



TECHNICAL GUIDANCE NOTE: MAINSTREAMING GENDER EQUALITY IN INTEGRATED NATIONAL FINANCING FRAMEWORKS

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INTRODUCTION

In the Addis Ababa Action Agenda countries around the world agreed to use Integrated National Financing Frameworks (INFFs) to support nationally-owned sustainable development strategies.

INFFs can support national authorities to identify means of implementation in a number of ways including increasing tax revenue, improving spending efficiency, managing debt more sustainably, creating an enabling environment to promote SDG-aligned private sector investment, expanding domestic financial markets, leveraging development cooperation, tackling illicit finance, and developing and accessing financing instruments to unlock new sources of finance.

To support countries to formulate INFFs, the Inter-agency Task Force (IATF) on Financing for Development, led by the United Nations Department of Economic and Social Affairs (UNDESA), with the

participation of the International Monetary Fund (IMF), World Bank Group (WBG), United Nations Development Program (UNDP), UN Conference on Trade and Development (UNCTAD); Regional Economic Commissions (RECs), UN Women and other organizations, laid out key building blocks in the [2019 Financing for Sustainable Development Report](#)

These are summarized in the following diagram:



The 2019 IATF Report highlights the importance of fully integrating gender equality considerations throughout the INFF process, particularly in terms of the formulation, implementation and monitoring and evaluation of sustainable financing strategies. The IATF is continuing to develop methodological guidance on INFFs at the global level.

At the country level, the European Union (EU) and the United Nations (UN) are bringing together their respective expertise and tools to provide joint support to a country-owned and -led process designing INFFs. Methodological tools developed at the global level will be tested at the country level, and

experiences will be fed back into the methodology in an iterative manner.

To ensure that both the global level methodology and country level work mainstream gender equality into the INFF process, **UN Women and UNDP have developed this guidance note to present information and guiding questions aligned with the objectives and initial tasks of the inception phase and INFF building block on assessments and diagnostics. Further, it provides case examples to illustrate strategies and entry points for bringing gender analysis into this process.**



Overview and guiding questions to support integration of gender equality into the INFF process:

Inception phase

In line with the principle of full national ownership, the INFF process begins with an inception phase with two parts: First, a political dialogue with government to confirm country interest, leadership and oversight; create a common understanding of the INFF process and outcomes; and identify key stakeholders. Political commitment to the INFF process by government leads to the second part, which is a technical assessment process, culminating in a Roadmap for the development of a national INFF. In the inception phase, it is important to map the policy and institutional framework on gender equality and identify existing platforms/initiatives on financing for gender equality. This will support identification of opportunities to mainstream and advance financing for gender equality through the INFF process. The following section includes a set of guiding points and questions to support integration of gender equality into the INFF Inception Phase. It is important to read these questions alongside the IATF methodology on the Inception Phase.

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Political engagement

It is critical to ensure that the national gender machinery and women's organizations are included in the initial engagement between the UN/EU and national governments around the concept of the INFF and how it can support implementation of national sustainable development plans. Their active participation at the initial planning stage will strengthen gender responsiveness of the process and the corresponding Roadmap for the INFF. A corresponding step will be to advocate that the national Oversight Committee include a representative from the Ministry of Gender and women's organizations.

INFF Roadmap

The Development Finance Assessment (DFA) is an analytical first step during the inception phase and should integrate gender throughout the process. One of the key objectives of the inception phase is to develop a roadmap for the development of the INFF. The purpose of the roadmap is to (i) articulate the country's expectation of the INFF process; and (ii) agree on a set of actions and next steps to take forward development of the INFF for the national sustainable development priorities identified. Consensus for the actions should be built in the lead up to developing the roadmap and the actions should have buy-in from the necessary actors.

The roadmap reflects findings from an initial review of the 4 building blocks of the INFF based on the questions below and may also include an initial identification of possible policy change and financing opportunities to mobilize and better align finance with national SDG priorities. The roadmap identifies analytical gaps. It is particularly important that analytical gaps related to gender are highlighted so they can be addressed as in the next steps.



