

WORKING PAPER:

METHODOLOGY FOR
TRACKING FINANCING
FOR GENDER EQUALITY AND
WOMEN'S EMPOWERMENT
IN UN PROGRAMMING

*based on UNCT GEM guidance within UN INFO and UNSDCF
with a case study relating to PBF programming*



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UN Women Kyrgyzstan Country Office

Kyrgyzstan
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ACRONYMS

AWP	Annual Work Plan
CBF	Common Budgetary Framework
GEWE	Gender Equality and Women's Empowerment
GEM	Gender Equality Marker
GYPI	Gender and Youth Promotion Initiative
GRES	Gender Result Effectiveness Scale
GTG	Gender Theme Group
NAP	National Action Plan
OECD-DAC	Organization for Economic Cooperation and Development – Development Assistance Committee
RCO	Resident Coordination Office
RG	Results Group
SDG	Sustainable Development Goals
UNCT	United Nations Country Team
UNDG	United Nations Development Group
UNSCR 1325	United Nations Security Council Resolution 1325
UNSDCF	United Nations Sustainable Development Cooperation Framework
UN INFO	United Nations INFO (Planning, monitoring and reporting system for SDGs)
UN PBF	United Nations Peacebuilding Fund
UN PBSO	United Nations Peacebuilding Support Office
UN SWAP	United Nations System-wide Action Plan on Gender Equality and Women's Empowerment
WPS	Women, Peace and Security
7PAP	Seven Point Action Plan

INTRODUCTION

“Gender equality is more than a goal in itself. It is a precondition for meeting the challenge of reducing poverty, promoting sustainable development and building good governance.”

-Kofi Annan (1938-2018)

While some forms of discrimination against women and girls are diminishing and the world overall has made progress towards gender equality and women’s empowerment (GEWE), inequality between women and men continues to hold women back, preventing them from realising basic rights and restricting their opportunities. Gender equality is not only a fundamental human right but a necessary foundation for a peaceful, prosperous and sustainable world. To empower women, the structural root causes of gender inequality must be addressed. These include issues such as changing social norms and attitudes in support of gender equality, among others.

The 2030 Agenda for Sustainable Development (SDG) adopted by world leaders in 2015 at the UN Sustainable Development Summit distinguishes gender equality as a separate and cross-cutting Sustainable Development Goal - SDG 5 - with the potential to accelerate the entire development agenda while ensuring that no one is left behind. The 2030 Agenda also commits the development community to work for a significant increase in investments designed to close the gender gap. There has been increasing recognition by various global and national stakeholders of the importance of budget tracking mechanisms in the UN system as means to (i) promote, plan, and budget the GEWE agenda; (ii) monitor and report on progress and implementation; and (iii) calculate actual spending and evaluate the quality of GEWE results - all to demonstrate progress on achieving GEWE.

At present there is no commonly accepted methodology for how to track financing for GEWE in UN programming. There are several Gender-Responsive Budgeting tools available as part of Public Finance Management, but the focus of this paper is on UN programming. Countries and development actors acknowledge the importance of developing specific approaches, tools and mechanisms on tracking financing for gender equality, in order to increase financial resources for GEWE and assess accountability for GEWE commitments. Research has shown that clear financial benchmarks and tracking mechanisms

can contribute to strengthening GEWE investment and accountability.¹

As a blueprint for development, the UN Secretary-General made a commitment in 2010 to ensure that at least 15 percent of UN-managed funds is dedicated to projects addressing women’s specific needs and advancing GEWE. However, the question remains as to what concrete mechanisms development actors can use to track financing for GEWE more effectively in programming, and so demonstrate greater accountability for gender equality commitments?

This working paper proposes a methodology using step-by-step guidelines to track planned and actual expenditure on GEWE in UN programming. It attempts to integrate United Nations Country Team (UNCT) Gender Equality Marker (GEM) processes within the UN INFO reporting system into this new methodology and is divided into three sections. The first section briefly reviews existing tracking systems and processes for gender equality. The second section proposes a detailed methodology for tracking UN system financing for GEWE, applied across the major phases of programming: from planning to implementation and closure. The third section attempts to apply the methodology to the example of PBF programming. The paper concludes with recommendations in response to gaps and challenges in tracking financing for GEWE.

¹ UN Nations Evaluation Group (2018). *Guidance Document: Guidance on Evaluating Institutional Gender Mainstreaming*. Available at: <http://www.uneval.org/document/detail/2133>

SECTION I:

GENDER EQUALITY MARKER AND TRACKING SYSTEMS

Why are tracking systems for gender equality important?

There has been growing interest in and demand for financial tracking systems to monitor investments in GEWE within the UN system since 2009. Several UN Economic and Social Council resolutions have either called upon or requested the UN system to continue working collaboratively to enhance gender mainstreaming within the UN system, including by tracking gender-related resource allocation and expenditure.² Advocates of Gender Responsive Budgets continue to question budget spending and gender equality outcomes and to demand the allocation of financial resources for the commitments made in support of GEWE. The new United Nations Sustainable Development Cooperation Framework (UNSDCF) Guidelines (June 2019) hold UNCT responsible for ensuring that human rights and gender equality are key guiding principles across all the phases of the UNSDCF, critically leaving no one behind. The UN system is required (a) to invest more in GEWE through stand-alone programmes and mainstreaming gender equality and (b) to monitor the quality and scope of investment on GEWE.³ Establishing a tracking system on financing for GEWE is important to monitor investments in GEWE and human rights within the UN system. It is through the practice of tracking planned and actual financing for GEWE causes across UN programming that UN entities can promote transparency and accountability towards GEWE results.

The Gender Equality Marker (GEM) systems in the UN

In 2009, the Security Council passed resolution 1889 (UN 2009), which questioned the progress with respect to the implementation of all aspects of the WPS agenda, including on planning and financing. The Council called for the inclusion of GEWE into funding disbursement and subsequent tracking.⁴ In his report of that year, the Secretary-General called on all United

Nations-managed funds to institute a “gender marker” to assist in tracking the proportion of funds devoted to advancing gender equality.⁵

GEM systems are important planning, monitoring and accountability tools. The Organization for Economic Cooperation and Development – Development Assistance Committee (OECD-DAC) Gender Equality Policy Marker was the first such tool to be developed to track interventions that promoted GEWE among development actors.⁶ UN agencies used the OECD’s experience and lessons learned in implementing their GEM system to develop their own marker systems. The UN Development Group (UNDG) Sub-Group on “Accounting for Resources for Gender Equality”, co-chaired by UNDP and UNICEF, produced the **Gender Equality Marker: Guidance Note (2013)**⁷ which sets out common principles and standards for GEM systems that track and report on allocations and expenditures for GEWE. The UNDG also developed a Background Note on Financing for Gender Equality and Tracking Systems, which highlights the importance of agreement on minimum standards for institutional GEM and stresses the need for clarity and transparency in reporting. More recently, in 2019, the UN Chief Executive Board for Coordination Finance and Budget Network complemented and expanded on these notes and developed a **Gender Note on Coding Definitions for GEM (2019)**.⁸

The UNDG conducted a comparative analysis of five UN gender equality marker systems – those of UNDP, UNICEF, UNFPA, ILO, IASC, and the PBF - back in 2013. Generally, while developed GEM systems are based on common elements, differences remain

4 Douglas, S (2015). *What Gets Measured Gets Done: Translating Accountability Frameworks into Better Responses for Women and Girls in Peacebuilding Context*. Journal of Peacebuilding and Development. Available at: <https://doi.org/10.1080/15423166.2015.1008888>

5 PRIO Centre on Gender, Peace and Security (2017). *Gender Financing at the UN Peacebuilding Fund*. Available at: <https://gps.prio.org/utility/DownloadFile.ashx?id=2&type=publicationfile>

6 UNDG (2013). *Financing for Gender Equality and Tracking Systems: Background Note*. Available at: <https://undg.org/wp-content/uploads/2017/03/UNDG-Gender-Equality-Marker-Background-Note-Final-Sep-2013.pdf>

7 United Nations Development Group (2013). *Gender Equality Marker: Guidance Note*. Available at: <https://unsdg.un.org/resources/gender-equality-marker-guidance-note>

8 UN System Chief Executive Board for Coordination Finance & Budget Network (2018). *Coding Definitions for Gender Equality Markers Guidance Note*. Available at: <https://www.unsystem.org/CEBPublicFiles/Guidance%20Note%20on%20Coding%20Definitions%20for%20GEMs%20-%20for%20dissemination.pdf>

with respect to what is being coded, when the code is applied, what the coding definitions are, and whether the GEM system is part of a larger reporting and financial management structure, among others.⁹ Similar issues are associated with GEMs used in other entities, including IFAD and forums like **IASC Gender with Age Marker**.¹⁰ As a result, these differences pose challenges to establishing a unified, comparable, organisation-wide GEM system across the UN entities.

GEM systems have proved to be good at:¹¹

- Documenting trends in planned results (and their corresponding budget allocations) – within sectors/ types of programmes, and in specific programme countries;
- Providing a sense of trends over time (and thus having the potential to be a good internal accountability tool); and
- Helping to raise awareness of gender equality dimensions of project planning and results.

However, some of the challenges in relation to GEMs include:¹²

- Assessing actual results and the quality of these results (most codes are applied at the planning stages and track planned outcomes); and
- Providing exact figures of disbursements and/or expenditures (data generated provide indicative figures only).

UNCT Gender Equality Marker within UN INFO

In 2018, UN Development Coordination Office piloted UN INFO, an online planning, monitoring and reporting platform, in 32 UNCTs. UN INFO digitalizes the UNSDCF and Joint Workplans at the country level. It also incorporates a GEM into UN Joint Workplans, with figures to be recorded per Key Activity level (a major project or programme undertaken by one or several members of the UNCT). Often used for providing 'indicative' information on planned allocations, UN INFO allows us to also track and monitor actual expenditures. The UNCT in Kyrgyzstan joined the UN INFO platform in 2019.

