PERFORMANCE INDICATOR
09
FINANCIAL RESOURCE TRACKING
### 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 expenditures. In the UN system two major systems that perform these duties are ATLAS and UMOJA.

Several ECOSOC resolutions 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.

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These gender marker systems build off the OECD-DAC Gender Equality Policy Marker⁹, and in their coding system provide an indicative overview of resources allocated to promotion of gender equality and the empowerment of women. These systems generally use a 0 to 2b or 0 to 3 scale as follows,

- 0 means no reflection of gender
- 1 limited reflection of gender
- 2a means that there is potential to contribute significantly to gender equality, and
- 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 2a or 2b, close to 100 per cent of resources should be allocated towards gender.

Evidence base

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

- Information extracted from financial resource tracking (budgeting and expenditures for gender equality results)
- 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 to be shared in the 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. Given that all entities receive financial resources, not applicable is not an appropriate category for indicator 9. Entities that are awaiting the incorporation of a gender marker into UMOJA for example should report approaching requirements rather than not applicable.

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.

Example: Meets requirements

A number of entities have incorporated gender markers into the ATLAS financial system. UNDP, UNFPA, and UNICEF are using similar markers, although the unit of analysis differs – activities are coded in the case of UNFPA, outputs in the case of UNDP, and intermediate results in the case of UNICEF. 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 four-point scale that ranges from 0 to 3 (GEN 0: not expected to contributes to gender equality, GEN 1: contributes to gender equality in a limited way, GEN 2: gender equality is a significant objective, GEN 3: gender equality is a principle objective). 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 United Nations Children’s Fund (UNICEF) developed the Results Assessment Module (RAM) in the VISION Performance Management System through which the status and likelihood of achieving results, the challenges, and any revisions to mitigate and/or to overcome them are assessed during mid-year, annual, mid-term and end of cycle reviews. These reviews record analytical statements. The statements reference the extent to which the gender equality objectives of results and their associated indicators are being achieved, particularly in relation to results rated 2 (significant) or 3 (principal). If bottlenecks and barriers to achieving the targets on gender equality are identified through the RAM, adjustments are made to address these challenges.

The United Nations Population Fund’s (UNFPA) gender marker is mandatory and captures all programme funds. Management funds are presently not included. UNFPA originally adopted a 3-point scale, but after the pilot phase was carried out in 2012 the limits of 3 points were revealed. A 4-point scale instead provided more granular information and in addition UNFPA opted for 2a/2b (not 2 and 3) because it did not want to create the impression that 3 was superior to 2.

The marker was implemented in UNFPA’s ERP system (Atlas-PeopleSoft) in 2014 as part of the rollout of the Global Programming System (GPS), which is a customized (bolt-on) module built within its ERP. When creating electronic workplans in the GPS, each workplan activity is tagged to a gender marker code and other attributes such as Strategic Plan output and outcome, PC outputs, Intervention area etc. Activity tagging is mandatory and, unless tagged, users are not able to create programme budgets or expend against the budget. The tagging can be revised throughout the year, but is locked down when the accounts are closed. Even though any GPS user can do the tagging for the activities of a workplan, Programme Managers are responsible for reviewing and adjusting the accuracy of the tagging.

The United Nations Economic and Social Commission for Western Asia (ESCWA) began developing a gender marker in 2014, which they piloted and then launched in 2015. In 2017 they 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.

**Example: Exceeds requirements**

The UN Peacebuilding Support Office (PBSO) is one of the earliest adapters of a gender marker, having introduced the IASC gender marker in 2009. All entities that apply for Peacebuilding Funds (PBFs) must self-score their funding requests using the IASC gender marker. In recent years PBSO has begun rejecting applications that have a gender marker score of zero. PBSO has also linked indicator 9 to the SG’s target to allocate 15 per cent of UN-managed funds to address the GEWE target, although they have yet to reach that target. Concerned that they were receiving an insufficient number of projects that aimed to promote gender equality, PBSO began to explicitly solicit proposals that have gender equality as a specific objective (2b). As such the gender marker is serving not just to track financial resources, but also to reshape policy priorities. As a result, PBSO has been successful in exceeding both indicators 9 and 10 in recent years.

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. 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.

**Additional Information: Resources**

The United Nations Development Group (UNDG) - now the United Nations Sustainable Development Group (UNSDG) - has produced a 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 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).

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32 CEB Working Group on UN-SWAP Gender Marker Implementation: https://www.unsystem.org/content/working-group-un-swap-gender-marker-implementation