

# Financing for Gender Equality and Tracking Systems

Background Note

September 2013



**UNITED NATIONS  
DEVELOPMENT GROUP**

# Financing for Gender Equality and Tracking Systems

## Background Note

Prepared for: UNDG Task Team on Gender Equality  
Chaired by UN Women

Prepared by: UNDG Sub-Group on “Accounting for Resources for Gender Equality”  
Co-Chaired by UNDP and UNICEF

## ACRONYMS

---

AWID	Association for Women’s Rights in Development
CAP	Consolidated Appeals Process
CEB	Chief Executives Board for Coordination
CRS	Creditor Reporting System (OECD-DAC)
DAC	Development Assistance Committee (OECD)
GBV	Gender-Based Violence
GEM	Gender Equality Marker
GenCap	IASC Gender Standby Capacity Project
GRB	Gender Responsive Budgeting
IASC	Inter-Agency Standing Committee
ILO	International Labour Organization
NGO	Non-governmental organization
OCHA	United Nations Office for Coordination of Humanitarian Affairs
ODA	Official Development Assistance
OECD	Organization for Economic Cooperation and Development
PBF	Peacebuilding Fund
PBSO	Peacebuilding Support Office
PF	Pooled Fund
PMCT	Prevention of Mother to Child Transmission of HIV
RBM	Result-based Management
SADD	Sex and age-disaggregated data
SG	United Nations Secretary-General
UN	United Nations
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children’s Fund
UNOCHA	United Nations Office for Coordination of Humanitarian Affairs
UN-SWAP	UN System-wide Action Plan on Gender Equality and the Empowerment of Women
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
WFP	World Food Programme

## CONTENTS

---

Executive Summary .....	1
1. Introduction.....	3
2. Background & Context .....	3
2.1 Why are Financial Tracking Systems for Gender Equality Investments Important? .....	3
2.2 The OECD-DAC Gender Equality Policy Marker .....	5
2.3 The Potential Scope of Gender Equality Markers .....	7
3. Gender Equality Markers – Issues .....	9
3.1 Issues in Designing Marker Systems.....	9
3.2 Issues in implementation .....	13
3.3 Issues in Reporting .....	16
3.4 Issues in Using Gender Equality Marker Data .....	18
4. Challenges and Opportunities in Consolidating Gender Equality Marker Data Across the UN System	19
5. Conclusions.....	23
5.1 What is needed for successful gender equality markers? .....	23
5.2 Two Final Thoughts .....	24
Annex 1 – Comparison Analysis of Five UN Gender Equality Markers.....	25
Annex 2 – Documentation Reviewed .....	31
Annex 3 – People interviewed and/or Who Provided Input by Email .....	35

## EXECUTIVE SUMMARY

---

Recent years have seen a growing interest in, and call for, systems that can track investments in gender equality and women's empowerment. Gender equality markers are one tool that can contribute to understanding trends related to these types of investments. These markers are used to code or 'mark' outputs or projects, signalling the extent to which they support results or changes relating to gender equality and/or women's empowerment. Pioneered by the OECD-DAC and used by many bilateral aid agencies, several United Nations (UN) entities now have gender equality markers (or are in the process of developing this type of coding system).

To date, gender equality markers have been proven to be good at: 1) documenting trends in planned results (and their corresponding budget allocations) – within sectors/types of programmes, and in specific programme countries; 2) providing a sense of trends over time (and thus they have the potential to be a good internal accountability tool); and 3) helping to raise awareness of gender equality dimensions of project planning and results. They have not been good at: 1) assessing actual results and the quality of these results; and 2) providing exact figures of disbursements and/or expenditures (the data generated are more "indicative").

The gender equality markers established to date within the UN system have drawn on the experience of the OECD-DAC Gender Equality Policy Marker. This marker is used to 'mark' development investments that have gender equality as either a "principal" or "significant" objective, thus providing an indicator of investments in "gender equality focused aid." This is not the same as tracking direct expenditures on gender equality initiatives.

Experience to date has highlighted several crucial factors to ensure that an organization has a reliable gender equality marker system. First, there needs to be a clear understanding of what the gender equality marker can and cannot do, and what information it provides. Second, there is a need for strong institutional capacity on gender equality issues. A gender equality marker will deliver unreliable information if the staff lack an understanding of gender equality issues and how they relate to results and reporting structures of the organization. Third, there must be clear guidance on how to use the gender equality marker (definitions for each specific code, etc.). Fourth, the marker must be part of the main performance reporting structure of the organization. It cannot be a parallel or separate process. Fifth, quality assurance support is essential. Sixth, the data generated by the marker must be reported in a public and regular process, ideally to the governing body. Seventh, the commitment of senior leadership is essential.

Gender equality markers developed by UNDP, UNICEF, UNFPA, ILO, IASC and the PBF are all based on the results frameworks and performance measurement systems of each entity. Although these gender equality markers share common elements, there are differences. These differences pose challenges for "rolling up" data across the UN system.

In developing a system-wide reporting structure, attention must be paid to what is being tracked/measured, developing and consistently using coding definitions, quality control, what is reported and to whom, and the use of the markers for accountability and awareness raising purposes.

Thus there is a need to clarify definitions and strengthen processes in order to improve the reliability of the data generated and the effectiveness of this tool. As well, gender equality markers work best within an institutional context where there is clear leadership on gender equality issues and strong staff capacity. A gender equality marker is a complement to, not a substitution for, the ongoing implementation of (and investment in) gender equality mainstreaming strategies.

Given the differences in the gender equality marker systems developed to date by UN entities, the development of a system-wide data collection mechanism faces challenges. These challenges are not insurmountable but will require concerted collective and individual efforts by all those involved. In order to maximize the possibility that the data generated will be comparable and reliable, this note explores what a system-wide report could include and the responsibilities of each entity to develop systems that will enable them to contribute to this data set. Agreement will be required on definitions (with a shared commitment to highlighting the importance of explicitly address gender inequalities and issues related to the empowerment of women and girls). Commitment to effective quality assurance mechanisms is also needed. The note also highlights the importance of agreement on minimum standards for institutional gender equality markers and stresses the need for clarity and transparency in reporting. Patience will be required, as the system-wide reporting structure will require constant improvements by each entity and overall refinements as lessons are learned and applied.

# 1. INTRODUCTION

---

This note provides an overview of existing gender equality markers and reviews issues relating to the tracking and monitoring of investments related to gender equality and women's empowerment. It is intended as an input into the development of a guidance note for the UN system on principles and standards for the design, implementation and reporting systems on investments that support gender equality and women's empowerment in the UN system. The target audience is the staff and leadership of UN entities and their development and humanitarian implementing partners.

Annex 1 is a comparison of the five UN gender equality markers developed to date. Please consult this table for details on each gender equality marker.

## 2. BACKGROUND & CONTEXT

---

### 2.1 WHY ARE FINANCIAL TRACKING SYSTEMS FOR GENDER EQUALITY INVESTMENTS IMPORTANT?

The last five years have seen growing interest in and demands for systems that can track investments in gender equality and women's empowerment. Frustrated by commitments – at national and international levels - that do not appear to be backed by resources, advocates have asked for information on how much money is actually being invested. The growing development of Gender Responsive Budgets has demonstrated the usefulness of 'following the money.'

Within the United Nations there have been growing calls for financial tracking systems to monitor these investments. In his 2009 report on peacebuilding, 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." The "Secretary-General is committed to promoting a partnership between the United Nations system and Member States to ensure that at least 15 per cent of United Nations-managed funds in support of peacebuilding are dedicated to projects whose principal objective, consistent with organizational mandates, is to address women's specific needs, advance gender equality or empower women."<sup>1</sup>

The Secretary-General's Policy Committee has also endorsed the commitments made by the Secretary-General and set specific targets. The decisions from 21 November 2011 include:

*(ii) To support greater coherence, UN Women, as chair of the undg [United Nations Development Group] Task Team on Gender Equality and working through the subgroup on Accounting for Resources for Gender Equality co-chaired by UNDP and UNICEF, will accelerate work on the development of a paper on common principles to make the various UN gender marker systems and measurement of gender-related programming expenditures more comparable, to be finalized in mid-2012 and take to the CEB [Chief Executives Board] through its pillars. Additionally, the information gathered by participating UN entities in the Burundi and Nepal case studies will be made available and analysis developed to inform future actions. All UN entities (consistent with their respective organizational mandates) in PBF [Peacebuilding Fund]-eligible*

---

<sup>1</sup> A/65/354 – S/2010/466, para 36.

*countries will track and report on the proportion of their post-conflict peacebuilding funds allocated in 2012 to address women's specific needs, advance gender equality or empower women (both as principal and significant objectives). This reporting will inform discussions on the development of strategies towards the 15 per cent goal.*<sup>2</sup>

Gender equality markers also play an important 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) (of 5 December 2011) which was approved by the CEB on 13 April 2012. Currently there is an element in the draft that deals explicitly with gender equality markers and another related element calling for financial targets (which would rely on the gender equality markers to measure progress):

#### 8. Financial resource tracking

To achieve an “approaches requirements” rating: *8a Working towards a financial resource tracking mechanism to determine **disbursement** of funds that promote gender equality and women's empowerment*

To achieve a “meets requirements” rating: *8b Financial resource tracking mechanism in place to determine **disbursement** of funds that promote gender equality and women's empowerment*

To achieve an “exceeds requirements” rating: *8c Financial resource tracking mechanism in use to determine **disbursement** of funds that promote gender equality and women's empowerment AND 8ci Results of financial resource tracking feeds into central strategic planning concerning budget allocation.*<sup>3</sup>

#### 9. Financial resource allocation

To achieve an “approaches requirements” rating: *9a. A financial target is set for implementation of the gender equality and women's empowerment mandate.*

To achieve a “meets requirement” rating: *9b Financial target for resource allocation for gender equality and women's empowerment is met.*

#### **Box 1 – Civil Society Demands for Gender Equality Markers**

The monitoring and evaluation system established as part of the new development cooperation architecture should make reporting on gender equality outcome indicators mandatory for all governments. This includes the current optional module on gender equality and aid effectiveness, developed by the DAC Network on Gender Equality (GENDERNET), and other indicators, such as those measuring countries' budget allocations to women's rights and gender equality. All aid (including multilateral aid) should be screened against the DAC gender equality marker.

- *Women's Key Demands for Busan*, October 2011. <http://www.awid.org/Library/Key-Demands-from-Women-s-Rights-Organizations-and-Gender-Equality-Advocates-To-the-Fourth-High-Level-Forum-on-Aid-Effectiveness-Busan-Korea-2011-and-the-Development-Cooperation-Forum-2012>

<sup>2</sup> The decisions from 2010 also include: “*The Secretary-General's report commits the UN system to working with Member States towards allocating at least 15% of UN-managed funds in support of peacebuilding to projects that address women's specific needs, advance gender equality and/or empower women as their principal objective (consistent with organizational mandates). In order to track progress toward this goal, the Secretary-General*

(α) *requests all entities to establish specific methods for tracking progress (such as the gender marker) and to report their progress towards the 15% goal when the Policy Committee reviews implementation of the report in one year; (Action: Relevant UN entities)*

(β) *decides that the Peacebuilding Fund will have doubled to 10% the proportion of funds devoted to gender-focused projects by October 2012 (compared to 2010). (Action: PBSO) UN Policy Committee (September 2010)*

<sup>3</sup> Emphasis added.