The UNSDG developed the **UNCT Gender Equality Marker Guidance Note within UN INFO** (June 2019)¹³ for use in those UNCTs in which UNSDCF includes the following components: (i) an annual Common Budgetary Framework, (ii) Joint Work Plans, and (iii) an UNSDCF interagency monitoring and evaluation process (supported by UN INFO). The UNCT GEM uses a four-point coding scale, from 0 to 3:

- **GEM 0:** The Key Activity is **not** expected to contribute to GEWE.
- **GEM 1:** The Key Activity contributes to GEW in a **limited** way.
- **GEM 2:** GEWE is a significant objective of the Key Activity's overall intent.
- **GEM 3:** GEWE is the **principal** object of the Key Activity.

The use of the UNCT GEM within UN INFO provides the UN Member States and other development partners with globally comparable data that tracks UN systems' investments at the UNCT level on GEWE commitments and set financial investment targets. It is, thus, important that UNCTs harmonize the use of the UNCT Kyrgyzstan GEM with the UNCT GEM guidance note within UN INFO.

Also, the UNCT can optionally set Gender Equality targets in the UNSDCF medium-term Common Budgetary Framework (CBF). Setting financial benchmarks means assigning a planned % budget to go towards GEM1 target, GEM2 target and GEM3 target. The UNCT would need to set financial targets for the Outcomes (or some Outcomes) separately for each GEM code.

UN-SWAP

Gender equality outcomes also play a vital role in the System-Wide Action Plan for the implementation of the United Nations system-wide policy on gender equality and the empowerment of women (UN-SWAP, August 2018).¹⁴ UN-SWAP assigns common performance standards and reporting on implementation for the gender-related work of all UN entities, ensuring greater coherence and accountability. In the frame of UN INFO, the UNCT-SWAP Scorecard assesses the UNSDCF's performance in addressing GEWE, looking at both the substantive level and financial level of investments and actions taken.

9 UNDG (2013). *Financing for Gender Equality and Tracking Systems: Background Note*. Available at: <https://unsdg.un.org/resources/financing-gender-equality-and-tracking-systems-background-note>

10 IASC. *Gender with Age Marker*. Available at: <https://iascgenderwithagemarker.com/en/home/>

11 UNDG (2013). *Financing for Gender Equality and Tracking Systems: Background Note*.

12 UNDG (2013). *Financing for Gender Equality and Tracking Systems: Background Note*.

13 UN SDG (2019). *UNCT Gender Equality Marker Guidance Note*. Available at: <https://unsdg.un.org/resources/unct-gender-equality-marker-guidance-note>

14 UN Women (2015). *UN SWAP for the implementation of the CEB Policy on GEWE-Performance indicators technical notes*. Available at: <https://ecampus.itcilo.org/pluginfile.php/22903/course/section/3103/UN-SWAP-technical-notes.pdf>

The UNCT SWAP-Scorecard measures gender mainstreaming in UN common programming processes across seven dimensions that contain 15 indicators. The seven-dimension areas are: 1) planning; 2) programming and M&E; 3) partnerships; 4) leadership and organizational culture; 5) gender architecture and capacities; 6) financial resources; and 7) results. The participatory methodology relies on cross-sectoral consultation and collective analysis to rate the country team for each indicator against minimum standards.

One of the components of the Performance Indicator for the promotion of GEWE within UN-SWAP is the allocation of sufficient human and financial resources. More specifically, UN-SWAP performance indicator 6.1 on resource tracking and resource allocation respectively requires UN entities to have a financial tracking system in place to quantify funds disbursed for the promotion of GEWE and to allocate resources needed for meeting the GEWE mandate. UN agencies are then rated as 'approaching', 'meeting', or 'exceeding' requirements for these indicators.

According to UNCT SWAP-Scorecard findings by indicator conducted in Kyrgyzstan in 2017, under dimension area 6 on finances, the score on financial resources was assessed as 'missing minimum standards'. As the report concludes "the Kyrgyzstan country team does not have in place at the time of the assessment a procedure to track consolidated budgetary data to ascertain combined funds dedicated to gender" and recommends including the specific action plan item on financing for GEWE at UNCT level.¹⁵

In addition to the UN SWAP evaluation practice, there is also a UN SWAP Evaluation Performance Indicator, which measures the gender responsiveness of the evaluations conducted in the UN system and assesses evaluation reports against four criteria:¹⁶

1. GEWE is integrated into the evaluation scope of analysis, and evaluation criteria and questions are designed in a way that ensures GEWE related data will be collected.
2. A gender-responsive methodology, methods and tools, and data analysis techniques are selected.
3. The evaluation findings, conclusions and recommendations reflect a gender analysis.

4. At least one evaluation to assess corporate performance on gender mainstreaming or equivalent takes place every 5-8 years.

Reporting and monitoring

The UN system also utilizes reporting and monitoring mechanisms to track resource allocation and realisation of their programmes. Several UN entities, for example, use the Atlas-based system to track core and non-core investments in GEWE. Limitations identified in this system include (a) incomplete data, (b) inadequate coding and (c) lack of systematic reporting from regional and country offices.¹⁷ One of the problems for all reporting mechanisms is how to assess whether programmes incorporate GEWE considerations and how to calculate the amount of resources attributed to gender equality.

UNDP, for example, uses Results-Oriented Annual Reports and an Integrated Results and Resource Framework as the main corporate assessment tools for reporting on GEWE results. This includes mandatory reporting on gender-responsive results. Through its GEM, UNDP tracks financial allocations towards GEWE but provides only indicative data rather than precise figures reflecting actual budget investments. Reporting data on programmatic allocation and expenditure towards GEWE in a more accurate way remains a significant challenge.

Through the implementation of UN INFO, the UNCT GEM reporting is fully integrated into the UNSDCF Planning, Budgeting, Monitoring and Evaluation Processes, and should not be reported on or applied separately from the broader UNSDCF processes.¹⁸

15 Andrea, L.E (2017). *UNCT SWAP-Scorecard report: assessment results and action plan, UNCT Kyrgyzstan*. Available at: https://undg.org/wp-content/uploads/2017/11/UNCT-SWAP-Scorecard-KR-Report-2017_Final-1.pdf

16 UNEG (2018). *Guidance Document: UN-SWAP Evaluation Performance Indicator Technical Note*. Available at: <http://www.uneval.org/document/download/2148>

17 UNDP (2006). *Gender Equality: Evaluation of Gender Mainstreaming in UNDP*. Available at: http://web.undp.org/evaluation/documents/eo_gendermainstreaming.pdf

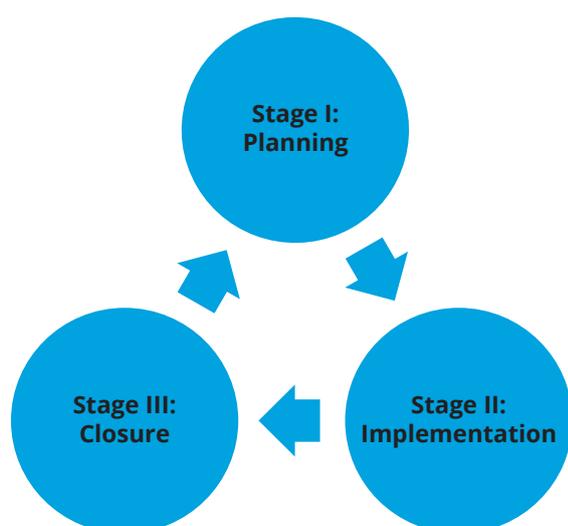
18 UN SDG (2019). *UNCT Gender Equality Marker Guidance Note*. Available at: <https://unsdg.un.org/resources/unct-gender-equality-marker-guidance-note>

SECTION II: METHODOLOGY FOR TRACKING FINANCING FOR GEWE IN UN PROGRAMMING

The general scope of the methodology

Set out below is a proposed methodological approach for UNCT in Kyrgyzstan on how to track UNCT financing for GEWE **throughout the project/programme/ action cycle**:

- Stage I: Planning - designing and programming
- Stage II: Implementation - managing, delivering the results and monitoring
- Stage III: Closure - evaluating the results and reporting



Through the exercise on tracking UN system financing for GEWE in programming, UN agencies will track financing on GEWE issues at the stage of allocation of funds, during implementation if needed, and then at the stage of calculating the actual expenditure. UN entities will then be able to report these financial commitments and results towards GEWE to the Member States, donors and partners. At the heart of the methodology is a step-by-step guide to:

- (i) how to calculate the proportion of programme budget allocated to GEWE at the planning stage, and link it to outcomes and related outputs and indicators;

- (ii) how to monitor programme budget spending on GEWE during the implementation stage, and link it to outcomes and related outputs and indicators;
- (iii) how to calculate the proportion of programme budget spent on GEWE at the closure stage, and link it to achieved outcomes and related outputs and indicators.

