EU Multiannual Financing Framework (MFF) 2028-2034

A key opportunity to invest in human rights

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INTRODUCTION

On 16 July 2025, the European Commission proposed the 7-year European Union (EU) budget estimated at EUR 2 trillion. The new plan is meant to simplify EU spending by replacing 52 separate programmes with 16 funds organized around three main headings/pillars (social policy/agriculture, competitiveness policy, and external action), which allows the EU to use the budget more flexibly and effectively.

The EU and its Member States have made progress towards the realization of human rights, including economic and social rights, through important legislative and policy initiatives and budgetary allocations. Yet, important gaps remain. Taking stock of the fundamental rights situation in the EU in 2025, the EU Agency for Fundamental Rights (FRA) reports a widening gap between proclaimed values and protection of rights in practice; a deepening housing crisis fuelled by rising costs and shortage of social and affordable housing, as well as labour market discrimination and exploitation of third-country nationals. The report also points to growing tension between increased exposure to online hate speech and unjustified content restrictions, as well as corporate and political resistance to regulate and protect online spaces.[1]

This, coupled with a shrinking civic space in a large number of EU Member States and widening gaps in civic participation,[2] has created fertile grounds for deepening mistrust in democratic institutions and dangerous levels of polarization, which in turn risk further weakening the human rights ecosystem.

In a context of geopolitical rivalries, where investment in human rights and sustainable development is at risk, including as a result of rising military expenditures, the United Nations High Commissioner for Human Rights, Volker Türk, calls for human rights economies that put people and the planet at the centre of economic decisions, and for economic, fiscal, monetary, business and investment decisions anchored in the human rights values and obligations that States and regional organizations have committed to.

[1] EU Agency for Fundamental Rights (2026), Fundamental Rights Report - Challenges and achievements in 2025
[2] See Rule of Law Report 2025 (add link); Fundamental Rights Report 2025; Protecting civil society – Update 2023 | European Union Agency for Fundamental Rights; IMMC.COM%282022%29716%20final.ENG.xhtml.1_EN_ACT_part1_v3.docx

HUMAN RIGHTS PRIORITIES SETTING

EU Member States are party to most United Nations (UN) human rights treaties, and the EU itself has ratified the Convention on the Rights of Persons with Disabilities. Respect for human rights is one of the EU's founding values, guiding its internal and external action.[3] The EU Charter of Fundamental Rights reaffirms international human rights obligations and is to be applied and interpreted in accordance and in conjunction with international human rights law.

By ratifying the UN human rights treaties, EU Member States and the EU have assumed the obligation to implement them. Implementation is the process whereby the EU and its Member States, as parties to a given treaty, take action to ensure the realization of all rights contained in a specific treaty within their jurisdiction.

Recommendation 1: The future MFF should uphold the human rights obligations that States and regional organizations have committed to in EU legislation and the UN core human rights treaties which all EU 27 Member States have ratified.

Placing people and the planet at the centre of economic decisions,[4] implies that international human rights law informs economic, industrial and trade laws and policies, investment decisions, consumer choices, business models and business operations. It should guide choices on the measures for States to take that are adequate and effective to dismantle structural barriers and impediments to realize all human rights equally, without leaving anyone behind. It means that civil, cultural, economic, political, and social rights should be looked at holistically, including the right to development and the right to a clean, healthy and sustainable environment.[5]

Recommendation 2: The future MFF should invest in human rights and place people and the planet at the centre of economic, fiscal, business and social investment decisions.

Human rights mechanisms, whether global or regional, guide States parties in the process of implementing their human rights obligations. United Nations human rights mechanisms regularly engage in dialogue with States on the situation of human rights and provide them with detailed analysis of human rights gaps and recommendations on how to address them or provide thematic guidance on certain human rights issues.

The EU Strategic Agenda 2024-2029 and the Commission's Political Guidelines 2024-2029 converge in setting out the EU's security and defence, prosperity and competitiveness and democracy and social fairness as the EU's priorities for the political cycle.

