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Effective Gender Budgeting in the next MFF

The Role of National and Regional Partnership Plans



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The Multiannual Financial Framework of the EU (2028–2034): Overview

The **Multiannual Financial Framework (MFF)** is the EU's long-term budget. It is more than a financial planning tool; it is a core instrument for translating political priorities into tangible outcomes across Member States. The new budget proposal for the next MFF (2028-2034)¹ marks a significant departure from previous frameworks by reducing the number of headings to four and merging 52 programmes into 16. There is greater flexibility on how the money will be used within programmes. The MFF proposal introduces a more flexible, performance-orientated EU budget, with fewer programmes, larger funds and stronger links to EU strategic priorities.

Competitiveness, defence, security, migration and strategic autonomy dominate the narrative and financial allocations of the new MFF. These priorities are reinforced through earmarking, minimum spending thresholds and political signalling.

By contrast, gender equality and social inclusion are not framed as strategic investments, despite strong evidence linking them to economic resilience, labour supply, productivity² and democratic stability³.

This is remarkable because of the clear gender equality obligations in the Treaty on the Functioning of the European Union⁴, which, among other things, establishes the legal basis for promoting gender equality in the EU budget. Furthermore, the Roadmap for Women's Rights and its annex⁵, as well as the Principles of a Gender-Equal Society⁶, show that strong policy priorities and commitments do exist. Yet, these are not linked to the EU budget.

This asymmetry means that programme design would favour the new strategic priorities embedded in the MFF proposal, while the share of earmarked spending on social objectives would decrease and implementation incentives to fund social investment would be limited. The reframed priorities suggest that the MFF may be shifting away from social investment and equality-driven spending that have supported the Union's social model. This would undermine the EU's commitment to the European Pillar of Social Rights.

The new priorities would channel EU funding to male-dominated sectors that have strong gendered norms. It is possible that the EU budget will **deepen existing gender inequality**.

1 European Commission (2025): A dynamic EU Budget for the priorities of the future - The Multiannual Financial Framework 2028-2034, COM(2025) 570 final.

2 André, Christophe, Causa, Orsetta, Soldani, Emilia, Sutherland, Douglas, Unsalet, Filiz (2023): Promoting gender equality to strengthen economic growth and resilience, OECD Economics Department Working Papers, No. 1776, OECD Publishing, Paris; Bertay, Ata Can, Dordevic, Ljubica, Sever, Can (2020): Gender Inequality and Economic Growth: Evidence from Industry-Level Data, IMF Working Papers 2020, 119.

3 Lefkofridi, Zoe, Beloshitzkaya, Vera, Gorniy, Julia, Lotter, Larissa (2026): Gender Equality as Foundational to Democracy: Theory and Evidence of Gendered Political Culture(s). Politics and Governance, Vol. 14.

4 Article 8 Treaty on the Functioning of the European Union demands that "[i]n all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women."

5 European Commission (2025): A Roadmap for Women's Rights, COM(2025) 97 final.

6 European Commission (2025): Declaration of principles for a gender-equal society, Annex to the COM(2025) 97 final.

ities in the labour market and **reinforce gendered understandings** of security and competitiveness instead of addressing them.

While simplifying the budget structure may enhance administrative efficiency, gender equality becomes **less recognisable as a policy objective**.

The key challenges are that:

→ most proposed programme regulations lack explicit gender equality objectives,^{7,8}