To achieve an “exceeds requirements” rating: *9c Financial target for resource allocation for gender equality and women’s empowerment mandate is exceeded.*

Finally, women’s rights activists, gender equality advocates and women’s organizations have been pushing for clearer and more transparent information on how money is spent (See Box 1). One report, for example, has pointed out that:

*As specific objectives of gender equality have been diluted across the overall goals of international cooperation programmes, mainstreaming has in fact led to policy “evaporation” – where a good policy goes nowhere due to insufficient funds or mechanisms for implementation... Overall there is a yawning gap between support for independent civil society in principle and actual funds from bilateral and multilateral donors for NGOs including women’s organizations.<sup>4</sup>*

## 2.2 THE OECD-DAC GENDER EQUALITY POLICY MARKER

It is worth looking at the OECD-DAC (Organization for Economic Cooperation and Development – Development Assistance Committee) gender equality policy marker in depth for several reasons. It was the first gender equality marker developed and it was the first mechanism to track investments that supported gender equality objectives in ‘mainstream’ initiatives. Its experience – developed over years of implementation - provides useful lessons for the UN system, both on gender equality markers in general and on the challenges of rolling up information from diverse institutions. It is also the model that several UN agencies used to develop their own marker systems.

The DAC gender equality policy marker monitors aid flows that target gender equality objectives. Earlier coding systems tended to define ‘women in development’ as a sector. In these systems, projects/programmes were assigned a series of percentage codes to add up to one hundred, with ‘women in development’ being one of many different sector codes that could be assigned. For example, a girls’ education project could be coded 50% education and 50% women in development. The project could also be coded 90% education and 10% women in development or even vice versa. This system was criticized as being too subjective and failing to capture the reality that a project could be one hundred per cent in a specific sector (such as governance or infrastructure) AND contribute to gender equality.

The DAC gender equality marker is part of the OECD Creditor Reporting System (CRS)<sup>5</sup>, a comprehensive statistical system that is used to track official development assistance (ODA) flows. It has two components.<sup>6</sup> First, DAC members screen development assistance investments against the gender equality policy marker to assess whether or not they target gender equality as one of their policy objectives. Second, members report against a sector code (15164) which tracks money going to women’s equality organizations and institutions, both governmental and non-governmental. DAC members submit reports on all CRS elements (which include a wide range of ODA statistics) to the DAC annually.

With the Gender Equality Policy Marker, an activity (project) is coded at the planning stage (often the approval document). It is classified as “gender equality focused” if “it is intended to advance gender

### **Box 2 – OECD-DAC Gender Equality Policy Marker Definitions**

**0** = not targeted

**1** = significant gender policy objectives are those which, although important, are not one of the principal reasons for undertaking the activity

**2** = Principal gender policy objective is that which can be identified as being fundamental in the design and impact of the activity and which are an explicit objective of the activity

Activities coded “1” plus activities coded “2” are considered to be “gender equality focussed aid.”

<sup>4</sup> AWID (2010), p. 2

<sup>5</sup> Several multilateral organizations report to the CRS but they do not report on the gender equality dimensions of their programmes. Benn (2008).

<sup>6</sup> Methods and data are available at the DAC website: [www.oecd.org/dac/stats/gender](http://www.oecd.org/dac/stats/gender)

equality and women’s empowerment or reduce discrimination and inequalities based on sex.” In its reporting, investments marked as DAC code “1” and DAC code “2” are considered “gender equality focused aid.” DAC documentation notes that “policy marker data are descriptive rather than quantitative. The system allows for the identification of activities targeted to a policy objective.” **It is an indicator that a proportion of the activity includes a gender equality objective.** Given that an activity can be given DAC code “1,” even if its entire budget does not target gender equality objectives, the marker gives an **indication** of aid activities that target gender equality objectives. Thus the figures reported by the DAC offer information on trends rather than hard and fast specific dollar amounts.<sup>7</sup>

Key elements of the DAC Gender Equality Policy Marker include:

- The gender equality policy marker is part of a larger reporting system that is ‘owned’ by the statistical division of the DAC. This is seen as one of its strengths. Definitions and supporting materials were developed in close collaboration between the DAC Working Party of Statistics and the DAC GENDERNET.
- Member countries of the DAC have agreed to common reporting procedures in order to ensure comparability – in aid investments overall, including the gender equality policy marker. Criteria for eligibility, examples and ‘frequently asked questions’ are included in the overall CRS reporting directives.
- Data are regularly reported in a transparent process. An annual publication provides donor by donor overviews.<sup>8</sup> As well, data are available on the DAC website. See Box 3 for sample findings from additional analysis of the data.
- While the focus is often on the gender equality policy marker, the second element, which allows for reporting on money going directly to women’s equality organizations and institutions, has been an important complement. The data generated by this additional measure has been extremely useful in documenting trends of money going to women’s organizations.
- Not all ODA is ‘screened’ by the gender equality policy marker and the percentage of ODA ‘not screened’ varies substantially from DAC member to DAC member.<sup>9</sup> Humanitarian assistance and support to multilateral organizations are generally not coded or screened. The DAC has been working to reduce the percentage of aid that remains outside the reporting process.

**Box 3 – Examples of DAC  
Gender Equality Policy Marker Findings**

The DAC Gender Policy Marker is used to draw findings such as these related to aid in support of gender equality in fragile and conflict-affected states:

- The focus on gender equality in fragile situations, called for by international agreements and resolutions is implemented only to a limited extent.
- On average, one-third of DAC members’ aid to fragile states targets gender equality as a principal or significant objective. This is similar to the share of all developing countries combined (31%).
- The share of aid in the peace and security sector that targets gender equality in fragile states is particularly low for security system management and reform initiatives: only 10%.
  - OECD-DAC (2010). *4. Aid in Support of Gender Equality and Conflict-Affected States.*

<sup>7</sup> As well, a 2011 report notes: “Reporting has improved in recent years, although data analysis is hampered by the difficulties some members have in applying the methodology. The currently available data nevertheless give an indication of the extent to which those donors that report address gender equality in their aid programmes.” OECD-DAC (2011).

<sup>8</sup> See, for example, OECD-DAC (2011).

<sup>9</sup> For example, in the 2008-2009 period, several countries (including Norway, Ireland and Sweden) reported that all aid had been screened. Japan reported US\$ 591 million not screened versus US\$ 10,681 million screened. The United States reported US\$ million 23,170 not screened versus US\$ 58,898 million screened. See OECD-DAC (2011).

- It has taken over five years for the marker to be used consistently by all DAC members. For a number of years, some members were not reporting to the DAC against the gender equality policy marker. As well, there has been the need for constant attention to conceptual issues and to reduce the percentage of ODA that is not covered by the marker.

The DAC Gender Equality Policy Marker also has limitations. It does not measure the quality or the impact of aid. Other tools are required to do this. As well, as stated above, it does not provide exact figures. It gives a sense of the degree to which donors target gender equality objectives with their development assistance investments.

The DAC gender equality policy marker data has had several important uses:

- It shows trends over time. It can help to answer whether or not gender-equality related investments are increasing or decreasing.
- It tracks trends by donor (overall percentage of aid that is considered ‘gender equality focused’, ‘gender equality focus’ of sectors and ‘gender equality focus’ in aid to the top ten recipients of aid).
- It allows for comparisons across sectors (such as health and population, education, economic infrastructure, etc). Given that DAC members report to the CRS using common sector codes, this sectoral analysis is possible.
- It allows for analysis of ‘gender equality focused aid’ by recipient country (with breakdowns by sector and donor).
- It has been an important political and accountability tool. It can help to answer whether or not investments are keeping pace with commitments to gender equality and women’s empowerment. In some cases, it has prompted discussions inside member agencies when data indicate that political statements have not been supported by financial investment trends.

## 2.3 THE POTENTIAL SCOPE OF GENDER EQUALITY MARKERS

It is important to distinguish what gender equality marker systems and tools can and cannot monitor. There is often considerable confusion and conflation of language around what gender equality markers actually track. For example, descriptions of what gender equality markers do vary. Gender equality markers are described in the following terms in UN documents, including (emphasis has been added):

- “Improved system of **tracking resource allocations and expenditures** that are made to advance gender equality and/or the empowerment of girls and women”.
- It “tracks **gender-related allocations** across projects”.
- It can “track and monitoring how **gender-responsive each financial allocation and expenditure** is...”.
- “The gender marker **measures the degree to which the project addresses** gender equality

### **Box 4 – Descriptions of Gender Equality Markers**

*Policy marker data are descriptive rather than quantitative. The system allows for the identification of activities targeted to a policy objective. It gives information on the degree to which Members implement the agreed policies in their aid programmes.*

- Reporting Directives for the Creditor Reporting System, OECD-DAC

*The gender marker will not provide a ‘figure’ of allocations or expenditures on gender. Rather they will enable us to provide a sense of how much allocations or expenditures are gender sensitive.*

- UNDP Brief on Tracking Gender-Related Investments and Expenditures in ATLAS

and empowerment of women and girls or reduces discrimination based on sex...”.

- “This system will help us **track gender mainstreaming and gender empowerment expenditures** across all areas of the organization...”.
- The gender marker will track “the **expected contribution** of a project/programme to advancing gender equality and/or women’s empowerment...”.

To sort through what gender equality markers can track in reality, several different issues have to be unpacked. First does the marker look at expenditures (planned or actual) or does it track a more nuanced concept of “gender equality focused aid” (as conceptualized by the DAC gender equality policy marker)? Second, when in the project cycle is the project coded?

*Tracking Expenditures on Activities/Inputs:* Tracking specific expenditures or inputs dedicated to gender equality or women’s empowerment results has been difficult. It is easy to identify specific projects or initiatives that have as their **primary** or **principal** objective (to use DAC language) gender equality or women’s empowerment results. In these cases the gender equality marker can track specific expenditures. The difficulty comes when attempting to analyze projects whose primary goal is not related to gender equality or women’s empowerment, but that still make a significant contribution to these goals. What project/programme inputs should be included? Can the specific inputs relating to these goals be separated out and included in the total? Because of these difficulties, to date, gender equality markers have not been used to monitor or track spending on inputs.

*Tracking “gender equality focused initiatives”:* To get around this difficulty, the DAC developed the notion of coding an initiative at the planning stage for its **overall intentions** related to gender equality and women’s empowerment **outcomes**. As was noted earlier, an investment is considered “gender equality focused” if it is intended to advance gender equality and women’s empowerment or reduce discrimination and inequalities based on sex. With this approach, an entire project can be coded as contributing to these objectives even if only one component meets this objective. On the positive side, this eases the process as there is no need to separate out which specific inputs are contributing to gender equality outcomes. On the negative side the entire budget of the initiative is considered “gender equality focused.” If the data are incorrectly interpreted or unintentionally misrepresented, it can appear that investments in gender equality results are greater than they actually are.

*Tracking planned or completed initiatives:* The marker is further complicated by the fact that to date, most codes are applied at the planning stage, so they track **planned** outcomes, as opposed to actual outcomes. If the code remains attached to planned outcomes, it does not measure what is actually invested or disbursed (only what was planned). Some agencies are taking steps to attempt to recode initiatives as they are implemented to give a more accurate picture of what has been spent, but these efforts are still in the early stages. Furthermore, it is difficult to use the gender equality markers to assess the quality of results achieved (in other words, whether the completed activities contributed to the planned outcomes).

To date, gender equality markers have tracked planned, gender equality focused aid/programmes (or how “gender-responsive” each financial allocation is).<sup>10</sup> Thus – with the exception of tracking gender equality specific initiatives - is it technically incorrect to say that the gender equality markers are tracking actual, precise investments in gender equality and/or women’s empowerment. They can provide **indicative** figures, but should not be viewed as a precise investment figures.

---

<sup>10</sup> If we distinguish between planned amounts, allocations and actual expenditures, then it is fair to say that most codes are applied at the planning stage on planned allocations.