BUILDING BLOCK 1:

ASSESSMENT AND DIAGNOSTICS

A. National policy framework, planning and budgeting

- Does the National Sustainable Development Strategy/Plan include gender outcomes/outputs? If not, is gender equality mainstreamed into the national sustainable development plan?
- Is a National Gender Policy and/or Action Plan in place? How is the National Gender Policy/Action Plan incorporated into the National Sustainable Development Plan?
- How well mainstreamed is gender equality in the national planning process and in sectoral ministries' planning, which is central role in promoting gender equality and women's empowerment?
- Has gender responsive budgeting (GRB) been considered and implemented?



B. Mapping and assessing the financial landscape (public and private, domestic and international)

- What, if any, gender analyses of different financing flows are available at the national level?
- What data is available to understand the contribution and impact of different financing flows on gender equality? Is sex-disaggregated data available?
- Are there systems in place to collect, evaluate and track sex-disaggregated data?
- If a DFA has taken place, has this assessment analyzed financial flows through a gender lens? Have gender experts - including national gender machinery and/or women's organizations - been included in the development finance assessment process/consultations?
 - ✓ If not, a gender analysis of the DFA should be undertaken. This can begin with a review of existing data sources referenced in the DFA and existing analyses to ensure that financing flows are analyzed (based on available data) to capture gender dimensions. This will need to be reflected as part of the next steps.

See Box 1 for initial guiding questions for analysis of domestic and private/international development flows.

Box 1:

Guiding questions to analyze domestic public resources (government revenue and budgeting) through a gender lens

- How does the national tax regime (direct and indirect) affect women? Is there room for more progressive taxation or tax exemptions to support women, particularly the most marginalized?
- Have the gender outcomes/outputs in the National SDG Plan or the National Gender Action Plan been costed?
- What budgeting policies are in place to integrate gender equality into the budgeting process? For example, has the government implemented gender-responsive budgeting, or a gender budget marker to tag allocations related to gender equality?
- If the government has implemented a gender budget marker, what proportion of the budget has been allocated to gender equality and how does this compare with costs identified in national gender action plans?

Guiding questions to analyze private and international development cooperation flows

- Is there any gender analysis of private financial flows (e.g. does the country's investment strategy consider gender)?
- What is the context in terms of financial inclusion; are there any specific instruments specifically targeting women-owned businesses)?
- To what extent is civil society - including women's organizations - holding the private sector accountable for targeting its financing to gender equality?
- To what extent are development cooperation projects, climate finance and/or MDB lending aligned with the national gender equality priorities? [Note that all Green Climate Fund projects must have a gender assessment, which is available on the project [GCF webpage](#).]
- Are there current public-private partnerships that target financing to gender equality objectives and women's empowerment? If yes, what is the value/amount of this resource base?



C. Financing strategy

- Has an assessment been conducted to identify possible financing policies and instruments to mobilize and align finance with gender equality objectives in national gender equality action plans? This can be used to Identify which financing flows – based on mapping of the financial landscape – could be targeted to address gender inequality.
- Is there analysis of the gender implications of relevant financing policies and/or instruments for different financing flows? For example, analysis of costed needs for the Gender Action Plan compared to allocations budgeted. Further, an analysis of the underlying reasons for this gap.
- What are key risks and challenges to integrating gender equality into the design and implementation of an INFF, e.g. capacity constraints, political economy considerations?
- To what extent is gender equality and women's empowerment considered in the design/delivery of policies to promote investment, financial sector development, financial inclusion and other aspects of private financing?



C. Financing strategy (*continued*)

- How can existing financing strategies/policies/instruments/processes be adjusted to be more responsive to gender equality objectives?

Examples of what might constitute key elements of a financing strategy from a gender perspective:

- ✓ Key Performance Indicators in an MTEF; performance targets related to access to finance and credit; clear gender and tax policy framework;
- ✓ Financing instruments with specific gender objectives; guidance on how a financing strategy as a written document incorporates coherence tests.



