




PERFORMANCE INDICATOR

09

FINANCIAL RESOURCE TRACKING



09. Performance Indicator: Financial Resource Tracking

 Approaches requirements	 Meets requirements	 Exceeds requirements
<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>and</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 resolutions¹⁰ 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.



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.

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,

¹⁰ 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>

- 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
- 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.



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 currently being rolled out in UMOJA IPMR, UN Secretariat entities should report meeting or exceeding requirements, accordingly, if they are implementing the gender equality marker in XB-funded projects. UN Secretariat entities should report “approaching requirements” for this Performance Indicator if they are not currently implementing the gender equality marker in XB-funded projects, and “not applicable” 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.

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

1. Which type of scale is being used
 - 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?
 - a. all budget sources
 - b. only non-core budget
 - c. Other / please describe:

3. The gender marker system is used for...
 - a) **planning** (to ensure GEWE 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 gender equality results)
 - c) **financial tracking of budgets** (to track budgets on GEWE, 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. In which ERP is the gender marker system embedded?
 - 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?
 - a. yes
 - b. no

6. Which department is in charge of quality assurance gender markers in the entity?
 - 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):

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

9. Please provide the percentage that the funding allocated to GEM 3/2b represents of the total budget



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: Meeting Requirements

The **United Nations Capital Development Fund (UNCDF)** carried out a Gender Marker exercise for all its programme activities in 2018. All new programmes have been requested to include a Gender Marker in the design phase, which will be reviewed and appraised by the HQ Programme Appraisal Committee before approval and implementation. Based on 2018 expenditures, 9.2% of expenditures are listed as GEN3 (principle contribution) and 41.4% are listed as GEN2 (significant contribution). Hence, over 50.6% of its expenditures are categorized as or beyond GEN2. The trend is estimated to continue in 2019 as well.

The **United Nations Children's Fund (UNICEF)** has further improved tracking of resource allocation and expenditure under the current Strategic Plan 2018–2021, with a gender tagging system for all activity level budget codes used by UNICEF. Explicit instructions have been shared with Country Offices to report the extent to which the gender equality objectives of each programme output and their associated indicators are being achieved. The GEM rating for outputs is now linked to the percentage of expenditures under the given output, ranging in values from 'no noticeable contribution to advancing gender equality', to 'advancing gender equality is the principal objective'. Gender Tags are now pre-assigned to standard output indicators, as well as to standard activities. Furthermore, each of these activities has been mapped to the 13 Gender Action Plan priorities. 100 per cent of UNICEF financial expenditure is currently being coded against the GEM.

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 **Office for Coordination of Humanitarian Affairs (OCHA)** has also incorporated the IASC gender marker into their budgetary process. This process has involved assuring that gender advisors are involved in budgetary allocation decisions as well as in the project review process. At the strategic level, Humanitarian Country Teams (HCTs) are asked to outline how gender was considered during the strategy formulation and prioritization of needs for funding. At the project level, United Nations agencies are required to provide age- and sex-disaggregated data on people targeted and reached, as well as assign a Gender with Age Marker and a gender-based violence assessment score. In addition, data collection at the field level is used to assess whether funded projects are using a gender responsive approach. The data are also utilized for country level strategic planning. Finally, OCHA has made their gender marker data available to the general public.

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. Programme Managers are responsible for reviewing and adjusting the accuracy of the tagging. At present, 80% of all UNFPA resources (core and non-core) are tracked in the gender marker system, Gender marker data informed the development of the current SP, and the MTR in 2020.

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. ESCWA Centre for Women and the Programme Planning and Technical Cooperation Section use the data and information provided by the Portal to feed into and influence the planning and implementation of the organization's work programme.



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).¹¹

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