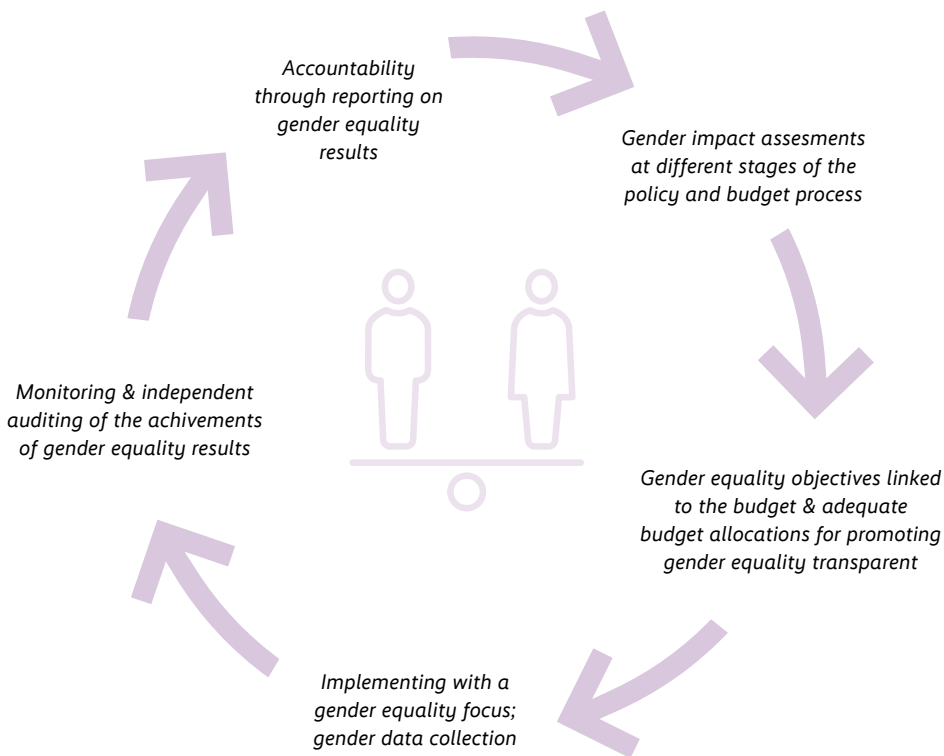
→ there is no more earmarked funding for gender equality,

→ more advanced, comprehensive gender mainstreaming provisions have been eliminated from programmes, replaced by simplified tracking and monitoring.

As programme objectives determine funding allocation, the absence of gender equality objectives makes it unlikely that funding will be allocated to activities that promote equality — running counter to the EU’s commitments to main-

Gender Budgeting: International Standards

Figure 1



Source: SDG Indicator 5.c. 1., European Court of Auditors 2021⁹

⁷ Gender equality as an objective is only mentioned in parts of the new AgoraEU programme and in parts of the Horizon Europe programme, as well as more comprehensively in the EU’s new external funding programme, Global Europe.

⁸ For an analysis of the AgoraEU programme from a gender perspective, see: Klatzer, Elisabeth (2026): Gender equality objective in the proposal for a Regulation establishing AgoraEU. Analysis of the proposal from a gender perspective, Briefing requested by the FEMM Committee, PE 787.154, March 2026.

⁹ European Court of Auditors (2021): Gender mainstreaming in the EU budget: time to turn words into action, Special Report No 10/2021.

tain and advance gender equality. This **undermines a holistic gender budgeting approach**.

While international standards of Gender Budgeting – the application of gender mainstreaming in the budget process, as shown in figure 2 – suggest that gender equality is linked throughout the budget process, the MFF 2028-2034 proposal suggests that gender equality is increasingly treated as a mere principle to be **“taken into account”**, rather than a **goal to be funded and achieved**¹⁰. A simplified gender tracking system, focused on expenditure classification, risks replacing meaningful gender mainstreaming with technical reporting.

Without corrective action during negotiations, the next MFF may **weaken the EU’s capacity to deliver on Treaty-based gender equality commitments**.

Due to the new approach, which presents a harmonised performance and monitoring framework and harmonised rules for budget expenditure tracking and horizontal rules, it is important to analyse the proposed Funds’ regulations in combination with the proposed Performance Regulation¹¹.

¹⁰ Only in the Global Europe instrument is gender equality more systematically included as an objective and a more comprehensive gender mainstreaming provision. For an overview and analysis of shortcomings, see: Debusscher, Petra (2026): Gender equality objective in the proposal for a Regulation establishing ‘Global Europe’ (2028-2034), Briefing requested by the FEMM Committee, PE 785.604, February 2026.

