The Belgian Institute for Equality of Women and Men has developed a manual for stimulating the application of this method.<sup>18</sup> The Institute also conducts trainings on gender budgeting. An evaluation is made of the application of the method on gender budgeting every two years.

In the **Czech Republic**, partial attempts to apply gender budgeting on the local and regional level have been made.<sup>19</sup> At the national level, the Ministry of Finance continues to recommend using the *Informative Methodology of Gender Budgeting*<sup>20</sup>, when compiling the state budget. So far, the methodology has not been used. However, the increasing use of gender budgeting abroad provides useful practice and expertise for the Czech Republic in its continued efforts towards implementation. In 2021, the government adapted the *Gender Equality Strategy for 2021-2030*<sup>21</sup>, which includes a specific objective focused on implementation of gender budgeting. In order to support implementation of EU funding requirements, the Department of Gender Equality has been involved in commenting the drafts of national operational programmes and the Czechia's Recovery and Resilience Plan. Representatives of the Department have also been nominated to steering committees of the selected national operational programmes and to other relevant platforms.

The **Finnish** government institutionalised gender mainstreaming in the 2000s, which includes gender mainstreaming of budget processes. To include a gender equality perspective is mandatory in all phases of the budget preparatory process. The general directives for formulating the Budget (since 2006) state that ministries' budget proposals must present the operations that have a significant gender impact. This brings out mainly funds and actions aiming towards gender equality. The aim is to make all of the budget transparent, but there is need for the development for this to happen. The Finnish government also works with gender perspective in performance management, and with gender impact assessment of the budget laws, which are central for budget allocations.

As a result of civil society efforts, gender budgeting in **Portugal** was first introduced in the Budget Law of 2018. The Portuguese Platform for Women's Rights (PpDM) managed to draw attention to the increasing gender inequalities following the financial crisis. The CEDAW Committee reminded the Portuguese State party that even in times of fiscal constraints and economic crisis, special efforts must be made to respect women's human rights. The main recommendations included incorporating gender budgeting in the national budget. The concluding observations were shared both with the Parliament and the newly elected Portuguese Government. PpDM was requested to provide technical assistance in

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<sup>18</sup> Instituut voor de gelijkheid van vrouwen en mannen, *Manual for the application of gender budgeting within the Belgian federal administration*. Available at: [https://igvm-iefh.belgium.be/en/publications/manual\\_for\\_the\\_application\\_of\\_gender\\_budgeting\\_within\\_the\\_belgian\\_federal](https://igvm-iefh.belgium.be/en/publications/manual_for_the_application_of_gender_budgeting_within_the_belgian_federal)

<sup>19</sup> See Genderové rozpočtování v regionálních a komunálních rozpočtech [Gender Budgeting in Regional and Municipal Budgets]. Available in Czech: [https://aa.ecn.cz/img\\_upload/666f72756d35302d6669313030313139/Brozura\\_Genderove\\_rozpocetovani\\_v\\_regionalnic\\_h\\_a\\_komunalnich\\_rozpoctech.pdf](https://aa.ecn.cz/img_upload/666f72756d35302d6669313030313139/Brozura_Genderove_rozpocetovani_v_regionalnic_h_a_komunalnich_rozpoctech.pdf), and Analýza obecních rozpočtů [Analysis of Municipal Budgets]. Available in Czech: [https://aa.ecn.cz/img\\_upload/666f72756d35302d6669313030313139/Analyza\\_obecnich\\_rozpocetu\\_26.7..pdf](https://aa.ecn.cz/img_upload/666f72756d35302d6669313030313139/Analyza_obecnich_rozpocetu_26.7..pdf)

<sup>20</sup> See Informativní metodika rozpočtování z hlediska rovnosti žen a mužů. Available in Czech: <https://www.mfcr.cz/cs/legislativa/metodiky/2004/metodika-rozpocetovani-genderova-politika-13111>

<sup>21</sup> Office of the Government of the Czech Republic, *Gender Equality Strategy for 2021-2030*, 2021: <https://www.vlada.cz/assets/ppov/qcfe/Gender-Equality-Strategy-2021-2030.pdf>

implementing a pilot project on gender budgeting in the State Budget. Although the State Budget Law of 2019 stated that the budgets of public services and agencies should incorporate the gender perspective, no significant progress was made. PpDM continued to work with the media, as well as with the Parliament, to raise awareness. As a result, the State Budget proposal for 2021 identified concrete objectives, indicators, and measures considering the strategic challenges the State Budget aims to respond to regarding the reduction of inequalities. The State Budget Law proposal for 2022 includes again an article on gender budgeting and refers explicitly to sex disaggregated data.