D. Monitoring & review

- Is there a system in place to track gender budget allocations? Can it be assessed with the [SDG Indicator 5.c.1](#) methodology to determine strengths and areas in need of improvement?
- What (if any) system is in place to understand the gendered impact of the tax system?
- Do private investment monitoring and/or tracking systems disaggregate data by sex? Do these allow for tracking gender equality allocations made by the private sector?
- How can sex-disaggregated data on participation in different economic sectors be mapped against private investment flows to understand the gender impact of private investment (and the policies used to govern and promote certain types of investment)?
- Are sex-disaggregated data and gender statistics used to inform national budget policy making? If yes, are they used across sectors to inform budget formulation and implementation?
- Are practices like sustainability reporting (with inclusion of gender disaggregated information) or gender pay gap reporting prevalent within the private sector? Are there opportunities to advance such monitoring?



E. Transparency & accountability

- Is government data on financing for gender equality made publicly available in an accessible and timely way?
- Are gender advocates part of multi-stakeholder dialogues that assess progress in implementing national financing strategies in support of national plans?
- Are both multi-stakeholder dialogues and existing official processes open for scrutiny of key financing policies: e.g. budget hearings, reviews of draft financing policies etc.?

Case Examples on bringing gender analysis into the INFF process:

Integration of gender expertise and analysis into MAPS and INFF mission

As one of the pioneer INFF countries, Cabo Verde hosted a joint UN mission (November 2019) to commence INFF planning. This included identification of primary SDG accelerators and initial assessment of how to structure a financing strategy to support the achievement of these towards meeting the SDGs. UN Women participated in the mission to provide guidance on the integration of gender equality into each stage of the process. This included advocacy and technical support to ensure the consideration of gender equality and women's empowerment as an SDG accelerator, in line with the Cabo Verde National Development Plan priorities and full consideration of gender analyses in the forthcoming financing strategy.

This effort succeeded in placing gender equality on the political agenda of the Cabo Verde INFF process, as reflected in its inclusion in the Inception Phase Roadmap. As such, the country plans to build on the 2018 Gender Profile Report by UN Women and the African Development Bank to create a gender financing profile. This profile will provide a more detailed analysis of financing flows through a gender lens. A gender financing profile will aim to identify possible financing policies and instruments to mobilize and align finance for gender equality as related to the identified accelerators. It will also endeavor to identify which financing flows could be better targeted to address gender inequality within these areas and provide further gender analysis of both private financial flows and international development cooperation flows.

Case Examples (continued):

Gender analysis in country assessments to support gender responsive INFF

The Bhutan Rapid Integrated Assessment (RIA) identified the feminization of agriculture as a major challenge to agriculture growth. However, analysis found that the National Development Plan did not include “targets to improve agricultural production that focus on technological empowerment, unmediated control and ownership of land, enhancing of agricultural management skills and knowledge of women in agriculture.” The disconnect points to a gap in the plan and corresponding priority actions. This type of analysis can support recommendations for a government to refine its national and/or sectoral plans to address gender inequalities and direct financing to these for the achievement of desired outcomes.

Using information from existing data sources: Beijing reviews and Voluntary National Reviews

Country responses to questionnaires as part of Beijing reviews capture quantitative and qualitative data on national gender equality policies, laws and progress across the 12 key areas of the Beijing Platform for Action. For example, the response from North Macedonia to the Beijing +20 questionnaire included analysis and data tables for the total number of participants in the active employment programmes and measures for the period 2009 - 2013. The findings of this review were then connected to proposed interventions to address persistently low rates of women’s participation in paid employment.

Further, voluntary national reviews (VNR) can provide useful data on gender equality. The 2017 Albania VNR identified low levels of women’s labour force participation with unpaid care work as one of the main obstructions to engagement in paid productive work. Additionally, the analysis found a significant proportion of women were self-employed in the agriculture sector and a majority (87%) focused on self-subsistence, a strong indicator of a precarious economic situation.