¹¹ European Commission (2025): Proposal for a Regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, COM(2025) 545 final.

The National and Regional Partnership Fund (NRP Fund)

The proposed MFF (2028-2034) brings all shared-management funding under one umbrella: the proposed European Fund for Economic, Social and Territorial Cohesion, Agriculture, Rural, and Maritime Prosperity and Security (NRP Fund)¹² consolidates cohesion, agricultural, maritime and home affairs funding streams – complemented by new defence and security priorities – into a **single framework**.¹³ It covers 44% of the total amount of the proposed MFF.

It will be implemented through two modalities, the **National and Regional Partnership Plans (NRP Plans)** and the **EU Facility**. All co-managed funds, such as the European Social Fund (ESF+), Cohesion Fund (CF), European Regional Development Fund (ERDF), Common Agricultural Policy (CAP) and other programmes, are merged under the NRP Plan umbrella. The NRP Plans are central to the NRP Fund's governance, defining national allocations and priorities.

The NRP Fund reflects the overall shifts in priorities within the MFF. While security becomes more visible, gender equality objectives are absent, and social objectives are pushed into the

background. The NRP Fund introduces a target for social spending (Art. 10(5)): at least 14% of the budget for the NRP Fund¹⁴ should be dedicated to meeting social objectives. However, excluding potential loans, the target of 14% translates to €79.71bn (2025 prices). This is significantly less than the current ESF+ budget, which amounts to an EU contribution of €88 bn (2018 prices). This predicts a clear decrease in nominal – and accounting for inflation more so in real – terms for EU support for social objectives. When compared to the overall size of the MFF, the share of spending decreases even more substantially, from 8.1% to 4.4%.¹⁵

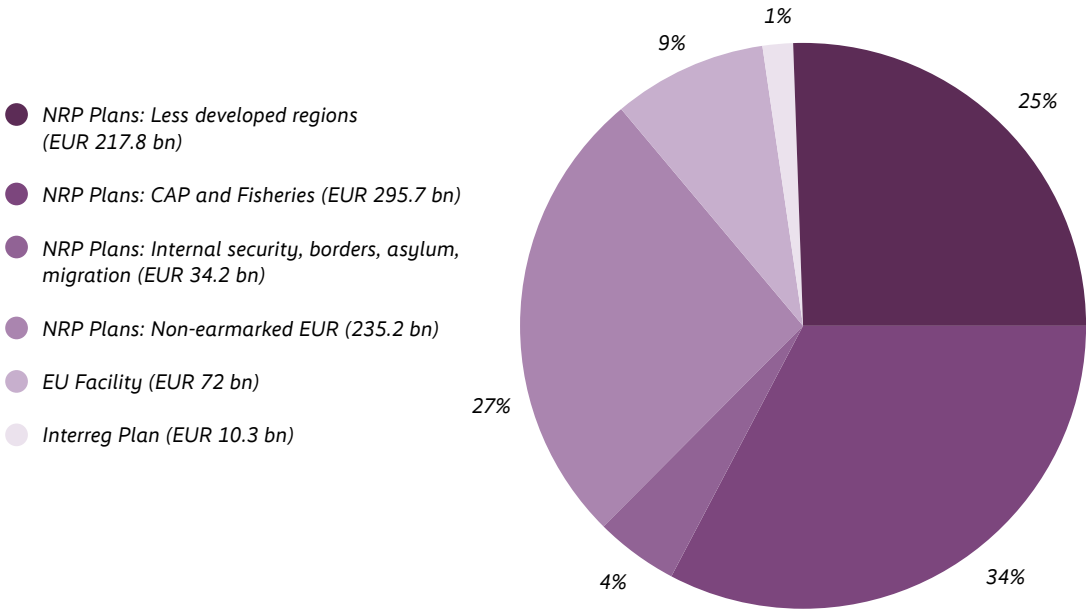
The proposed NRP Plan Regulation lists **priorities and requirements** to be met (inter alia Art. 22 and Annex V). Promoting gender equality or using a gender mainstreaming approach – notwithstanding a simple gender tracking method – in the NRP Plan is not among these requirements. The requirements include addressing challenges identified in the European Semester, particularly in the relevant country-specific recommendations (CSRs). Apart from wider problems with the European Semester from a gender

