Coding Definitions for Gender Equality Markers

UNITED NATIONS SYSTEM
Chief Executives Board for Coordination
Finance & Budget Network

Coding Definitions for Gender Equality Markers Guidance Note

1. Purpose

This document complements and expands on the UNDG's Gender Equality Marker Guidance Note (2013). Together with the *Guidance Note* on *Quality Assurance of Gender Equality Markers* (2018), this supplementary guide aims to support UN entities in applying their Gender Equality Markers (GEMs) in an optimal manner.

Taking into account the recent experience of UN entities using gender equality markers and revisiting the original logic of gender equality markers in general, it sets out updated guidance to support harmonized reporting across the UN system by providing more specificity on coding standards.

This note elaborates on two Standards that have been the focus of discussion in the last three years: the 'unit of analysis' and 'coding definitions,' as well as discussing how the coding experience can assist in contributing to gender sensitive programme design.

2. Background - Previous UNDG Guidance

In 2013, the UNDG approved basic guidance on Gender Equality Markers for UN entities. The intent of that document was to support a common approach by UN entities to Gender Equality Markers. It focused on understanding the limits of markers (including their ability to provide 'indicative' information rather than concrete numbers) and identifying criteria for success (including institutional investments and quality assurance). It also encouraged entities to ensure the comparability of the data they report.

The common standards outlined a core of basic practices relating to the design, implementation (with a focus on quality assurance) and reporting of data from Gender Equality Markers. These standards were based on the assumption that each entity needed to develop a system that suited its specific mandate, gender equality policy, reporting structure and financial accounting system. Yet each entity's Gender Equality Marker should take into account these basic standards to foster a minimum level of consistency across the UN system for the purposes of comparability.

Given that the tracking of funds disbursed to promoted gender equality and the empowerment of women (possibly through the use of a Gender Equality Marker) is part of the UN System-wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP), consistency across entities is important, since the data will be compiled, aggregated and analyzed as part of the UN-SWAP. This will strengthen accountability at a system-wide level.

While it is possible to assign the Gender Equality Marker to activities without focusing on the financial commitment they involve, assuring that the marker can be linked both to activities and to financial information is important.

Concerning the issue of the unit of analysis, the 2013 approved *Guidance - Common Standard 1: Unit of Analysis* - stated "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 minimum, each agency should rate their outputs annually." As entities begin the process of introducing the Gender Equality Marker it has become clear that more guidance is needed in terms of understanding the differences in language across entities, as well as the pros and cons of more disaggregated coding.

On coding definitions, the approved *Guidance - Common Standard 3: Definitions* stated that entities were free to adopt different rating structures but they had to be able to combine their data to report collectively as a minimum on three codes:

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** or **no** contribution to gender equality and/or the empowerment of women and girls.

Reporting had to include also a count of the total number of programmes the entity oversees and corresponding budget allocations for each of the three minimum codes.
This formulation was based on categories used by the OECD-DAC Gender Equality Policy Marker – the first 'marker' used internationally and the basis for all the markers that came after. The formulation was seen as the minimal categories that entities could report against, regardless of whether or not they developed a more granular or nuanced reporting system.

However, throughout the UN system, many entities found the 3-point OECD-DAC Marker scale too limited. Entities wanted to distinguish projects and programmes that had some attention to gender equality/women's empowerment and made a limited contribution to gender equality outcomes from those that did not, by separating "limited contribution" from "no contribution". For some entities, the "limited contribution" category represents a considerable percentage of their overall activities. Consequently, UN entities introduced a fourth category so that all entities' efforts receive adequate visibility. The four-point scale is today used by the vast majority of UN entities regardless of their mandate.

3. Expanded Guidance

This section proposes clarification and elaboration of the 2013 UNDG Guidance. It provides increased detail around the issue of the unit of analysis, timing of coding, and coding definitions as well as highlighting the ways the coding experience can be used to enhance gender sensitive programme design.

➢ Unit of Analysis

The 2013 UNDG Guidance is very general regarding what should be coded, i.e. the unit of analysis. This was in part, because there was no uniform answer to this question as entities have

different planning and results-based management systems and definitions and the "unit of analysis" varies across the UN system. The OECD-DAC marker faces a similar challenge. Given the developments on the gender marker during the past four years, the UN system is now better placed to seek further alignment on what should be coded.