These analyses - and the primary data - can be referenced in the analytical process of a development finance assessment and/or INFF process.

Case Examples (continued):

Gender analysis in thematic areas of focus

Increasing the gender responsiveness of public climate financing can improve its effectiveness and efficiency. An illustrative example comes from sub-Saharan Africa (SSA). The regional estimated finance needs for adaptation activities are estimated to be approximately \$50-100 billion per year by 2050 (UNEP 2014) with actual adaption financing flows were approximately \$1,483 million cumulatively between 2003-2016, demonstrating a massive financing gap. Women account for approximately 80% of food production in the region (FAO 2015). However, they are often excluded from formal consultations to identify climate adaptation needs of rural areas and are also constrained from accessing the credit/agricultural products to implement adaption actions. Without a gender lens, climate financing instruments in Africa will fail to address and/or exacerbate these issues. These instruments need to include gender analysis of food production, procurement and distribution patterns within households and markets to ensure appropriate and effective responses (ODI 2016)

Integrating Gender Analysis into DFA Recommendations

The Rural Constituency Development Fund (RCDF) of the Solomon Islands is a major source of financing for sub-national level projects. Due to its significant size and limitations in data on how it is disbursed, it was identified as an important area for reform. The 2017 DFA proposed a set of recommendations for this reform process to strengthen RCDF alignment with the National Development Strategy, increase coordination with other financing mechanisms and improve transparency and accountability. One part of the recommendations focused on strengthening data on how the funds address gender inequalities.

This points to an opportunity to integrate gender responsive planning and budgeting tools into operationalizing DFA recommendations. For example, gender analysis of the RCDF could tease out how best to integrate gender equality and corresponding indicators into the strategic planning guidelines in line with NDS commitments. It could also be linked to targeted capacity strengthening in gender analysis of project reviewers. Additionally, drawing on the experience of implementing GRB at the local level, gender equality outcomes could be incorporated into an outcome-based pooled fund and linked to returns on performance.

Case Examples (continued):

Using GRB methods and tools in INFF process

GRB can be used to assess the potential and actual impact of current allocation and expenditure patterns on gender equality. In countries with established GRB work, this could include gender budget reports/gender budget statements. For some countries, available data will also include gender-aware public expenditure reviews, gender-aware revenue assessments and/or gender-beneficiary needs assessments on the experience of men and women users of public services and how these meet (or fail to meet) their needs. Taken together, these analyses provide data on how public resource allocations are currently being directed to address gender inequality, gaps in these resource allocations in relation to gender equality policy commitments and what is required to increase effective resource targeting.

A practical example is data generated through assessments of the cost requirements to implement National Gender Action Plans. These costings provide a basis of information on the financing requirements for meeting national gender equality objectives. For example, UN Women and partners supported an estimate of costs to implement the Second Gender Equality and Equity Plan of Honduras (PIEGH II). Through a review of each ministry's strategic and operational plans and budgets, the analysis aligned objectives to those of the PIEGH II and recommended ways to mainstream gender into existing activities and align resource allocations for implementation. These types of costings, as well as gender responsive costing exercises of sectors, are important sources of data which point to methodologies for integrating gender equality costing data into plans and budgets. More information on specific methods and case examples are available in the UN Women [Handbook on Costing Gender Equality](#).

RECOMMENDATIONS FOR ACTION

NATIONAL GOVERNMENTS SHOULD:

01

Prioritise mainstreaming of gender equality throughout the INFF, in line with and to support delivery on existing gender and sustainable development commitments.

02

Establish transparent, consultative dialogues on INFF process which explicitly include women's organizations and national gender machinery. Include the relevant Ministry (of Women or Gender) within the INFF Oversight Committee.

03

Integrate gender analysis at earliest stages of national financing assessments to strengthen the potential for alignment between gender equality commitments and targets in national development plans and the anticipated financing framework.