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[3] Treaty on European Union, Article 2

[4] See Human rights economy – Seeding change for an economy that enhances human rights | OHCHR and hre-discussion-paper-en.pdf

[5] See UN Human Rights Office (2024), Human Rights Economy – from concept to practical application: https://www.ohchr.org/en/statements-and-speeches/2024/06/human-rights-economy-concept-practical-application

International human rights law, and the guidance provided through the United Nations human rights mechanisms can serve as a blueprint when defining future policy and investment priorities, including in the context of the MFF, its three headings and operational programmes. For example, under heading 1, United Nations human rights mechanisms recommendations addressed to EU Member States in the context of the Universal Periodic Review (UPR), by the Treaty Bodies and Special Procedures can assist in designing the 27 National and Regional Partnership Plans (NRPPs). Under heading 3 when designing Global Gateway Programmes, humanitarian aid programmes etc., the recommendations from UN human rights mechanisms addressed to all the 193 UN Member States can assist in establishing priorities and addressing longer term underlying issues to foster social cohesion, sustainable peace and development.[6]

Recommendation 3: The EU should systematically use recommendations from UN human rights mechanisms as an evidence base for setting priorities under the MFF and related policies, including the National and Regional Partnership Plans, the European Semester, Global Europe, Global Gateway and humanitarian programming.

MAXIMUM AVAILABLE RESOURCES OBLIGATION

Creating the fiscal space, allocating budgets and expenditure for human rights

State parties to the UN human rights treaties are required to implement the human rights treaties obligations and recommendations addressed to States by international human rights mechanisms. This includes refraining from violating a certain human right (respect), preventing third persons from interfering in the exercise of rights (protect), or taking measures to ensure the realization of a right (fulfil). While allowing a broad and flexible approach, the measures adopted need to be adequate and effective, in the sense that they must produce the result of realizing the rights in question. Such measures often include a combination of legislative, judicial, administrative, educational, financial and social measures. Some of these measures which do not require funds must be implemented immediately, such as the elimination of discrimination and the interdiction of retrogressive measures without strong justifications.

For the other measures, a key tool at the State's disposal is the public budget, as the realization of certain human rights needs financial resources. Towards this objective, not only budgets need to prioritize people's needs and rights, but also, that, through fiscal policies, including taxation and other sources of public revenue, governments have to raise "the maximum of available resources (MAR)" towards these objectives, herein creating the fiscal space for advancing the realization of human rights.

[6] All recommendations addressed to the EU and all 193 United Nations Member States are available on the **OHCHR Universal Human Rights Index** (https://uhri.ohchr.org). This database can be searched by country, human rights theme, SDG, affected group and by human rights mechanism.

The Legal Obligation of Maximum of Available Resources

Article 2 (1) of the International Covenant on Economic and Social and Cultural Rights (ICESCR)
Each State Party to the Covenant undertakes to take steps individually and through international assistance and cooperation, especially economic and technical, ***to the maximum of its available resources****, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.*

International human rights mechanisms have consistently recommended States to assess and evaluate the extent to which they are mobilizing resources, and to ensure that the mobilization of resources is conducted in a manner fully aligned with human rights principles, upholding transparency, accountability, equality and non-discrimination, and contribute to the progressive realization of economic, social and cultural rights, and have also made recommendations to EU countries to use EU resources for the realization of human rights.[7]

On the side of budget allocations and expenditures, these should be “appropriate”, i.e., well suited to realize a specific right (for example, to ensure the availability and accessibility of health services), responsive to the needs that people have articulated, and not unnecessary or wasteful. Budgeting should be “effective”, i.e., evidence based, designed and implemented to best realize a positive impact on human rights. And the budget should be “adequate”, i.e., sufficient for the realization of the rights in question.

Mobilizing resources for human rights under the future MFF

The MFF represents a key framework of financial instruments through which EU priorities are pursued. It operates interconnectedly with national Member States budgets and focuses on “common challenges where spending at European level brings the highest added value”.[8] The EU Commission defines added value as “the value resulting from an EU intervention which is additional to the value that would have been otherwise created by Member States alone”.[9]

The EU budget is financed through several sources. Member States’ contributions based on their gross national income, value added tax-based resources and custom duties represent the main source of revenue for the MFF. The EU’s 2021-2027 MFF was equipped with a budget exceeding 1.2 trillion and supplemented with the up to 800 billion NextGenerationEU recovery instrument for the years 2021 to 2026.[10]