Since 2011, the **Spanish** Ministry of Finance presents an annual gender impact assessment report (GIA report) as part of the Draft State Budget.<sup>22</sup> The objective of including a gender equality perspective in the budget bills is to link the budget to gender equality progress. The GIA report highlights remaining gender inequalities and commits public resources to address the challenges. Moreover, the GIA report analyses resources allocation from a gender equality perspective, to understand how men and women are impacted by the budget. In 2021, a new methodology was introduced to assess gender equality relevance of the State Budget. The methodology includes three main chapters: Reality, Representation and Resources-Results.<sup>23</sup> With a joint and systematic analysis of these three dimensions, a gender equality perspective can be incorporated into the design and implementation of public policies, through the General State Budget. A working group with experts from the Ministry of Finance and the Ministry of Equality is responsible for drafting the annual GIA report. The Spanish Government reinforced the gender impact assessment of the Budget Bill as a legal obligation in 2021.<sup>24</sup> The enhanced methodology has resulted in better data collection and higher data quality. To ensure transparency and availability of the information for stakeholders, the GIA report and its data is disseminated on a dedicated website, using an innovative, interactive tool.<sup>25</sup>

Gender mainstreaming is the main strategy to realise the gender equality policy objectives in **Sweden** since the mid-1990s, which includes a systematic gender equality perspective in the budget process.<sup>26</sup> In 2014, the Swedish Government decided to enhance gender mainstreaming in the budget process, as a strategic tool to support the newly formed feminist government political agenda. As a result, the Ministry of Finance now issues specific instructions on gender budgeting at all stages of the preparation of the Budget Bill in its yearly budget circular. Firstly, an ex-ante gender equality impact analysis is mandatory at the initial drafting stage of reforms and policy proposals. If a proposal is deemed to have a possible impact on gender equality, this analysis must be presented to the Ministry of

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<sup>22</sup> The published GIAs annexed to the Bill can be accessed in this link, *Gender Impact Report DSB 2022 - Access to Reports*. Available at: <https://www.sepg.pap.hacienda.gob.es/sitios/sepg/en-GB/Presupuestos/InformesImpacto/IIG2022/AccesoInformes/Paginas/Informes.aspx>

<sup>23</sup> The methodology is based on the "3-R Methodology", which has been modified to fit the Spanish budget context. The methodology applied in the national budget has also drawn on long-standing gender budgeting work in the regional government of Andalusia. *Gender Impact Report DSB 2022 - 3 Rs Methodology*. Available at: <https://www.sepg.pap.hacienda.gob.es/sitios/sepg/en-GB/Presupuestos/InformesImpacto/IIG2022/SaberMas/Paginas/Metodologia3Rs.aspx>

<sup>24</sup> The General State Budget Law for 2021 introduced an amendment to the General Budget Law 47/2003, of November 26, to include the gender impact report among the mandatory documentation that accompanies the Budget. Available in Spanish: [https://www.boe.es/diario\\_boe/txt.php?id=BOE-A-2020-17339](https://www.boe.es/diario_boe/txt.php?id=BOE-A-2020-17339)

<sup>25</sup> The State Secretariat for Budgets and Expenditure, *Gender Impact Report DSB 2022 - Main results*. Available at: <https://www.sepg.pap.hacienda.gob.es/sitios/sepg/en-GB/Presupuestos/InformesImpacto/IIG2022/PR/Paginas/Inicio.aspx>

<sup>26</sup> A Government decision on gender mainstreaming in the Swedish Government Offices steers the work, the current decision covers the period 2021-2025. The budget process is pointed out as one of the priority processes.