04

Identify opportunities - in partnership with civil society, academia and/or development partners - to conduct supplemental gender analyses of financing flows and thematic areas.

05

Consider the development of a national gender financing profile to provide supplemental analysis of financing flows with a gender perspective and the potential financing policies and instruments to best drive financing to gender equality objectives.

06

Propose ways to integrate capacity strengthening for design and delivery of gender-responsive financing instruments and policies, based on gender analysis of fiscal policies and financing flows.

07

Consider steps to strengthen national data and statistical systems to collect and present sex-disaggregated data on financing.

CIVIL SOCIETY ORGANIZATIONS SHOULD:

01

Utilize existing policy and/or legislative frameworks with gender equality commitments to advocate for the participation of women's organizations in the process and prioritization of gender mainstreaming across the INFF. When available, present gender analyses of sectoral and/or full national budget and when unavailable, recommend these analyses be done through gender-responsive budgeting.

02

Promote improvements in finance tracking and monitoring systems to enable effective analysis of resource allocations and expenditures disaggregated by sex.

03

Participate actively in dialogues, analytical processes and all stages of INFF development process to provide ongoing advocacy and monitoring on extent to which gender analysis and gender expertise are included.

THE UN SYSTEM SHOULD:

01

In consultation with government partners, promote inclusion of gender experts and women's organizations at all stages of the process and provide available gender analysis and evidence.

02

Provide guidance and technical support - including through existing tools and methods - on how to conduct gender analyses of financing flows, policies and national budget processes to support governments to address gender inequality through INFF.

03

Where data gaps on financing for gender equality are identified, work with government, civil society and/or academia to implement analytical studies/methodologies.

04

Identify and advocate for alignment between the INFF process and financing strategies developed in relation to UNSDCF, drawing on gender analyses in the CCA/financing strategy when available.

PRIVATE SECTOR AND PRIVATE SECTOR NETWORKS SHOULD:

01

Publish sex-disaggregated data and gender statistics in annual reporting (e.g. through sustainability reporting) and surveys of business networks, etc.

02

Establish mechanisms (e.g. funds/investment vehicles) for channelling resources to catalytic investments.

03

Advocate for policy changes that promote greater women's economic empowerment among private sector firms.



ANNEXES

The tables below detail frameworks, systems and documents into which specific gender considerations can be integrated, aligned with phases of the INFF process

Table 1: National policy framework, planning and budgeting

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
National Plans	National Sustainable Development Plan / Strategy (NSD)	<ul style="list-style-type: none"> • Include gender outcomes and outputs in the NDS • Mainstream gender in each NDS action • Ensure SDG goals and related actions align with SDG5 • Ensure costing/resourcing is considered for each gender equality objective
	National Gender Policy & National Gender Action Plan	<ul style="list-style-type: none"> • Establish a National Gender Policy • Establish a National Gender Action Plan aligned with the National Gender Policy
	National planning process	<ul style="list-style-type: none"> • Ensure Ministry of Women /Gender and women's group meaningfully engaged during national planning processes
	National budget	<ul style="list-style-type: none"> • Consider gender responsive budgeting in the national budget process • Include gender tagging to measure resource allocations to gender objectives, gender-focused programmes

Table 2: Mapping and assessing the financial landscape (public and private, domestic and international)

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
Domestic public resources	National Tax Regime	<ul style="list-style-type: none"> • Progressive taxation to advance equality • Tax exemptions to support women & address inequalities • Tax exemptions for women-led/owned businesses • Tax concessions for women-owned properties
	SDG Plan or SDG Strategy	<ul style="list-style-type: none"> • Ensure gender outcomes are listed • Ensure costing of the Gender Action Plan
	Budgeting process	<ul style="list-style-type: none"> • Integrate gender-responsive budgeting into the national budgeting process • Include gender budget markers to tag allocations to gender equality • Allocate a proportion of the budget to the gender budget marker • Ensure budget allocation to the gender budget marker aligned with the National Gender Action Plan • Ensure gender considerations cut across thematic areas: <ul style="list-style-type: none"> ◦ E.g. ensure public climate finance commitments consider gender during the design ◦ Agricultural growth linked to the feminization of agriculture (Bhutan)