¹² European Commission (2025): Proposal for a Regulation of the European Parliament and of the Council establishing the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security for the period 2028-2034 and amending Regulation (EU) 2023/955 and Regulation (EU, Euratom) 2024/2509, COM(2025) 565 final.

¹³ In addition to the NRP Fund Regulation, several further regulations apply as part of the NRP Fund, including: European Commission (2025): Proposal for a Regulation establishing the European Fund for Regional Development including for European Territorial Cooperation (Interreg) and the Cohesion Fund as part of the Fund set out in Regulation (EU) [...] [NRP] and establishing conditions for the implementation of the Union support to regional development from 2028 to 2034, COM(2025) 552 final; Proposal for a Regulation establishing the European Social Fund as part of the National and Regional Partnership Plan set out in Regulation (EU) [...] [NRPPlan] establishing conditions for the implementation of the Union support to quality employment, skills and social inclusion for the period from 2028 to 2034, COM(2025) 558 final; Proposal for a Regulation establishing the conditions for the implementation of the Union support to the Common Agriculture Policy for the period from 2028 to 2034, COM(2025) 560 final.

¹⁴ Excluding CAP and fisheries income support as well as revenue from the Social Climate Fund from the calculation.

¹⁵ See: Elomäki, Anna (2026): Gender equality objective in the proposal for a Regulation establishing the European Social Fund (2028-2034), Briefing requested by the FEMM Committee, PE 786.627, March 2026.



Source: Proposed regulation for the European Fund for Economic, Social and Territorial Cohesion, Agriculture, Rural, and Maritime Prosperity and Security (NRP Fund), article 10

perspective, especially the reconfiguration of power structures¹⁶, the gender equality focus in CSRs is in decline: while some countries currently receive CSRs that address gender equality – although mostly within the narrow framework of increasing the employment rate for women – the number of such recommendations has decreased in the past five years¹⁷. While some of the other recommendations related to social goals (e.g. on improving social services and benefits) may have positive repercussions on gender equality when implemented, many recommendations, e.g. those related to public sector restructuring or weakening of social safety nets, might have a negative impact on gender equality. The new CSR issued in 2025 to all Member States to increase defence and security spending

is unique in its direct focus on budget allocations. No other CSR has called for an across-the-board increase in public spending.

The NRP Plans will give the Commission more power over enforcing CSRs. National spending priorities need to be **approved by the Commission**. It will be easier than before to transfer resources between policy areas and sectoral priorities within programmes, as well as between programmes. The new flexibility elements seem to mainly provide the Commission with more power and room for manoeuvre. Only when the Commission has given its approval will the Council adopt a decision, with the Commission adopting a financing decision including milestones and targets for the implementation of the NRP Plan.

¹⁶ See: Hubert, Agnès, Helfferich, Barbara (2016): Integrating Gender into EU Economic Governance: Oxymoron or Opportunity? Friedrich-Ebert-Stiftung EU Office, Brussels; Klatzer, Elisabeth, Schlager, Christa (2014): Gender and Macroeconomics: Economic Governance in the European Union – reconfiguration of gendered power structures and erosion of gender equality. In: Evans, May, Hemmings, Clare, Henry, Marsha, Johnstone, Hazel, Madhok, Sumi & Wearing, Sadie (eds.), The SAGE Handbook of Feminist Theory, SAGE, 483–499.

¹⁷ Elomäki, Anna (2025): Gender mainstreaming in economic governance: governing women's productive and reproductive labor in the European Union. International Feminist Journal of Politics, 27(3), 707–730.

