

Gender Budgeting

Tracking expenditures for gender equality

International experience shows that there are many different approaches to track expenditures. The most important approaches are listed in this table.

Approaches	Brief content
Financial gender audit of the budget	A financial gender audit analyses expenditures from a gender perspective. Hence, it is conducted after the budget has been implemented. The process investigates how resources were allocated and what the outcomes were for women and men, boys and girls in all their diversity, vis-à-vis what was actually planned. The audit should ideally be carried out by an independent and competent authority (central budget authority or other independent body).
Tracking financial allocations to promote women's rights and gender equality	Tool 8
Gender-focused expenditure incidence analysis	A gender-focused expenditure incidence analysis focuses on the distribution of expenditure between women and men, boys and girls in all their diversity. The process investigates the unit costs of a specific service, and then calculates to what extent the service is being used by women, men, boys and/or girls (more characteristics can be added depending on level of disaggregation needed, such as age, race, ethnicity, religion or rural/urban location). For example, this analysis can identify to what extent and in what way women and men benefitted from expenditure on public services, such as public transportation infrastructure, healthcare and/or education.
Gender budgeting evaluation	Tool 10