[7] CESCR, E/C.12/ARM/CO/2-3, para 9; E/C.12/ALB/CO/2-3; CERD/C/PRT/CO/18-19 (CERD 2023); CRC/C/SVK/CO/6 (CRC 2025); E/C.12/ITA/CO/6 (CESCR 2022); CRPD/C/EST/CO/1 (CRPD 2021); CRC/C/GRC/CO/4-6 (CRC 2022); CRPD/C/FRA/CO/1 (CRPD 2021); CRPD/C/EST/CO/1 (CRPD 2021); CRPD/C/NLD/CO/1 (CRPD 2024); A/HRC/47/36/ADD.1 (SR Extreme poverty 2021)
[8] COM(2025) 46 final
[9] See European Commission (2011), The added value of the EU budget. Commission staff working paper, SEC(2011) 867 final
[10] https://op.europa.eu/en/publication-detail/-/publication/d3e77637-a963-11eb-9585-01aa75ed71a1/language-en

In 2021, the EU institutions agreed on a roadmap to modernize the revenue system and introduce new own resources contributing to the increase of the EU budget.[11] A contribution on non-recycled plastic packaging waste was introduced in 2021.[12] The Carbon Border Adjustment Mechanism (CBAM) is currently in its transition phase and will apply in its definitive regime from 2026.[13] Other options considered include the introduction of corporate taxation (BEFIT); an EU 'fair border mechanism'; a financial transaction tax (FTT); a tax on crypto-currencies; own resources based on statistics such as the gender pay gap, bio-waste or food waste.[14] For the new MFF, five new own resources are suggested.[15] Generating own resources efforts are one way of raising more MFF funding which can generate the necessary resources to fill current gaps in human rights investments. At the same time, it is crucial that any new own resources of the European Union are allocated in a way that prioritizes investments in economic, social and cultural rights, reduces inequalities and that any negative effects on human rights, including extraterritorial, are assessed and mitigated.

At **national level**, taxation is a key instrument for mobilizing resources to implement all human rights, address poverty and socio-economic inequalities. Recognizing the changing landscape of wealth and capital accumulation, human rights mechanisms have explored new revenue options, such as wealth and environmental taxes, taxes on the digital economy, unitary taxation of transnational corporations.[16] Member States should further explore new revenue possibilities and better use progressive taxation for resource mobilization for human rights investments, to be also channelled through the MFF.

International tax cooperation and assistance also plays an important role in the realization of human rights. International human rights mechanisms have underscored that promoting inclusive and effective international tax cooperation will help countries effectively mobilize their resources and stressed the obligation of States to promote an inclusive, fair and effective global tax governance and combat tax-related illicit financial flows.[17] The 2025 Seville Declaration on Domestic Revenue Mobilisation reflects a shared commitment to fair, transparent, effective, and accountable tax systems, as well as stronger international cooperation to support equitable and sustainable domestic revenue mobilization.[18] Depending on a variety of factors such as the loan terms and conditions, prudent use of loan funds and effective debt management, debt financing can also contribute to resource mobilization and herein expand the fiscal space for human rights.[19]

[11] Interinstitutional Agreement 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, OJ L 433I, 22.12.2020, p. 28–46.
[12] https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/2021-2027/revenue/own-resources/plastics-own-resource_en
[13] https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en
[14] https://www.europarl.europa.eu/thinktank/en/document/EPRS_ATA(2023)749786
[15] See 80b07565-b336-41ae-9baf-a5401e7b528b_en
[16] UN Human Rights Office (2024), Comments on the Zero Draft Terms of Reference For the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation
[17] E/C.12/2025/1; see newly released HRW database on HRMs and taxation: Database of UN Human Rights Treaty Bodies' Statements on Taxation | Human Rights Watch
[18] Addis Tax Initiative, Seville Declaration on Domestic Revenue Mobilisation (2025)
[19] A/HRC/55/54

The advancement of a UN Framework Convention on International Tax Cooperation represents a critical opportunity to establish a more inclusive, transparent, and equitable global tax architecture. Such a Convention could help address cross-border tax avoidance, illicit financial flows, and harmful tax competition, issues that significantly undermine states' ability to mobilize domestic resources and fulfil their human rights obligations, particularly in relation to economic, social and cultural rights.