The methodology uses the UNCT GEM within UN INFO processes, while also remaining consistent with the UNCT-SWAP Gender Equality Scorecard, in proposing new processes. These necessitate a number of adaptations:

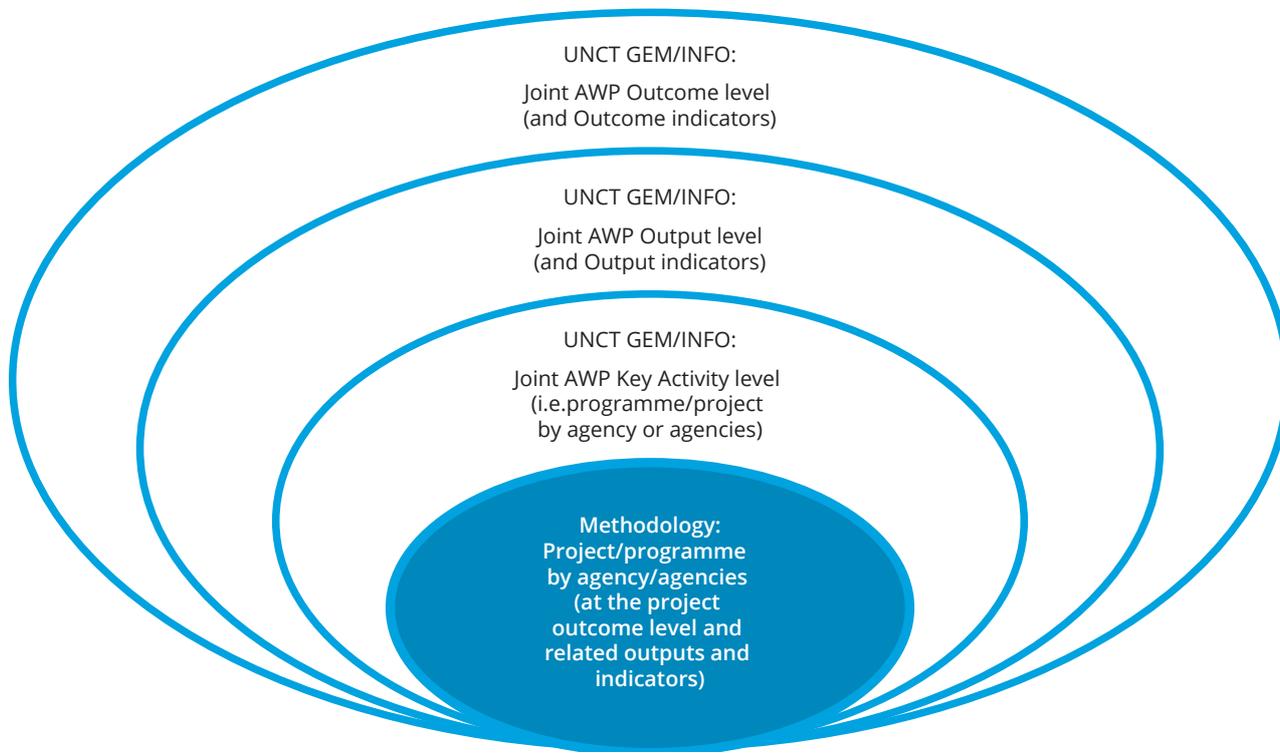
- **Code of definitions:** The methodology uses a similar four-point coding scale for GEM codes and definitions to UNCT GEM within UN INFO: GEM0 – no contribution, GEM1 – limited contribution, GEM2 – significant contribution, GEM3 – principal contribution. UNCT GEM does not replace corporate GEMs which are designed to fulfill entity-specific accountability requirements at a global level. However, UNCT must harmonize the use of the UNCT GEM Coding outlined exactly as in the UNCT GEM guidance note within UN INFO. For this, UNCT has to develop and/or adapt UNCT Kyrgyzstan GEM using GEM codes, principles, and processes outlined in UNCT GEM guidance note within UN INFO.
- **Unit of analysis:** UNCT GEM within UN INFO assigns GEM codes at the Key Activity level (i.e. a major programme/project undertaken by one or several members of UNCT) of the Joint Work Plans (JWPs), while the methodology assigns GEM codes for the results within that programme at the programme outcome level and related outputs and indicators to then confirm the overall GEM code for this programme. As a result, the methodology adopts UNCT GEM codes for a more detailed assessment of the programme and its outcomes and related outputs and indicators.

The graph below indicates the difference between the results levels and units of analysis used in the UNCT GEM within UN INFO and this methodology, and shows

the complementarity of the methodology towards more accountable GEM coding at the Key-Activity level

for JWPs and related budget calculations for annual CBFs within UNCT INFO:

Graph 1: Results levels and units of analysis used in UNCT GEM within UN INFO and proposed methodology



- **Budgetary threshold:** The UNCT GEM within UN INFO suggests estimating budget allocations - with no budgetary threshold per each GEM code for the Output level within Joint AWP and accompanying Annual CBFs. Although the UNCT GEM guidance note within UN INFO also points to the possibility of tracking financing at the Key Activity level. This methodology allows for more detailed calculation within the programme/ Key Activity at the outcome level as well as for related outputs and indicators. This approach can enable UN entities to confirm the GEM code and the estimated budget amount towards GEWE at the programme/Key Activity level. The methodology proposes estimating budget allocations as per United Nations Peacebuilding Fund's practice - with a budgetary percentage range allocated to each GEM code: GEM0=0%, GEM1=15%-30%, GEM2=30%-79%, GEM3=80-100%.
- **Quality assurance:** The UNCT GEM guidance note within UN INFO suggests that the UNCT Results Group (RG) should initially develop the draft Annual Joint Workplan. The Gender Theme Group (GTG) should then review the work plans in consultation with RGs. RGs and GTG then jointly allocate GEM codes to UNCT joint AWP for each Output level, with justifications provided for each GEM code. In parallel, RGs and GTG estimate the percentage of

the planned budget that will go towards GEWE. This is then reflected in the annual CBFs. Since the methodology is focused on a detailed analysis of the programme, quality assurance is based on objective self-assessment by the relevant UN agency/agencies. The UNCT should decide whether RG and GTG members should conduct detailed reviews of programmes on a random basis in order to assess: how GEM codes are being applied; the associated GEWE results; and relevant financial calculations in support of GEWE.

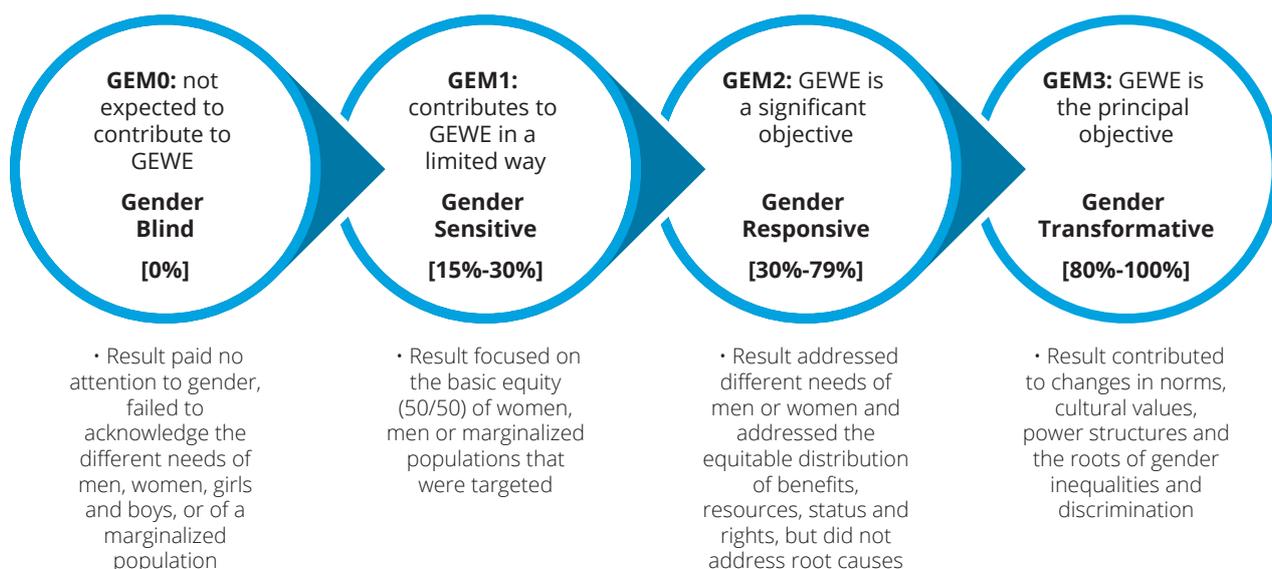
- **Dialogue and reflection:** GEM application and tracking financing in support of GEWE is a dialogue process and not a technical exercise. It is about discussing and planning desired GEWE considerations within the programmes/projects, monitoring progress, and reporting actual GEWE results. It is a value-driven exercise in self-commitment, self-assessment and accountability towards the GEWE agenda, characterised by open dialogue and joint reflection.

In addition to the processes described within the UNCT GEM Guidance Note, the methodology also integrates additional guiding approaches:

- **Results-based approach:** The application of GEM is generally a planning tool. Accountability towards GEWE, however, should not stop at the planning stage but should follow through to delivery of results and realization of change in support of the GEWE agenda. It is vital to link GEM codes to planned and actual GEWE results. Thus, this methodology also integrates a results-oriented framework to link programmatic and financial commitments to GEWE

results at the programme planning, execution and post implementation stages. More specifically, from the perspective of a programmatic results-based approach, the Gender Result Effectiveness Scale (GRES) methodology developed by the UN Evaluation Group (UNEG) to categorize the quality of GEWE results links these to the UNCT GEM four-point coding scale.¹⁹

Graph 2: UNCT GEM codes and GEWE results with budgetary percentage range in the proposed methodology



With regard to adopting a financial results-based approach, the methodology suggests using results-based budgeting principles (where project GEWE results are linked to resources needed to deliver that result) in order to track financing in support of GEWE. More specifically, the methodology proposes to shift the United Nations programme budget from a system of input accounting (traditional line-item budgeting) to results-based accounting (results-based budgeting) and as a result to link financial resources to GEWE results. Results-based budgeting is an evolutionary and alternative type of accounting focused on expected results and the use of performance indicators to measure achievement of those results, where:²⁰

- programme formulation revolves around a set of predefined objectives and expected results;
- expected results would justify resource requirements which are derived from and linked to the outputs required to achieve such results; and
- actual performance in achieving results is measured by objective performance indicators.

- **Adaptive approach:** GEM application and tracking financing in support of GEWE is not a static process and should utilize an adaptive approach. When it comes to reporting progress and actual results on GEWE, changes in GEM coding and financial estimations in support of GEWE should be monitored to reflect real developments throughout the programme implementation. When setting out their justification for a GEM code/GEWE result, UN entities can use the opportunity to reflect on the current GEM code and make recommendations for improvement. It should be possible to identify existing gaps in relation to GEWE in a timely manner, so that opportunities to improve GEWE considerations can be used.