One challenge involves language used, which is not always consistent across entities. For example, while a number of UN entities use the language of outcomes and outputs in their strategic plans, others focus on goals and targets. Similarly, at a more disaggregate level of programmatic engagement, the terminology may include the terms activity and projects, tasks and initiatives. While the language used in the 2013 Guidance Note identifies outputs or programmes as two potentially appropriate levels of coding, it is possible to code at the project or activity level as well.

A first step in terms of addressing the issue of coding is to determine the language an institution uses for identifying higher level objectives versus lower level activities. In this document *outputs* is used to identify the highest level aims, *programmes/projects* is used to describe intermediate level objectives and *activities* is assumed to be the most granular.
Identifying an appropriate "unit of analysis" is a key step in the design of a gender marker for each UN entity. The "unit of analysis" should be defined taking into consideration two elements:

First, it should be sufficiently small so that the code is easy to apply. The smaller the unit of analysis, the easier it is to determine the code, since there is less ambiguity about the contribution to gender equality/women's empowerment. Further, if the unit of analysis includes multiple objectives, one code may be insufficient to capture all the nuances of the results of various activities.

Second, the identification of the unit of analysis should also keep the work load involved in coding manageable. For example, if coding is done at a very low level in the results chain, entities may have to apply several thousand codes, which may be impractical.

While conceptual concerns will drive some aspects of the unit of analysis decision, practical concerns related to existing infrastructure will play a role as well. Entities that are committed to integrate their code into existing financial tracking mechanisms will need to determine what language/level of disaggregation is incorporated into their financial software in order to determine how to add a gender marker to existing software. One widely used financial tracking software within the UN is Atlas. Agencies choose how to label their outlays (e.g. as projects, programmes, activities etc.), which may in turn limit the level at which gender expenditures can be tracked. At the same time, introducing the gender marker in conjunction with financial tracking software such as Atlas streamlines data entry, since the marker can be introduced at the same time that the budget for the workplan is being developed. Another advantage is that this provides an opportunity to discuss strategies for including gender at the budgeting phase.

Given the importance of tracking not just projects, but also financial resources, matching the gender equality marker to the reporting unit for financial activities is the most practical solution. This can be done at either the project or activity level. UNDP for example assigns the marker at the project level. UNFPA assigns its Gender Equality Markers at the Workplan activity level.

Coding at the output level requires less data entry time, but will require more time spent determining an aggregate output score, given that most outputs will contain multiple and possibly quite varied activities. Coding at the programme level is somewhat more disaggregated than coding at the output level, but may still involve judgment calls in terms of determining a final code, given that programmes/projects generally involve multiple activities. Coding at the activity level provides the most granular data, and individual activities may be specific enough that the level of engagement with gender is clearer, but will require entering more scores. In addition, activity level coding requires dealing with certain activities, such of general staff training, or purchases of supplies, where the gender impact is indirect and therefore more difficult to determine.

➢ **Example of output versus activity level coding**

An output that focuses on improving parliamentary procedures through a focus on accountability would be coded as a 0, if it contains no focus on gender. If a number of the activities within this output focus on addressing procedures that impede gender equality, the output could be coded as a 1. It is unlikely that an output with such a broad focus could ever be coded as a 2a or 2b. On the other hand, when coded at the activity level, certain activities, such as those that work to enhance women's representation as candidates would be coded as 2b/3, given their direct focus on increasing women's empowerment.

Similarly, without an explicit focus on gender, an output focusing on climate change adaption would be coded as a 0An examination of specific programmes and/or activities under this output though may lead to a reassessment of that score, and adjusting it to a 1. Again, it's unlikely that such an output would be coded as a 2a, 2b/3.

Unit of Analysis	Output	Programme/Project	Activity
Pros	Least data entry time	Intermediate level data entry time	Most likely to produce a range of scores between 0, and 2b/3. Aggregation done mathematically
Cons	Time and judgement required to determine appropriate aggregate score Aggregated data reduce information about programmatic diversity. Most codes likely to cluster between 0 and 1	Requires moderate amount of aggregation to determine net score	Most time consuming in terms of data entry Some activities may be difficult to score because their focus is not programmatic.[1]

---

[1] For more discussion of how to handle expenditures deemed "not applicable" see section 3.3

➢ **Timing of the coding exercise**

Flexibility can occur not only in terms of the level of disaggregation of the coding exercise but also in terms of the timing. Coding may be applied either at the stage where financial resources are being committed and/or at the end of a cycle when financial resources have already been spent.