Finance, when the proposals are put forward for budget allocations consideration. The budget circular also calls for a gender equality analysis when policy results are presented in the Budget Bill. Moreover, a gender equality impact analysis is required when the government presents new policy to the Parliament in the Budget Bill. The budget circular also demands that statistics are disaggregated by sex, as well as analysed from a gender equality perspective. In addition, the budget circular includes instructions to revise existing indicators used for policy monitoring, and develop new indicators as needed, to ensure the inclusion of a gender equality perspective. To support the ex-ante analysis, a specific and tailor-made methodology has been developed. In addition, the Gender Equality Division conducts trainings on gender budgeting in the Government Offices.

The Swedish Government's Gender Mainstreaming Programme aims to strengthen and further develop gender mainstreaming and gender responsive budgeting in government agencies in Sweden. The Swedish Gender Equality Agency is tasked with providing support to the 54 government agencies in the program. A parallel gender mainstreaming programme is in place for higher education institutions and universities. The Swedish Gender Equality Agency also supports a programme on strategic cooperation, learning and exchange among Swedish central government agencies to improve societal level impacts. This is in collaboration with the Swedish National Financial Management Authority and has enhanced gender budgeting in government agencies in Sweden. Swedish research funding agencies have taken part in a gender mainstreaming and budgeting programme, assessing impact on gender equality and consideration of resource reallocation to further gender equality. A concrete example of gender budgeting in a government agency comes from the Swedish Prison and Probation Service. Analyses showed that women had a more limited range of available activities promoting their readiness for reintegration into society. Based on these analyses, investments were consequently directed to activities in women's prisons, so that women could benefit from these activities on equal terms with male prisoners.

Despite these promising examples, EIGE's data on institutional mechanisms for gender equality and gender mainstreaming shows that there is significant room for improvement in relation to the commitment and use of gender budgeting in the EU. Only eight<sup>27</sup> of the 24 Member States for which data were provided have a legal obligation to undertake gender budgeting in ministerial budgets or the budget of other governmental institutions, and gender budgeting is only widely used in five Member States.<sup>28</sup>

### **Recommendations**

The Advisory Committee recommends that:

- The EU Commission and the European Council adopt an official definition of gender budgeting, as defined by the Council of Europe, where Gender budgeting is defined as a “gender-based assessment of budgets incorporating a gender perspective at all

<sup>27</sup> These Member States are BE, EL, ES, IT, LV, AT, PT, SE. See EIGE (forthcoming), *Effectiveness of institutional mechanisms for gender equality and gender mainstreaming in the EU, 2021 data collection*; EIGE, Data collection on institutional mechanisms, available at: [https://eige.europa.eu/gender-statistics/dgs/indicator/genmain\\_cont\\_im\\_instmech\\_allmain](https://eige.europa.eu/gender-statistics/dgs/indicator/genmain_cont_im_instmech_allmain). NOTE: no data for IE, FR and HU.

<sup>28</sup> These Member States are BE, ES, AT, FI, SE. See EIGE (forthcoming), *Effectiveness of institutional mechanisms for gender equality and gender mainstreaming in the EU, 2021 data collection*; EIGE, Data collection on institutional mechanisms, available at: [https://eige.europa.eu/gender-statistics/dgs/indicator/genmain\\_cont\\_im\\_instmech\\_allmain](https://eige.europa.eu/gender-statistics/dgs/indicator/genmain_cont_im_instmech_allmain). NOTE: no data for IE, FR and HU.



levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.”

- The EU Commission makes an official and clear political commitment to integrate gender budgeting in its internal processes, including a commitment to systematically further gender budgeting in the Multiannual Financial Framework (MFF). This is a fundamental part of creating a Union of Equality and makes the EU budget more result oriented and effective.
- The EU Commission ensures that the pilot methodology to measure gender equality relevant expenditure at programme level in the MFF 2021-2027 is finalized, fully implemented, and further enhanced, to include ex-ante gender analysis of all budget lines.
- The EU Commission ensures that it has the necessary structure, resources, and capacity in place to ensure the effective steering, coordination and monitoring of gender mainstreaming in the EU budget, including by further strengthening its collaborations with the European Institute for Gender Equality.
- EU Member States adopt formal decisions which stipulate a commitment to systematically work with gender budgeting in national budgets.
- EU Member States operationalise gender budgeting work by way of central steering documents where the requirements are explicit and concretely connected to the budget process, with specific guidelines and instructions, for example in the budget circular.
- The EU Commission and EU Member States ensure systematic and strategic capacity building, trainings, and use of methodological tools to support implementation of gender budgeting.
- The European Commission and EU Member States arrange exchanges on gender budgeting work, for example in the form of peer reviews between Member States, to share lessons learned, good practices, and upscale these.
- EU Member States monitor and evaluate work on, and outcomes of, gender budgeting at national level to facilitate further development.
- The EU Commission and EU Member States conduct studies on the reforms required to introduce gender budgeting, as well as conduct external and independent evaluations of gender budgeting efforts, which should provide input for future developments.
- The EU Commission and EU Member States further develop its strategic collaborations with experts in civil society and women’s organisations on gender budgeting.