To summarize, the methodology suggests the use of the GEM coding criteria detailed below, including criteria on budgetary thresholds for estimating and tracking financial allocations in support of GEWE:

Table 1: Gender Equality Marker coding criteria

GEM Code	CRITERIA FOR GENDER EQUALITY MARKER CODING – SUMMARY		
	Objective	Results ²¹	Budget ²²
3	Gender equality/women's empowerment is the principal objective	Gender-transformative results: Results contribute to changes in norms, cultural values, power structures, and the roots of gender inequalities and discriminations. Gender equality objectives are the primary intended result(s) of the Key Activity and are the main reason the initiative is being undertaken. Gender-specific indicators included for tracking proposed change. Substantive collection/analysis of sex-disaggregated and gender-sensitive data.	80 – 100%
2	Gender equality/women's empowerment is a significant objective	Gender-responsive results: Results address the differential needs of men or women and address the equitable distribution of benefits, resources, status, rights but do not address the root causes of inequalities in their lives. These are usually considered 'mainstreamed' gender equality activities or activities which make a substantial contribution to GEWE. Gender equality results are accompanied by indicators that will track the proposed change. Significant collection/analysis of sex-disaggregated and gender-sensitive data.	30 – 79%
1	Contributes to gender equality/women's empowerment in a limited way	Gender-sensitive results: The results focus on the basic equity (50/50) of women, men, or marginalized populations that were targeted. Accordingly, contribution to gender equality/women's empowerment is of minor relevance to the overall outcomes of the Key Activity. Some indicators are sex/gender-sensitive. Limited collection/analysis of sex-disaggregated and gender-sensitive data.	15 – 30%
0	Not expected to contribute to gender equality/women's empowerment	Gender blind results: Results pay no attention to gender, fail to acknowledge the different needs of men, women, girls and boys, or marginalized populations, or the results have a negative outcome that aggravate or reinforce existing gender inequalities and norms. No sex-disaggregated indicators and no gender-sensitive indicators. Lack of sex-disaggregated and gender-sensitive data to inform any analysis.	0%

Stage I: Planning - designing and programming

At the planning and design stage, the UN agency assigns GEM codes/GEWE results and calculates the budget allocated to GEWE programming using its internal gender expertise – at the outcome level and with regard to related outputs and indicators within the project or programme. During this process, gender focal points, programme personnel and the finance unit should be in dialogue and a peer review process should be used to confirm the GEM code/GEWE result and estimated percentage of the budget going towards GEWE. This in turn should enable the UN agency to conclude the overall GEM code/GEWE result and estimate the percentage of the budget aimed at GEWE – for the programme overall. The outcome will then inform the UNCT Results Groups and GTG with regard to applying GEM for Key Activities (programmes) and/ of joint programming, the lead agency coordinates the process, while all entities involved jointly undergo similar exercises.

For quality assurance, the UNCT needs to decide whether RG and GTG members should conduct random but detailed reviews of how programmes apply GEM codes and assess GEWE results, and how financial figures in support of GEWE are calculated. It is advised that random assessments are organised and that spot checks are made on a sample of coded programmes with a calculated GEWE budget component. This will allow correction of any potential inaccuracies and promote the best GEM coding and GEWE budget calculation practices within UN entities as organizations and throughout the entire UNCT.

Below is a step-by-step guide to calculating a programme budget that supports GEWE at the planning, implementation and closure stages of the programme (drawing on the UN Women paper on What Women Want: Planning and Financing for Gender Responsive Peacebuilding).²¹ Table 2 summarises key data and information during the calculation exercise, based on a sample programme with an illustrative budget.

²¹ UN Women (2012). *What Women Want Planning and Financing for Gender-Responsive Peacebuilding*. Available at: <http://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2012/10/wpssourcebook-05a-planningfinancing-en.pdf?la=en&vs=1202>

Table 2: Summary table on results of GEM application and calculating programme budget towards GEWE – amount and percentage

GEM0: not expected to contribute to GEWE (Gender-blind) [0%] GEM1: contributes to GEWE in a limited way (Gender-sensitive) [15%-30%] GEM2: GEWE is a significant objective (Gender-responsive) [30%-79%] GEM3: GEWE is the principal objective (Gender-transformative) [80%-100%]		GEM code/GEWE result and estimate % of the budget towards GEWE				Justification for GEM code/GEWE result and recommendation for improvement (if applicable)	Total Budget (USD)	Budget on GEWE (USD)
		GEM0: [0%]	GEM1: [15%-30%]	GEM2: [30%-79%]	GEM3: [80%-100%]			
[Programmatic budget]								
Outcome(s)/Output(s)	Outcome(s)/Output(s) indicators							
Outcome 1	Outcome indicator 1a		20%			Max 3 sentences		
Output 1.1	Output indicator 1.1a	-	25%	-	-	Max 3 sentences		
Output 1.2	Output indicator 1.2a	-	15%	-	-	Max 3 sentences		
Outcome 2	Outcome indicator 2a Outcome indicator 2b	-	-	50%	-	Max 3 sentences		
Output 2.1	Output indicator 2.1	-	-	50%	-	Max 3 sentences		
Output 2.2	N/A	-	-	45%	-	Max 3 sentences		
Outcome 3	Outcome indicator 3a	-	30%	-	-	Max 3 sentences	40 000	12 000
Output 3.1	Output indicator 3.1	-	30%	-	-	Max 3 sentences		
Output 3.2	N/A	-	25%	-	-	Max 3 sentences		
Output 3.3	Output indicator 3.3	-	30%	-	-	Max 3 sentences		
Total – programmatic budget		35,83%					120 000	43 000
[Operational/support budget]								
Operational budget - description								
OB 1. Programme Coordinator (6 months)		35,83%				Based on estimated % of programmatic budget allocation to GEWE	13,800	4,944.54
OB 2. Operations Manager (6 months)							5,400	1,934.82
OB 3. Travel							5,000	1,791.50
OB 4. Supplies and materials							2,000	716.60
OB 5. Monitoring and Evaluation							4,200	1,504.86
Total – support budget		35,83%					30,400	10,892
[Overall programme budget]								
Total – overall programme budget		35.83%, GEM2/Gender-responsive				Max 3 sentences	150 400	53 892

Step 1: Assign planned GEM code/GEWE result and estimate the average percentage value of the budget allocated towards GEWE – at the programme outcome level.

- List all programme outcomes and related outputs and indicators in a table.
- Analyse each outcome and related outputs and indicators and assign GEM code/GEWE result – to each programme level outcome. In general, and

in cases where the outcome and related outputs and indicators belong to different GEM code/GEWE results – for example, Outcome is GEM2/ gender-responsive and one of the outputs is GEM1/ gender-sensitive – it is recommended that these are analysed jointly and an overall assessment is made in order to assign a joint GEM code/GEWE result for that outcome. Before making a joint assessment at the outcome level, results and indicators at the output level and related activities should be assessed

separately and then discussed at the Outcome level. More detailed guidance on UNCT GEM codes and definitions is annexed to this paper (Annex I).

- Provide brief justification in a maximum of three sentences for each assigned GEM code/GEWE result – at the output and outcome levels. The justification may also include any recommendations and plans for improving the GEM code/GEWE result in the future, or for adapting/improving the outcome and related outputs and indicators to reflect the selected code and result.
- Analyse and estimate the percentage of programmatic budget allocation contributing to GEWE – at the outcome level – based on the assigned GEM code/GEWE result for each outcome. Each GEM code/GEWE result has a budgetary percentage range with a minimum and maximum percentage threshold. The estimated percentage value of the budget for each outcome should be set within that percentage range. The budget estimation should be based on result-based budgeting principles where project GEWE results are linked to resources needed to deliver that result.

Step 2: Calculate overall budget amount and percentage in support of contributing to GEWE – at the programme level.

Overall programme budget amount and percentage going towards GEWE is calculated based on the cumulative total for both the programmatic and support budget figures. The programmatic budget usually refers to direct costs related to implementing the programme activities. The support budget usually refers to operational and administrative costs required for implementing the programme activities. These costs are often salaries of staff and personnel (direct and indirect), supplies and materials, travel, monitoring and evaluation, operating costs and others which have not been calculated within the programmatic budget.

NOTE: If the programme budget is cumulative and does not separate programmatic costs and operational/support costs, then the planned amount and percentage of the programme budget should be calculated as described in Step 2.1. and Step 2.4. Step 2.2. and Step 2.3 can be omitted.

2.1. Calculate planned amount and percentage of the programmatic budget lines in support of GEWE – at the outcome and programme levels (B1 and B1%)

- Provide planned programmatic budget amount (in USD) for each outcome in the table and the overall amount for the programme (B1N) .
- Calculate planned programmatic budget amount going towards GEWE for each outcome – by

multiplying the total programmatic budget amount for the outcome by the previously estimated percentage value of the budget for that outcome.

- Calculate the total programmatic budget amount for all outcomes going towards GEWE – at the programme level – by adding them up (B1)

$$B1 = (\text{outcome 1 programmatic budget amount} * \text{estimated \% value}) + (\text{outcome 2 programmatic budget amount} * \text{estimated \% value}) + (\text{outcome N programmatic budget amount} * \text{estimated \% value}).$$

- Calculate percentage from the total programmatic budget amount going towards GEWE – by dividing total programmatic budget amount allocated to all outcomes supporting GEWE in the programme (B1) by the total amount of programmatic budget for the programme (B1N) and converting this into a percentage.

$$B1\% = (B1 / B1N) * 100\%$$

From the example above this means:
 $B1\% = (43\ 000 / 120\ 000) * 100\% = 35,83\%$.