Framework Convention on International Tax Cooperation and its Protocols
In February 2025, the intergovernmental negotiating committee tasked with drafting the UN Framework Convention on International Tax Cooperation and its protocols held its first meeting. For the first time, the Member States agreed on Terms of Reference for the negotiations which include the explicit recognition of international human rights law in the context of international tax cooperation.[20] *The Committee will discuss international tax cooperation approaches that will contribute to the achievement of human rights and sustainable development in its three dimensions, economic, social and environmental. Critical issues such as addressing tax-related illicit financial flows, taxation of multinational the digital economy, will be discussed, as well as mechanisms for dispute resolution.*

Efforts by the EU to try and increase global and EU tax cooperation and harmonization should be encouraged and enhanced, as another way to help the collective mobilization of resources for human rights investments.[21] Alignment between regional initiatives, such as those pursued by the EU, and global efforts under UN auspices is essential to ensure coherence, fairness, and the primacy of human rights in tax policy-making.

Recommendation 4: The future MFF should help generate and channel sufficient resources for human rights. Member States should step up efforts to mobilize public resources, including through increased use of EU funds for human rights, progressive taxation, fair tax systems, and stronger international tax cooperation aligned with human rights principles.

Aligning budget allocations with actual funding needs under the future MFF

As a general principle, the UN Committee on Economic, Social and Cultural Rights has said that the underspending of funds available can constitute a failure by States to comply with obligations to use Maximum Available Resources under the Covenant on Economic, Social and Cultural Rights. Such a scenario may occur if Member States do not fully utilize or absorb the resources available for the implementation of human rights (for example in the areas of health care, employment, housing, education, social inclusion or combatting child poverty).[22]

Civil society beneficiaries may also underspend. There can be various reasons for this, including the complexity of EU rules governing the implementation and disbursement of EU funds, which may affect the capacity of Member States as well as civil society and other partners to implement programmes.

[20] See A/79/333, Annex 1, para 9: Efforts to achieve the objectives of the framework convention therefore should: […] (c) Be aligned, in the pursuit of international tax cooperation, with States obligations under international human rights law.
[21] For example DAC9 directive https://www.ifcreview.com/news/2025/april/eu-eu-approves-tax-cooperation-rules/ ,
[22] See Cohesion Overview 2014-2020, and for the ongoing funding cycle: Cohesion Overview 2021-2027

Recommendation 5: EU funding should be simplified, flexible and responsive to actual needs to reduce underspending, improve absorption of funds and ensure that resources reach people and communities facing the greatest human rights challenges, while continuing to ensure full participation, transparency and accountability.

Sustainability of funding is also key to ensure that investments can be effective in leading to real progress on human rights promotion and protection on the ground. An issue with sustainability might occur when Member States develop EU funded programmes, for example to support community inclusion of persons with disabilities but fail to follow up with national budgets to ensure their continuity.

The Committee on the Rights of Persons with Disabilities has pointed to the need to ensure "the sustainability and continuity of rehabilitation services after the provision of support through the European Social Fund ends by taking specific policy measures and allocating a specific budget".[41] Similarly, the Committee on the Rights of the Child has urged to "invest in ensuring sustainability of, and follow-up action for, services funded from external sources, particularly from the European Structural and Investment Funds".[22] Sustainability should also be promoted as regards funding for beneficiaries beyond Member States, including in particular civil society organizations, by prioritizing multi-annual operating grants, re-granting schemes and longer funding cycles for action and project grants.

Recommendation 6: The MFF should promote sustainability and continuity of investments by supporting long-term programmes, multi-annual funding and follow-up national investments, ensuring that human rights gains are not lost when EU funding ends.

A HUMAN RIGHTS-BASED APPROACH TO FUNDING UNDER THE FUTURE MFF

International human rights law requires that the financing of human rights obligations adhere to the human rights principles of non-discrimination, participation, and be carried out with fiscal transparency and accountability.[23] The MFF should fully abide by these principles at all stages of its design, implementation, monitoring and evaluation. First and foremost, MFF funding should not violate human rights obligations.