## 4. Examples of gender budgeting at local and regional government level

Gender budgeting can be applied to any country and any type of budget system at all levels of government. Regional and local governments’ proximity to people’s everyday lives means there is potential to respond more directly to women’s and men’s, girls’ and boys’ needs when it comes to public policy and service delivery. At the regional and local levels, there is also

great potential to use participatory gender budgeting approaches involving the local population.<sup>29</sup>

Some examples of gender budgeting at local and regional government level in different EU Member States are described below.

### ***Helsinki city, Finland***

In spring 2018, Helsinki City Council decided that the 2018 budget should be assessed from a gender equality perspective and started a pilot project on gender budgeting, looking at the city's Culture and Leisure Division. The pilot project investigated three specific areas: operating grants for sports clubs, space grants for sports clubs and a satisfaction-based surveys for sports clubs that have been receiving payments and support. The study also analysed the distribution of shifts, i.e., how time slots for training shifts in city-owned facilities were divided between the sexes. This analysis is particularly relevant from the point of view of gender budgeting, as it deals directly with the allocation of the two components of the budget, namely the distribution of operating grants and facility use grants.

### ***Strasbourg city, France***

In March 2021, the Strasbourg City Council launched a pilot project on gender budgeting, based on an analysis of the operating and capital expenditures of the Sports Department's budget. According to the approach developed by the city, 82% of the Department's expenditures "directly or indirectly affect people and may have a differentiated impact on women and men, which should be evaluated". These are expenses contributing to equality, to guarantee equal access to public spaces, to sports facilities, and/or to tackle gender stereotypes in sports. This approach will be generalized to the city's budget as a whole for 2023.

### ***Region of Andalusia, Spain***

The regional Government of Andalusia in Spain has been implementing a gender-responsive budgeting strategy since 2003. An annual ex-ante Gender Impact Report assessing the resources that the Government of Andalusia allocates to the promotion of gender annually accompanies the Budget Bill. In 2007, a methodology called the G+ Programme was created to identify the budget programmes with the greatest impact for improving gender equality. Gender budgeting audits, introduced in 2013 to assess the implementation of the G+ Programme, are the latest stage in this strategy.

For the Andalusian administration, budgeting is a powerful tool for achieving gender equality. Some key factors for sustainability and successful implementation have been identified. Firstly, gender budgeting has been established by law in Andalusia.<sup>30</sup> The work is guided by a clear and strategic leadership, with a medium-term gender budgeting strategy lead by the regional Ministry of Finance and line ministries in charge of gender equality goals. Gender budgeting is

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<sup>29</sup> EIGE, *Gender budgeting*, 2017.

<sup>30</sup> See Art. 139 of Law 18/2003 of Fiscal and Administrative Measures. Available in Spanish: <https://www.boe.es/eli/es-an/1/2003/12/29/18>, and Art. 8 of Law 12/2007 for the Promotion of Gender Equality in Andalusia. Available at: <https://www.juntadeandalucia.es/institutodelamujer/catalogo/doc/iam/2008/143333811.pdf>

further integrated in the annual budget process and covers the entire budget cycle from planning to auditing. Moreover, the work is supported by continuous innovation in tools and methodologies, and the methodology also entails a strategy for cultural change which includes annual plans for training and awareness raising.