2.2. Calculate support budget required to operationalize activities in support of GEWE (B2)

- List all support budget lines required to operationalize programme activities (OB1, OB2, OB3, OB4, OB(N)) and related budget amounts for each support budget line.
- Calculate the total support budget amount of the programme (OB).
- Calculate the total support budget amount going towards GEWE. Generally, an estimate of the proportion of the support budget required to operationalize activities going towards GEWE (B2) can be made by taking the percentage of the calculated programmatic budget amount in support of GEWE (B1 %) and applying it to the total amount of estimated support budget (OB). Given that this exercise does not require a detailed assessment of each support budget line, the calculated amount will be an estimated figure only.

$$B2 = B1\% * OB (OB1 + OB2 + OB3 + OB4 + OB5)$$

From the example above this means
 $B2 = 36,83\% * 30\ 400 = 10\ 892$

2.3. Calculate overall programme budget amount and percentage in support of GEWE – at the programme level (B and B%)

- Calculate the budget amount for the programme by adding the total amount of the programmatic budget (B1N) and the total amount of the support budget (BN).

- Calculate the budget amount going towards GEWE on a programme level (B) by adding the total amount of programmatic budget allocated for GEWE (B1) to the total amount of support budget estimated to be going towards GEWE (B2).

$$B = B1 + B2$$

From the example above this means:

$$B = 43\,000 + 10\,892 = 53\,892.$$

- Calculate the budget percentage for GEWE on a programme level (B%) by dividing the total programme budget amount for GEWE by the total programme budget amount overall and convert this into a percentage. Please note that budget percentage going towards GEWE on a programme level will always be the same as estimated percentage from the total programmatic budget amount going towards GEWE. This is explained by the nature of calculating the total amount of support budget based on an estimated percentage of calculated programmatic budget amount going towards GEWE.

$$B\% = (B / BN) * 100\%$$

From the example above this means:

$$B = (53\,892 / 150\,400) * 100\% = 35.83\%.$$

2.4. Confirm and assign overall planned GEM code/GEWE result based on estimated percentage of programme budget in support of GEWE – at the programme level

- Analyse assigned GEM codes/GEWE results for all programme outcomes and assign joint GEM code/GEWE result – at the programme level. In general, and in cases where outcomes belong to different GEM code/GEWE results, it is recommended to analyze these jointly and make an overall assessment.
- Provide brief justification in one or two sentences for assigned joint GEM code/GEWE results – at the programme level.
- Confirm and assign overall programme GEM code/GEWE results based on an estimated percentage of the programme budget in support of GEWE, which should be within the budgetary percentage range for the assigned GEM code/GEWE results at the programme level.

From the example above this means: 35.83% which falls within a GEM 2/gender responsive GEWE result.

Step 3: Reflect planned GEM codes and financial allocations in support of GEWE within JWP/UN INFO

- Reflect planned GEM codes at the Key Activity level in the JWP – both in offline versions of the JWP and online at UN INFO.
- Reflect 'justification' in a maximum of three sentences for the selected GEM code at the Key Activity level in the JWP – both in offline versions of the JWP (by potentially adding a column in the JWP template) and online at UN INFO (by potentially adding a 'comment' bar under the GEM code).
- Reflect estimated planned budget amount and percentage in support of GEWE at the Key Activity level in the JWP – both in offline versions of the JWP (by potentially adding relevant columns in the JWP template) and online at UN INFO (by potentially adding relevant columns).

From the example above this means: GEM 2, with relevant justification, and the planned USD 53,892 and 35.83% of the budget going in support of GEWE.

Stage II: Implementation – managing, monitoring and delivering results

Step 4: Complement GEM reporting with monitoring, evaluation, programme and financial reporting systems to track programme results in support of GEWE, and link these with the budget spent during the implementation stage.

Monitoring, evaluation, programme and financial reporting systems - at the programme level – should ideally:

- Incorporate GEM in reporting tools, so reporting mechanisms – both programmatic and financial reporting systems – reflect programme outcomes and related outputs and indicators and actual spending going towards GEWE.
- Integrate GEM in monitoring tools, including any assessments (i.e. baseline, PRAs), monitoring exercises, and evaluations planned during the programme implementation to target GEWE issues and application of the GEM.
- Conduct progress reviews – annual and/or mid-term - that are focused on assessing progress/intermediate results towards expected GEWE results and track the amounts spent for these; based on results of the reviews - reflect, revise and adopt programme outcomes and related outputs and indicators to enhance GEWE results.

The processes described above integrate and complement UNCT GEM within UN INFO suggested processes regarding GEM reporting – programmatic and financial – at the Output and Outcome levels:

- Integrate UNCT GEM reporting – programmatic and financial – into UNSDCF planning, budgeting,

monitoring and evaluation processes. As part of the UN INFO processes, UNCT GEM reporting should not be conducted or applied separately from the broader UNSDCF processes.

- Establish UNSDCF interagency monitoring and evaluation processes (such as a joint group or equivalent), supported by UN INFO, or confirm any existing group. This joint group should work with RGs throughout the UNSDCF cycle.
- Conduct progress reviews – annual and/or mid-term – that are focused on assessing progress/ intermediate results towards expected GEWE results, and track the amounts spent on these. A review of UNCT GEMs is a part of the UNSDCF Annual Reporting process. GTG works with the UN Resident Coordinator Office (RCO) to conduct this analysis. Monitoring of progress made on an annual basis allows UNCT to improve GEM coding and, if necessary, change GEM codes each year. If UNCT is not monitoring its CBF on an annual basis, then a similar exercise can be done in the UNSDCF's Mid-Term Review.
- Update annual CBFs to show the progress in budgets allocated and resources mobilised; the update should be made by RGs as part of the UNSDCF Annual Reporting process.
- Calculate the total percentage budget of the Outcome area going towards GEWE; the calculation should be made by UN RCO based on the figures resulting from the updated annual CBFs.
- Review the gender resource targets in the UNSDCF medium-term CBF on the Outcomes (or to some of the Outcomes), if the UNCT decides to apply such a benchmark for the mid-term period in addition to the overall target for the whole UNSDCF period. The mid-term evaluation would include a review on the extent to which the target was realized for GEM1, GEM2, and GEM3 targets separately.

Stage III: Closure – evaluating the results and reporting

Step 5: Complement GEM reporting with evaluation, programme and financial reporting systems on tracking and evaluating final programme results in support of GEWE, and link these with the budget spent at the closure stage.

Measuring and reporting on actual programme results across outcomes and at the programme level should ideally:

- Incorporate GEM in final programmatic and financial reporting tools (i.e. final programme reports, final financial reports), so reporting mechanisms reflect on the results of the programme at the outcome level and on related outputs and indicators as well

as on spending in support of GEWE (using data from programme and financial reports).

- Integrate GEM into final evaluation tools, in order that it is reflected in any assessments (i.e. end-line assessment) and final evaluation exercises by programmes to target GEWE, including *inter alia* application of the GEM, measuring results towards expected GEWE results and overall contributions made toward GEWE. More specifically, integrate GEWE into the evaluation scope of analyses and evaluation criteria, and design questions in a way that will ensure GEWE related data will be collected; select a gender-responsive methodology, methods and tools, and data analysis techniques; and reflect gender analysis in the evaluation findings, conclusions, and recommendations.⁸¹
- Based on programme evaluation findings the actual confirmed expenditure on GEWE (Step 6) can be categorized as attribution to the programme's GEWE result. If possible, the previously mentioned GRES should be applied in the final evaluation in order to categorize the quality of GEWE results linked with GEM codes as GEM0/gender blind, GEM1/gender sensitive, GEM2/gender responsive, or GEM3/gender transformative.
- Conduct spot checks and include the application of the GEM in programme performance assessments.

Please consult multiple useful resources²² on evaluation and GEWE from the United Nations Evaluation Group for additional information and guidance.

The processes described above integrate and complement suggested UNCT GEM processes regarding GEM reporting within UN INFO – programmatic and financial – at the Output and Outcome levels, namely:

- Integrate a review of the UNCT GEM in the UNSDCF evaluation processes, including capturing trends and percentage of budgetary allocations. If the UNCT decides to apply a gender resource target to the Outcomes (or to some of the Outcomes), then the final evaluation stage would include a review of the extent to which the target was realized. This would be done by calculating the total percentage of the annual CBFs allocated towards each separate GEM.
- Apply evaluation tools – such as gender audit, UNCT Gender Scorecard, or other – to assess the quality of GEWE results under each Outcome and Output. It is important to note that the UNCT GEM will not itself provide an effective means of assessing the quality of GEWE results.

22 United Nations Evaluation Group. Document Library. Available at: <http://www.uneval.org/document/guidance-documents>

Step 6: Assign actual GEM code/GEWE results and estimated budget expenditure percentage on GEWE – at the programme outcome level.

Conduct a similar exercise to that described in Step 1 but for the actual GEM code/GEWE result/expenditure level in support of GEWE.

Step 7: Calculate the actual amount of overall expenditure and percentage in support of GEWE – at the programme level.

Conduct a similar exercise to that described in Step 2 but for the actual amounts spent. Below is a brief outline of the key steps:

7.1. Calculate actual amount of programmatic expenditure and percentage in support of GEWE – at the outcome and programme levels

- Calculate the actual programmatic budget spent for all outcomes supporting GEWE – at the programme level – by adding them up to give the total amount.
- Calculate the percentage from the actual programmatic budget amount going towards GEWE.

7.2. Calculate actual support budget expenditure required to operationalize activities in support of GEWE

- Calculate the total actual amount for the support budget of the programme.
- Calculate the total actual amount for support budget in support of GEWE.

7.3. Calculate overall actual expenditure and percentage in support of GEWE – at the programme level

- Calculate the actual amount for the programme budget by adding the total actual amount of the programmatic budget and the total actual amount of the support budget.
- Calculate the actual amount and percentage for programme budget in support of GEWE.