### 3. GENDER EQUALITY MARKERS – ISSUES

---

This section unpacks issues related to the design, implementation of, reporting on and use of gender equality markers. In order to address issues of harmonization it is first important to understand how existing gender equality marker systems have been defined, how they are used and how they differ.

#### 3.1 ISSUES IN DESIGNING MARKER SYSTEMS

The basic setup of a gender equality marker system has key challenges that must be addressed.

- **What is coded?** As is explained above, strategic decisions and clarity are required on what exactly is being tracked. Is it planned expenditures, actual expenditures, investments, potential of an investment to contribute, an indication of contribution, etc.?

Given different overall results reporting structures and definitions, the unit of analysis also differs from organization to organization; the IASC gender equality marker looks at entire projects, while UNICEF rates intermediate results.<sup>11</sup> With its new marker, UNFPA will code “annual work plans” and UNDP codes “outputs.” Despite the different terms, the common thread is to code at the level of outputs/projects.

Box 5 includes one recommendation on the ‘unit of analysis.’ To date, however, there appears to be little appetite to introduce thresholds relating dollar amounts.

It is also important to be transparent when looking at which investments and expenditures are part of the gender equality marker system. To date, the focus has been on programme spending. Some questions have been raised about whether or not the marker should be applied to spending on institutional issues such as human resources and management.

Thus each organization should be clear and explicit on the unit of analysis they are coding and what types of spending are excluded from the coding exercise.

- **When is the code applied?** Currently all codes are applied at the planning phase so they note **intentions**, not actual disbursements. UNICEF has noted the importance of applying the gender equality marker at the planning stage: “While the GEM [Gender Equality Marker] has value at other stages in the programme cycle, at the *planning* stage the GEM has the most value as it

#### **Box 5 – One Recommendation on the Unit of Analysis to be Coded**

*A Background Note: Implementing Commitment 3 of the Secretary-General’s Action Plan for Gender-Responsive Peacebuilding: “The UN Commits to Increasing Financing for Gender Equality and Women’s and Girl’s Empowerment in Post Conflict Situations included the following recommendation regarding the unit of analysis to be coded:*

*“We recommend using a mixture output/project level as the unit of analysis for coding, to be decided by a rule based on funding allocated to project, per year. A threshold could be set, for example, of one million dollars per year. Where a project is under this amount, a code is allocated by project. Where a project is over this amount, it is coded per output. This allows for less bureaucracy when coding smaller projects, and greater nuance in coding larger projects. It also ensures that entities running large projects are not encouraged to chop off gender equality/women’s empowerment elements of mainstreamed projects to create stand-alone gender equality/women’s empowerment projects in order to meet the 15% goal.”*

---

<sup>11</sup> For UNICEF, intermediate results refer to a specific level of results in the results framework. Intermediate results do not refer to a stage in implementation.

informs project design and reinforces the importance of gender analysis in programme/project design.”<sup>12</sup>

Several agencies have or will have the capacity to track actual expenditures, but this is still being explored and is not the norm. For example, UNDP is working to improve its coding system so that the code can be updated as implementation proceeds. Ideally, an initiative could be ‘recoded’ once it was complete, in order to capture whether or not the planned element that would have addressed gender equality issues was actually funded/implemented.

Box 6 outlines UNDP’s clarifications of what is coded as an example of good practice of clearly articulated what is coded.

- **What are the coding definitions?** As is seen in Annex 1 and Box 8, to date organizations have opted for different definitions of the various codes. There are at least four different dimensions in this discussion:

*i) Three or four-point coding scales:* UNDP, as the first UN organization to adopt a gender equality marker modified the DAC definitions and moved to a 4-point scale after this was requested by participating country offices in one of the two pilots. A new code – “outputs that contribute in some way to gender equality, but not significantly” was added. A justification for this additional code was that it was important to recognize programmes that were making efforts to address gender equality results, even though they were not yet at the ‘significant’ level.

There is an approximate coherence among the 4-point scale definitions. Despite using a different number system, IASC’s 2a corresponds to UNDP/UNICEF’s “significant” (2) code, while the IASC’s “2b” corresponds to UNDP/UNICEF’s “3” (principal).

In contrast to other systems to date, UNFPA has opted for a 3-point scale following piloting and internal discussions. Given the UNFPA mandate and the programming focus on reproductive health, staff found it too confusing to differentiate between “3/2b”/principal and “2/2a”/significant scores used by other agencies. However, UNFPA notes that when reporting externally to any system-wide process, they will be able to report against the 4-point scale.

*ii) Focus on narrowing gender inequalities and/or active promotion of the empowerment of women and girls:* It is important to note that definitions for UNICEF and UNDP clearly note that targeting women and/or girls is insufficient to gain a “2”/significant or “3”/principal rating. The focus must be on strengthening gender equality and/or the empowerment of girls or women.<sup>13</sup>

**Box 6 – UNDP’s Instructions  
on What is Coded**

UNDP’s guidance note clarifies what their gender equality marker covers:

- For all new projects, outputs should be rated at the time the project and activities are planned and budgets allocated.
- The rating reflects the **expected and planned** contributions of **allocated budgets** to gender equality and women’s empowerment.
- Since the rating is recorded in Atlas, the system will be able to automatically generate a report that reflects a gender rating in terms of *actual expenditures*.

<sup>12</sup> UNICEF comments on the first draft of this document.

<sup>13</sup> UNICEF’s guidance materials note: “Ratings 3 and 2 require a focus on gender equality and/or the empowerment of girls and women as an objective of the intermediate result. The related indicators should not just be make a token reference to gender (such as the collection of sex-disaggregated data without making clear how this will be analyzed and used; involving women’s groups/promoting women’s participation without indicating how their inputs will be utilized in the context of the result, etc.) but should measure how gender equality will be advanced.” (p. 7) UNDP’s instructions for its Results Oriented Annual Report (ROAR) include “please specific the gender results specifying the evidence base for the change in gender equality and the status of women.” (p. 12)

It also important to note that although there may be coherence in the primary definitions, supplementary guidance materials may generate differences. For example, the requirement of narrowing gender inequalities is not always present in the IASC guidance materials. Several tipsheets used to support the coding process indicate an objective of the equitable access to humanitarian assistance is sufficient to receive a “significant” or “2a” rating.<sup>14</sup>

The PBF definitions go in a different direction from the other sets, focusing on women as beneficiaries, rather than gender inequalities.

*iii) Explicit gender equality results statements and/or results statements supported by other elements of programme design:* IASC, UNDP and UNICEF have gone beyond a limited focus on the intended outcomes and included requirements relating to supporting indicators and/or gender analysis. In UNICEF’s marker system, the gender equality result must be supported by corresponding indicators to measure how gender equality will be advanced. UNDP’s current review of the application of its gender equality marker is looking at numerous elements including the project analysis, the use of sex-disaggregated data and gender statistics, allocation of resources and the involvement of women’s/gender-focused organizations.

*iv) How to define “significant” versus “limited/some” gender equality results:* There can be significant discussion on what code to assign (see Box 9 below, for example). In order to assist in this process, some organizations have developed criteria relating to the number of elements that include attention to gender equality issues. For example, with the IASC definitions, a “1” rating is to be given if there are gender dimensions in only one or two of needs assessment, activities and outcomes. A “2a” rating is given if a gender analysis included in the project’s needs assessment and is reflected in one or more of the project’s activities and one or more of the project’s outcomes.

A similar type of process is suggested by ILO. See Box 7 for the table included in ILO’s guidance materials.

**Box 7 – ILO’s Guidance on Assigning Gender Markers<sup>15</sup>**

Gender among the main topics	Gender aspects considered in most of the topics	Balanced gender representation among resource persons	Gender-sensitive materials and case-studies	Efforts to ensure gender-balanced participation (quotas/incentives)	No of CHECK MARKS	GENDER MARKER
✓		✓	✓	✓	4	3
✓			✓	✓	3	3
	✓	✓	✓	✓	4	2
	✓		✓	✓	3	2
	✓			✓	2	1
	✓		✓		2	1
	✓	✓			2	1
		✓		✓	2	1
			✓	✓	2	1
	✓				1	1
		✓			1	1
			✓		1	1
				✓	1	1
					0	0

<sup>14</sup> For example the IASC tipsheets list the following as outcomes that would qualify a project a “2a” rating (if it met the other criteria: Evidence of routine hand-washing by women, girls, boys and men; Nutrition support programmes have been designed according to the food culture and nutritional needs of women (including pregnant and lactating women), girls, boys and men in the target population. All U5s (girls and boys) and PLW [pregnant and lactating women] are covered by supplementary feeding and treatment for moderate acute malnutrition.

<sup>15</sup> ILO (2010).

### **Box 8 – Coding Definitions Used by UN Entities to Date**

#### **4-Point Scale (UNDP/UNICEF & IASC)**

- **3** (UNICEF/UNDP)/2b (IASC): **principal** objective is to contribute to/advance gender equality (and/or empower girls and women)
- **2** (UNICEF/UNDP)/2a (IASC): will make a **significant** contribution to gender equality (and/or the empowerment of girls and women)
- **1** (UNICEF/UNDP/IASC): will contribute in a **limited** or **marginal** way or will make **some** contribution to gender equality (and/or the empowerment of girls and women)
- **0** (UNICEF/UNDP/IASC) **not** expected to make a noticeable contribution to advancing gender equality (and/or the empowerment of girls and women) (IASC notes that these are ‘gender blind’ projects)

#### **3-Point Scale (UNFPA)**

- **2 significant** contribution to gender equality is expected - gender equality is a primary objective either a) alone or b) within another thematic area
- **1 some contribution** to gender equality and/or women’s empowerment is expected
- **0 no contribution** to gender equality and/or women’s empowerment is expected

#### **4-Point Scale (PBF)**

- **0** projects that **do not mention women**
- **1** projects with **women explicitly mentioned** in the objectives, but no specific activities are formulated nor is a budget reserved
- **2** projects with **specific component, activities and budget allocated to women**
- **3** projects that are **targeted 100% to women beneficiaries and/or address specific hardships faced by women and girls** in conflict situations.

#### **4-Point Scale (ILO)**

- **1:** Project contains **no** objectives, outcomes, outputs that aim to promote gender equality
- **2:** Project does not include gender equality as an outcome, but **some outputs and/or activities specifically address gender issues**
- **3: Includes gender equality as an outcome**, and some outputs/activities specifically address gender issues
- **4: Main stated objective is to promote gender equality**, and outcomes and activities are designed to promote gender equality

- **Is the gender equality marker part of a larger reporting/financial management structure?**  
As was noted above, a key success factor of the DAC Gender Equality Policy Marker is its location in a larger statistical reporting process. To date, the four major markers are or will be part of broader financial management processes. The PBF marker is managed manually. Inclusion in a larger data/project management system is an important indicator of institutional ownership and facilitates the manageability of the data. In UNICEF’s case, the gender equality marker has been chosen as one of the indicators to be tracked on the organization’s new monitoring ‘dashboard,’ highlighting the importance UNICEF gives its gender equality marker (GEM). The dashboard information will outline key agency-wide results data and be accessible to all staff. If gender equality codes are modified as implementation proceeds, it will offer the possibility of real time updates on marker data. UNDP reports that it has successfully integrated the gender equality marker into project document templates, project review committee checklists and reporting templates. Each country and UNDP global and regional unit are required to show results achieved, as linked with the gender equality marker rating.

- **Is the code mandatory or optional?** When entering project information, is the gender marker code obligatory? For UNFPA, UNICEF, UNDP, and CAP initiatives (IASC) it is mandatory. The software does not allow the project information to be saved without the inclusion of the gender equality marker code.

### 3.2 ISSUES IN IMPLEMENTATION

Once basic decisions regarding the gender marker have been made, there are other issues relating to the implementation of the marker.