### **Recommendations**

The Advisory Committee recommends that:

- EU Member States' governments support gender budgeting efforts at local and regional level government, including by funding such efforts.
- EU Member States, at all levels of government, support systematic and strategic capacity building, including methodological tools, to support implementation of gender budgeting at local and regional level.
- EU Member States, at all levels of government, consult and use available tools and resources, such as EIGE's [Gender Budgeting toolkit and the European Women's Lobby's on line platform for gender budgeting](#).
- EU Member States' local and regional governments sign and implement the European Charter for Equality of Women and Men in Local Life, by the Council of European Municipalities and Regions (CEMR) [CEMR: Equality of women and men in local life \(ccre.org\)](#)

### **The Recovery and Resilience Facility provisions on gender equality and the importance of gender budgeting in the RRF**

The RRF regulation acknowledges that women have been particularly affected by the COVID-19 pandemic, both as healthcare workers and as those balancing unpaid care work with their employment responsibilities.<sup>31</sup> Against this backdrop, the RRF Regulation establishes the mitigation of the adverse social and economic impact of the crisis on particularly affected groups, especially women, as a general objective.<sup>32</sup> This is an important recognition of the harsh impacts of COVID-19 pandemic for women, which, in principle, frames the need for extraordinary policy efforts that are required to reverse this trend.

The RRF regulation calls on Member States, in the recital, to take into account and promote gender equality and equal opportunities for all, and the mainstreaming of those objectives throughout the preparation and implementation of National Recovery and Resilience Plans (NRRPs).<sup>33</sup> In the legally binding part, the RRF Regulation contains a requirement on gender equality<sup>34</sup>, which stipulates that Member States shall provide “an explanation of how the measures in the recovery and resilience plan are expected to contribute to gender equality and equal opportunities for all and the mainstreaming of those objectives, in line with principles 2 and 3 of the European Pillar of Social Rights (EPSR), with the UN Sustainable Development

<sup>31</sup> OJ L 57, 18.2.2021, Rec. 28 Regulation (EU) 2021/241, p. 21, 2021: <https://eur-lex.europa.eu/eli/reg/2021/241/oj>

<sup>32</sup> OJ L 57, 18.2.2021, Article 4(1) Regulation (EU) 2021/241, p. 31, 2021.

<sup>33</sup> OJ L 57, 18.2.2021, Rec. 28 Regulation (EU) 2021/241, p. 21, 2021.

<sup>34</sup> OJ L 57, 18.2.2021, Article 18(o) Regulation (EU) 2021/241, p. 39, 2021.

Goal 5 (SDG 5) and, where relevant, with the national gender equality strategy.” The scope of these policies has the potential to invoke a variety of gender equality objectives that the Member States’ measures could contribute to addressing. In addition, according to the RRF Delegated Regulation “Each measure of a social nature that includes a focus on gender equality shall be flagged, allowing for a specific subsequent reporting on expenditure under the Facility on gender equality.<sup>35</sup>” Earmarked investments should be monitored to ascertain if and how this objective has been met.

The European Parliament Research Institute has published an analysis of gender equality aspects in Member States’ National Recovery Resilience Plans, which shows that there is insufficient integration of gender equality in targets, indicators as well as gaps in “dedicated reforms or investments explicitly addressing gender-related challenges or indicating women as specific beneficiaries”.<sup>36</sup> These issues pose challenges to implementation, delivery and effective monitoring of gender focused RRF measures.

Analysing how gender equality aspects are integrated in Member States recovery plans, and how the RRF regulation on gender equality is implemented and monitored, provides valuable insights that should inform design of future crisis response packages, to ensure integration of gender equality perspectives. The EU needs to strengthen its capability to develop gender responsive financial instruments, especially in times of crisis. Applying gender budgeting in crisis responses constitutes a window of opportunity to tackle persistent gender gaps and accelerate progress to equality. Relevant and appropriate crisis responses should be used to close long-standing gender gaps, promote women’s economic independence, and ensure inclusive growth.

**Austria’s** National Recovery and Resilience Plan contains a standalone section on gender equality and equal opportunities and includes equality challenges in other parts of the plan. The standalone section on gender and equal opportunities provides an overview of the gender equality measures and the gender equality challenges they address as well as their potential impact on gender equality. The gender equality challenges mentioned in the plan are related to many of the gender equality objectives formulated by the federal ministries, within the framework of Austria’s gender budgeting work. Major gender inequalities in the areas of employment, reconciliation, and pensions as well as income, are identified in Austria’s plan. The plan also addresses gendered impacts of the pandemic; gender equality challenges that were exacerbated by the pandemic, for example horizontal labour market segregation leading to gendered differences in unemployment, short-time work and corresponding benefits, high part-time work ratio, and high burden of unpaid care work among women. To address these challenges, women are a specific explicit focus group in re- and upskilling measures for future-oriented professions.

