

# PERFORMANCE INDICATOR

09

## FINANCIAL RESOURCE TRACKING



## 09. Performance Indicator: Financial Resource Tracking

 <b>Approaches requirements</b>	 <b>Meets requirements</b>	 <b>Exceeds requirements</b>
<p>9a. Working towards a financial resource tracking mechanism to quantify disbursement of funds that promote gender equality and women's empowerment</p>	<p>9b. Financial resource tracking mechanism in use to quantify disbursement of funds that promote gender equality and women's empowerment</p>	<p>9ci. Financial resource tracking mechanism in use to quantify disbursement of funds that promote gender equality and women's empowerment</p> <p><b>and</b></p> <p>9cii. Results of financial resource tracking influences central strategic planning concerning budget allocation</p>



### What is the Financial Resource Tracking indicator?

Financial resource tracking involves the ability to track financial disbursements. Generally, such tracking is done through the introduction of tagging (e.g., a gender marker) into the financial resource tracking system that the entity uses to track commitments and expenditures. For example, in the UN system two major systems that perform these duties are ATLAS/QUANTUM and UMOJA.

Several ECOSOC resolutions<sup>10</sup> have either called upon or requested the United Nations system, including its agencies, funds and programmes within their respective organizational mandates, to continue working collaboratively to enhance gender mainstreaming within the UN system, including by tracking gender-related resource allocation and expenditure, including through the promotion of the use of gender markers. The CEB Finance and Budget Network has recently endorsed the Gender Equality as a [UN Data Standard](#) for system-wide reporting of financial data with a transition period until December 2023. This means that UN entities need to continue making efforts towards the implementation of the gender equality marker to be able to report their financial contributions to gender equality as from 1 January 2026.



### How to use this performance indicator

A gender marker involves evaluating expenditures to assess the degree to which and how they address GEEW. The intent of the financial resource tracking indicator is fourfold: to track the UN's financial support for gender equality, to encourage increased discussion of how to improve the gender responsiveness across a range of projects and programs, and eventually to establish an iterative process whereby planning and implementation are linked, and finally a gender marker is an excellent tool to help inform indicator 10.

There are a number of gender marker systems in place in the UN system that meet the requirement for this Performance Indicator.

<sup>10</sup> ECOSOC resolutions 2011/6 para 7d, 2012/28 para 8d, 2013/16 para 10d, 2014/2 para 6f, 2015/12 para 14i, on Mainstreaming a gender perspective into all policies and programmes in the United Nations system: <https://www.un.org/en/ecosoc/docs/docs.shtml>

These gender marker systems build off the [OECD-DAC Gender Equality Policy Marker](#), and in their coding system provide an indicative overview of resources allocated for the promotion of gender equality and the empowerment of women. These systems generally use a four-point scale, a 0 to 2b or 0 to 3 scale as follows,

- 0 means no reflection of gender
- 1 limited reflection of gender
- 2/2a means that there is potential to contribute significantly to gender equality, and
- 3/2b means the project's principal purpose is to promote gender equality

Because of difficulties in breaking down budgets into component parts, in most cases an examination of needs assessment, outcomes/outputs or activities is done. For projects that merit a 2b or 3, close to 100 per cent of resources should be allocated towards gender.



## Evidence base

Examples of documents to attach to substantiate reporting:

- Information extracted from financial resource tracking (budgeting and expenditures for gender equality results)
- Internal guidance on how to code expenditure and allocations according to the gender marker categories
- Material used in training activities for staff on the use of the gender marker
- Meeting minutes to demonstrate decisions based on financial resource tracking data

Note: Please identify a self-explanatory title for the documents uploaded onto the platform, particularly for those shared to the UN-SWAP Knowledge Hub.