- **Who assigns the code and what information do they use?** In most cases, the project manager has the responsibility to code his or her initiatives. For some agencies it can be complicated. For example, in the case of UNDP there is often UNDP project manager and a national project manager. Preliminary findings from UNDP's current review of the gender equality marker indicate that the code tends to be assigned by the UNDP project manager, at times with little consultation with the national project manager (who generally has in-depth knowledge of the initiative).<sup>16</sup>

Gender equality staff often play a supporting role in assigning codes. In the case of the IASC gender marker, the GenCap advisors have played an important role in looking at projects and confirming tentative codes.<sup>17</sup> They have also worked with project holders to try to improve the project design in order to receive a better code. One good practice from outside the UN system comes from the Canadian International Development Agency (CIDA). Their standard procedure is to have a gender equality specialist and the project/programme manager both agree on the code. This provides both an opportunity for dialogue between the specialist and the manager and measure of quality control.

#### **Box 9 – Debates over the Application of Specific Codes**

At one level, coding definitions may appear to be clear. Yet it has become apparent that there is an ongoing need to clarify how codes are applied in practice. These are just three examples.

- Should all gender-based violence (GBV) projects be considered gender equality specific initiatives (receiving an IASC code “2b” or UNDP/UNICEF code “3”)?

*IASC gender marker materials suggest that GBV prevention and/or response projects can be coded in various ways. To receive a “2b” code, “a well-designed stand-alone GBV prevention and/or response project must include a gender analysis in the needs assessment and responds to the specific needs of women, girls, boys and/or men accordingly and/or justifies the project’s focus on a segment of the population (e.g. women and girls or women, girls and boys only)” (IASC Gender Marker Workshop Report, June 2011) The 2012 IASC reports notes continued confusion in how to fund this type of project.*

- Should maternal-child health care initiatives be coded as principal - “2b/3”, significant - “2a/2” or even some contribution - “1”?

*UNICEF’s review (2011) outlines difficulties rating initiatives in this area and points to the need for more guidance.*

- Should Prevention of Mother to Child Transmission of HIV (PMTCT) initiatives be coded as significant - “2”?

*The same UNICEF review notes that PMTCT initiatives that do include ART targets for pregnant HIV positive women themselves (as well as the child) should be rated a “2”. If women are targeted solely to prevent passing the virus on to their children, the initiative should be rated “0.”*

<sup>16</sup> There is little information on what organizations are doing to involve implementing partners in the coding exercise. As well, there has been little discussion on the implications of partner involvement in coding responsibility or the monitoring and implementation of the output/result.

<sup>17</sup> The IASC Gender Standby Project (GenCap) is a pool of gender specialists deployed on a short-term basis to support the UN Humanitarian/Resident Coordinator, humanitarian country teams or cluster/sector leads. See:

[http://onerresponse.info/crosscutting/GenCap/publicdocuments/GenCap%20FAQ\\_2009%20April.pdf](http://onerresponse.info/crosscutting/GenCap/publicdocuments/GenCap%20FAQ_2009%20April.pdf)

There are differences in the information available on which to code a project or initiative. For example, the IASC codes are assigned using project sheets which are generally short and offer information at a high level. UNDP staff draw on more than the official results statements. In coding a project they look other factors, including whether or not a solid gender analysis has been done and whether or not there are indicators to track changes relating to gender inequalities.

The UNFPA coding worksheets requests that programme managers include documentation that supports their coding decisions. This has the potential to assist in the verification of the assigned code.

A key principal that has emerged is that is important to code on the basis of what is actually stated in the project documentation ('code what you see'). The results cannot be implicit or assumed ("of course this project will support women business owners, it's a project to support small business development"). This is important for a number of reasons. First, it reduces the subjective nature of the coding. The gender equality results must be explicit and supported by indicators so that it is indisputable that there are planned outcomes that support greater gender equality or women's empowerment. Second, the high turnover of staff necessitates clear commitment to gender equality results in the actual programme documentation (so that the commitment to the result is not lost when that particular staff member moves on). Third, verification is easier. Quality control steps do not need to include searching out additional information.<sup>18</sup>

- **How is the coding process supported?** To date, entities have used various mechanisms to try to ensure that the coding process is consistent and that codes are applied in an informed manner. Reviews to date have found that general staff awareness and capacity (as well as partner capacity) on gender equality issues play important roles. Also important is the capacity of the implementing partners. The higher the overall capacity on gender equality issues in general, the easier the coding process and there is less potential for error. The coding process is also facilitated if the collection of sex and age disaggregated data is routine.

Specific steps to support the coding process have included staff training on how to use the gender equality markers, webinars, setting up a help desk and the development of guidance materials.<sup>19</sup> Although there have been no evaluations of what works best, anecdotal experience indicates that examples of how to code specific initiatives have been found to be particularly useful (especially if these examples cover types of projects that have been proven to be difficult to code).

The IASC gender marker process has benefited from the involvement and support of the GenCap Advisors. These specialists have:

- *“strengthened engagement and capacity on the Gender Marker prior to the CAP/PF [Consolidated Appeals/Pooled Funds] development;*
- *supported implementation of the Gender Marker and ensured consistency in coding during the CAP/PF development; and*

---

<sup>18</sup> Admittedly the inclusion of explicit gender equality results in the planning documentation does not always translate into achieved results. There can be many gaps between planned results and actual result. However, clear gender equality results in the project document can greatly increase the probability that the project will make a contribution to this area. The definition of explicit gender equality results can be seen as a necessary but not sufficient condition.

<sup>19</sup> The IASC notes that the development practical tools has been particularly important. Gender Marker Tipsheets were developed in 2010 and then refined and expanded in 2012. (IASC 2012).

- together with UNOCHA’s Gender Advisory Team undertook a ‘headquarters review’ of coding to lend an additional layer of rigour to implementation.’<sup>20</sup>
- **What is the extent of coverage?** Although all gender equality marker systems aim to be universal, there can be gaps in coverage. The draft *Country Case Studies: Financing for Gender Equality* report notes that “some agencies report large un-coded activities, reflecting the newness of the marker in specific country offices.” It is important that gender equality marker systems are transparent in reporting what percentage of budgets were actually coded and what has been omitted from this process.
- **How are general definitions applied in specific situations?** When actually coding specific initiatives, there are often many questions regarding how general definitions are to be applied in practice (see Box 9):<sup>21</sup>
  - If women are the primary target group, should the project automatically be coded as a “3”/principal? Does this apply when the project only reinforces a traditional gender role, such as a caring for children?
  - Should projects that address human rights in general be coded as “2”/significant contribution or does there have to be specific and explicit attention to the human rights of women and girls?
  - How should initiatives that focus on providing services to groups vulnerable because of their gender or sexual preferences, but are not geared towards changing gender power relations affecting such vulnerabilities be coded?
  - Is it legitimate to have initiatives where gender equality and/or women’s empowerment issues can be considered not applicable or relevant? (The IASC gender marker recently introduced a “not applicable” code.)

Some of this confusion relates to a lack of understanding of concepts at the field level related to gender equality and the empowerment of women and girls. Some staff equate targeting women and girls with addressing inequalities. One review notes that a “source of inaccurate rating is the assumption that gender equality is always a *principal* objective of service provision to women.”<sup>22</sup> Yet there are cases where women are the primary target of the project, but there may not be a result that narrows gender inequalities or supports empowerment objectives. Another report writes “gender continues to be largely conflated with and conceptualised as relating specifically to girls’ and women’s issues.”<sup>23</sup> UNDP’s current review of its gender equality marker also highlights confusion around initiatives dealing with Lesbian, Gay, Bisexual and Transgender (LGBT) issues. For example, should the project automatically be coded “principal,” if the focus is on LGBT issues?

- **What steps are taken to ensure quality control?** One of the primary obstacles identified in the application of gender equality markers is consistent and reliable coding practices. A common

<sup>20</sup> IASC (2012).

<sup>21</sup> UNDP’s guidance materials note: “At times, there may be no single ‘correct’ rating: i.e. there may be good arguments for two different ratings. This can happen, in particular, when deciding to rate an output as 1 or 2. For example, one pilot country office noted that local development activities might target slightly more women than men, and outputs might contribute to the overall wellbeing of communities, even though women’s perspectives are not systematically included in the development process. Some might argue that socioeconomic development that contributes to the overall wellbeing of communities can have a significant impact on women (rating 2). Others might argue that it does not necessarily contribute to gender equality (rating 1). (p. 6)

<sup>22</sup> UNICEF (2011), p. 19

<sup>23</sup> IASC (2012), p. 24

problem is “overcoding” or initiatives being coded at a higher level than they should be.<sup>24</sup> This is a dangerous pitfall as it will contribute to an inflated vision of what is actually being invested and achieved by agencies. Another potential problem is that the language in a programme document has been changed to try to achieve a higher code, but – in reality – the project remains weak.

One good practice is a random “check” of coded projects. OCHA in coordination with GenCap advisors has conducted a random screening of 10% of coded CAP projects. If problems were identified in a specific country, then all the projects for that country were reviewed and the codes verified or corrected.

Both UNICEF and UNDP have conducted detailed reviews of coding practices. UNICEF’s review (August 2011) found various examples of ‘over-coding’ and confusion over how to apply the definitions. It also made a number of recommendations to improve understanding of the coding process. UNDP’s review is forthcoming and this should offer useful insights and recommendations on their experience with the gender equality markers.

UNICEF’s Guidance Note also mentions the importance of audit and evaluation in complementing the gender equality marker.

- **Does the coding process influence the design and orientation of initiatives?** If a programme manager knows early on in the planning stage that his/her initiative will receive a low code, then there might be opportunities to improve the analysis and introduce new elements. However, in order for this to be effective, programme managers need access to technical support to assist in the identification of opportunities to strengthen the planned results. As well, there is a danger that only the language of planning document is changed and that the new language is not supported by real changes in the programme design (for example inserting words such as “gender-responsive” or “gender-sensitive” without expanding on what this means in practice).<sup>25</sup>

### 3.3 ISSUES IN REPORTING

If gender equality markers are to function as an accountability mechanism, attention needs to be paid to reporting practices and issues.

- **What is reported?** In reporting on gender equality markers it is important to provide data on the number of projects/initiatives in each category and the dollar amount this represents.<sup>26</sup> Despite the fact that the dollar amount can be misleading, it is an important aspect to take into consideration when looking at what percentage of projects and resources are coded “3”/principal (or “2a” using the IASC definitions). Gender equality specific initiatives are often small and under-funded. Therefore it is important to know what percentage of overall resources went to this type of project, not just what percentage of projects fell into this category.<sup>27</sup>

Both UNICEF and UNDP have provided gender equality marker information to their Executive Boards. As part of its reporting on overall progress of gender equality work, UNICEF has provided data on its gender equality marker. “Initial data show that, at present, approximately 44 per cent of programme budget allocations are assessed as contributing principally or significantly

---

<sup>24</sup> UNICEF (2011), IASC (2011a)

<sup>25</sup> One example - “Notable across many clusters is a tendency for gender considerations to be included in ‘cosmetic’ ways, with vague and broad-sweeping references made to addressing the needs of ‘women and children’: references to the need to ‘particularly target women’; or the intention to ensure that activities are implemented in ‘gender-sensitive ways’ without articulating concretely what that means.” IASC (2012), p. 23.

<sup>26</sup> OECD-DAC reporting focuses on overall dollar values. To date, IASC reporting focuses on number of initiatives.

<sup>27</sup> It is quite possible to envision a scenario where 10% of the projects received a “principal” rating, but because these were small initiatives they only accounted for 4% of the resources.

to gender-equality results.”<sup>28</sup> The report also provides a regional breakdown of programme budget allocations, a breakdown of the number of results that promote gender equality results, and partial analysis of budget allocations by key result areas in UNICEF’s Medium-Term Strategic Plan.