Ideally entities will track both commitments and actual expenditures, but if constraints lead to the choice to only track one, there are advantages and disadvantages of each of these choices. Coding when budgetary allocation is first being made is valuable because conversations about the degree to which an output, programme or activity addresses gender can be had at the beginning of the budgetary cycle, while there is still time to adjust and augment the gender component. (See 3.4 and the *Guidance Note on Quality Assurance of Gender Equality Markers* for more detail.)

While tracking committed expenditures is valuable, agencies may instead, or in addition, choose to code at the end of each spending cycle, in order to determine what funds were actually spent. Here the advantage is that actual spending is being tracked and so this provides a more accurate measure of actual funds spent on gender equality. But tracking at the end of a budgetary cycle does not allow for adjustments to gender content to be done as projects are being identified and funded, which is a disadvantage. As such, ideally entities will assign gender markers to measure both budgetary commitments and budgetary outlays, in order to assure that gender is being discussed at the beginning of budgetary cycles, while at the same time assuring that commitments are turned into delivered outputs, programmes and activities. The data entry burden though is increased by adding both steps.

Alternatively, entities can develop '**real-time' scoring**, allowing for adjustments in scores throughout the cycle. This involves adjusting the gender marker at various times during a project cycle, to reflect actual expenditures. Real-time scoring can capture both initial commitments and final expenditures through a dynamic process. It is less time consuming than assigning a gender marker value at both the beginning and the end of a budgetary cycle, and has the advantage that both commitments and expenditures can be captured through this process. The *Guidance Note on Quality Assurance of Gender Equality Markers* further elaborates on this point.

➢ **Definitions**

Following on the 2013 UNDG Guidance, the implementation of gender markers has brought alignment in the definitions used.

Common elements in gender equality marker definitions include:

General Definition	Coding Abbreviation	Considerations
Not expected to contribute to gender equality/women's empowerment	**GEM0**	There is no consideration of gender equality issues and there are no results relating to gender equality or women's empowerment / rights
Contributes to gender equality/women's empowerment in a **limited** way	**GEM1**	There is limited consideration of gender equality/women's empowerment. For example, there may be a gender analysis or some collection/analysis of sex-disaggregated data, but no or limited gender equality results (minor to the overall objectives of the initiative).
Gender equality/ women's empowerment is a **significant** objective	**GEM2 or GEM2a**	These are usually considered gender equality 'mainstreamed' initiatives or initiatives that make a substantial contribution to gender equality/women's empowerment. There is at least one high-level result related to gender equality placed at the outcome rather than output level. Criteria that must be met to be given this code can include: • gender analysis has been done; • gender analysis has informed the results; • there are explicit high-level results that narrow gender inequalities or support the rights of women and girls.
Gender equality/ women's empowerment is the **principal** objective	**GEM3 or GEM2b**	Gender equality objectives are the primary intended result(s) of the unit of analysis. Narrowing gender inequalities, transforming gender norms, or strengthening the empowerment of women and girls is the main reason the initiative is being undertaken. A key question is: would the activity have been undertaken without this gender equality objective?

Both the 0, 1, 2, 3 or the 0, 1, 2a, 2b scales can be used. Several entities have opted for the GEM2a and GEM2b formulation over the GEM2 and GEM3 codes to make it clear that projects rated as *significant* (or GEM2/2a code) are just as important as *principal* initiatives (with a GEM3/2b code).

As long as entities use a four-point scale that identifies "no", "limited", "significant" or "principal" contribution, entities can select the coding scale which is more effective within their respective organization settings.

Gender equality marker definitions should take into consideration the following dimensions:

1) While developing definitions, attention must focus on addressing gender equality, empowerment of women and girls, transforming gender norms, or discrimination based on sex. Simply targeting women and girls or involving them as beneficiaries is insufficient to get a *principal* (GEM3 or GEM2b) or *significant* (GEM2 or GEM2a) rating as no transformative objective is foreseen. For the same reason, a result that simply states "women and men (or "girls and boys") will benefit (or participate)" is insufficient to be marked at the *principal* (GEM3 or GEM2b) or *significant* (GEM2 or GEM2a) level.

Examples:

> Creation of 5000 small and medium businesses (women and men owners) – coded GEM0
> Expansion of vocational training programming, with a focus on increasing the involvement of women in non-traditional trades by 25% – coded GEM2 or GEM2a

2) The focus should be on changes, outcomes or results and these results must be **explicit** in the logic module or result-based management framework of the unit of analysis. It cannot be assumed that women and/or girls will benefit or that gender equality issues will be addressed. This is sometimes called 'coding what you see.'

