

# Gender Budgeting

## Steps for tracking resource allocations on gender equality

The tracking system is designed to receive overall information at the start of the programme (ex ante, step 1) and to collect more detailed information during programme implementation (ex post, step 2).

Ex ante assessment: use of intervention fields displayed in Annex 1 and use of Table 1 (criteria) only for defining weight for a selected group of intervention fields (0 %\*).

Ex post assessment on operation level during implementation: use of Table 1 (criteria) for defining weight for each funded operation and reporting to the Commission.

Evaluation stage: summarising reported data at operation level, analysing final expenditures and comparing with the ex ante assessment.

### Step 1. Planning and budgeting – programme process at the level of intervention fields (ex ante).

Assign the intervention fields a weight by using the intervention fields (codes) displayed in Annex 1 for the ERDF, CF, ESF+ and JTF. This step provides information on the overall estimation of the potential budget share dedicated to interventions which aim to have a positive impact on gender equality (based on the indicative budget breakdown by intervention fields).

### Step 2a. Reporting about expenditure verification at operation level (ex post).

Assess the actual implementation process, by using the criteria in Table 1 for each single operation. Based on this new assessment, it is possible to compare the ex ante intentions with the actual results during the programme's implementation. Specific focus here is on weights 40 % and 0 %\*, to assess if the assumption from the ex ante stage is still valid or needs to be recoded.

### Step 2b. Evaluation of programme implementation towards gender

## **equality (ex post).**

Indicative budget allocations vs real budget expenditures. During the evaluation and expenditure verification stage, the real expenditures and the current budget allocation are checked.