

Gender Budgeting

Tool 8: Tracking resource allocations for gender equality in the EU Funds

This tool^[1] presents a system to track spending on gender equality objectives within EU Cohesion policy funds 2021-2027 and more specifically the European Regional Development Fund (ERDF), the European Social Fund Plus (ESF+), the Cohesion Fund (CF), and the Just Transition Fund (JTF). It is linked to key EU policies on gender equality, as well as to the Sustainable Development Goals (SDGs), particularly SDG indicator 5.c.1 ('Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment'). It is also aligned with the OECD Gender Equality Policy Marker (as the EU Cohesion policy recommends).

The tool can be used by Member States' managing authorities to follow EU Cohesion policy guidance to track resource allocations on gender equality both at the budget planning stage and during the expenditure verification and evaluation stage, as part of annual performance reviews based on the regular transmission of data.

This tool does not constitute an obligation for Member States. It aims at providing support to Member States in the implementation of the tracking mechanism foreseen in Annex I Table 7 of the Common Provisions Regulation (CPR, (EU) 2021/1060).

Moreover, the results of applying this tracking system can be used by the following:

the European Commission and the Council as the system can provide useful information on how **2021-2027 EU Cohesion policy** investments are advancing the **2020-2025 EU Gender Equality Strategy**^[2], the **guidelines for employment policies of Member States**^[3] and the **work-life balance directive**.^[4] It can also provide useful information for reporting in the framework of the European Semester^[5] (country reports), the 'social scoreboard'^[6] as the monitoring tool for the European Pillar of Social Rights, and for the annual report on gender equality of the EC's Directorate-General for Justice and Consumers.

EU Member States, with regard to their national gender equality targets and commitments

towards the 2020-2025 EU Gender Equality Strategy and the SDGs, especially SDG 5 ('Achieve gender equality and empower all women and girls').

The managing authorities' steering programmes and their respective funding programmes, measures and actions, as the system offers a mechanism to allow the singling out of expenditure on EU Funds interventions that aim to contribute to gender equality and allow progress towards gender equality commitments to be monitored.

This tracking system allows for a targeted monitoring of spending (type, volume and purpose of spending) at several stages of the programming cycle (e.g. during the ex ante, implementation and/or ex post phases of the programming cycle). It produces a quantitative estimate of how much has been planned, committed or spent towards specific objectives. The tracking systems assign weights to budget allocations according to their impacts on gender equality policy objectives. This allows for overall comparisons of the share of budgets geared towards specific gender equality objectives.

Footnotes

[1] This tool was prepared by the European Institute for Gender Equality to facilitate the implementation of the principle of gender equality through gender budgeting, as one of its gender mainstreaming tools. It provides recommendations and good practices and is not legally binding on any EU or national entities involved in the implementation of the EU Funds. When it refers to the legislation in place or to proposals for legal acts, it does not constitute legal advice as regards their implementation. The usage of this toolkit is without prejudice to national legislation, to the interpretation of the Court of Justice and the General Court or to decisions of the Commission.

[2] <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020DC0152>

[3] <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2020:344:TOC>

[4] <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32019L1158>

[5] <https://ec.europa.eu/info/publications/2020-european-semester-country-re...> and <https://www.eurofound.europa.eu/observatories/eurwork/industrial-relatio...>

[6] <https://oeil.secure.europarl.europa.eu/oeil/popups/summary.do?id=1654657...> and <https://www.eurofound.europa.eu/observatories/eurwork/industrial-relatio...>