UNDP’s report on progress in implementing its Gender Equality Strategy in 2011 included a breakdown of expenditure contribution to gender equality by code for the years 2009, 2010, 2011. The report noted that marker information has prompted an analysis and “will be used to spur increased investments in gender equality programming.”<sup>29</sup> UNDP has also generated tables outlining investments in each category, by strategic plan area/key results area (according to the UNDP strategic plan). This is very useful in supporting analysis of where strong gender equality results are being incorporated and what areas might require additional support.

The IASC has produced two annual reports (2011 and 2012) that provide a statistical analysis, statistical analysis, and an overview of issues encountered in the coding process. This analysis has been helpful in identifying where better guidance is required and how the Gen Cap advisers can provide more consistent support across all CAPs.

Seven entities (PBSO/PBF, UNDP, UNFPA, UNHCR, UNICEF, UN Women and WFP) agreed to undertake an interagency review to assess progress in Burundi and Nepal to respond to the Secretary-General on his Action Plan on Women’s Participation in Peacebuilding (A/65/866-S/2010/466) and assess progress in the development and implementation of resource tracking systems and progress toward achieving the goal of 15 per cent of UN-managed funds to be allocated to projects in support of peacebuilding whose principal objective is to address women’s specific needs, advance gender equality and empower women. Findings include the observation progress has been uneven across the UN system with most entities unable to report on progress toward the 15 per cent goal. There is also significant differences amongst UN agencies, within entities, and between the two countries in the share of funds allocated to projects that meet the “principal” definition. Some agencies also report large un-coded activities.<sup>30</sup>

- **Is there clarity on what the gender equality marker is measuring?** There is significant room for confusion and misinterpretation of gender equality marker data. For the non-specialist, the distinction between “principal” and “significant” contributions may appear to be insignificant. Or there may be a tendency to aggregate projects coded with “some” contribution (UNDP/UNICEF/IASC code 1) in with higher level codes. In order to minimize this confusion, reports on gender equality marker data should clearly and consistently state what the data reflects, what they do not measure and their limitations. (One small example: given the lack of statistical precision, statistics should not be reported to multiple decimal points as this implies a level of statistical accuracy that is simply not there.)
- **What is the frequency of reporting?** Ideally reporting should be regular and predictable. For example, OECD-DAC gender equality marker information is published annually.
- **Is the data accessible, transparent and consistent?** Ideally the same reporting format and same reporting categories should be used year after year. If there is no standardization, then there is a risk that reporting will be selective, highlighting only the data that sheds a favourable light on an organization’s progress.

---

<sup>28</sup> UNICEF (2011)

<sup>29</sup> UNDP (2012)

<sup>30</sup> *Country Case Studies: Financing for Gender Equality* (draft)

UNDP has included its gender equality marker data in their enhanced results-based management system that enables all UNDP staff to generate specific reports on gender equality marker data by project, country, thematic area or other element.

Furthermore, the data from each organization should be readily available on a publicly accessible source such as the organization's own external website.

### 3.4 ISSUES IN USING GENDER EQUALITY MARKER DATA

Once gender equality marker systems are in place, they can play various roles within institutions. Given the investments required to set up a good quality gender equality marker system, it is important that the information generated is used by senior management and that the gender equality markers play a catalytic role within each organization.

- **What happens as a result of the gender equality marker reporting?** Does the reporting generate action and change? IASC gender marker reporting has noted several important ways the data has been used. First the overall trend of improved attention to gender equality issues is noted, including a marked decrease in the number of projects considered 'gender blind' (coded "0"). IASC has also started to report how donor funding trends relate to gender equality marker codes. In other words, do donors 'reward' projects with significant or principal gender equality codes by funding them at a higher rate than those projects that do not make a contribution to gender equality outcomes? Their 2012 report notes that the majority of funding was directed towards projects coded as "2a" (significant investment), which is noted as a positive trend. They also note, however, that 14.5% of funding went to "gender-blind" initiatives (coded "0"), highlighting the need for more awareness-raising among donors.
- **Is the gender equality marker data used for internal accountability purposes?** In addition to reporting to Executive Boards and external constituencies, gender equality markers can also be used to strengthen internal accountability. For example, senior management in UNDP has used the gender marker data to hold senior managers accountable in high level committees, chaired by both the UNDP Administrator and the Associate Administrator. UNDP reports that the gender equality marker has become an important self-assessment tool that brings trends to light and that are, in turn, addressed by management and the organization as a whole.<sup>31</sup>
- **Is the gender equality marker used to generate increased understanding of gender equality issues and results?** The focus in the discussions on gender equality markers is often on their role as an accountability tool. However, it is also important not to down play their role as an awareness-raising and capacity building tool. Gender equality markers have sparked internal discussions, helped make gender equality issues in project planning more concrete for staff and prompted renewed interest. This role is explicitly noted by the IASC, when they highlight one of the two purposes of the gender marker as "enabling: through its use and application, the Gender Marker builds the capacity of all teams to design projects that respond to the distinct needs of ALL beneficiaries. The Gender Marker process encourages better analysis of who is at risk and how to ensure equal access to the project's expected results."<sup>32</sup>

Even if the primary motivation of adopting a gender equality marker is to strengthen accountability, the other benefits should not be ignored. A strong gender equality marker can be

---

<sup>31</sup> UNDP feedback on the first draft of this report.

<sup>32</sup> IASC (2012), p.1 UNDP's guidance note also mentions that a "secondary aim of the exercise is to build awareness among UNDP staff on gender equality and the need to mainstream gender equality in all programme areas." (p. 6)

a good entry point to build and enhance awareness among staff and development/humanitarian partners on gender equality and the empowerment of girls and women.

## 4. CHALLENGES AND OPPORTUNITIES IN CONSOLIDATING GENDER EQUALITY MARKER DATA ACROSS THE UN SYSTEM

---

There has been a clear call for a process that allows for consolidated reporting on gender equality marker information across the UN system. There is interest in a process that will produce data that are comparable across the variety of UN entities and that can be aggregated. However, as has been outlined above, there are numerous challenges in ensuring consistency within an entity and these challenges multiply when attempting to aggregate across the entire UN system.

A guidance note on principles and standards is currently under discussion, however some of the issues include:

- **Differences in results frameworks and the differences in how results are defined and tracked across UN entities.** The diverse approaches to results definition and reporting across the UN system poses numerous problems when attempting to aggregate or ‘roll-up’ data. Each entity has developed a results reporting system that best suits their mandate, strategic priorities, organizational culture and organizational practices. This has resulted in different definitions of results and different software applications. This poses a significant challenge when looking to ensure that each entity is measuring the same thing with their gender equality marker.

One of the possible ways to address this challenge is to identify specific data that should be reported globally (see the next bullet point). All new gender equality markers should be designed and implemented to ensure that they can provide this basic information to a central reporting hub. Minimal adaptation might be required by the current gender equality markers to ensure that their specific systems can supply this basic information. Ongoing refinement of the details of the gender marker systems and quality control mechanisms should gradually support increased harmonization.

- **What data should be rolled up or aggregated across the UN system?** The starting point to answer this question is: what is the most useful information to have in a consolidated form? See Box 10 for one proposal on potential reporting requirements.

Policy documents have highlighted the importance of knowing **specific** investments (targeted initiatives) related to gender equality and women’s empowerment (i.e. those whose principal objective is to support greater gender equality and/or

### **Box 10 – Potential Basic Reporting Requirements**

Each entity should report annually on:

- ▲ The number of initiatives and corresponding financial allocations coded as **principal, significant** or **no** contribution to gender equality/women’s empowerment results. Overall totals of initiatives and financial allocations should be provided so that percentages can be calculated. (Entities are free to use a “limited” or “some contribution” code, but projects coded at this level should be grouped with the ‘no’ contribution to give a “limited or no contribution total.)
- ▲ What percentage of programme and organizational spending was not coded.
- ▲ Breakdown by sector and/or strategic priority (as defined by the organization) and programme country.

It should also be clear whether these figures refer to **planned** initiatives/disbursements or **actual** disbursements.

Each UN entity should also specify what quality control mechanisms were used and should be open to participating in a peer review process in order to contribute to quality control.

women's empowerment). Thus a priority should be a system that clearly identifies what percentage of initiatives fall into this category and the percentage of resources they represent.<sup>33</sup>

Consistent with a gender mainstreaming strategy, it is also important to attempt to track the extent to which general initiatives contribute to gender equality and women's empowerment objectives.<sup>34</sup> The work on the IASC marker has stressed that "2b" (principal) and "2a" (significant) are to be considered equally important: a "2b" project should not be considered "better" than or superior to a "2a" project. However, most of the methodological difficulty occurs with this type of project: they are more difficult to rate and cause more confusion. Thus the data may not be as robust as desired.

There has been significant discussion around the utility of the UNICEF/UNDP/UNFPA/IASC code "1" or those that make "some" contribution to gender equality/women's empowerment objectives. On one hand the data generated by this code are even less trustworthy than initiatives coded at the "significant" level, as it is highly subjective. On the other hand, experience has shown that when this option is included in the coding scale, there is less of a tendency to 'overcode' at the significant level. Given this later point, it may be worthwhile to include a coding option at this level. However, there are two suggestions. First, the word "limited" could replace the word "some" in the definitions, so that it is clearer that even though there may be a contribution to gender equality objectives this is clearly a **limited** contribution. Second, in aggregating scores for reporting purposes, this category of initiative should be grouped with the "0"s/no contribution. It should never be aggregated with the "significant" and "principal" categories.

Emphasis has also been placed on the importance of tracking actual disbursement, rather than planned disbursement. Knowing that intentions are not always realized, the argument is made that actual disbursements tell us much more about priorities and investments. The challenge is that, to date, the focus has been on coding initiatives at the planning stage. Efforts are underway in UNDP, UNICEF and UNFPA to build in capacity to track actual disbursements, but this may be a challenge for some organizations. At this stage, it may not be feasible to require all agencies to report on actual disbursements,<sup>35</sup> so a second best option is to require a clear distinction between data that has been collected on planned allocations versus data that refers to actual disbursements.

- ▲ **Common definitions are required.** As part of establishing a centralized monitoring framework, common definitions of "principal" and "significant" are required. Given the confusion around coding experienced by individual agencies (as discussed above), there should also be clear agreed guidance on how to code the more difficult types of initiatives (maternal child health, projects that target women, etc.). This is

**Box 11 – Potential System-Wide Annual Report Contents**

The System-Wide Annual Report could include:

- ▲ Data describing the overall system-wide situation (percentages of initiatives coded at the 3 levels, and corresponding financial allocations, perhaps analysis by sector).
- ▲ An entry for each entity that follows a common template (overall percentages and financial allocations, sectoral analysis).
- ▲ Each year, the report could focus on a particular issue and provide more analysis on that theme (conflict affected countries, programming in the health sector, support to women's economic empowerment, etc.).

<sup>33</sup> At first glance it may appear that given UNFPA's rating scale, they will not be able to report on this type of project. However, UNFPA has noted they will be able to report centrally on a 4-point scale. They are building in a mechanism to separate out initiatives that are principally focused on gender equality objectives so that can comply with harmonized reporting procedures.

<sup>34</sup> *Country Case Studies: Financing for Gender Equality* (draft)

<sup>35</sup> For example, the IASC gender marker is applied on CAP projects before they are funded. Currently there is little capacity to return and track actual levels of funding.

important to ensure that similar initiatives are coded in a similar fashion across agencies.<sup>36</sup>

A second common suggested element is that all definitions should relate to gender equality and women's (and girls') empowerment objectives. Just targeting women should be insufficient to gain a "principal" or "significant" code. There should be a clear contribution to narrowing inequalities, advancing women's interests and/or strengthening the empowerment of women and girls. Involving women as beneficiaries may be insufficient, on its own, to contribute to changing gender roles or advancing gender equality.

