

Gender Budgeting

Tool 11: Reporting on resource spending for gender equality in the EU Funds

Tracking budget expenditures that promote gender equality is an important element of gender budgeting. For this, [Tool 8](#) can be used. However, although tracking budget allocations according to their categorization as done in [Tool 8](#) is a way forward, the process of tracking expenditures is much richer.

The process of tracking expenditures that advance gender equality has to be based on a deeper understanding of how funds are spent and how the spending is linked to gender equality. How can we know the spending is transformative and promotes gender equality and equity? Who will profit from the funding? What will be changed? How will it be changed? These questions cannot be answered through a mere tracking system. The different approaches listed below showcase the richness embedded in tracking expenditures.

Pre-existing conditions for tracking expenditures that promote gender equality are the existence of leadership will to do so, and a core of experts with profound knowledge. See [EIGE's toolkit on institutional transformation](#) for more information on the latter.