Overall, the shifts in EU spending priorities in the next MFF might put pressure on Member States' budget priorities as well. Apart from the mechanisms outlined above, the high share of co-financing – with a minimum rate of 60% for more developed regions¹⁸ – is likely to contribute to fiscal pressure and influence budget allocations.

The design of the NRP Plans poses **significant challenges for gender equality**. It represents the most consequential missed opportunity in that it lacks binding gender equality objectives, robust ex-ante requirements, as well as earmarked resources for gender equality.

Neither the **general** nor the **specific objectives** of the proposed NRP Fund Regulation include gender equality as a goal. References are only made to 'equal opportunities', 'equal access to the labour market', and 'inclusive societies'. The only explicit reference to gender gaps appears in a recital, referring to measures supporting people and strengthening the Union's society, which should aim at 'closing existing gaps, including gender gaps' (Recital 17). However, this recital is **not translated into binding objectives or implementation provisions**. Without explicit gender objectives, gender equality risks being treated as optional or secondary – particularly in Member States where it is not already a policy priority.

While there is no obligation for gender equality objectives and no comprehensive gender mainstreaming provision, the Performance Regulation specifies that each Member State or third country shall provide a gender equality assessment for each activity in their plans (Art. 13(3) Performance Regulation) as follows:

- 'providing an explanation of how the activities in the plans are expected to contribute to gender equality;
- assigning to each activity the appropriate gender score according¹⁹ to the gender tracking methodology and providing adequate justification.

Moreover, gender equality shall be included among the criteria used for the evaluation of proposals, where feasible and appropriate.'

The NRP Fund Regulation operationalises these requirements in a minimalist way: the **template for NRP Plans** (Annex V of the proposed regulation) requires a short paragraph (limited to 5,000 characters) to address compliance of the entire plan with the principle of gender equality. The second requirement is to apply the gender tracking methodology by assigning a gender score (0/1/2) per measure, without requiring justification or any explanation of expected impacts in the template.

The **NRP Fund Regulation does not require gender equality to be integrated in the design** of the NRP Plans in a meaningful way. The proposed regulation includes an article on **horizontal principles** (Art. 7). However, this article only refers to 'respect for the Charter of Fundamental Rights,' omitting any explicit mention of gender equality as a horizontal principle and any obligation to promote or implement gender equality. Only the **anti-discrimination clause** (Art. 7(2)) mentions gender, but frames it as preventing discrimination rather than proactively advancing gender equality.

Taking an overall perspective²⁰ of evaluating the rules on horizontal principles – climate and biodiversity, social policies, gender equal-

¹⁸ The figure is 40% for transition regions and 15% for less developed regions. No national contribution is required in the context of selected CAP interventions, namely for degressive area-based income support; coupled income support, crop specific payment for cotton and support for small farmers (proposed NRP Fund Regulation, Art. 35).

¹⁹ The gender tracking methodology assigns activities to three categories: gender equality as a principal objective ('score 2'), gender equality as an important and deliberate but not as a main objective ('score 1'), and no substantial contribution to gender equality ('score 0').

²⁰ Including an analysis of provisions in the Performance Regulation and the NRP Fund Regulation.

ity – reveals that gender equality is significantly weaker and less institutionalised, displaying the least refined tracking system, most limited range of application, no spending target and no do-no-significant-harm to gender equality principle, with gender equality objectives not included in the proposed NRP Fund at all. Key weaknesses identified by the European Court of Auditors²¹ related to the integration of gender equality, such as refining the methodology for tracking gender expenditure, strengthening minimum criteria for the attribution of gender scores, defining targets for the proportion of money to be spent, or incorporating gender equality into programmes, have not been appropriately addressed in the proposed approach. While a 14% target on social objectives in the NRP Fund Regulation exists, no spending target for gender equality is being proposed. Without a spending target, the gender scoring remains aimless, not encouraging Member States to select activities that promote gender equality or ensure that all activities promote gender equality parallel to other goals.