Responsibility and accountability to ensure that funding does not undermine human rights obligations

The EU and its Member States are duty bearers with the legal obligations to respect, protect and fulfil human rights, and accountable for the way EU funds are spent and the impact that EU investments have on people's lives. This entails the responsibility to ensure that investments and funding under the MFF shall never contradict human rights obligations, either directly or indirectly.

[23] A/HRC/55/54

This might be the case, for example, where EU funds support separate housing provisions or other segregating measures as part of a Member State's overall programme for social inclusion[24]. Other potentially problematic cases may relate to funds supporting measures intended to improve treatment of stigmatized groups, but in fact heightening stereotypes; or funds used to modernize and expand immigration detention facilities, which may perpetuate disproportionate immigration detention practices, including of children – at odds with international human rights standards according to which detaining children on the basis of their or of their parents' immigration status, is never in the best interests of the child and constitutes a violation of the rights of the children.[25]

Attention also needs to be paid to the allocation of EU funds to a programme or project which may indirectly contribute to human rights violations. For example, the improvement of a social care home for persons with disabilities (building a new kitchen, toilet, energy efficiency, etc.) may perpetuate institutionalization, in violation of the Convention on the Rights of Persons with Disabilities.[26] Similarly, funding for border security equipment may, in the absence of the necessary safeguards and conditionality clauses, indirectly support border governance practices which are not in line with international human rights standards, for example as regards the use of surveillance systems.

As party to the Convention on the Rights of Persons with Disabilities, the MFF should include a "CRPD horizontal condition" to ensure that measures supported by the Funds align with the Convention, and as exists in the current MFF.

The Conditionality Regulation, which is not time bound, will continue to protect the EU budget from breaches of the principles of the rule of law. The next EU budget should ensure that the NRPPs establish a strong link between the recommendations in the Rule of Law Report and financial support for targeted reforms.

And while general provisions conditioning disbursement of EU funds to the respect of the Charter of Fundamental Rights exist in the current MFF[27], and continue to apply[28], gaps have been identified in practice which call for more robust safeguards. To this end, the EU Fundamental Rights Agency found that Member States should enhance the transparency and

[24] See European Parliament (2023), Resolution on the segregation and discrimination of Roma children in education; Bridge EU (2025), EU Funds for Fundamental Rights Report

[25] See Joint General Comment No. 3 (2017) of the Committee on the Protection of the Rights of All Migrant Workers and Members of Their Families and No. 22 (2017) of the Committee on the Rights of the Child on the general principles regarding the human rights of children in the context of international migration

[26] The Committee on the Rights of Persons with Disabilities regularly calls on EU countries and the EU itself to refrain from investing EU funds in the renovation and construction of segregated institutions and to use such funds for the full implementation of the right to live independently.

[27] Regulation (EU) 2021/1060, Article 9; Article 15; ANNEX III

[28] The principles of the rule of law and the Charter of Fundamental Rights are non-negotiable. The rule of law Conditionality Regulation3 will continue to apply to the whole of the EU budget (see Section 5). The national and regional partnership plans will strengthen the link between the recommendations in the Rule of Law Report and financial support. In case funds are lost for a Member State due to persisting breaches of the Rule of Law or Charter of Fundamental Rights, they will be available for use in programmes in direct or indirect management, in particular those contributing to supporting Europe's democracy, civil society, Union values or the fight against corruption. See Commission main communication https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025DC0570R(01)

accessibility of complaints mechanisms, while ensuring that they are sufficiently effective to identify and address violations.[29]

And, in recent years, the European Ombudsman has investigated several cases relating to the use of EU funds and possible human rights violations and also found there to be insufficient monitoring and complaints mechanisms. In a case relating to the 2023 EU-Tunisia Memorandum of Understanding (MoU), the Ombudsman expressed concern about the absence of prior human rights impact assessment and suggested the Commission to establish concrete criteria for suspension of EU-funded contracts relating to migration management where it finds evidence of human rights violations. It was also recommended that the Commission encourage its implementing partners to set up complaint mechanisms where individuals can report alleged violations of their human rights.[30] In a separate investigation, the Commission's monitoring of EU funds allocated for border management in Greece was investigated and the Commission was recommended to "carry out a fundamental rights impact assessment of the [detention-like] centres, with a view to identifying measures to mitigate any potential risks".[31] The Ombudsman has also found that the Commission could take steps to improve the monitoring of funds and that it should 'take a more proactive approach to enforcement' in cases when concerns have been raised about the obligation to promote deinstitutionalization.[32]