Examples:

> 3000 families will gain access to potable water – coded GEM0*
> 5000 students will benefit from a school feeding programme – coded GEM0*
> Women's organizations have improved capacity to carry out election monitoring – coded GEM3 or GEM2b
> Post-disaster housing reconstruction (including joint titling of houses for spouses) – coded GEM2 or GEM2a (housing reconstruction is the main objective, but there is a clear contribution to gender equality through joint titling)

* A number of these examples have the potential to be converted from 0 to 1 or even 2a, a point that will be discussed in more detail below.

> **How to use the gender marker coding process to improve programming**

The gender marker coding process can be used not only to track institutional commitments and financial resources spent on gender related programming, but also dynamically to improve gender programming. For this to occur, two steps must be involved: 1. A team approach to assigning data must be followed; 2. Flexibility needs to be built into strategic planning, for outputs and activities to be refined once gaps in gender programming are identified.

As the *Guidance Note on Quality Assurance of Gender Equality Markers* document points out, it is important that a team approach to coding be followed. Having finance officers work closely with gender focal points can not only improve the quality of the data, but it can also lead to opportunities for identifying ways of making small changes to programmes to move an activity from a 0 to 1 or a 1 to a 2a.

Example:

An output that focuses on child nutrition is likely to help girls as well as boys and yet if there is no specific focus on how this challenge may be gendered, the output would need to be coded as a 0. Including an explicit focus on tracking gender disaggregated nutrition data is sufficient to shift this output from being a 0 to a 1. Targeting any

gender gaps in nutrition more explicitly will shift this from a 1 to a 2a. UNICEF's efforts to reduce anemia among women and girls is an example that merits a 2a, since it takes the general goal of improving child nutrition and assuring that specific challenges facing girls are addressed. Because the focus is not empowering girls, 2b would not be appropriate, but it is important to keep in mind that both 2a and 2b are desirable outcomes.

This example also illustrates how having finance officers work closely with gender advisors can help provide the opportunity to use the gender marker iteratively to improve actual gender programming. The degree to which scores can be moved from 0 to 1 or 2a will depend on the type of projects being pursued and will depend as well as on the mandate of the entity.

Gender equality results must be accompanied by indicators that will track the proposed change. Experience has shown that to be successful, planned gender equality results must be supported by indicators, resources and attention.

To be coded significant (GEM2 or GEM2a), the output, programme or activity should include a clear gender analysis and there should be evidence that has this analysis has influenced the design.

Entities should require staff to justify their rating or code. Justifications can be short (a simple sentence or two). However, it is important for staff to get into the habit of noting why they allocated a specific code. This encourages consistency and accountability.
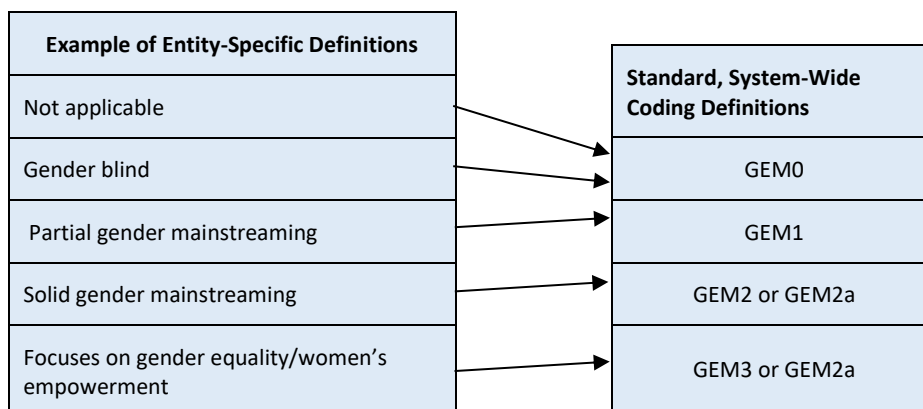
Some organizations have developed a 'not applicable' code, allowing staff to note that gender inequalities are not relevant to this specific area of programming. While this can be included in an entity- specific rating structure, but when reporting centrally, these 'not applicable' projects must be amalgamated with the GEM0 code. These are all investments that do not further gender equality outcomes.