## Additional questions

**If the entity uses gender equality markers as a financial tracking mechanism, please respond to the following questions (mandatory for meeting and exceeding requirements, and partially mandatory for approaching requirements):**

1. Which type of scale is used (for entities meeting/exceeding requirements) or will be used (for entities approaching requirements)
  - a. 0-1-2-3
  - b. 0-1-2a-2b
  - c. Other / please describe:
2. In which areas or budget sources does the entity apply the Gender equality markers? (only for entities meeting/exceeding requirements)
  - a. all budget sources
  - b. only non-core budget or voluntary contributions (extra-budgetary sources for Secretariat entities)
  - c. Other / please describe:
3. The gender marker system is used for...(only for entities meeting/exceeding requirements)
  - a) **planning** (to ensure Gender Equality and the Empowerment of Women (GEEW) is enhanced/considered during the planning phase of a project/programme, thus improving the quality of interventions)
  - b) **estimate financial allocations** (to ensure adequate budgetary allocations to support the achievement of GEEW results)

- c) **financial tracking of budgets** (to track budgets on GEEW, it enables a more accurate measure of actual funds spent on gender equality, GEM needs to be integrated in the ERP's entity)
- d) **capacity building** (GEM helps to promote gender equality by inserting discussions of gender mainstreaming into programming and budgetary decisions).
- e) **mobilizing resources for gender equality** (identifies gaps between policy and financial commitments, supports increased financial resources for gender equality).
- f) **Other / please describe:**

4. Which ERP is used in your entity? (For entities meeting or exceeding requirements, please select the ERP that includes the gender marker. For entities approaching requirements, please select the ERP that will include the gender marker)

- a. UMOJA IPMR
- b. Atlas/Quantum
- c. Other / please describe:

5. Has there been guidance and training on the use of gender markers in the entity in the reporting year? (only for entities meeting or exceeding requirements)

- a. yes
- b. no

6. Which department is in charge of quality assurance gender markers in the entity? (only for entities meeting or exceeding requirements)

- a. Budget office
- b. Gender office
- c. Gender office in collaboration with the Budget office
- d. Other / please describe:

7. Funding allocated by the entity to gender-targeted project and interventions (GEM 3/2b) in the most recent period (amount in US dollars) excluding staff costs (only for entities meeting/exceeding requirements):

8. Please provide the percentage that the funding allocated to GEM 3/2b represents of the total budget (please indicate what budget is taken as reference (entity's budget, programmatic budget, etc..))

9. Please explain how the funding allocated to GEM 3/2b has been calculated

Example: USD 30,000,000 has been allocated to GEM 3 projects (gender equality is the principal objective). This amount has been calculated taking into account all the expenditures for projects rated as GEM 3, noting that the GEM is applied at the project level.



## How to approach requirements

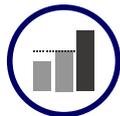
Gender marker systems not specifically tied to tracking financial resources, but rather to assessing overall programme performance, should be rated as approaching requirements. Similarly, unless financial tracking captures a significant portion of programs or projects, the appropriate rating is “approaching requirements”. **Given that all entities receive financial resources, not applicable is not an appropriate category for indicator 9.**

**\*Secretariat Entities:** As the gender equality marker system is mandatory for projects funded by extra-budgetary sources through the UMOJA IPMR (Integrated Planning, Management and Reporting), UN Secretariat entities should report “not applicable” only if they do not have XB-funded projects.



## How to meet requirements

To meet the requirements for this Performance Indicator, UN entities should have a financial tracking system in place to quantify funds allocated for the promotion of gender equality and the empowerment of women. This requires not just tracking funds that are explicitly focused on promoting gender equality, but also funds allocated for gender mainstreaming.



## How to exceed requirements

To exceed the requirement, an explicit link should be made between the resource tracking mechanism and UN entity budgeting processes. Entities that have successfully exceeded this requirement have therefore facilitated regular communication between budget, gender equality and program staff. Examples of exceeding requirements include entities that have used GEM results to inform the development of the Strategic Plan, or entities that have placed GEM at the centre of the decision making for Funding Windows allocations.



## Example: Approaching Requirements

The **United Nations System Staff College (UNSSC)** has made significant steps towards the application of the gender marker, such as the drafting of the Gender Marker Handbook for UNSCC staff, which requires the GEM application at the activity level and provides a quality control checklist. This is expected to ensure that in 2023 all UNSCC activities will have the gender marker on the CRM system.



## Example: Meeting Requirements

The **United Nations Children's Fund (UNICEF)** has improved tracking of resource allocation and expenditure under the Strategic Plan 2018–2021, followed by the SP 2022-2025 with a gender tagging system for all activity level budget codes used by UNICEF. The financial tracking of gender in the codes is operated through a combination of the Gender Equality Marker (GEM), which is applied at output level, and Gender Tag, which is applied at activity/intervention level – the level at which expenditures are recorded within UNICEF's system. This allows UNICEF to track the expenditure and allocation of resources in relation to programme results that promote gender equality and the empowerment of women.