7.4. Confirm the overall actual GEM code/achieved GEWE result based on actual expenditure estimated as a percentage in support of GEWE – at the programme level

Step 8: Reflect actual GEM code and financial expenditure in support of GEWE within JWP/UN INFO

- Reflect actual GEM code at the Key Activity level in the JWP – both in the offline version of the JWP and online at UN INFO.
- Reflect ‘justification’ in a maximum of three sentences for the actual GEM code at the Key Activity level in the JWP – both in the offline version of the JWP (by potentially adding a column in the JWP

template) and online at UN INFO (by potentially adding a ‘comment’ bar under the GEM code).

- Reflect actual level of budget expenditure amount and percentage in support of GEWE at the Key Activity level in the JWP – both in the offline version of the JWP (by potentially adding relevant columns in the JWP template) and online at UN INFO (by potentially adding relevant columns).

Step 9: Disseminate and communicate GEWE results in the programming to advance the GEWE agenda and associated accountability practices – GEM and tracking financing for GEWE

Dissemination and communication of GEWE results and accountability practices should *ideally*:²³

- Document and publicly share knowledge on GEWE in a systematic manner.
- Include GEWE in communication plans as an integral component of internal and public information dissemination.
- Communicate and share monitoring and evaluation findings, ensuring that the evaluation of GEWE results are included in communication materials.
- Enhance coherence of information across the UN system on progress made towards GEWE – programmatically through GEM and financially through tracking financing geared towards GEWE in programming.
- Actively participate in and contribute to inter-agency/development community practice on GEWE.
- Produce knowledge products detailing the application of UNCT Kyrgyzstan GEM and tracking financing on GEWE, incorporating lessons learned and recommendations.

23 United Nations Evaluation Group (2018). *Guidance on Evaluating Institutional Gender Mainstreaming*. Available at: <http://www.uneval.org/document/detail/2133>

SECTION III:

APPLYING METHODOLOGY TO UN PEACEBUILDING PROGRAMMES

Case example: PBF supported joint programming

Background on gender-responsive peacebuilding

In 2000, the United Nations Security Council passed the landmark Resolution 1325 on Women, Peace and Security (UNSCR 1325 on WPS).²⁴ This resolution has helped create greater awareness of the relevance of gender to the field of peace and security and has placed women's rights firmly on the peacebuilding agenda. The document addresses how girls and women are impacted by conflict and war and recognizes the equal and important role that they play in forging a lasting peace. Many countries, including Kyrgyzstan, have adopted National Action Plans (NAP) to implement UNSCR 1325. Since the adoption of the resolution, development actors have continued advocating for a gender perspective in peacebuilding through various projects and programmes.

In 2010, during the 10-year commemoration of the UNSCR 1325, the UN Secretary-General was requested to develop a report on women's participation in peacebuilding. PBSO worked with UNIFEM to develop the report and the **Seven Point Action Plan (7PAP) on Gender-Responsive Peacebuilding**.²⁵ The UN system committed to improving its accountability to women and girls by adopting the 7PAP. In this blueprint for development, the UN Secretary-General made a commitment to ensure that at least 15 percent of UN-managed funds are dedicated to projects addressing women's specific needs, advancing gender equality or empowering women. Better planning and budgeting are the first steps to ensuring that peacebuilding programmes are gender-responsive.

PBF Gender Marker

The UN Peacebuilding Fund's (PBF) Strategic Plan 2017-2019 confirms progress in the promotion of GEWE during the 2014-2016 cycle, and commits to the expansion of support to foster inclusion of youth and women in peacebuilding processes through its Gender and Youth Promotion Initiative (GYPI). Both initiatives are envisaged as helping achieve the 2030 Agenda for Sustainable Development's commitment to "leave no one behind". PBF mainstreams gender across its entire portfolio, with a focus on tracking investments in youth and women's empowerment that foster inclusion and gender equality. This involves expanding the GYPI and raising the target of gender-responsive peacebuilding investment from 15% to 30%.²⁶ Recipient organizations need to confirm the mandated amount at the planning stage, and must monitor spending towards promoting GEWE throughout implementation.

In June 2019, the PBF developed a **Guidance Note on Gender Marker Scoring**.²⁷ The GEM is part of the internal financial reporting system and is included as a mandatory element, thus all peacebuilding initiatives must incorporate a GEM code. The table used for assigning a gender marker score, with associated guidance, can be found in Annex II. The PBF uses a 4-point scale GEM, aligned with the UNDG standard and similar to the UNCT GEM scale within UN INFO, rating peacebuilding projects from 0 to 3:

- **GEM 3** for projects that have gender equality as a principal objective (means a project is exclusively oriented towards GEWE);
- **GEM 2** for projects that have gender equality as a significant objective (means a project mainstreams gender well);
- **GEM 1** for projects that will contribute in some way to gender equality, but not significantly (means gender is an insignificant objective of the project);

24 Office of the Special Advisor on Gender Issues and Advancement (2000). *UN Security Council resolution 1325 on Women, Peace and Security*.

Available at: <http://www.un.org/womenwatch/osagi/wps/#resolution>

25 United Nations (2010). *Report of the Secretary-General: Women's participation in peacebuilding*.

Available at: http://www.un.org/ga/search/view_doc.asp?symbol=S/2010/466

26 UN Peacebuilding Fund (2018). *UN Peacebuilding Fund's Strategic Plan 2017-19*.

Available at: <https://un-peacebuilding.tumblr.com/post/173329771700/un-peacebuilding-funds-strategic-plan-2017-19>

27 PBF (2019). *PBF Guidance Note on Gender Equality Marker Scoring*.

Available at: <https://www.un.org/peacebuilding/content/pbf-guidance-note-gender-marker-scoring-2019>

- **GEM 0** for projects that are not expected to contribute noticeably to gender equality (means a project does not consider gender at all).

Applying methodology for tracking financing for GEWE in UN programming

The methodology for tracking financing for GEWE in UN programming can be applied to tracking financing for GEWE in peacebuilding programmes supported by UN PBF. There needs to be a degree of adaptation of the methodology to reflect existing PBF processes, as described in its Gender Marker guidance note. These processes include details specific to PBF on how to apply GEM codes within PBF programmes and what budgetary range to use for each code when calculating the proportion of budget deemed to support GEWE. All other processes can follow the methodology as outlined.

The scoring process is described in PBF's guidance note on GEM:

- The Gender Marker score is proposed by applicant agencies (self-scoring) when submitting a proposal to PBF. PBF project templates (IRF: template 2.1 / PRF: template 3.2) include a box on the cover page for the Gender Marker and percentage allocation to GEWE. Proposals that do not include a Gender Marker will be returned.
- The PBF Secretariat in the country is responsible for helping applicant agencies integrate a strong focus on gender equality and women's empowerment into their projects. The PBF Secretariat should review the Gender Marker of all projects before they are submitted to the Joint Steering Committee and PBSO.
- PBSO programme officers provide, when needed, technical support for integrating gender equality and women's empowerment into projects during their development, and help assess the Gender Marker.
- Joint Steering Committees will review the Gender Marker when approving projects and, where necessary, recommend changes to strengthen the integration of gender equality and women's empowerment into the projects.
- PBSO will review the Gender Marker when approving projects and, where necessary, recommend changes to strengthen the integration of gender equality and women's empowerment into the projects.

For purposes of quality assurance, and similarly to the process described in the methodology, the UNCT needs to decide whether GTG members should

conduct random but detailed reviews of programmes to assess the application of GEM codes/GEWE results and associated financial calculations in support of GEWE.

Below is a step-by-step guide to calculating programme budget in support of GEWE for PBF programming. To avoid repetition, the guidelines below are brief and focus more on existing differences and necessary adaptations of the methodology specifically for PBF programming.

Stage I: Planning - designing and programming

Step 1: Assign GEM code/GEWE results and estimate average percentage value of the budget allocated to GEWE – at the outcome level

- Assign GEM code as per PBF Gender Marker and estimate percentage value of the budget allocated to GEWE.
- PBF ranks projects on the Gender Marker scale by taking into consideration the extent to which gender and gender responsiveness are integrated into: (a) conflict analysis, (b) implementation and activities, (c) the results framework, and (d) the budget. For more guidance from PBF on example activities for each GEM code see Annex I.
- The methodology reflects PBF practice regarding the budget range for each GEM code: GEM0=0%, GEM1=15-30%, GEM2=30-79%, GEM3=80-100%.
- The PBF suggests that overall outcome and output level indicators should measure change in terms of gender equality. The methodology suggests linking the GEM codes with GEWE results to achieve this.
- A similar summary table on the results of calculating programme budget contributing to GEWE can be applied to PBF programming.

Step 2: Calculate overall budget amount and percentage going towards GEWE – at the programme level.

2.1. Calculate planned amount and percentage of the programmatic budget contributing to GEWE – at the outcome and programme levels

2.2. Calculate support budget required to operationalize activities contributing to GEWE

- The PBF notes that staffing costs can be included in GEWE allocation. The Terms of Reference for the staff member can be used to guide the financial allocation of staffing costs to GEWE – determining the extent and percentage of time project personnel or consultants are involved in any gender-related work. The methodology suggests calculating the

support budget based on an estimated percentage of programmatic budget intended to address GEWE issues.

2.3. Calculate overall budget amount and percentage going towards GEWE – at the programme level

2.4. Confirm and assign overall GEM code/GEWE results based on estimated percentage of programme budget in support of GEWE – at the programme level

War 3. Reflect planned GEM codes and financial allocations in support of GEWE within JWP/UN INFO

Stage II: Implementation – managing, monitoring, and delivering results

Step 4: Complement GEM reporting with monitoring, evaluation, programme and financial reporting systems on tracking programme results in support of GEWE, and link these with budget spend during the implementation stage.

- The PBF incorporates questions on GEM and financial allocations in support of GEWE into its reporting tools. RUNOs are expected to report on contributions made toward GEWE and estimate the amount spent in support of GEWE as part of their progress (semi-annual or annual) programme reporting and financial reporting.

