Gender Equality Marker Guidance Note

1. Introduction

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."[1] In addition, the Secretary-General's Policy Committee tasked the UNDG Task Team on Gender Equality to develop common principles to ensure the various UN gender marker systems are comparable.

This *Guidance Note* sets out these common principles and standards for gender equality marker systems that track and report on allocations and expenditures for gender equality and women's and girls' empowerment. It will guide the development of an effective and coherent approach for tracking resources that support gender equality results with agreed upon parameters and standards inside the UN system. This will allow for UN system-wide reporting[2] with regard to funds contributing to promoting gender equality. This *Guidance Note* is intended to provide direction for individual entities instituting or improving their gender equality marker systems.

2. Principles

In order to guide and support the development of gender equality markers across the UN system and ensure that comparable data is available, the following principles are proposed.

Principle 1: **Gender equality markers will provide indicative data rather than precise statistics on actual investments and will be clear and transparent regarding the scope and limitations of the tool.**

Reporting on gender equality markers will use clear language on what the data represent, in order to minimize misunderstandings and misuse of the data. Gender equality markers will be used primarily to track trends and changes over time and contribute to decisions on funding allocations. There should be a clear recognition of the indicative nature of the figures generated.

Principle 2: **Gender equality markers will be accompanied by ongoing institutional investments in staff capacity to use the marker in the context of planning and programming.**

Gender equality markers are only as effective as the overall capacity of the organization to work towards gender equality related results across all areas of its project or programme. The development of tracking tools and technical expertise on gender equality, as well as strong management support on gender equality, are prerequisites for robust gender equality markers. The introduction of gender equality markers can also contribute to building capacity to better promote gender equality.

Principle 3: **Entities will seek to strengthen the reliability of gender equality markers.**

In order to strengthen the reliability of gender equality markers and build on their capacity to function as an entry point to discuss gender equality results across all areas of programming, entities should identify how best to involve both development and humanitarian implementing partners, in particular

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[1] A/65/354 – S/2010/466, para 36.

[2] See the Annex to this guidance note for the suggested system-wide reporting format.

national partners, in the use of the gender equality marker systems and the reporting of the resulting data.

Principle 4: Entities will ensure transparency in reporting on gender equality markers.

Reporting on gender equality markers will be an integral element of each entity's reporting to its governing body and such information will be made publicly available.

Principle 5: Entities will commit to ensuring comparable data using the gender equality markers.

Entities will make efforts to ensure the comparability of the data generated by the various gender equality markers, including by conducting internal reviews and as well as participating in peer reviews, to support greater harmonization and inter-agency learning.

3. Common Standards

In addition to principles, this note also proposes common standards for gender equality marker systems used by each entity. The assumption is that if each entity puts quality systems in place, then the data produced will be more reliable. This, in turn, will contribute to a system-wide process that offers a more accurate representation, and comparability, of the trends in investments.

Proposed common standards for entity-specific gender equality markers are organized under three categories: design, implementation/quality assurance and reporting.

3.1 Design

Common Standard 1: Unit of analysis – The gender equality marker will be applied to outputs/projects. Given institutional differences, the unit of analysis may vary from entity to entity, but each organization should strive to mark at either an "output" or project level. At a minimum, each agency should rate their outputs annually.

Common Standard 2: Stage of programme cycle –Gender Marker coding is applied in the planning stage and reflected in the approved budget and actual expenditures. Reporting will distinguish between budget allocation and actual expenditure data.

Common Standard 3: Definitions – Entities may adopt different categories of scales to code the extent of contribution to gender equality from different outputs/projects, depending on institutional mandates and structures. However, regardless of institutional differences, each entity must at a minimum be able to provide comparable data to a system-wide report on the number (and related financial value) of projects/outputs that:

   a) Have gender equality and/or the empowerment of women and girls as the **primary** or **principal** objective.

b) Make a **significant** contribution to gender equality and/or the empowerment of women and girls;

c) Make a **limited** contribution or **no** contribution to gender equality and/or the empowerment of women and girls.

Coding definitions will be supported by agreed interpretation guidelines common to all entities. The criteria defining each level of coding should be designed to minimize subjectivity in the coding process.

Common Standard 4: Integration into internal financial reporting systems – The gender equality marker will be part of the internal financial reporting system and/or results reporting structures. It will be included as a mandatory element (applying a gender equality marker code to a new initiative will not be optional).

Common Standard 5: Setting financial benchmarks – Each entity is encouraged to set a financial target/benchmark as per the standards within the System-wide Action Plan for implementation of the CEB Policy on gender equality and the empowerment of women.

3.2 Implementation/Quality Assurance

Common Standard 6: Consistency of coding – Each entity will develop guidance materials and provide technical support on gender equality analysis, results and indicators to support consistency of coding across all programming areas.

Common Standard 7: Oversight and responsibility – Each entity will clearly outline the accountability structure for the gender equality marker, including the responsibilities for assigning the code, for oversight, for annual reporting and for follow-up.

Common Standard 8: Quality assurance processes – Each entity will develop a quality assurance plan to support consistent and robust gender equality marker reporting. This plan will include participation in peer review processes in order to contribute to quality control. Entities will agree to regular participation as both reviewers and to opening their own systems for review. This type of process can support greater harmonization, inter-agency learning and could contribute to identifying good practices in this area.

Common Standard 9: Complementary monitoring – Given that gender equality markers provide little information on the quality of results achieved, each entity will develop a plan that outlines how other mechanisms, such as audit and evaluation, will be used to analyze and report on the quality of results actually supported and achieved.

3.3 Reporting

Common standard 10: Reporting standards – Each entity will ensure that its gender equality marker system allows them to contribute reliable data, disaggregated by code, on the following:

- number of outputs/projects (programme and management outputs), total, and by thematic priority/sector and country/region

- budget allocation and actual expenditure (programme and management outputs), total, and by thematic priority/sector and country/region

Entities will indicate the percentage of overall funding that has been coded or marked and the quality control measures that are in place to increase the consistency of the application of codes across the organization, to a system-wide report (see Annex).

Common standard 11: Transparency, consistency and clarity in reporting – Each entity will report annually to its governing body on gender equality marker data and will make data publically available on its external website. Reports will follow a consistent format in each reporting period in order to ensure continuity.

Annex – Suggested Annual System-Wide Reporting Format

Annually, UN Women will compile the data provided by the UN entities into a System-Wide Annual Report. The System-Wide Annual Report could include:

System-wide data

- Data describing the overall system-wide situation (percentages of initiatives coded at each level, and corresponding financial allocations).

- Data available from the country level and can then be aggregated to higher levels

- It will also be possible to provide analysis by thematic area. At one level this is challenging as entities will not report against common sectors (such as infrastructure, health, etc.) However, it should be possible to develop a set of "programming sectors" covering the mandates of the range of UN agencies. This type of disaggregation will clarify trend data relating to 'under investments' in specific types of programming.

- Comparison with the previous year or period.

Entity-specific data

- A common template that can be completed by each agency to compare specific elements (overall percentages and financial allocations, sectoral analysis).[3]

Special Focus or Analysis

- Annual reports focusing on specific issues and providing more analysis on that theme (conflict-affected countries, programming in the health sector, support to women's economic empowerment, etc.).

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[3] See, for example, the OECD-DAC reports: http://www.oecd.org/dataoecd/57/38/49732892.pdf