The **International Organization for Migration (IOM)** Gender Marker was launched in 2018. It is required for all newly developed and activated projects worldwide. IOM supported capacity building and implementation through in person trainings, a helpdesk and a dedicated page on the IOM intranet

hosting guidelines for the IOM Gender Marker in all three official IOM languages (English, French, Spanish) as well as Arabic.



## Example: Exceeding Requirements

The **United Nations Development Programme (UNDP)** rolled out its gender marker in 2009 and has been a pioneer entity in implementing the gender marker and providing advice and technical support to UN entities in this area. Because they were an early adaptor, UNDP uses a scale that ranges from 0 to 3. Their experience though was used to inform other roll-outs and has led to the recommendation that other entities use 0 to 2b instead. The Gender Steering and Implementation Committee (GSIC) reviews the gender marker and results of financial resources tracking. Decisions have been taken using results from the gender marker to influence central strategic planning as for example on UNDP's Funding Windows allocation of non-emergency resources. The Funding Windows requires all project proposals to be scored GEN 2 or GEN 3 to qualify for funding and are reviewed by gender assessors. The 2019 JIU Review of the UN-SWAP highlighted as a good practice the UNDP's project management quality assurance mechanism used to ensure that gender tagging is accurate.

The **United Nations Population Fund's (UNFPA)** gender marker is mandatory and captures all programme funds. In place since 2014, UNFPA opted for 0-1-2a/2b (not 2 and 3) four-point scale because it did not want to create the impression that 3 was superior to 2. When creating electronic workplans in the Global Planning System (GPS), each workplan activity is tagged to a gender marker code and other attributes such as Strategic Plan output and outcome, Intervention area etc. Activity tagging is mandatory and, unless tagged, users are not able to create programme budgets or expend against the budget. The results of the gender marker informed the development of its Strategic Plan 2022-2025. UNFPA also publishes its GEM data annually to its Executive Board to inform the EB members in their reviews and feedback for UNFPA in implementation of its programme.

The **United Nations Economic and Social Commission for Western Asia (ESCWA)** successfully incorporated the gender marker into UMOJA by projectizing outputs and creating an empty field where a gender marker could be entered. The ESCWA marker includes the categories blind, limited, significant and principal, which map fairly closely to the categories 0 to 2b. ESCWA also developed a Portal to track and retrieve data and information on the gender marker per output, and also on the SDG marker that permits to link each output to the SDGs it contributes to. Until 2021, the project life cycle did not include all Development Account (DA) and Extrabudgetary (XB) deliverables and the application of the GEM was only partial with respect to non-regular budget (RB) funding. Starting in 2022 the XB and DA projects started to be recorded in the project life cycle as well.



## Additional Information

The **United Nations Sustainable Development Group (UNSDG)** - has produced guidelines on [Steps to develop a gender equality marker](#), the [Gender Equality Marker Guidance Note](#) and its companion [Financing for Gender Equality and Tracking Systems - Background Note](#). The former explores what a system-wide report on allocation and tracking of resources could include and the responsibilities of each entity to develop systems that will enable them to contribute to this data set. The *Background Note* also highlights the importance of agreement on minimum standards for institutional gender equality markers

and stresses the need for clarity and transparency in reporting. The Guidance Note sets out common principles and standards for gender equality marker systems that track and report on allocations and expenditures for gender equality and women's and girls' empowerment. It is intended as a guide to the development of an effective and coherent approach for tracking resources that support gender equality results with agreed upon parameters and standards inside the UN system. This will allow for UN system-wide reporting with regard to funds contributing to promoting gender equality. The Guidance Note is also intended to provide direction for individual entities instituting or improving their gender equality marker systems. The [CEB Finance and Budget Network Working Group on UN-SWAP Gender Marker Implementation](#) has issued two [guidance notes on Quality Assurance of Gender Equality Markers](#) and [Coding Definitions for Gender Equality Markers](#) (December 2018).<sup>11</sup>

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<sup>11</sup> Please see further materials under [Gender equality marker resources](#) on UN Women's website.