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#### NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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No. prev. doc.: 11727/21 REV 2

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Subject: Conclusions on Gender Mainstreaming in the EU Budget (CoA SR No 10/2021)  
- Preparation for the approval

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1. On 26 May 2021, the European Court of Auditors' published Special Report No 10/2021 entitled "Gender mainstreaming in the EU budget: time to turn words into action."<sup>1</sup>
2. On 2 June 2021, the Permanent Representatives Committee instructed the Working Party on Social Questions to examine the report in accordance with the rules laid down in the Council Conclusions on improving the examination of special reports drawn up by the Court of Auditors.<sup>2</sup>

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<sup>1</sup> The report is available in all official languages on the Court's website: <http://eca.europa.eu>

<sup>2</sup> Doc. 9436/21.

3. The Working Party on Social Questions first examined the report at its meeting on 22 June. The Slovenian Presidency then tabled a set of draft Conclusions on the report, which the Working Party examined at its meetings 13 and 28 September 2021.<sup>3</sup> Due to the exceptional circumstances arising from the COVID-19 pandemic, the Working Party meetings that took place on 13 and 28 September were held in virtual form.
4. The Working Party has reached an agreement on the draft text as set out in the Annex to this note.
5. The Permanent Representatives Committee is invited to forward the draft Conclusions in the Annex to this note to the EPSCO Council for approval at its session on 15 October 2021.

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<sup>3</sup> 10984/21 and 11727/21 + REV 1 + REV 2.

**DRAFT Council Conclusions on the European Court of Auditors Special Report 10/2021 on  
Gender Mainstreaming in the EU Budget**

**THE COUNCIL OF THE EUROPEAN UNION:**

1. **TAKES NOTE** of the Special Report on Gender mainstreaming in the EU budget, submitted by the European Court of Auditors (ECA).
2. **UNDERLINES** the importance of gender mainstreaming being applied across the EU budget, in line with the commitment enshrined in Article 8 of the Treaty on the Functioning of the European Union, whereby “In all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women.”
3. **RECALLS** the commitments to improve monitoring of the expenditure towards gender equality as laid down in the Interinstitutional Agreement between the European Parliament, the Council of European Union and the European Commission of 16 December 2020.<sup>4</sup>
4. **RECALLS** that, in its Gender Equality Strategy 2020-2025, the Commission stated that it “will look at the gender impact of its activities and at how to measure expenditure related to gender equality at programme level in the 2021-2027 MFF. The outcome of the recently launched audit by the European Court of Auditors on gender mainstreaming in the EU budget to promote equality will contribute to this process. This will improve gender mainstreaming in the Commission’s budget process, further increasing the contribution made by policy design and resource allocation to gender equality objectives.”
5. **AFFIRMS** that 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.

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<sup>4</sup> 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.

6. **AFFIRMS** the economic and social benefits of gender equality which is a prerequisite of Europe's competitiveness and sustainable and inclusive growth.
7. **STRESSES** that the implementation of gender mainstreaming across the EU budget will make the EU budget more result-oriented and effective.
8. **HIGHLIGHTS** the cross-cutting relevance of the Special Report.

**NOTES the concluding recommendations set out in the Special Report, whereby the Commission should, in the European Court of Auditors' view:**

9. Strengthen its institutional framework;
10. Carry out gender analysis;
11. Collect and analyse sex-disaggregated data;
12. Use gender-related objectives and indicators;
13. Improve reporting on gender equality; and
14. Assess and report on whether the Recovery and Resilience Facility addresses gender equality.

**CALLS UPON THE EUROPEAN COMMISSION, in cooperation with the MEMBER STATES, in the light of the recommendations of the Special Report, to**

15. Step up efforts to systematically mainstream a gender perspective into future EU strategies and policies, including by developing gender budgeting, gender equality tracking methodology and gradually strengthening the gender analysis of relevant EU legislative and policy measures in accordance with the Better Regulation Guidelines, as key tools for gender mainstreaming, while also reflecting on the possibility of undertaking ex-ante and ex-post gender impact analyses.

16. Further examine the Member States' Recovery and Resilience Plans and their implementation from a gender equality perspective, and report on how they have contributed to the promotion of gender equality.
17. Strengthen the institutional framework for supporting gender mainstreaming in the implementation of EU actions, and, for that purpose, to use available resources to translate its commitment to gender mainstreaming into specific actions by:
  - a. Clarifying the roles and responsibilities for gender mainstreaming in all policy areas, nominating staff responsible for supporting gender mainstreaming in each DG, and drawing up plans for implementing gender mainstreaming in each policy area;
  - b. Steering, coordinating and monitoring effective gender mainstreaming in the EU budget, including by strengthening the gender analysis of relevant EU funding programmes.
  - c. Making training on gender mainstreaming available to all staff, including specific training for relevant budgetary staff on gender mainstreaming in the EU budget; and
  - d. Ensuring that DGs share information and practices and make consistent use of available tools and expertise when implementing gender mainstreaming, especially the tools and expertise of EIGE where relevant, as well as the best practices of the Member States.
18. Enhance the integration of gender equality into the EU budget cycle, by adopting gender mainstreaming and tracking procedures, including:
  - a. Updating the Commission's guidelines for assessing the significant potential economic, social and environmental impact of legislative proposals so as to strengthen the analysis of impacts on gender; and
  - b. Conducting gender analyses of the needs and impacts for relevant EU funding programmes and instruments, and report on the results of these analyses, including with a view to developing appropriate measures.

19. Support and promote the systematic production, collection, analysis, reporting and dissemination of sound and comparable sex-disaggregated data regarding EU funding programmes inter alia through the work of relevant specialised agencies and institutions on the EU level, as well as national statistical institutions, while avoiding administrative burdens of additional reporting obligations and in order to reinforce knowledge-based policy-making.
20. Systematically make use of existing sex-disaggregated data, in order to reinforce knowledge-based policymaking in the context of EU funding programmes.
21. Seek to enhance the use of gender-related objectives, indicators and implementation measures to monitor progress, by:
  - a. Identifying and using relevant existing data on gender equality, including indicators for which sex-disaggregated data is available for the 2021-2027 EU funding programmes and instruments;
  - b. Using sex-disaggregated performance indicators in relevant future legislative proposals, in accordance with evidence-based policymaking principles; and
  - c. Reporting within the Annual Management and Performance Report (AMPR) on the contributions of EU funding programmes towards progress in gender mainstreaming based on gender-related objectives, indicators and measures.
22. Develop a robust system for tracking funds allocated and used to support gender equality and report annually on the results achieved in terms of gender equality, in order to improve accountability and budgetary transparency, and to ensure that reliable information on funds allocated to and used for the promotion of gender equality at programme level in the Multiannual Financial Framework (MFF) 2021-2027 is available.