Table 2: Mapping and assessing the financial landscape (public and private, domestic and international)

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Budgeting process	<ul style="list-style-type: none"> • Use of existing data and voluntary national review to identify issues of gender inequity and proposing interventions <ul style="list-style-type: none"> ◦ E.g. VNR in Albania showed low labour force participation for women was as a result of unpaid care work
Private and International development cooperation flows	Private financial flows	<ul style="list-style-type: none"> • Develop capability (systems and processes) to enable the collection, evaluation and monitoring of sex-disaggregated data to understand the contribution and impact of different financing flows on gender equality • Conduct a gender analysis of private financial flows • Identify gender outcomes of the financial flows • Recommend key actions to improve gender equality outcomes
	Investment strategy	<ul style="list-style-type: none"> • Conduct a gender analysis of the country's investment strategy • Identify gender outcomes of the strategy • Provide recommendations of how the strategy can consider initiatives to improve gender equality outcomes, e.g • Investment in financial inclusion initiatives • Investment in increasing access to capital for women led SMEs and SGBs

Table 2: Mapping and assessing the financial landscape (public and private, domestic and international)

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Investment strategy	<ul style="list-style-type: none"> • Development of innovative instruments to support investment in women-led/owned businesses • Evaluate the appropriateness of new and emerging financial instruments and mechanisms such as blended finance and gender lens investing
	Development cooperation projects Climate Finance MDB lending	<ul style="list-style-type: none"> • Ensure alignment with national gender equality priorities
	Public-private partnerships	<ul style="list-style-type: none"> • Ensure PPPs direct financing to gender equality initiatives • Ensure gender equality outcomes are measured and reported in addition to financial return on investments • Identify the risks of not considering gender outcomes of the PPPs

Table 3: Financing strategy

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
National Policies	Finance policies	<ul style="list-style-type: none"> • Policy alignment: <ul style="list-style-type: none"> ◦ Identify financial policies that align with gender equality objectives ◦ Analyse the gender implications of each financing policy • Gap analysis (resourcing): <ul style="list-style-type: none"> ◦ Identify gap in resources under the Gender Action Plan and the budget allocation in the National Finance Plan to address gap ◦ Identify and analyze the underlying reasons for any potential gaps ◦ Provide recommendations to address these gaps • Risk analysis <ul style="list-style-type: none"> ◦ Identify risks and challenges of integrating gender equality into the financing policies ◦ Identify the risks of not considering gender equality in financing policies ◦ Ensure that the promotion of women's economic empowerment is considered in the design/delivery of policies to promote investment, financial sector development, financial inclusion and other aspects of private financing ◦ Ensure that existing financing strategies/policies/instruments/processes are adjusted where possible to be responsive to gender equality objectives

Table 3: Financing strategy

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Finance policies	<p>Consider the following elements of a financing strategy from a gender perspective:</p> <ul style="list-style-type: none"> ◦ KPIs in an MTEF; Performance targets related to access to finance and credit; clear gender and tax policy framework; ◦ Financing instruments with specific gender objectives articulation of how a financing strategy as a written document incorporate NB screening/coherence test
	Financial instruments	<ul style="list-style-type: none"> • Analyse the gender impacts of each financing instrument • Identify financial instruments that align with gender equality objectives in the National Gender Equality Policy and Action Plan • Identify if and how financial instruments could better address gender inequality
	INFF	<ul style="list-style-type: none"> • Risks and challenges <ul style="list-style-type: none"> ◦ Identify the key risks and challenges in integrating gender equality in the design of the INFF (e.g. capacity constraints, political economy considerations) ◦ Identify the key risks of not integrating gender equality in the design of the INFF