Stage III: Closure – evaluating the results and reporting

Step 5: Complement GEM reporting with evaluation, programme and financial reporting systems on tracking and evaluating final programme results in support of GEWE, and link these with the budget spend at the closure stage.

- PBF incorporates questions on GEM and financial allocations in support of GEWE into its reporting tools. RUNOs are expected to report on contributions made toward GEWE and estimate the amount spent in support of GEWE as part of their final programme reporting and financial reporting.

Step 6: Assign actual GEM code/GEWE results and estimated budget expenditure percentage on GEWE – at the programme outcome level

Step 7: Calculate the actual overall expenditure and percentage in support of GEWE – at the programme level

7.1. Calculate actual programmatic expenditure and percentage in support of GEWE – at the outcome and programme levels

7.2. Calculate actual expenditure of support budget required to operationalize activities in support of GEWE

7.3. Calculate overall actual expenditure and percentage in support of GEWE – at the programme level

7.4. Confirm the overall actual GEM code/ GEWE result achieved, based on actual expenditure estimated as a percentage in support of GEWE – at the programme level

Step 8: Reflect actual GEM code and financial expenditure in support of GEWE within JWP/UN INFO

Step 9: Disseminate and communicate GEWE peacebuilding results aimed at advancing the GEWE agenda, and associated accountability practices – using GEM and tracking financing for GEWE

CONCLUSION AND RECOMMENDATIONS

While much progress has been made in support of GEWE, there are still challenges in prioritizing women's needs and gender equality issues. In response to this, the UN system offers a variety of tools and practices for gender mainstreaming. The process of gender mainstreaming is applied throughout the programming cycle and institutional procedures as a strategy for achieving transformative changes in support of GEWE. UN entities also use GEM systems, conduct UN-SWAP exercises, and integrate GEWE considerations into reporting and monitoring tools, among other processes in support of gender mainstreaming.

There has been growing interest in, and demand for, the financial tracking system to monitor investments in GEWE within UN programming. In 2010, the Secretary-General committed to promoting a partnership between the UN entities and Member States to ensure that at least 15 percent of UN-managed funds in support of peacebuilding is dedicated to programmes advancing GEWE considerations. Women's important role in achieving lasting peace is widely recognized and in turn demands an adequate response to women's priorities and protection needs. As part of the process of promoting commitment and accountability towards GEWE, the UN system is on its way to establishing a specific methodology for tracking the financing of GEWE in UN programming.

An important step forward is to introduce a methodology for tracking not only commitments but also progress and results towards GEWE in UN programming. This includes tracking financing throughout the programme cycle, starting with the planning stage and continuing through implementation to closure, and thereby assessing where the planned transformative change in support of GEWE can be attributed to this expenditure. This working paper suggests a methodological approach for UNCT programmes, and includes a case study on how PBF programmes track financing for GEWE within UN programming. The methodology uses the processes of UNCT GEM within UN INFO as a basis for planning, monitoring and reporting. It also attempts to promote and link planned programmatic and financial commitments to actual progress and results on GEWE.

Set out below are specific recommendations to the UN system on gender mainstreaming, use of the GEM

system, reporting, monitoring and evaluation practices, capacity building, and tracking financing for GEWE in UN programming. These recommendations support the inclusion of GEWE considerations in programming and institutional processes, and promote the use of accountability mechanisms for GEWE results. The latter, in turn, is achieved through use of the GEM system, strengthening reporting, monitoring and evaluation on GEWE, strengthening capacities of UN staff and personnel and relevant partners on gender equality, and advancing mechanisms on tracking and financing for GEWE in UN programming. Recommendations are compiled from the multiple resources used in this working paper.

Gender Mainstreaming

- **Include GEWE considerations within programmes:** UN agencies are recommended to develop a Gender Action Plan for programmes, thematic areas, Country Offices or UNCTs that identifies measures that it will take to meet (at the very least) the 15% commitment or other specified commitment. This is especially vital in cases where programmes are particularly deficient in gender equality terms within the UN System.
- **Uphold commitment of leadership and advocate with the Resident Coordinator to have greater inclusion of GEWE considerations:** Support from senior leadership is crucial to the success of gender mainstreaming. As an example, by introducing the GEM system, senior management can support and promote the accountability mechanism. Ideally, the GEM should be a compulsory element in an overall programme management system.

Gender Equality Marker and GEM Codes

- **Harmonize existing GEM systems and GEM codes:** Various UN agencies have adopted GEM systems based on common elements. Yet there are dissimilarities in how GEMs are applied and what kind of GEM codes are used, and each agency interprets the scores differently. This makes it challenging to compare GEWE considerations across agencies. There is a need for a unified GEM system which uses similar GEM codes across UN entities at the UNCT level.

- **Adopt and roll out GEM across the UNCT:** It is recommended that the UNCT adopt and roll out a UNCT Kyrgyzstan GEM to track programmatic and financial commitments towards GEWE. The UNCT Kyrgyzstan GEM should be closely aligned with required and suggested processes described in the UNCT GEM guidance note within UN INFO. At no point in the process should the UNCT GEM coding be modified, regardless of any UNCT country-specific practices. The methodology outlined, including the detailed description of GEM codes and example programmes and activities, can be used as the basis for the UNCT Kyrgyzstan GEM.

Reporting, Monitoring and Evaluation

- **Use GEM across all UN evaluations:** GEM should be used across all UN evaluations as a mechanism to assess programme contributions to GEWE. This will provide a basis for comparison between planned contributions to GEWE vis-à-vis achieved results that addressed women's needs and rights, and results that contribute to changes in norms, values, structures and root causes of gender inequalities and discriminations. Through gender-responsive evaluation, UN entities will promote learning, decision-making and accountability that supports the achievement of GEWE.
- **Strengthen reporting and monitoring on GEWE:** With diverse results frameworks and monitoring systems, reporting across UN entities on measuring GEWE considerations in programmes becomes somewhat challenging. UN agencies need to agree and identify specific data and indicators to be reported locally, regionally and globally to measure the extent of GEWE contributions. Overall, gender reporting needs strengthening to monitor gender-disaggregated data, budget allocations and spending, progress towards GEWE considerations, and results and changes achieved through the programmes. This reporting should be linked with UNCT level reporting as part of the UN SWAP scorecard exercise. Through the implementation of UN INFO, the UNCG GEM reporting should be fully integrated into the UNSDCF planning, budgeting, monitoring and evaluation processes.

Capacity Building in GEWE and Applying GEM Codes

- **Strengthen capacities in GEWE:** Capacity of programme teams and institutions with regard to GEWE and the usage and understanding of GEM systems remains weak. There is a need for stronger capacity with regard to GEWE considerations throughout the programming cycle,

i.e. analysis, programme design, budget planning, implementation, monitoring and evaluation, and reporting, and as part of institutional processes and transformation in support of gender equality across the UN system. Not only do capacities in GEWE need to be strengthened within the UN system but they also require strengthening across sectoral ministries and for relevant state and non-state partners, including development actors.

- **Strengthen capacities in applying GEM codes:** Often insufficient gender expertise and experience in gender mainstreaming interferes with the accuracy of coding. Staff across various UN entities use different GEM systems and codes, and use different language to understand gender dimensions. In addition, staff across UN entities in general have a different understanding of gender equality and of how to apply GEM codes. This lack of a common understanding of coding can lead to inconsistent results. To achieve consistent and reliable coding practices, UN entities need to acknowledge the instances of miscoding and over-coding, and find ways to address these, such as providing regular training on the application of UNCT Kyrgyzstan GEM codes (once adopted).

Tracking financing for GEWE in programming

- **Adopt and roll out the tool for tracking financing for GEWE in UN programming:** UN entities need to ensure that funding allocated to contribute to GEWE is calculated before the start of the programme, monitored during the implementation period, and confirmed or calculated after its completion. Ideally, tracking financing for GEWE would also be linked to evaluation of results, impact and changes achieved in support of GEWE considerations. Currently, the UN system does not have a specific tool for calculating financing for GEWE. Some UN entities put efforts into reporting on funds allocated and spent towards GEWE. However, these calculations are usually based on estimates, rather than using rigorous and specific methodology for calculating financing for GEWE in UN programming.
- **Promote participatory quality assurance:** As suggested by UNCT GEM within UN INFO, the quality assurance process should take the shape of a dialogue rather than a grading process. Technical backstopping of the UNCT GEM would normally be led by a UN entity that has the in-house or corporate capacity to provide the necessary guidance and mitigate the risk of 'over-coding'. GTG members should also actively participate in quality assurance processes. There should be UN entity internal

practices, such as validating codes at the planning stage and promoting dialogue between all actors involved (finance officers, programme manager, gender focal points). Peer review and feedback among programme managers can also be promoted within or even between different entities. A more detailed description can be found in the Guidance Note on Quality Assurance of Gender Equality Markers (2018).²⁸

28 UN System Chief Executives Board for Coordination Finance and Budget Network (2018). Quality Assurance of Gender Equality Markers Guidance Note.
Available at: <https://www.unsceb.org/CEBPublicFiles/Guidance%20Note%20on%20QA%20of%20GEMs%20-%20for%20dissemination.pdf>