The provision on data collection and recording (Art. 63) contains a few references to collecting gender disaggregated data on beneficiaries and recipients of funds related to CAP, as well as members in community-led local development action groups. However, it does not require systematic collection of data disaggregated by gender. General provisions of the Financial Regulation²² (Art. 33(3)) apply: ‘where appropriate, the data collected in relation to such [performance] indicators shall be broken down by gender.’²³

The **EU Facility** of the NRP Fund, managed by the European Commission, designed to enhance flexibility and address unforeseen crises, includes some positive references to gender equality, with the proposed regulation listing ‘measures to promote gender equality’ among a long list of eligible Union actions (Annex XV). While the EU Facility could be used to advance gender equality objectives – through dedicated technical support or evidence-based policy support, for instance – it currently lacks the safeguards necessary to ensure consistent delivery across the funding cycle. The absence of binding provisions, earmarked resources, or clear conditionality means that support for gender equality will depend entirely on discretion through implementation.

The monitoring framework is harmonised across the entire MFF as defined in the proposed Performance Regulation, and also applies to the NRP Fund. From the point of view of gender equality, it displays severe shortcomings. All funding instruments will be assessed on the basis of this performance monitoring framework, consisting of a list of pre-defined intervention fields, pre-defining output and result indicators for each field (proposed Performance Regulation, Annex I). While this framework displays several weaknesses overall²⁴, there are serious deficiencies from a gender equality perspective. While gender indicators are limited to disaggregation of indicators by gender, even this approach is not applied consistently²⁵ across intervention fields.

²¹ European Court of Auditors (2022): Report on the performance of the EU budget – Status at the end of 2021.

²² Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union, OJ L, 2024/2509, 26.9.2024.

²³ Interestingly, the proposed Performance Regulation does not follow the legal requirements of the Financial Regulation but, rather, further limits breaking indicators down by gender to “where feasible and appropriate” (recital 8), which seems to offer scope for arguments of not doing so by claiming that it is not “feasible”.

²⁴ See, for example: European Court of Auditors (2026): Opinion 10/2026 (pursuant to Article 322(1), TFEU) EU budget 2028-2034 concerning the proposal for a regulation of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities COM(2025) 545 final.

²⁵ Klatzer, Elisabeth (2026): Gender equality objective in the proposal for a Regulation establishing a budget expenditure tracking and performance framework (2028-2034), Briefing requested by the FEMM committee, PE 787.103, March 2026.

Furthermore, few intervention fields are related to gender equality, with only 15 of the 543 listed categorised as having gender equality as a principal objective²⁶. Additionally, the intervention fields do not fully reflect the EU's gender equality objectives. This list could be expanded by adding gender-equality-related intervention fields by building on the gender equality principles and objectives set out in the Roadmap for Women's Rights and the Principles of a Gender-Equal Society.

As regards governance of the plans (Arts 49-53), Member States shall set up one or more managing authorities and a coordination authority and one or more monitoring committees for one or more chapters of the Plan. While there is no equivalent provision for the coordination and managing authorities, the Monitoring Committee(s) shall, among many other things, include representatives of gender equality and non-discrimination bodies in line with the partnership principles of the NRP Fund. As per article 56, the task of the Monitoring Committee is to examine progress in implementation, review the implementation of the chapter(s) of the Plan under its responsibility, including all issues that affect progress towards achieving their objectives and approve any amendments, as well as authorise and approve 'the methodology, criteria and procedures for the selection of operations. The criteria applied and procedures used for the selection of operations shall be non-discriminatory, inclusive and transparent, ensuring accessibility to persons with disabilities, ensuring gender equality, and take account of the Charter of Fundamental Rights of the European Union.' While the reference to gender equality and non-discrimination in the Monitoring Committee and among the selection criteria is to be welcomed, the representation of gender equality bodies needs to be ensured in the managing authorities and the coordination authority in order to effectively introduce gender equal-

ty objectives and activities during the crucial phase of drafting and designing the NRP Plans. Furthermore, the representation could be extended to include civil society networks dedicated to promoting gender equality.

