

# Gender Budgeting

## The tracking system

This section gives an overview of the tracking system and provides information on when and how to apply it<sup>[1]</sup>.

The CPR (Annex I, Table 7)<sup>[2]</sup> sets three codes for assessing gender equality – 01, ‘gender targeting’ (weighting of 100 %), 02, ‘gender mainstreaming’ (weighting of 40 %) or 03, ‘gender-neutral’ (weighting of 0 %) – and recommends the use of the OECD gender equality policy marker<sup>[3]</sup> definitions for the respective weights.

The OECD **gender equality policy marker** is a qualitative statistical tool used to record activities that target gender equality and women’s empowerment as a policy objective. The OECD gender equality policy marker is a key monitoring and accountability tool in the context of the **2030 agenda for sustainable development**. The OECD standard uses three levels of markers, ‘**principal**’, ‘**significant**’ and ‘**not targeted**’<sup>[4]</sup>.

It also requires the fulfilment of minimum requirements for getting ‘significant’ and ‘principal’ scores. In addition, the OECD marker stresses the importance of applying a ‘**do no harm**’ approach to gender equality. As per the OECD’s definition, a ‘do no harm’ approach to gender equality requires that operations/programmes conduct an analysis of the potential risks of unintentionally perpetuating or reinforcing gender inequalities in the context of the intervention, proactively monitor risks and take corrective/compensatory measures if applicable<sup>[5]</sup>.

To ensure that the tracking system for EU cohesion policy funds ensures a ‘gender-relevant’ focus – for example, operations focus on gender equality strategic priorities, as laid down in the legislative package (Regulation (EU) 2021/1060) – the alignment with the OECD gender equality policy marker minimum criteria is crucial.

Following the minimum criteria ensures that coding not only captures operations with potential (through just adding 100 % or 40 % based on the intervention code), but rather ensures that a gender-responsive approach has been used in the design and implementation of a programme, which means that the programme **will** contribute to gender equality. The CPR codes and OECD markers are aligned as presented in Figure 2.

The minimum criteria are described further down in the instructions on how to use the tracking tool.

Similarly, applying a ‘do no harm’ approach in line with the OECD definition could help in improving alignment with the Better Regulation guidelines and commitments to assess the gender impact in impact assessments and evaluation under the Better Law-Making framework as laid down in the interinstitutional agreement of the MFF 2021-2027<sup>[6]</sup>, strengthening the assessment of gender impact in impact assessments and evaluations.

**Figure 2. CRP codes and OECD marker alignment**

<b>CPR gender equality dimension code</b>	<b>OECD marker and criteria</b>	<b>OECD minimum criteria (described below)</b>
01 – Gender targeting (100 %)	2 – Principal: gender equality main objective	All to be applied
02 – Gender mainstreaming (40 %)	1 – Significant: gender equality is explicit	All to be applied
03 – Gender-neutral (0 %)	0 – Not targeted	Not meeting criteria

NB: In subsequent chapters, the CPR codes are further complemented in terms of dimensions and criteria and by adding an additional marker to the assessment, 0 %\*, which needs to be analysed before a weight is added.

## Footnotes

[1] To the extent possible, this section also explains how the EU cohesion funds tracking system fits into the EU budget-wide tracking system announced with the gender equality strategy.

[2] <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R1060...>

[3] <http://www.oecd.org/dac/gender-development/Minimum-recommended-criteria-...>

[4] <https://www.oecd.org/dac/gender-development/Handbook-OECD-DAC-Gender-Equ...>

[5] <https://www.oecd.org/dac/gender-development/Handbook-OECD-DAC-Gender-Equ...> p. 16).

[6] <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.LI.2020.4...>