Table 3: Financing strategy

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Funding allocations	<p>GRB principles at local level: integrate GRB to operationalize DFA recommendations</p> <ul style="list-style-type: none"> ◦ Apply principles for GRB at local level when distributing funds for projects; ◦ Ensure GE outcomes incorporated into an outcome-based pooled fund and linked to returns on performance (e.g. Solomon Islands)

Table 4: Monitoring & review

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
National Budget Policy	Tracking system	<ul style="list-style-type: none"> • Indicators: Identify key indicators to measure gender equality outcomes under the National Budget Policy • Baseline: Establish a baseline against indicators at the start of the national budget policy process • Tracking system: Ensure system in place to collect, measure and evaluate sex-disaggregated data and gender statistics under the National Budget Policy • Resource allocation: Ensure the tracking system is resourced and budgeted for • Evaluate and Inform: Ensure sex-disaggregated data and gender statistics used to inform national budget policy

Table 4: Monitoring & review

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Tracking system	<ul style="list-style-type: none"> ◦ Ensure sex-disaggregated data and statistics used to inform budget creation and implementation across wider sectors ◦ Evaluate practices like sustainability reporting (with inclusion of sex-disaggregated information) or gender pay gap reporting prevalent within the private sector
Taxation	Tax policy	<ul style="list-style-type: none"> • Design tracking systems to understand the gender implications of the taxation system.
National Budget	Tracking systems	<ul style="list-style-type: none"> • Indicators: Identify key indicators to measure gender equality outcomes under the National Budget • Baseline: Establish a baseline against indicators at the start of the national budget process • Tracking system: Ensure tracking system / monitoring evaluation and learning system is created to measure outputs and outcomes of budget allocations <ul style="list-style-type: none"> ◦ Ensure tracking/monitoring assessed in-line with the SDG 5c.1 to determine strengths and areas of improvement • Resource allocation: Ensure the tracking system is resourced and budgeted for

Table 4: Monitoring & review

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Tracking systems	<ul style="list-style-type: none"> • Evaluation and Inform: <ul style="list-style-type: none"> ◦ Track gender budget allocation against proposed outputs and outcomes
Private Investment	Tracking systems	<ul style="list-style-type: none"> • Indicators: Identify key indicators to measure gender equality outcomes for Private Investments (include this in the private investment policy and budget) • Develop systems to collect and evaluate sex-disaggregated data on participation in different economic sectors mapped against private investment flows to understand the gender impacts of private investment (and the policies used to govern and promote certain types of investment) • Baseline: Establish a baseline against indicators at the start of the national budget process • Tracking system: Ensure tracking system/ monitoring, evaluation and learning system is created to measure outputs and outcomes of budget allocations <ul style="list-style-type: none"> ◦ Implement system to collect and evaluate sex-disaggregated data • Resource allocation: Ensure the tracking system is resourced and budgeted for

Table 4: Monitoring & review

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Tracking systems	<ul style="list-style-type: none"> • Evaluation and Inform: <ul style="list-style-type: none"> ◦ Track gender budget allocation against proposed outputs and outcomes ◦ Design private sector investment tracking to collect, measure and evaluate data for gender equality allocations
	Integrated National Financing Framework	<ul style="list-style-type: none"> • Risks & challenges • Identify the key risks and challenges in integrating gender equality in the design of the INFF (e.g. capacity constraints, political economy considerations) • Identify the key risks of not integrating gender equality in the design of the INFF

Table 5: Transparency & Accountability

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
Budget & Financing Policies	Data	<ul style="list-style-type: none"> • Ensure financial data in relation to gender equality is publically available • Engage with gender advocates as part of the multi-stakeholder dialogues that design, implement and assess the progress of financial strategies that support national plans

Table 5: Transparency & Accountability

Focus Area	Framework, System or Process (under the focus area)	Potential gender mainstreaming interventions within the system or process)
	Data	<ul style="list-style-type: none">• Ensure both multi-stakeholder dialogues and existing official processes are open for scrutiny of key financing policies: e.g. budget hearings, reviews of draft financing policies etc.



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