
<table>
<thead>
<tr>
<th>Approaches requirements</th>
<th>Meets requirements</th>
<th>Exceeds requirements</th>
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<td>10ai. Financial benchmark is set for implementation of the gender equality and women’s empowerment mandate</td>
<td>10bi. Financial benchmark for resource allocation for gender equality and women’s empowerment mandate is met</td>
<td>10ci. Financial benchmark for resource allocation for gender equality and women’s empowerment mandate is exceeded</td>
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**What is the Financial Resource Allocation indicator?**

The UN has pledged to address gender inequality and promote women’s empowerment. The financial resource allocation indicator involves entities establishing a benchmark or target percent of their funds to be spent on gender equality and women’s empowerment with a focus on ways of addressing this issue in the context of each entity’s mandate. In one of the first major systematic initiatives of its kind in the UN system, the Secretary-General in 2010 committed the Peacebuilding Fund32 to doubling the proportion of funding devoted to gender-focused projects by October 2012, and set a target of 15 percent of UN-managed peacebuilding funds to be spent on projects that promote women’s specific needs, advance gender equality or empower women.

**How to use this performance indicator**

By setting the goal to spend a percent of financial resources on GEEW, entities will be assuring that gender equality is incorporated into budgetary decisions. This requires an examination of and inclusion of regular, core and extra-budgetary resources. Discussions both about what the appropriate benchmark should be, as well as how to achieve that benchmark are necessary to this process. For example, if a UN entity runs training workshops for Member States and determines that achieving gender parity in these training sessions is core to their mandate, the budget process should involve identifying the resources needed to achieve this goal, with a focus on what percent of total financial resources this would require. Similarly, if a UN entity’s mandate includes empowering women through greater participation in political processes, the resources required for achieving this goal should be estimated and then an appropriate benchmark should be calculated.

Ideally the setting of a financial benchmark will also be informed through the use of the gender marker data (indicator 9.) Entities will establish through use of the gender marker system the current allocation to promoting gender equality and the empowerment of women and be able to determine if this figure is adequate to meet their mandate. Entities that have not rolled out their gender marker or not gathered sufficient data, may set their target based on particular outputs that have a clear gender equality component. Once sufficient data are collected though, the gender equality target should be adjusted accordingly, preferably becoming not only more comprehensive but also more ambitious.

Although in some cases a clear mandate has been established by the UN leadership, (e.g. the SG target for 15 per cent of peacebuilding funds (PBF) to address GEEW), even entities that do not face a UN or donor-imposed mandates

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should be establishing goals that assure that a percentage of their financial resources are spent on GEEW. Given that different entities engage with the issue of gender equality and the empowerment of women more or less directly, there is not a single percentage that is recommended for all entities, but what is expected is that strategic planning and budget discussions will incorporate discussions of how gender equality can be incorporated into each entity's mandate, with the aim of establishing a benchmark to assure that this occurs.

**Evidence base**

Examples of documents to attach to substantiate the entity self-assessment for this indicator:

- Document that demonstrates that a financial benchmark has been set for the entity's activities to promote GEEW during a specific period
- Financial tracking/monitoring data

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

**How to approach requirements**

A first step in this process is to assure that strategic planning and budget discussions include an emphasis on gender equality and the empowerment of women, in order to establish a benchmark that is both realistic and ambitious. This benchmark should be given as a percent of total financial resources. Entities still in the process of determining what the relevant percent should be should report that they are approaching the requirement. In addition, those who have established a numerical target (e.g. a set USD amount), rather than a percentage, should report that they are approaching the requirement and continue to work towards establishing a percent figure.

**How to meet requirements**

Once the process of setting a percent target has occurred, the UN entity must then achieve their financial target across all budgets. In cases where an entity meets or exceeds the target for one or more years, but in subsequent years falls back below the target, they must again report approaching. Given that this process is meant to be iterative and work in tandem with indicator 9, note that it is possible, if an entity adjusts their financial target upwards, for the entity temporarily slip from meets to approaches. Entities should therefore aim not just to consistently meet a set target but also to periodically reassess whether sufficient resources are being allocated to GEEW and if necessary adjust the target upwards.

**How to exceed requirements**

To exceed the requirement, UN entities should have surpassed their financial target and have allocated a percent of funds that is greater than their target to GEEW. An entity that consistently exceeds their target by a wide margin should probably consider increasing their benchmark.
Example: Approaching Requirements

As far back as 1997 research indicated that less than two percent of UNDP's core resources were being allocated to gender equality, which was then one of five UNDP Focus Areas. As a result, the Administrator's requested managers to allocate twenty percent of thematic funds to gender equality (Direct Line 11), a requirement that was discontinued in 2000. More recently, through its Gender Equality Strategy 2018-2022, UNDP will seek to progressively increase programming which specifically addresses gender equality through its programmatic work. Therefore, UNDP will aim during the period of this strategy to eventually achieve having 15 per cent allocation of all country programme and project budgets to advancing gender equality and/or empowering women (Gender marker attribute GEN-3 – Gender equality and the empowerment of women is principal objective of outcome)."

Example: Meeting Requirements

While UNFPA is not mandated in the same way that PBSO is, they set a target of 11 per cent based on the examination of one gender specific outcome that was incorporated into their strategic plan. In most years they have either met or exceeded that target. Given that gender equality is also a cross-cutting issue for UNFPA, estimating gender-related spending through a focus on a single outcome has probably led to an underestimation of their actual gender-related spending. Therefore, in years when they report meeting requirements, they may in fact be exceeding their goal. Given that UNFPA now has a functioning gender marker, as they collect and analyse more financial data, they will be able to set both a more realistic target and obtain better estimates of total gender-related spending. This should lead to them readjusting their target upwards in the coming years, as they incorporate more data into this process.

Example: Exceeding Requirements

PBSO is an entity that is mandated by the SG Peacebuilding Fund commitment to reach at least the 15 per cent target. In 2015 PBSO met this commitment for the first time. The Peacebuilding Fund reached 19.2 per cent in 2016 and raised the target to 30 per cent in its business plan for the period 2017–2019. In 2017 they increased gender related funding even more, reaching 36 per cent. In his 2018 report on Peacebuilding and Sustaining Peace (A/72/707–S/2018/43), the SG requested that all United Nations funding mechanisms in support of peacebuilding projects meet and exceed this 15 per cent target and that Member States contribute specifically in this area, where resources are scarce but the impact great.

The PBSO example illustrates how indicators 9 and 10 work in tandem. After tracking their gender marker data for a number of years, PBSO became concerned at the low level of projects that have gender equality as a specific objective (2b or 3), so they launched an explicit initiative to solicit more gender related proposals. It was after they began this process that they were able to first meet and then exceed the indicator.

33 UNDP Gender Equality Strategy 2008-2011, p. 36.
The United Nations Climate Change (UNFCCC) In 2018, for the first time since the gender project was included as a project in the Trust Fund for Supplementary Activity (project 36, page 24 of Programme Budget), donor funding was received that met and then exceeded the proposed budget amount for the year. The funding was sufficient to also contribute to Momentum for Change Women for Results pillar and to engage a consultant to support the work on gender internally and in the intergovernmental process.