²⁶ And four of these intervention fields are focused on renovation and construction. Information available indicates that the main objective of these interventions is not gender equality but, rather, to increase energy efficiency. Thus, the categorisation of these intervention fields as "gender score 2" (gender equality as the principal objective) might be misleading.

Recommendations

The NRP Fund provides the potential to embed gender equality across a major share of EU expenditure. The following key entry points for strengthening gender equality in the proposed regulation are identified:

- Include **promoting gender equality as a general and specific objective** in Articles 2 and 3.
- Incorporate **a comprehensive gender mainstreaming provision into Article 7**, building on the Common Provision Regulation (CPR)²⁷ as a model.²⁸
- Integrate **a provision to fund targeted actions in support of gender equality across objectives of the NRP Fund**. Add a provision in Article 7 of the NRP Fund to include the obligation to fund targeted action across objectives of the NRP Fund, covering both NRP Plans and the EU Facility.
- Ensure the **EU Facility** explicitly earmarks resources for gender equality measures and related goals.
- Introduce a provision that **data collection** related to people shall be disaggregated **by gender**.
- **Consider introducing a target for gender equality expenditure** linked to the gender equality scores, e.g. a target of 5% of NRP expenditures allocated to score 2 interventions (with gender equality as a principal objective), and 20% of NRP expenditure allocated to score 1 interventions (with gender equality as an important and deliberate objective, but not the main objective).
- **Consider increasing the 14% target to increase the share of national envelopes dedicated to social objectives**. This would likely also increase funding for targeted gender equality actions.
- Ensure that the **coordination authority and managing authorities** to be established in Member States include close cooperation with **gender equality and non-discrimination bodies**, as well as have appropriate staff with core **competences concerning gender mainstreaming and gender budgeting**.

In negotiations, the potential of the NRP Fund can be translated into opportunities for the stronger integration of gender equality and facilitating funding for gender equality priorities, thereby ensuring progress towards declared gender equality objectives at EU and national level.

²⁷ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy, L 231/159.

²⁸ "Member States and the Commission shall ensure that equality between men and women, gender mainstreaming and the integration of a gender perspective are taken into account and promoted throughout the preparation, implementation, monitoring, reporting and evaluation of programmes." (Article 9(2) CPR).

About the author

Elisabeth Klatzer is a political economist and works independently as a researcher, advisor, movement builder and advocate. Her work focusses on Gender Equality and public policies, feminist economics, Gender Budgeting and transforming economic systems towards sustaining a good life for all. She publishes on these topics, and is co-editor of the volume “Gender Budgeting in Europe. Developments and Challenges”, published with Palgrave Macmillan. Co-founder and co-coordinator of the European Gender Budgeting Network and an Austrian Caring Economy network called “FAIR-Sorgen! Wirtschaften fürs Leben”. As a university lecturer, she teaches at the University of Reykjavik, Iceland, among other institutions.

Effective Gender Budgeting in the next MFF

This policy brief reviews the European Commission proposal for the next EU budget, the Multiannual Financial Framework 2028–2034, from gender equality perspectives. The focus is on the new EU Fund for economic, social and territorial cohesion, agriculture, rural and maritime prosperity and security, which amounts to 43% of the EU budget. This new fund, administered through National and Regional Partnership Plans, brings together all Funds co-managed by Member States, such as the European Social Fund, the Common Agricultural Policy, regional and cohesion policy, as well as migration, asylum and border control. The analysis reveals a shift away from social priorities. Gender equality is being left out altogether from programme objectives. Overall, gender equality is treated as a mere principle to be “taken into account” rather than a goal to be funded and achieved. The policy brief highlights how to enhance the proposed legislative texts to embed gender equality across this major share of EU expenditure. A stronger focus on gender equality and social investment in the EU budget is important to strengthen economic growth and resilience, labour supply, productivity, and democratic stability in the European Union.

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