Ideally, each entity will develop its own specific guidance that outlines how they interpret and apply these general definitions to their organization's mandate and systems.

It is important to note that even with detailed and clear guidance, there may still be discussion and differences of opinion on how to code specific initiatives. This can promote important internal discussions and build capacity on gender equality inside organizations.

While there may not be a 'right' answer, consensus among staff is important. Capacity building and ongoing training are essential for the consistent use of gender equality markers.

Each entity is free to develop its own scale, but they must be able to map their scale against a standard UN-wide 4-point scale as follows:

Example of Entity-Specific Definitions		Standard, System-Wide Coding Definitions
Not applicable	→	GEM0
Gender blind	→	GEM1
Partial gender mainstreaming	→	GEM2 or GEM2a
Solid gender mainstreaming	→	GEM3 or GEM2a
Focuses on gender equality/women's empowerment	→	

4. Sample coded initiatives

Following are some examples of how units of analysis have been coded across the UN system. These examples are used with the intent of fostering alignment and coherence in coding across the entire UN system for the purpose of comparability.

Description	Code
Technical meeting (on a general topic), that has a specific session on gender equality dimensions	Code: GEM1 Explanation: There is a limited contribution to gender equality/women's empowerment. To score GEM2, there would have to be substantial attention to the gender dimensions across the agenda of the meeting.
A training/capacity building initiative that focuses on women's leadership	Code: GEM3/GEM2b Explanation: The principal objective is to strengthen women's leadership which is a result that explicitly contributes to narrowing the gender equality gap.
Publication that includes some sex-disaggregated data	Code: GEM1 Explanation: There is a limited contribution to gender equality/women's empowerment objectives as sex-disaggregated data is not systematic or used specifically to cast light on gender disparities.
Data gathering/documenting initiatives	Code: GEM0, GEM1 or GEM2a/2, depending on type of data/level of disaggregation. Explanation: For example, collection of gender-based violence data would be GEM2/GEM2a. Sex-disaggregated census data would be GEM1. Data that are not sex-disaggregated would be GEM0.
HIV prevention initiatives	Code: This could be GEM0 to GEM2a/GEM2 depending on the degree to which gender equality is integrated into HIV programming. Explanation: For example, an HIV orientation for barbers is a GEM1, unless significant gender equality content is included in programme.

Description	Code
Engage with the Government and nongovernment partners or COs (for ROs) to promote implementation of CEDAW Concluding Observations	Code: GEM2b/GEM3 Explanation: The aim of this initiative is to strengthen CEDAW obligations, implementation and reporting (state/national, shadow, confidential, independent reports) among the countries and facilitate application of CEDAW mechanisms for gender mainstreaming in national and country development programming processes.
Training for young people through conducting two healthy lifestyles camps, which include female and male participants	Code: GEM0 or GEM1 Explanation: The focus here is healthy lifestyles. Young women will benefit from the information sharing, but gender equality is not a primary aim of this exercise. GEM1 will be applied if the training includes specific modules related to gender equality.
Develop a community training manual on the central role of family planning to community resource management	Code: GEM0 or GEM1 or GEM2/GEM2a Explanation: The focus of this activity is on the link between family planning and community resource management, and there is no explicit mention of gender equality. If some attention is given to gender equality issues in the document, then it could be assigned a GEM1 or even a GEM2/GEM2a, depending on the nature and depth of the analysis.
Establish a business development centre providing services to small/medium enterprises that tracks women/men clients, provides specific services to women entrepreneurs and has an explicit goal to increase the number and success of women-led businesses	Code: GEM2/GEM2a Explanation: If a gender analysis has been done and there are explicit outcome level results to increase the success of women entrepreneurs, then the initiative can significantly contribute to gender equality outcomes.
Preparation of a national human development report	Code: GEM3/GEM2b – Explanation: The report is fully dedicated to one or more gender issues: for example, the report is on gender and climate change. GEM2/GEM2a – Explanation: The report is not specifically dedicated to gender, but gender issues are discussed in all of its sections, with inclusion of sex-disaggregated data where relevant. GEM1 – Explanation: The report has one or two sections on gender equality and women's empowerment, but has many other sections that do not discuss gender issues at all. GEM0 – Explanation: Gender is not discussed at all in the report, or is mentioned only once or twice. For example, the report at several points adds 'including women and children' when discussing an issue. The report uses the words 'women and men', but does not specify how women's needs and interests differ from those of other groups.