- **Reporting to a central point.** In order to "roll up" data from across the system, each agency could provide annual data for inclusion in a system-wide report, prepared under a central reporting point. For system-wide reporting, one option to consider is the annual publication of key elements by each agency, with more specific data breakdowns available on an online data service (for example, the online programme could respond to queries related to specific programme countries).<sup>37</sup> Box 11 outlines potential contents of an annual system-wide report.<sup>38</sup>
- **Minimum standards for gender equality marker systems.** In order to strengthen the reliability of the data generated by each gender equality marker system, a set of minimum standards for the development of an organization-specific gender equality marker system could be developed. These standards could cover (inter alia):
  - Steps to ensure consistency of coding.
  - When coded at the planning stage: steps to ensure that – to the best degree possible – codes reflect overall project intentions and not just cosmetic alterations in language.
  - Movement toward tracking actual, rather than planned expenditures.
  - Movement toward measuring – through additional tools such as monitoring, audit and evaluation – the extent to which the planned results actually happened.
- **Quality control.** As is envisioned in the System-Wide Action Plan, peer reviews could examine how gender equality marker systems are working and suggest improvements. A collegial UN agency-to-agency peer review process (at the working level) could facilitate learning and build capacity, in addition to functioning as quality control oversight.
- **Commitment to transparency.** In order for the gender equality marker data to have credibility, agencies should commit to the transparent presentation of data, even if it shows declines in numbers. Entities would have to overcome their tendencies to hide weaknesses and downplay inter-agency comparisons.
- **Targets are a separate issue.** The commitment of the Secretary-General to move towards 15% of resources dedicated to gender equality/women's empowerment initiatives in peacebuilding has generated significant debate. While it is acknowledged that on their own, gender equality markers do not increase allocations to gender equality and women's empowerment issues, it is also agreed that reporting on gender equality markers can prompt action and support increased investments. If gender equality markers are to be used to track whether or not this type of target is met, then it is important to ensure that their design and implementation will ensure the reliability of this data.

---

<sup>36</sup> Perhaps specific agencies could take the lead on developing materials in their areas of expertise, for example UNFPA could develop a tipsheet on coding maternal health initiatives.

<sup>37</sup> Please refer to the OECD-DAC annual report (OECD, 2011a) for one example of how the data could be presented. The DAC annual reports also use a 2-year aggregate in order to minimize annual fluctuations. This could also be considered in consultation with statisticians.

<sup>38</sup> Who would host this website and how it would be resourced are still outstanding issues.

The Secretary-General's 2010 report on peacebuilding indicates that the 15% goal applies to projects whose "principal objective, consistent with organizational mandates, is to address women's specific needs, advance gender equality or empower women", thus projects coded 2b (IASC) or 3 (UNDP/UNICEF) or as the disaggregated reporting from UNFPA on their projects coded 2. However, recent questions have been raised about including greater recognition to projects that receive high scores for gender mainstreaming (2a/2). This would be consistent with the OECD-DAC practice that groups principal and significant projects together to get a total for "gender focused aid." However, as this report demonstrates, harmonization of this coding level poses significant challenges as the markers can be defined and applied in different ways, leading to difficulties in establishing aggregates that are truly meaningful.

At the institutional level, some organizations have set targets. For example, UNICEF's target for 2012 is that 75% of programme budget allocations and expenditures are assessed as contributing principally or significantly to gender equality results (the figure for 2011 was 44%).<sup>39</sup> ILO's objective is to have 85% of projects scoring in the top two categories by 2015.

Given the differences in mandates and levels of investment in gender equality results, it is appropriate to have each entity set its own targets and internal benchmarks.

- **Reporting on a sectoral basis.** Each agency or institution is currently tracking gender equality marker data against the objectives in their own strategic plan. This makes tracking across sectors difficult but not impossible. It should be feasible to develop broad sectoral categories that could be used to convert the data coming from each agency. Reporting along these lines are important as initial data show that there is a consistent under-investment in gender equality results in some sectors.
- **Patience may be required.** Developing a solid gender equality marker system takes time. It has taken the OECD-DAC numerous years to ensure use of the gender marker by all members and to build consistent conceptual understanding. Entities adopting a gender marker require time to pilot working documents, train staff and develop quality assurance mechanisms. Phase-in periods will be needed.
- **Joint capacity development.** Even though gender equality markers must be adapted to the specific project management systems and mandates of each organization, there is a need for joint discussions and capacity building. All entities will encounter difficulties in coding and can benefit from sharing of tools, experiences, materials and analysis. Since overall staff capacity on gender equality issues has been identified as an important prerequisite for the successful implementation of gender equality marker systems, joint capacity building initiatives, such as the e-learning course *Gender Equality, UN Coherence and You* can play an important role.
- **Efforts are required to keep expectations regarding gender equality markers realistic.** As is outlined above, there is great interest across the UN system at numerous levels in gender equality markers and there are also many views – some overly optimistic – on what gender equality markers can do. There is a danger that the limitations of the gender equality marker as a tracking tool are downplayed or misunderstood. It will be important to constantly use clear and precise language on what gender equality marker measure and its lack of precision in delivering precise statistics.

---

<sup>39</sup> UNICEF (2011)

## 5. CONCLUSIONS

---

This document has explored the many (and at times convoluted) elements of gender equality markers. It has attempted to ‘unpack’ and outline the various factors that should be taken into account in the design and implementation of gender equality markers – both within organizations and in developing a system-wide reporting mechanism. This conclusion summarizes the requirements for successful gender equality marker mechanisms and then raises a two final points for future consideration.

### 5.1 WHAT IS NEEDED FOR SUCCESSFUL GENDER EQUALITY MARKERS?

In order to have a working, efficient gender equality marker system, there are several key factors:

- **Clear understanding of what the gender equality marker can and cannot do.** The marker must be seen as one part of an overall system that supports the planning for, achievement, monitoring and reporting of results related to gender equality and/or the empowerment of women and girls. On its own, a marker can report little about the quality of results achieved.

There is a need to be clear about what the marker does and does not measure (for example, given specific choices about when it is applied and how definitions are used). If the marker measures planned investments and captures an indication of support for gender equality objectives at the planning stage, then it should be clear that this is not the same as tracking disbursements.

In addition, it is important to emphasize that even though gender marker data are presented in numerical form, often to specific decimal points (e.g. 15.5% of projects were coded at level 2), these numbers cannot be viewed as precise. As stated above, the DAC gender equality marker document is clear that the figures are **indicative** only.<sup>40</sup> As well, evidence from reviews indicate that there is still significant subjectivity involved in the rating process and many “grey areas” when it comes to assigning specific codes to specific initiatives. This subjectivity should be factored into the analysis and recognized in the presentation of statistical information.

- **Overall strong institutional capacity on gender equality issues and technical support.** A gender equality marker is only as strong or as reliable as the overall capacity of the organization to work on gender equality issues. If staff is unclear on what gender equality results are and why they are important, the gender equality marker data will be unreliable.
- **Clear tools and guidance.** In order to clear up coding confusion and minimize ‘over-coding’, there should be agency-specific tools and guidance materials to assist in the coding process. Specific examples of how to code specific types of initiatives (common to that agency and sector) have been pointed to as especially useful. Ideally, the marker

#### **Box 12 – Strengths and Weakness of Gender Equality Markers**

##### **To date, Gender Equality Markers have been good at:**

- Documenting trends in **planned** results – over time, within sectors/types of programmes, in specific countries.
- Providing a sense of trends over time.
- Helping to raise awareness of gender equality dimensions of project planning and results.

##### **To date, Gender Equality Markers have not been good at:**

- Assessing actual results and the quality of these results.
- Providing exact figures of disbursements and or expenditures (the data are more indicative).

---

<sup>40</sup> The latest report states: “Reporting has improved in recent years, although data analysis is hampered by the difficulties some members have in applying the methodology. The currently available data nonetheless give an indication of the extent to which those donors that report address gender equality in their aid programmes.” OECD-DAC (2011).

system should be supported by technical specialists who can work with programmers to improve the overall project/programme design to support results for gender equality. Support by technical specialists can also minimize the danger that the language of the project document has been changed without supporting changes in overall project/programme design.

- **Integration into programme management structures and reporting systems.** Ideally, the gender equality marker should be a compulsory element in an overall project management system. If possible, there should be joint ownership between the gender equality unit and the statistical or performance management unit.
- **Quality control mechanisms.** Given issues related to over-coding and coding confusion, quality assurance mechanisms are essential. Spot checks and reviews by specialists have been successfully used to date. Evaluation and more extensive reviews are also required to verify codes and uncover any institutional inconsistencies.
- **Transparent and regular reporting.** The data generated by the gender equality marker should be reported on a regular timetable and with public transparency. This may be difficult for some entities to accept if the gender equality marker highlights deficiencies and low levels of investment. There may be pressures to keep the information at the internal level or recode initiatives to give a ‘better’ overall score. These pressures must be overcome.
- **Commitment of leadership.** As in all institutional processes relating to gender mainstreaming, support from senior leadership is crucial to success. “Clear support from UNOCHA created space for concrete attention to the Gender Marker; demonstrated support to the role of the GenCap Advisers and his/her engagement with individual clusters; and helped to ensure that the Gender Marker was included in workshops and meetings on the overall CAP process.”<sup>41</sup> UNDP has successfully used gender marker data as an internal accountability mechanism. Senior management regularly reviews the gender equality marker data and requests each Bureau Director to present and analyze the data in front of their peers.

## 5.2 TWO FINAL THOUGHTS

First, when UN entities looked to the experience of the OECD-DAC Gender Equality Policy Marker, they adapted the methodology used for screening projects. However, as mentioned in an earlier section, in addition to the marker, DAC members also report ODA amounts going directly to women’s equality organizations and institutions (both NGO and governmental). This information has been used by civil society organizations to assess trends related to resources that directly support these important organizations. Admittedly, debate may be required around the strengths and weaknesses of this type of measure (and even its feasibility), but it might be a debate worth having.

Second, to date the gender markers have been seen as internal tools. Several people interviewed for this review raised questions about the potential broadening of the gender equality marker (or similar methodology) to the national context. They also raised questions about the role of national development and humanitarian partners in both the definition of gender equality markers and their implementation. This will be an important issue to pursue as gender equality markers are developed, used and refined.