The **Belgian Government** asked the Institute for Equality of Women and Men to contribute to the impact assessment of the Recovery and Resilience Plan (RRP) submitted by Belgium to

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<sup>35</sup> OJ L 429, 1.12.2021, Article 1(4) Commission Delegated Regulation (EU) 2021/2105, p. 80, 2021: [https://eur-lex.europa.eu/eli/reg\\_del/2021/2105/oj](https://eur-lex.europa.eu/eli/reg_del/2021/2105/oj)

<sup>36</sup> European Parliamentary Research Service, *Gender equality in the Recovery and Resilience Facility*, April 2022: [https://www.europarl.europa.eu/RegData/etudes/BRIE/2021/698757/EPRS\\_BRI\(2021\)698757\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2021/698757/EPRS_BRI(2021)698757_EN.pdf)

the European Commission in April 2021 like other stakeholders. This opinion<sup>37</sup> carries out a gender impact assessment of the measures and issues recommendations to the government. It concludes that some projects will directly promote greater gender equality, for example by allocating resources to increase the number of places available for childcare, and a project aimed at boosting the employment of the most vulnerable women, but also concludes that it is essential to monitor all of the plan's investments from a gender equality perspective. A specific follow-up has been set up by the department concerned. It aims to carry out a mapping among projects in order to identify those projects eligible for gender reporting, i.e., for which gender data will be available.

The **Spanish Government** launched its Recovery, Transformation and Resilience Plan (RTRP) at the end of April 2021, which, in addition to being the instrument to channel European funds, aims to establish the basis of the Spanish economic transformation, making it more competitive and sustainable. The Spanish plan presents an ambitious set of reforms and investments around four crosscutting axes of transformation: ecological transition, digital transformation, social and territorial cohesion, and gender equality that will guide policies, reforms, and investments. Gender equality is one of the four pillars of the Spanish RTRP, as it is a fundamental factor for growth. It is understood as an element of justice and social balance as well as a crosscutting factor throughout the Plan as a means to enhance productivity and GDP potential. Spain's RTRP plan aims to reduce structural barriers that hinder the equal access of women to the labour market; raise the female employment rate; improve, strengthen, and reorganize the long-term care system; increase educational potential and foster equal opportunities, so that long-term growth potential is boosted. To support these aims, an extensive guide on how to integrate gender equality in all activities funded by the Spanish Plan has been issued.<sup>38</sup> Using the 3Rs methodology<sup>39</sup>, the Spanish government has identified and analysed 365 expenditure programmes in terms of their gender relevance, which is almost 90% of all programmes, of which 139 are budgetary programmes of the Recovery, Transformation and Resilience Plan.

## 5. Gender budgeting tools to support a gender-responsive design, implementation and monitoring of the national Recovery and Resilience Plans

The EU Commission offers the Technical Support Instrument (TSI) to help Member States with the preparation, revision, and implementation of their NRRPs.<sup>40</sup> The TSI is a tailor-made technical expertise programme that recognises the importance of gender budgeting and other gender mainstreaming methods in ensuring that NRRPs advance gender equality. Moreover,

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<sup>37</sup> The Institute for the equality of women and men, *L'impact sous l'angle du genre du Plan pour la reprise et la résilience* [The gender impact of the Recovery and Resilience Plan], 2021: [https://igvm-iefh.belgium.be/sites/default/files/advisories/avis\\_impact\\_plan\\_de\\_reprise.pdf](https://igvm-iefh.belgium.be/sites/default/files/advisories/avis_impact_plan_de_reprise.pdf)

<sup>38</sup> Instituto de las Mujeres, *Guides to incorporate the gender perspective in the actions financed within the frame work of the Plan for the Recovery, Transformation and Resilience*, 2021: [https://www.igualdadenaempresa.es/actualidad/en-destacado/docs/GuidesGenderInRTRP\\_EN.pdf](https://www.igualdadenaempresa.es/actualidad/en-destacado/docs/GuidesGenderInRTRP_EN.pdf).