Similarly, the Committee on the Rights of Persons with Disabilities- when reviewing the EU in 2025 - concluded that, in view of its problematic spending of EU funds in violation of the Convention on the Rights of Persons with Disabilities, the EU should strengthen monitoring and complaints mechanisms and ensure monitoring by national human rights institutions, persons with disabilities and their representative organizations. The Committee also recommended that the EU consider ratifying the Optional Protocol to the Convention, which would mandate the Committee to consider communications from individuals and groups. Such action would enhance the accountability of the EU as party to the Convention, as it allows persons with disabilities to claim their rights at international level.[33]

Negative human rights impact associated with investments can be prevented by conducting systematic human rights impact assessments and involving human rights bodies and people who will be affected by the activities funded at all stages of the funding processes. The EU should ensure regular independent monitoring including by national human rights institutions and the introduction of suspension and mitigation clauses with clear activation procedures and having in place complaints mechanisms.

Recommendation 7: All EU-funded investments should be fully aligned with international human rights standards. Human rights impact assessments, effective monitoring, safeguards, complaints mechanisms, suspension clauses and disability-rights conditionalities should be embedded throughout the funding cycle.

[29] EU Fundamental Rights Agency, 2023 "EU funds: Ensuring compliance with fundamental rights"
[30] OI/2/2024/MHZ
[31] OI/3/2022/MHZ
[32] OI/2/2021/MHZ
[33] CRPD/C/EUR/CO/2-3

Equality, non-discrimination and leaving no one behind

The EU's gender equality strategy for 2020 to 2025 included a commitment to improve gender mainstreaming in the budget process, notably by developing a methodology to track expenditure on gender equality. This **gender budgeting tool** was piloted for the first time in the EU's 2021-2027 MFF. It was applied to all spending programmes in the annual budgets for 2023, 2024 and 2025[34] and gender equality is a **welcome horizontal principle in the proposed Budget Expenditure Tracking and Performance Framework**.

Non-discrimination is a principle that the Union should be guided by in the definition and implementation of its policies and activities (Article 10 of the TFEU) as well as a horizontal principle of the proposed MFF and binds Member States and the Commission to taking appropriate steps to prevent discrimination throughout the funding programme cycle.[35]

Applying the non-discrimination principle implies that besides refraining from direct discrimination, funding should also not indirectly discriminate. The future MFF should prioritize actions targeting marginalized groups while ensuring it does not indirectly harm them or stereotype them. The principle of leaving no one behind is a commitment by States to equality and non-discrimination and to prioritizing the needs of the most disadvantaged and marginalized in realizing the 2030 Agenda and its Goals.

The shift from a cost-based to a performance-based model in the proposed MFF merits particular attention, as does the merger of Cohesion Policy- and other instruments - into one single NRPP Framework. While it may allow for greater flexibility and efficiency in its implementation, it also comes with risks to social and human rights investments. Social outcomes are often complex, long-term and hard to measure, which may disadvantage programmes targeting vulnerable groups and favour easily quantifiable results. In addition, the proposed MFF moves away from a dedicated European Social Fund budget and from ringfenced spending on social inclusion and poverty reduction, replacing these with a broader social spending target. When applying the 14% social target and designing and implementing the 27 NRPPs, human rights provide useful guardrails to ensure the prioritization of the investments needed with a focus on those most marginalized and to support Member States in fighting social exclusion and discrimination, herein reinforcing the inclusiveness and cohesion of European society and allowing all people to enjoy equal access to opportunities and resources.[36]

Simpler, transparent, and harmonized EU financial programmes should be designed in a way to ensure that all individuals, including marginalized groups, can meaningfully access and benefit from funding opportunities. Simplification should be implemented in a way that removes structural barriers, promotes equity, and ensures inclusive participation in line with human rights principles.