---

<sup>41</sup> IASC (2012), p. vi

## ANNEX 1 – COMPARISON ANALYSIS OF FIVE UN GENDER EQUALITY MARKERS

	UNDP Gender Marker	UNICEF Gender Equality Marker	IASC Gender Marker	PBF Gender Marker	UNFPA Gender Marker
<b>Dates</b>	Pilots carried out in 2007 & 2008 Rolled out 2009 Report on Atlas roll out to Executive Board Jan 2010	First full year of implementation: 2011	Created in 2009/2010 2011 CAP preparation cycle – 20 countries xx 2012 CAP preparation cycle – all 17 countries	2009	2012 – piloting 2013 – roll out
<b>Coding Definitions</b>	<p><b>0</b> = outputs that are ‘not expected to contribute noticeably’ to gender equality</p> <p><b>1</b> = outputs that will contribute ‘in some way’ to gender equality, but not significantly</p> <p><b>2</b> = outputs that have gender equality as a ‘significant’ objective</p> <p><b>3</b> = projects/outputs that have gender equality as a ‘principal’ objective</p>	<p>Intermediate Results</p> <p><b>0</b> = that are <b>not expected to</b> make a noticeable contribution to advancing gender equality and/or the empowerment of girls and women</p> <p><b>1</b> = that are expected to make a <b>marginal</b> contribution to advancing gender equality and/or the empowerment of girls and women</p> <p><b>2</b> = that are expected to make a <b>significant</b> contribution to advancing gender equality and/or the empowerment of girls and women</p> <p><b>3</b> = whose <b>principal</b> objectives are to advance gender equality and/or empower girls and women</p>	<p><b>0</b> = no visible potential to advance gender equality</p> <p><b>1</b> = potential to contribute in some limited way to gender equality</p> <p><b>2a</b> = potential to contribute significantly to gender equality</p> <p><b>2b</b> = potential to contribute significantly to gender equality: this is the principal purpose or these projects</p>	<p><b>0</b> = projects that do not mention women</p> <p><b>1</b> = projects with women mentioned explicitly in the objectives, but no specific activities are formulated nor is a budget reserved</p> <p><b>2</b> = projects with specific component, activities and budget allocated to women</p> <p><b>3</b> = projects that are targeted 100% to women beneficiaries and/or address specific hardships faced by women and girls in post-conflict situations<sup>42</sup></p>	<p><b>0</b> = no contribution to gender equality and/or women’s empowerment is expected as a result of the project/ programme activities</p> <p><b>1</b> = some contribution to gender equality and/or women’s empowerment is expected as a result of the project/ programme activities, but not as the primary objective</p> <p><b>2</b> = significant contribution to gender equality is expected as a result of the project/ programme activities. Gender equality is a primary objective either a) alone or b) within another thematic area.</p>
<b>Clarification of definitions</b>	“Ratings 3 and 2 require a focus on gender equality and women’s empowerment as	0 = The intermediate result is <b>not expected to</b> contribute to gender	<b>0</b> = Gender is not reflected anywhere in the project sheet or only		<p>Criteria:</p> <ul style="list-style-type: none"> <li>• Project/programme activities were designed based on</li> </ul>

<sup>42</sup> 2010 Background Note says: “The PBF intends to change the language of this gender marker in its upcoming revision of the guidelines, to better reflect that it concerns here projects advancing gender equality in addition to addressing women’s needs.” (page 2)

	UNDP Gender Marker	UNICEF Gender Equality Marker	IASC Gender Marker	PBF Gender Marker	UNFPA Gender Marker
	<p>an objective for the expected output, rather than on having women and girls as a target group. This is because some outputs and related activities that target primarily women may not contribute to gender equality.”<sup>43</sup></p>	<p>equality in any noticeable way. There are no indicators that are disaggregated by sex, measure the engagement of women, girls, boys, men, etc., nor do any of the indicators show how gender equality will be advanced.</p> <p>1 = Gender equality and the empowerment of girls and women is not an objective of this intermediate result. At least one indicator refers to gender in some way (e.g. the indicator is disaggregated by sex, measures the engagement of women, girls, boys, men, etc.), but none of the indicators show how gender equality will be advanced.</p> <p>2 = Gender equality and/or the empowerment of girls and women is not the main objective of the intermediate result. However, it is a secondary objective expected to make a <b>significant</b> contribution to advancing gender equality, with corresponding indicators to measure how gender equality will be advanced.</p> <p>3 = Gender equality and/or the empowerment of girls</p>	<p>appears in the outcomes. There is a risk that the project will unintentionally fail to meet the needs of some populations groups and possibly even do some harm. These projects are considered gender blind.</p> <p>1 = There are gender dimensions in <b>only</b> one or two components of the project sheet: i.e. in needs assessment, activities and outcomes. The project does not have all three: i.e. 1) gender analysis in the needs assessment, which leads to 2) gender-responsive activities and 3) related gender outcomes</p> <p>2a = a gender analysis is included in the project’s needs assessment and is reflected in one or more of the project’s activities and one or more of the project outcomes.</p> <p>2b = The gender analysis in the needs assessment justifies this project in which all activities and all outcomes advance gender equality.<sup>44</sup></p>		<p>gender equality assessments and are linked to the achievement of local, regional or international development commitments on gender equality</p> <ul style="list-style-type: none"> <li>• The Summary of Activities articulates how gender inequality will be address.</li> <li>• The majority of substantive programme activities address gender imbalances by including specific measures (e.g. targeting men or women, young men or young women) to promote equality.</li> </ul> <p>These criteria are linked to coding:</p> <ul style="list-style-type: none"> <li>• 0= the project/ programme activities do not satisfy any of the above criteria;</li> <li>• 1=the project/ programme activities satisfy one of the above criteria</li> <li>• 2= the project/ programme activities satisfy two or three of the above criteria.</li> </ul>

<sup>43</sup> BDP, UNDP Gender Team (2009). *Guidance Note: Tracking Gender-Related Investments and Expenditures in Atlas*

<sup>44</sup> These descriptions have changed in different years. These current descriptions are from *IASC Gender Marker – Frequently Asked Questions* (29 July 2011)

	UNDP Gender Marker	UNICEF Gender Equality Marker	IASC Gender Marker	PBF Gender Marker	UNFPA Gender Marker
		and women is a principal objectives of the intermediate result and one of the main reasons the result was formulated. The result has corresponding indicators to measure how gender equality will be advanced.			
<b>Unit of Analysis – What is coded?</b>	Planned outputs (UNDP terminology) (same as project) ATLAS can then generate actual expenditure information as well	Planned Intermediate Results With the potential to track actual disbursements	Project at the planning stage	Project at the planning stage.	Planned outputs – Annual Work Plans (AWP) Will be able to generate planned and actual expenditure figures
<b>Who codes?</b>	Undertaken jointly by project managers and other staff members responsible for the outputs “Throughout this process, it is important to consult gender advisers/specialists, gender focal points and/or gender focal point teams to ensure consistency in the methodology used for rating.” <sup>45</sup>	Programme specialist or manager responsible for supporting implementation of a given intermediate result Recommended that the gender focal point / gender coordination team is consulted. Where offices do not have the necessary expertise, an external gender specialists can be consulted	“While the process varied from country to country, the Gender Marker codes were usually applied by project designers themselves at the time of uploading projects to the On-line Project System (OPS) and then reviewed by cluster-level review structures. The reviews were large undertaken by cluster vetting teams, by Gender Focal Points for each cluster, by GenCap advisers or a combination of all three, depending on each context.” <sup>46</sup>  In some cases the GenCap advisers actively supported the coding	PBF recipients are requested to insert a gender marker scoring on the cover sheet of their project proposal.	Programme/ technical staff, including project managers and other staff members responsible for the activities

<sup>45</sup> BDP, UNDP Gender Team (2009). *Guidance Note: Tracking Gender-Related Investments and Expenditures in Atlas*

<sup>46</sup> IASC (2012), p. 8

	<b>UNDP Gender Marker</b>	<b>UNICEF Gender Equality Marker</b>	<b>IASC Gender Marker</b>	<b>PBF Gender Marker</b>	<b>UNFPA Gender Marker</b>
			process, providing technical input on projects.		
<b>Responsibility</b>	Senior management	The Deputy Representative or her/his designate will be responsibility for quality assurance.			
<b>Quality Controls – Quality Assurance</b>	<p>Review and Analysis (report expected early 2012)</p> <p>Most ratings are given in conjunction with gender advisors/gender focal points</p> <p>Regional Gender advisors have integrated gender marker in all the regional training and monitoring visits.</p> <p>Gender Marker is integrated in UNDP enhanced results based management system- both as a planning, monitoring and reporting tool.</p>	<p>Regional Office and Gender and Rights Unit in Policy and Practice in NY will monitor and provide second-line support and quality assurance. The Office of Internal Audit is expected to conduct spot checks and include the application of the GEM in programme performance assessments. The Evaluation Office is also expected to incorporate the use of the GEM in evaluations.</p>	<p>GenCap advisers – where posted – participate in the coding process.</p> <p>HQ review to promote consistency of coding. The review assessed all projects in all countries without a GenCap adviser and 10% of projects in countries with a GenCap adviser.</p>	<p>In the case of the Immediate Response Facility (IRF), the code is verified by the PBSO Project Appraisal Committee, in consultation with the gender focal point. (All projects approved prior to Nov 2009 were coded retroactively by the PBF gender focal point)</p>	<p>Managers will approve the assigned codes and suggested budget percentage allocation</p> <p>Coding worksheets ask for background materials to help explain the rationale for the code.</p> <p>Planned: random vetting/audit with specialist review to follow-up on anomalies</p>
<b>When in the project cycle is the marker applied?</b>	<p>When project and activities are planned and budgets allocated.</p> <p>Through-out project implementation the rating could change, if the project is not implemented as planned.</p>	When the intermediate result is being developed	Planning – when the project is included in the CAP.		Planning stage
<b>What is/ can be reported?</b>	<p>%/# of projects by rating</p> <p>% of budgets by rating</p> <p>% of expenditure by rating</p> <p>Analysis by country, region, outcome and focus area of</p>	<p>% of UNICEF expenditure that contributes to gender equality results (rated 2 &amp; 3) – target: 75% by 2012</p> <p>% of UNICEF Intermediate</p>	2011 & 2012 Report - analysis of statistics (by country and cluster - # of projects in each coding category) & lessons		%/# of AWP's by country, UNFPA strategic output

	<b>UNDP Gender Marker</b>	<b>UNICEF Gender Equality Marker</b>	<b>IASC Gender Marker</b>	<b>PBF Gender Marker</b>	<b>UNFPA Gender Marker</b>
	<p>the UNDP Strategic Plan/Gender Equality Strategy</p> <p>UNDP staff can generate their own reports along specific lines of inquiry using the online gender equality marker data.</p>	<p>Results with at least a significant gender equality focus (rated 2 &amp; 3) target: 50% by 2012</p> <p>GEM related reports by Medium Term Strategic Plan (MTSP) Focus Area</p> <p>Country Office reports will include:</p> <ul style="list-style-type: none"> <li>- # &amp; % of intermediate results by code</li> <li>- # &amp; % of results by code, MTSP Focus Area and Programme Component</li> <li>- % of total programme resources allocated by code</li> <li>- % of total programme resources allocated and spent by code, MTSP Focus Area and by Programme Component</li> </ul>	<p>learned</p> <p>2012 Report includes information of percentage of funding by donors by code</p>		
<b>Reporting to date</b>	<p>Tracking Gender-Related Investments and Expenditures in ATLAS – Analytical Report 2009</p> <p>Basic data in report to Executive Board (Feb 2012)</p>	<p>Initial data included in Executive Board document E/ICEF/2011/10</p> <p>Will be available on the agency-wide, real-time ‘dashboard’</p>	<p>2011 Report - analysis of statistics (by country and cluster - # of projects in each coding category) &amp; lessons learned</p>		<p>Still in pilot stage</p> <p>Planned annual reporting to the Executive Board</p>
<b>How is the marker supported?</b>	<p>Guidance Note (2009)</p> <p>Help Desk (via email)</p> <p>Trainings and presentations in each region</p> <p>Regional gender advisors and global Gender Team</p>	<p>Guidance Note (2010)</p>	<p>Sector Tip Sheets</p> <p>In-country GenCap Advisers for some countries</p>		<p>To date – only pilots. These have been supported through in-person training, webinars and Guidance Note</p> <p>New project management system will have chat/help desk</p>
<b>Coverage</b>	<p>Aim: Universal</p>	<p>Aim: Universal</p>	<p>2012: 16 CAP countries, 5 Pooled Fund (PF) countries; and 1 flash</p>	<p>Aim: Universal</p> <p>Required that all project proposal documents</p>	<p>Aim: Universal</p> <p>Will be mandatory in new</p>