ANNEX I: UNCT GEM CODE DEFINITIONS WITHIN UN INFO AND EXAMPLES FROM PBF

<p>GEM0: not expected to contribute to GEWE</p>	<p>Examples from UNCT GEM guidance note within UN INFO: GEM0 may be used in those rare instances where there are no possible gender equality dimensions to the intervention.</p> <p>Examples from PBF GEM guidance note: If an activity does not fit the description below, then no financial allocation should be made.</p>
<p>GEM1: contributes to GEWE in a limited way</p>	<p>Examples from UNCT GEM guidance note within UN INFO: There are planned actions targeting the disadvantaged sex as a specified beneficiary, and this is also reflected in the Outcome and Key Activity Indicators and/or Targets. While women and/or girls may be one of the specified target audiences, the work under the Key Activity does not include a focus on the root causes of gender inequalities which may be holding women and girls back in that sector. Stating “women and men” does not allow for a GEM1 coding. The Key Activity must indicate that there is some level of focus on GEWE. GEM1 would be applied if there is some intent to include an aspect of gender analysis in a broader research/knowledge product development or policy review under the Key Activity. Generally, in this instance GEWE would still be a relatively minor aspect of the overall anticipated Key Activity.</p> <p>Examples from PBF GEM guidance note:</p> <ul style="list-style-type: none"> • Ensuring, through specific measures, equal numbers of women and men in activities, including consultations. • Awareness raising campaigns and outreach communication with targeted messages to women and men.
<p>GEM2: GEWE is a significant objective</p>	<p>Examples from UNCT GEM guidance note within UN INFO: The Key Activity and its accompanying indicators clearly capture that gender equality is significantly mainstreamed into the broader work planned. For example, targeted training of women and girls within broader sectoral/thematic/process areas captured in a Key Activity does not warrant a GEM2 unless the training factors in the root causes of why women are disadvantaged in that sector; and unless the training also incorporates increased awareness of women and men of their respective rights and needs within the topic area/sector.</p> <p>Few examples:</p> <ol style="list-style-type: none"> a) The Key Activity articulates that there is intent to advocate for the elimination of root causes of gender inequalities in that sector; c) The Key Activity illustrates – through its language or that of the Indicators – that policy support will be provided targeting the reduction of gender inequalities within the areas covered; d) The Key Activity illustrates serious investment in increasing voices, participation and influence of the disadvantaged sex in the processes covered; e) There is serious investment planned under the Key Activity in supporting the Government’s collection of sex- and age-disaggregated data (and applying a gender equality lens in interpreting data) in support of measuring normative commitments – including the CEDAW, the SDGs, BpFA and others.

	<p>Examples from PBF GEM guidance note:</p> <ul style="list-style-type: none"> • A workshop on “land tenure and conflict” that includes a session on gender aspects of the issue and discusses them even if gender equality is not the main purpose of the activity. • Security Sector assessment undertaken as part of a reform process where the ToR consider security implications for women and men and response to violence against women.
<p>GEM3: GEWE is the principal objective</p>	<p>Examples from UNCT GEM guidance note within UN INFO:</p> <p>For GEM3 to apply, narrowing gender inequalities, transforming prejudicial gender norms, or the empowering of women and girls must be the main reason the Key Activity is being undertaken. Simply put, when applying a GEM3 code, the UNCT is saying that without a gender equality focus, this Key Activity could not be undertaken.</p> <p>A Code GEM3 would typically be applied in the following cases:</p> <ol style="list-style-type: none"> a) Key Activities which reflect Joint Programmes/Programming/Coordination around gender equality including ending gender-based violence; b) increasing women and girls voice, participation and leadership in policy processes; increasing socially inclusive economic empowerment; c) Key Activities which reflect long-term investment on GE and/or on ensuring the disadvantaged sex – most commonly women and girls – equal and equitable access to quality services in a sector; d) Key Activities which strongly capture the need for enhanced leadership and representation of the disadvantaged sex – most commonly women and girls - to overcome inequalities; e) Key Activities which focus on establishing long-term monitoring and/or data collection mechanisms which would considerably deepen the country's knowledge of the situation of women and girls and of gender equality when monitoring the implementation of the SDGs. <p>Examples from PBF GEM guidance note:</p> <ul style="list-style-type: none"> • A workshop whose sole purpose is to highlight “gender dynamics of land related conflict”. Gender related dimensions of the issue are discussed, and outcomes will contribute to addressing inequality in access and decision making, and ultimately conflict resolution and peacebuilding. • A training for a network of women mediators and peacebuilders who will mobilize the community to address local conflicts or contribute to national reform and peacebuilding processes. • A study on the specific barriers to young women’s participation in local politics.

ANNEX II: UN PBF GENDER MARKER ASSESSMENT GUIDELINE

GENDER MARKER 3	
<p><i>The principle purpose of the project is to advance gender equality and women's empowerment (GEWE) in the context of peacebuilding. Gender equality is fundamental to the project design and the expected results. The project would not have been undertaken without the gender equality objective.</i></p>	
Gendered Conflict Analysis	<ul style="list-style-type: none"> Includes a substantive gendered conflict analysis to highlight the gender dynamics at stake as part of the context, causes, dynamics and resolution of conflict (e.g.: gender-based injustices, forms of masculinities and femininities as a trigger for conflict, or sexual violence as a manifestation of conflict) and to analyse how women, men, girls and boys and their situation, roles and responsibilities have both been impacted by the conflict, and involved in the conflict and in its resolution.
Objective	<ul style="list-style-type: none"> Achieving peacebuilding through advancing GEWE as the main objective of the project.
Outcomes and ToC	<ul style="list-style-type: none"> All project outcomes directly contribute to GEWE The Theory of Change clearly articulates the causal link chain that will lead to greater gender equality and improve peacebuilding outcomes
Implementation/Activities	<ul style="list-style-type: none"> All the activities are formulated to make an impact on gender equality outcomes
Target population	<ul style="list-style-type: none"> Does not have to target women only (gender equality includes working with men on gender norms) but can be exclusively focused on women if clearly articulated why this is the best approach to achieve GEWE and peacebuilding outcomes. Is clearly identified or proposes criteria for selection (e.g.: women heading household; policemen; etc.)
Budget	<ul style="list-style-type: none"> 80 to 100 % of the total budget is allocated towards GEWE
Risk analysis	<ul style="list-style-type: none"> Includes a strong Do No Harm approach and an analysis of gender-specific risks and mitigation strategies. For example, will the interventions of the project lead to challenging gender roles in a way that may result in an increase in gender-based violence? Will an increase in women's participation in decision making and conflict resolution result in a backlash from traditional leaders? What steps will the project take to address and mitigate this?
Results framework	<ul style="list-style-type: none"> All data to be disaggregated by sex and age, where possible Most outcome and output-level indicators measure change in terms of gender equality
GENDER MARKER 2	
<p><i>Advancing gender equality is a significant objective but not the principal reason to undertake this project. Gender is reflected in the Conflict Analysis, Implementation/Activities, the Results Framework and the Budget. A GM2 project is a strongly gender mainstreamed project.</i></p>	
Gendered Conflict Analysis	<ul style="list-style-type: none"> Includes a substantive gendered conflict analysis to highlight the gender dynamics at stake as part of the context, causes, dynamics and resolution of conflict (e.g.: gender-based injustices, forms of masculinities and femininities as a trigger for conflict, or sexual violence as a manifestation of conflict etc.) and to analyse how women, men, girls and boys and their situation, roles and responsibilities have both been impacted by the conflict, and involved in the conflict and in its resolution.
Objective	<ul style="list-style-type: none"> Gender equality and women's empowerment is a significant objective of the project

Outcomes and ToC	<ul style="list-style-type: none"> • At least one outcome and/or one output is focused on or contributes directly to GEWE, and contributes to effective peacebuilding outcomes. • GEWE is an important objective although not the primary one, and may be promoted by more than one, or at least one, of the activities.
Implementation/Activities	
Target population	<ul style="list-style-type: none"> • Men, women, boys and girls are targeted by the project and their distinct needs and capacities are reflected in the project description • Some activities address barriers to gender equality and women's empowerment <p>Efforts and special measures must be made to ensure equal representation as much as possible</p>
Budget	<ul style="list-style-type: none"> • 30-79% of the total budget is allocated to GEWE
Risk analysis	<ul style="list-style-type: none"> • Includes a strong Do No Harm approach and analysis of gender-specific risks and mitigation strategies
Results framework	<ul style="list-style-type: none"> • All data to be disaggregated by sex and age, where possible • At least one outcome-level indicator aims to measure impact on gender equality and women's empowerment and peacebuilding <p>OR</p> <ul style="list-style-type: none"> • At least one output-level indicator per outcome aims to measure impact on gender equality or women's empowerment and peacebuilding
<p>GENDER MARKER 1</p> <p><i>Gender is integrated in the conflict analysis and findings from it ensure that the project does no harm and is not reinforcing gender inequality, but gender equality is not a significant objective of this project or addressed in the interventions. A GM 1 project does not mainstream GEWE but does not contribute to gender inequality.</i></p>	
Gendered Conflict Analysis	<ul style="list-style-type: none"> • Mentions women and gender but does not provide a substantive analysis of the gender dimension of the context. Makes reference to how to ensure that the design and programming of the project does not reinforce gender inequality.
Objective	<ul style="list-style-type: none"> • Will contribute in some way to GEWE, but not significantly.
Outcomes and ToC	<ul style="list-style-type: none"> • No outcome / outputs dedicated to GEWE
Implementation/Activities	<ul style="list-style-type: none"> • Activities do not address barriers to GEWE
Target population	<ul style="list-style-type: none"> • Mentions women but typically among other groups and does not identify specific criteria
Budget	<ul style="list-style-type: none"> • Budget
Risk analysis	<ul style="list-style-type: none"> • Includes Do No Harm approach
Results framework	<ul style="list-style-type: none"> • Indicators are disaggregated by sex and age (where possible) but no gender-sensitive indicators are identified

UN WOMEN IS THE UN ORGANIZATION DEDICATED TO GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN. A GLOBAL CHAMPION FOR WOMEN AND GIRLS, UN WOMEN WAS ESTABLISHED TO ACCELERATE PROGRESS ON MEETING THEIR NEEDS WORLDWIDE.

UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to ensure that the standards are effectively implemented and truly benefit women and girls worldwide. It works globally to make the vision of the Sustainable Development Goals a reality for women and girls and stands behind women's equal participation in all aspects of life, focusing on four strategic priorities: Women lead, participate in and benefit equally from governance systems; Women have income security, decent work and economic autonomy; All women and girls live a life free from all forms of violence; Women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humanitarian action. UN Women also coordinates and promotes the UN system's work in advancing gender equality.



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