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[34] See https://www.europarl.europa.eu/thinktank/en/document/EPRS_BRI(2025)767228
[35] COM(2025) 565 final, Article 7
[36] https://www.europarl.europa.eu/factsheets/en/sheet/60/the-fight-against-poverty-social-exclusion-and-discrimination

Recommendation 8: Non-discrimination should remain an explicit horizontal principle of the new budget framework, and should be included as such in the Budget Expenditure Tracking and Performance Framework. The implementation of the social spending target under the NRPPs should be guided by human rights standards to ensure adequate investment in social inclusion, poverty reduction, equality and social cohesion, particularly for people in vulnerable situations. EU funding should prioritize those furthest behind and ensure that marginalized groups can effectively access and benefit from funding opportunities.

Meaningful participation, accountability and transparency

A human rights-based approach to funding requires adequate participation. Article 11 of the TEU promotes inclusive, transparent and participatory policymaking in "all areas of Union action".

In line with OHCHR guidance on the right to participate in public affairs[37], this implies efforts to ensure the inclusive, safe and meaningful participation of people affected by funding decisions and those acting in their representation and interest, such as civil society organizations and human rights bodies, at all stages of the programming, implementation and monitoring of disbursement of all EU funds. This includes institutional frameworks and mechanisms across all the budget planning and process ensuring partnerships, public consultations, strategic dialogues and channels for effective access to information at both EU and national level, as well as the collection of disaggregated data and the regular monitoring and assessment exercises through the use of human rights-based indicators– also in connection with the design and implementation of national programmes; as well as the provision of adequate human, financial and technical resources to that effect.
UN human rights mechanisms have developed specific guidance on equal and inclusive representation of women in decision-making systems[38], child participation[39] and the UN issued guidance on consulting with persons with disabilities.[40] Regular dialogue and partnerships should also be established with the philanthropic and donors community, in order to maximize synergies and complementarity of efforts, and promote partnerships and cooperation among donors.[41] As a positive sign, in the proposed MFF, the partnership principle is upheld in developing the NRPPs.

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[37] UN Human Rights Office (2018), Guidelines on the effective implementation of the right to participate in public affairs

[38] CEDAW General Recommendation 40, which contains specific recommendations e.g. on gender parity "in decision-making about the education system, relating to sector policies, plans, budgets and monitoring processes, and overcome gender segregation patterns within and across disciplines" and "Establish gender equality mechanisms within decision-making bodies and provide training on gender analysis and integration for law makers and staff to ensure the formulation of gender-responsive legislation, public policies and budgeting." See General recommendation No 40. on the equal and inclusive representation of women in decision-making systems | OHCHR

[39] See General comment no. 12 (2009), The right of the child to be heard;

[40] See un_disability-inclusive_consultation_guidelines.pdf

[41] See also Philea (2025), Response to the "EU's next long-term budget (MFF)" consultation

Key preconditions for meaningful participation are also accountability and transparency. Budgets and fiscal policies must be made publicly available in a clear, timely, and understandable manner so that all stakeholders can access them, showing how resources are allocated and linked to policy priorities, including human rights obligations. Transparency requires data to be broken down by relevant categories (e.g. gender, region, ethnicity) to assess the impact of budgets on different groups, especially marginalized communities.

As one example, the European Ombudsman, in an inquiry concerning the Asylum, Migration and Integration Fund, called upon the Commission to urge national authorities to make national programmes publicly accessible, in order to allow national Ombudsmen and other interested parties to be informed and be able to assess how national authorities comply with their human rights obligations when using EU migration policy funds.[42]

The new Budget Expenditure Tracking and Performance Framework is meant to reinforce the EU's commitment to transparency, accountability and results-driven policymaking. To that effect, the Commission's proposed Regulation contains provisions establishing a uniform system to: track budget expenditure; to monitor, report on and evaluate the implementation of the budget; to harmonize and rationalize the reporting of performance information; to harmonize the application of horizontal principles across all programmes and activities; and to establish arrangements for providing information of interest to the public related to the implementation of the budget, including as regards available funding opportunities and budgetary performance.[43]

A single portal is to consolidate information on funding opportunities and provide a single gateway to EU project promoters for simplified access to information, building on the experiences of the Funding and Tenders Portal and the STEP Portal. Advisory and business support services are to be streamlined. This is envisaged to reduce the time needed to locate relevant information on financing opportunities.