	UNDP Gender Marker	UNICEF Gender Equality Marker	IASC Gender Marker	PBF Gender Marker	UNFPA Gender Marker
			appeal/early recovery framework	include a gender scoring.	project management system.
<b>Benefits identified</b>	<p>Enabled staff to think about gender equality in a more focused way</p> <p>Sensitized project planning staff to incorporate gender into their programming.</p>	<p>Provide an improved system of tracking resource allocations and expenditures that are made to advance gender equality and/or the empowerment of girls and women</p> <p>Expected to sensitize planning teams to develop results that, to the greatest extent possible, advance gender equality and empower girls and women</p> <p>Expected to have an attribute in ProMS 9.1 and subsequently in VISION. The attribute will be placed at the level of intermediate results where the GEM will be scored.</p> <p>Will be applied to programme results that receive an allocation of programme funds<sup>47</sup></p>	<p>Strengthening of gender mainstreaming in NAFs, CHAPs, cluster response plans as well as projects</p> <p>Opened space for discussion of ‘what a good project is?’, ‘what the impact of gender blind programming is?’ &amp; ‘what gender standards need to be systematically observed in each sector?’</p> <p>Identified gaps in sex- and age-disaggregated data<sup>48</sup></p> <p>There have been examples of the codes influencing donor decisions and donors asking for clarification on projects coded 0.</p> <p>Some projects coded 0 have been left out of the CAP.</p>		<p>Even though the gender marker is still in the early piloting stages, it has already prompted discussion of gender equality issues.</p>
<b>Issues to date</b>	% of uncoded outputs	‘over-coding’ as an issue	GM will “reap best results when it is part of a holistic and well-facilitated gender mainstreaming activity.” <sup>49</sup>		

<sup>47</sup> UNICEF (2010). Guidance Note: Gender Equality Marker, Tracking Resource Allocations and Expenditure for Gender Equality Results.

<sup>48</sup> IASC CAP Gender Sub-Working Group (2011). *2011 Gender Marker in CAPs and Pooled Funds – Analysis of Results and Lessons Learned*.

<sup>49</sup> *ibid*

## ANNEX 2 – DOCUMENTATION REVIEWED

### IASC

- GenCap & IASC (2009). *Gender Markers in Humanitarian Appeals and Funding Mechanisms – Lessons Learned from the Roll-Out in 2009*. Compiled by Elizabeth Pender, Delphine Brun, Rahab Njoki, Catherine Andela.
- GenCap, Stop Rape Now & IASC (2010a). *Consultation on the IASC Gender Marker, Summary Report*. Geneva, 17-18 February 2010.
- *Gender Marker Workshop*, Fairview Hotel, Nairobi, Kenya. 21<sup>st</sup> – 23<sup>rd</sup> June 2011. FINAL REPORT.
- *The IASC Gender Marker – Improving humanitarian effectiveness – Member States Briefing*, IASC Gender SWG Meeting, Oct 2011. (powerpoint presentation)
- IASC (2012). *2012 IASC Gender Marker: Analysis of Results and Lessons Learned*. February 2012
- IASC (2011a). *2011 Gender Marker in CAPs and Pooled Funds – Analysis of Results and Lessons Learned*
  - (2011b). *IASC Gender Marker – Frequently Asked Questions*. July 2011
  - (2011c). *IASC Gender Marker: Inter-Agency Consultation on Establishing Systems to Track Allocations/Expenditures for Gender and GBV Programming in UN Managed Humanitarian Appeals and Funding Mechanisms*. Summary Report. Divonne-les-bains. 9 February 2011.
  - (2011d). *Camp Coordination & Camp Management (CCCM) Gender Marker Tip Sheet*
  - (2011e). *Child Protection Gender Marker Tip Sheet*
  - (2011f). *Coordination Gender Marker Tip Sheet*
  - (2011g). *Education Tip Sheet*
  - (2011h). *Food Security 1 (Food Assistance) Gender Marker Tip Sheet*
  - (2011i). *Food Security 2 (Agriculture and Livelihoods) Gender Marker Tip Sheet*
  - (2011j). *Gender Based Violence Gender Marker Tip Sheet*
  - (2011k). *Health: Gender Marker Tip Sheet*
  - (2011l). *Mine Action Gender Marker Tip Sheet*
  - (2011m). *Nutrition: Gender Marker Tip Sheet*
  - (2011n). *Shelter Gender Marker Tip Sheet*
  - (2011o). *Water, Sanitation & Hygiene: Gender Marker Tip Sheet*
  - IASC (2010a). *Early Recovery: Gender Marker Tip Sheet*
  - (2010b). *IASC Gender Marker*, June 2010 Update.
  - (2010c). *Protection Gender Marker Tip Sheet*

- IASC (nd). *Guidance Note for Clusters to Implement the IASC Gender Marker*.
- IASC SubWorking Group on Gender (2010). *Addressing Gender Equality in Early Actions to Humanitarian Crises*. Emergency Directors' Meeting – November 2010 – Rome.
- Pennells, Linda (nd) *The Gender Marker – A Practical Tool for the Agriculture Sector. Lessons Learned @ Participation*. FAO.
- *Strengthening Gender Mainstreaming – Annex CAP Facilitation Kit 2009*.

## **OECD**

- Benn, Julia (2008). *How Do DAC Statistics Measure Gender Equality Focused Aid*. Interactive Expert Panel: Capacity-building for mainstreaming a gender perspective in development, implementation and evaluation of national economic policies and programmes and budgets. Commission on the Status of Women, Fifty-second session.
- OECD-DAC Secretariat (2011a). *Aid in Support of Gender Equality and Women's Empowerment*. Statistics based on DAC Members' reporting on the Gender Equality Policy Marker, 2008-2009.
  - (2011b). *Aid in Support of Women's Economic Empowerment*.
  - (2010a). *Aid in Support of Gender Equality and Women's Empowerment: Statistics based on DAC Members' reporting on the Gender Equality Policy Marker, 2007-2008*.
  - (2010b). *Aid in Support of Gender Equality in Fragile and Conflict Affected States*.
- (2008). *The DAC Gender Equality Policy Marker – Excerpt from: Reporting Directives for the Creditor Reporting System [DCD/DAC/(2007)39/FINAL]*. Joint Biennial Workshop of the DAC Network on Gender Equality (GENDERNET) and the UN's Inter-Agency Network on Women and Gender Equality (IANWGE). (includes the 'frequently asked questions')

## **Peacebuilding Support Office**

- *Country Case Studies: Financing for Gender Equality* (draft)
- UN Women and PBSO (2010) *Background Note: Implementing Commitment 3 of the Secretary-General's Action Plan for Gender-Responsive Peacebuilding: "The UN Commits to Increasing Financing for Gender Equality and Women's and Girls' Empowerment in Post Conflict Situations"*.
- United Nations (General Assembly/Security Council) (2010). *Women's Participation in Peacebuilding – Report of the Secretary-General*. A/65/354 – S/2010/466.

## **UNDP**

- *Brief on tracking Gender-Related Investments and Expenditures in ATLAS*
- Budlender, Debbie and Rukiye Zeynep Basak (2007). *Creation of a Classification Scheme for Tracking of Gender-Related Investments and Expenditures in Atlas*. Prepared for Gender Team, Bureau of Development Policy, UNDP.
- Cela, Blerta (2010). *Measuring Change: Gender Equality Investments and Results*. (powerpoint presentation)

- \_\_\_\_\_ (nd) *Tracking Gender-Related Investments & Expenditure in ATLAS* (powerpoint presentation).
- *DRAFT – Concept Note: Gender Marker Review and Analysis.2011*
- *Draft Outline for Revised ROAR 2011 v7.*
- UNDP (2012) *Empowered and Equality: Implementing the Gender Equality Strategy in 2011 – Background Paper for the Annual Oral Report to the Executive Board.* February 2012.
- UNDP (2009a) *Guidance Note: Tracking Gender-Related Investments and Expenditures in ATLAS.* Bureau for Development Policy, UNDP Gender Team. 2009
- (2009b) *Tracking Gender-Related Investments and Expenditures in ATLAS – Analytical Report 2009*
- *UNDP Gender Marker Questionnaire.* (Report information 2010)
- Notes to file of various Gender Steering and Implementation Committee (chaired by the Associate Administrator)

### **UNFPA**

- *Analysis of the Gender Marker Across Agencies* (working document)
- *The Gender Marker: Harmonize Reporting* (powerpoint presentation)
- *Gender Markers: Tracking Our Investment in Equality* (powerpoint presentation)
- UNFPA (2011). *Information Note for UNFPA Gender Marker Pilot Programme: Tracking Our Investment in Gender Equality.* Gender, Human Rights and Culture Branch, Technical Division
- *UNFPA Gender Marker Worksheet*
- Workplan examples

### **UNICEF**

- UNICEF (2010). *Financing Gender Mainstreaming – A Review and Analysis of Gender Equality Programmes of UNICEF’s Partners: Assessing the Effectiveness of their Systems and Tools for Tracking Resource Allocations and Expenditures Advancing Gender Equality Results.* Prepared for Samuel Momanyi, Strategic Investment and Performance Analysis Section, Policy and Practice, UNICEF.
- UNICEF (2011). *Review of the Gender Equality Marker to UNICEF 2011 Intermediate Results in Regional and Country Offices.* Prepared under the coordination of Samuel Momanyi, Performance Information and Performance Monitoring Unit and Noreen Khan, Gender and Rights, UNICEF.
- UNICEF (2011). *Report on the Progress of Gender Equality Work in UNICEF.* Executive Board E/ICEF/2011/10.
- \_\_\_\_\_ (2010). *Guidance Note: Gender Equality Marker – Tracking of Resource Allocations and Expenditure for Gender Equality Results.* 16 September 2010

## Other

- Alpizar, Lydia et al (2010). *Trends in Bilateral and Multilateral Funding*. 2009-2010 FundHer Research Brief 1. Association for Women's Rights in Development.
- AWID (2010). *Where is the Money for Women's Rights... And How Can We Tap It? - Bilateral and Multilateral Development Agencies*. FundHer Fact Sheet #2.
- GTZ (2006). *Impacts on Gender Equality in Development Cooperation Interventions: Gender Markers in Technical and Financial Cooperation: Case Studies and Standard Materials*.
- ITC/ILO (2010). *ITC/ILO: Gender Marker - Tracking Gender-Sensitive Training Activities in the ITC/ILO Programmes*.
- UN Women (facilitated by) (2011). *System-wide Action Plan for implementation of the CEB Policy on Gender Equality and the Empowerment of Women*. Draft 2 for Piloting. 5<sup>th</sup> December 2011.
- \_\_\_\_\_ (2011a). *System-wide Action Plan for implementation of the CEB Policy on Gender Equality and the Empowerment of Women. Performance Standards Technical Notes*. Draft 1, 5<sup>th</sup> December 2011.

### **ANNEX 3 - PEOPLE INTERVIEWED AND/OR WHO PROVIDED INPUT BY EMAIL**

ILO	Ned Lawton (by email)
OECD-DAC	Julia Benn, Valerie Gaveau, Jenny Hedman, Patti O’Neill,
OCHA	Kate Burns
PSO	Willemijn van Lelyveld (by email)
UNDP	Blerta Cela, Raquel Lagunas, Jenny Drezin (consultant)
UNFPA	Gayle Nelson, Sarah Hou (consultant)
UNICEF	Noreen Khan, Samuel Momanyi, Emily Krasnor (consultant)
UN Women	Nisreen Alami, Ingrid Arnò, Hanny Cueva Beteta, Moez Doraid, S.K. Guha, Christopher Kuonqui, Aparna Mehrotra, Saraswathi Menon, Tony Beck (consultant – UN-SWAP)