<sup>39</sup> For a description of the 3R methodology see for example EIGE, *3R/4R*. Available at: <https://eige.europa.eu/gender-mainstreaming/methods-and-tools/sweden/3r-4r>

<sup>40</sup> OJ L 57, 18.2.2021, Articles 5(a), 5(d), 8(d) and 8(g) Regulation (EU) 2021/240, p. 7-10, 2021.

gender mainstreaming in public policy and budget processes is one of the flagship technical support projects the Commission has prepared for the 2022 TSI call.<sup>41</sup>

In its Annual Report on gender mainstreaming in the European Parliament, the Parliament calls on the Commission to closely monitor the implementation of the existing provisions linked to gender equality in the RRF, to include relevant indicators in the recovery and resilience scoreboard to monitor the impact of national plans on gender equality as well as the amount of funds allocated and spent to support this goal.<sup>42</sup> In this regard, the Parliament highlights that gender-responsive reporting and gender-mainstreaming measures cannot be replaced by social tracking and social investments alone. The Parliament considers that gender equality deserves its own mainstreaming methodology as part of the RRF and recalls that EIGE has developed a suitable methodology. In addition, the European Court of Auditors has recommended that Commission should assess and report whether Member States' plans address gender equality.<sup>43</sup>

EIGE's methodology to track expenditures for gender equality<sup>44</sup> is part of EIGE's step-by-step toolkit for gender budgeting<sup>45, 46</sup> in the EU cohesion policy funds for the period 2021-2027. The toolkit assists those working with EU funds to better fit their programmes to the gender equality goals and renewed policy objectives of the EU and its Member States, and this includes the RRF. The tracking system methodology allows for a targeted monitoring of spending at different stages of the programming cycle. It comes with a downloadable Excel file to support Member States in calculating their expenditures for gender equality.

### **Recommendations**

The Advisory Committee recommends that:

- The EU Commission enhances its capability to develop gender responsive financial instruments, with a view to ensure gender equality perspectives in future response packages.
- EU Member States define and apply, in a systematic manner, methods and instruments that allow for gender equality analysis in the implementation phase of the national Recovery and Resilience Plan.
- EU Member States collaborate with gender equality experts, including with such experts from civil society organisations, to ensure that gender equality aspects are included in planning, implementation and evaluation of the activities funded within the RRF framework.

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<sup>41</sup> European Commission, *Technical Support Instrument: Flagships support projects*, 2021: [https://ec.europa.eu/info/overview-funding-programmes/technical-support-instrument-tsi/technical-support-instrument-annual-conference-2021/technical-support-instrument-flagships-support-projects\\_en](https://ec.europa.eu/info/overview-funding-programmes/technical-support-instrument-tsi/technical-support-instrument-annual-conference-2021/technical-support-instrument-flagships-support-projects_en)

<sup>42</sup> European Parliament, *Report on gender mainstreaming in the European Parliament*, see points 41-42 of the report, 2022: [https://www.europarl.europa.eu/doceo/document/A-9-2022-0021\\_EN.html](https://www.europarl.europa.eu/doceo/document/A-9-2022-0021_EN.html)

<sup>43</sup> European Court of Auditors, *Special Report: Gender mainstreaming in the EU budget: time to turn words into action*, 2021: [https://www.eca.europa.eu/Lists/ECADocuments/SR21\\_10/SR\\_Gender\\_mainstreaming\\_EN.pdf](https://www.eca.europa.eu/Lists/ECADocuments/SR21_10/SR_Gender_mainstreaming_EN.pdf)

<sup>44</sup> EIGE, *Tracking resource allocations for gender equality in the EU Funds*, 2022: <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/tool-8-tracking-resource-allocations-gender-equality-eu-funds>

<sup>45</sup> EIGE, *Gender budgeting: step-by-step toolkit*, 2022: <https://eige.europa.eu/publications/gender-budgeting-step-step-toolkit>

<sup>46</sup> EIGE, *Gender budgeting*. Available at: <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting>

- EU Member States ensure capacity building at all levels of government for staff responsible for implementation of activities funded by the national Recovery and Resilience Plan.
- The EU Commission follows up and evaluates the use of RRF funds in Member States from a gender equality perspective, including assessments of Member States' adherence to the RRF regulation and requirement to promote gender equality and address gender equality challenges.
- The EU Commission provides targeted investments to close the identified gaps in equality between women and men.

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