The new Budget Expenditure Tracking and Performance Framework should also

- include human rights and non-discrimination among the horizontal principles including by adding international human rights treaties under article 6(2);
- reference human rights under the evaluations by the Commission and Member States (articles 10 and 11);
- reference human rights in relation to impact assessments for the NRPPs by MSs and third countries (article 13; 14);
- reference human rights in performance monitoring and reporting obligations by Member States (article 14 & third countries article 15), which now only refers to "do no significant harm" to environment objectives and gender equality), the Commission for programmes under direct management (article 16), implementing partners (article 17);
- establish complaints mechanisms under the Instruments proposed by the Commission for 2028-2034.

[42] SI/1/2015/MHZ
[43] https://commission.europa.eu/publications/budget-expenditure-tracking-and-performance-framework_en

Recommendation 9: People affected by funding decisions, civil society organizations, national human rights institutions and equality bodies should be meaningfully involved in the design, implementation, monitoring and evaluation of EU funds. Budget information and performance data should be transparent, accessible and human rights sensitive.

Against the background of current challenges to the realization of human rights globally, the EU could also further leverage its investments under all three headings of the new MFF to strengthen the human rights ecosystem. This could include reinforcing justice systems and anti-corruption frameworks, National Human Rights Institutions and Equality Bodies as well as other independent institutions to promote and protect human rights is crucial and to enter into close partnerships with them.

Recommendation 10: The future MFF should support institutions and frameworks that protect democracy, rule of law and human rights, including the UN Human Rights Office and mechanisms, as well as justice systems, anti-corruption bodies, national human rights institutions and equality bodies, civil society and human rights defenders, while ensuring coherence with EU and UN human rights commitments.

CONCLUSION- LEVERAGING THE FUTURE MFF TO SUPPORT MEMBER STATES' HUMAN RIGHTS EFFORTS

In conclusion, the EU budget is a powerful tool to enhance investments in realizing human rights across Europe. Through its current funding instruments - especially those under the Cohesion Policy but also the European Regional Development Fund, the European Social Fund+ and the Just Transition Fund - the EU supports its Member States to invest in social inclusion, combating child poverty, health care, social services, employment, housing and education, which contribute to the implementation of economic and social rights as well as SDGs on the ground.

During stakeholder consultations around the EU Voluntary Review of the implementation of the 2030 Agenda for Sustainable Development, it was identified to "boost investment in social infrastructure in crucial areas such as access to and quality of services, health systems and social and long-term care, education and lifelong learning and affordable housing to address the asymmetric impact of the crisis and divergences on the green and digital transitions between population groups, sectors and regions."[44]

[44] See VNR 2023 EU Report.pdf, page 283

The design of the NRPPs should respond to Member States' needs and country-specific recommendations under the European Semester. While 14% of the NRPPs should go to social objectives and is similar (in nominal terms) to the ESF+ budget in the current MFF, this may still be insufficient if considering inflation and that other shared management instruments in the current MFF had to comply with objectives under the European Pillar of Social Rights. In addition, the Proposal broadens the scope of what is social spending, to include for example housing and other social infrastructure previously covered by the European Regional Development Fund – and thus risks straining the envelope available for social inclusion and poverty reduction. Alignment between the UN human rights framework and EU policy frameworks which guide EU investments, such as the European Semester,[45] European Pillar of Social Rights, EU Roma Strategic Framework, EU Child Guarantee or the Rule of Law Report is crucial to strategically allocate resources where they are needed most to realize human rights and leave no one behind.

Overall, it is essential to ensure that EU funding frameworks are embedding human rights principles throughout the funding cycle, including through disaggregated data, targeted indicators, and monitoring mechanisms. Leveraging the new MFF to allocate the maximum of available resources to the promotion and protection of human rights, and to ring-fence social spending from cutbacks and austerity measures, including adopted in the context of the rising prominence of security and defence, would be a crucial contribution to sustainable development, social cohesion and sustaining peace.

[45] Visiting the EU institutions in 2021, the UN Special Rapporteur on extreme poverty and human rights highlighted that the European Semester "country-specific recommendations can support upwards social convergence in the European Union by demanding that member States strengthen public services, increase social investment, increase efforts to combat homelessness and ensure greater progressivity in taxation", A/HRC/47/36/Add.