

**DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE**

DAC Network on Gender Equality

Handbook on the OECD DAC Gender Equality Policy Marker

2025 Edition

The Handbook on the OECD DAC Gender Equality Policy Marker is designed to improve tracking of financing and programming for gender equality, notably for institutions reporting to the OECD Creditor Reporting System – including governments, international organisations, multilateral banks, foundations, etc. It provides recommendations for its effective application, with the goal of developing a more common language around tracking, and a clearer picture of the range of work underway, and gaps, on gender equality for development. The Handbook includes the recommended minimum criteria for the three categories of the marker which were first introduced by the DAC Network on Gender Equality (GENDERNET) in 2016. The correct application of the marker ensures accountability and transparency of development finance for gender equality.

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1 Introduction

The *Handbook on the OECD DAC Gender Equality Policy Marker* is designed to promote a better understanding of the Development Assistance Committee's (DAC) gender equality policy marker and to support institutions who wish to apply the marker when reporting to the Organisation for Economic Co-operation and Development's (OECD) Creditor Reporting System (CRS), by providing recommendations for its effective application. This 2025 edition is a refresh of the 2016 Handbook. It includes an Annex¹ with a casebook of examples and additional information to support the reporting by all development partners, DAC members and beyond. This edition also includes some minor language adjustments, intended to facilitate comprehension, throughout the descriptive text. **No changes have been made to the marker scoring system or the minimum criteria.**

The handbook includes the recommended minimum criteria for the three categories of the marker which were first introduced by the DAC Network on Gender Equality (GENDERNET) in 2016. The criteria are designed to:

- ensure a common understanding among reporting institutions of the minimum baseline required for programmes or projects to qualify for a Score 0, Score 1 or Score 2 (see Table 2.1)
- facilitate the scoring process by providing a checklist of minimum criteria for each category
- strengthen the comparability and accuracy of the data reported.

The correct application of the marker ensures accountability and transparency of development finance for gender equality and supports the implementation of the [2024 DAC Recommendation on Gender Equality and the Empowerment of All Women and Girls in Development Co-operation and Humanitarian Assistance](#) (OECD, 2024^[1]). The [Gender Equality and the Empowerment of Women and Girls: DAC Guidance for Development Partners](#) (OECD, 2022^[2]) complements this effort, by providing good practices on policies and systems to deliver on gender equality in all development and humanitarian assistance efforts. The [Development Finance for Gender Equality Dashboard](#) presents data collected using the marker and helps illustrate how the marker supports transparency and accountability (OECD, 2025^[3]).

2 How does the OECD DAC track development finance in support of gender equality?

The Organisation for Economic Co-operation and Development (OECD) tracks development finance in support of gender equality and the empowerment of all women and girls using the OECD DAC gender equality policy marker – a statistical tool used to record activities with gender equality as a policy objective. As part of the annual reporting to the OECD Creditor Reporting System (CRS), Development Assistance Committee (DAC) members must indicate for each project or programme whether it includes gender equality as a policy objective according to a three-point scoring system (see Table 2.1). Other actors can also provide this information. The marker is based on development partners' intentions at the design stage of the project or programme. Projects and programmes marked as “significant” or “principal” (Score 1 and Score 2) are considered by the OECD as development finance with gender equality objectives.

Table 2.1. The three-point scoring system of the DAC gender equality policy marker

NOT TARGETED (Score 0):	The project/programme has been screened against the marker but has not been found to target gender equality.
SIGNIFICANT (Score 1):	Gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme.
PRINCIPAL (Score 2):	Gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this gender equality objective.

A “principal” score is not by definition better than a “significant” score. The “DAC Recommendation on Gender Equality and the Empowerment of All Women and Girls in Development Co-operation and Humanitarian Assistance” (OECD, 2024^[11]) recommends that development partners adopt a **dual strategy** to gender equality across their development co-operation portfolio, combining dedicated or targeted interventions (usually Score 2) with gender mainstreaming (usually Score 1).

The Creditor Reporting System purpose codes

In addition to screening projects with the gender equality policy marker, DAC members are required to classify their projects under a specific CRS purpose code (OECD, 2024^[4]) to indicate the main sector that the project or programme is designed to support (e.g. health, energy, agriculture).

Two codes are particularly relevant for tracking finance to gender equality:

- **Women's rights organisations and movements, and government institutions** (code 15170). This purpose code was implemented in 2009 and updated as of the 2020 CRS reporting round. It is used to track support for feminist, women-

led and women's rights organisations and movements, as well as institutions (governmental and non-governmental) at all levels, to enhance their effectiveness, influence and sustainability (activities and core-funding). These organisations aim to bring about transformative change for gender equality and the rights of women and girls in developing countries. Their activities include agenda-setting, advocacy, policy dialogue, capacity development, awareness raising and prevention, service provision, conflict-prevention and peacebuilding, research, organising, and alliance and network building.

- **Ending violence against women and girls** (code 15180). This purpose code was implemented in 2016 and tracks support to programmes designed to prevent and eliminate all forms of violence against women and girls/gender-based violence (GBV). This encompasses a broad range of physical, sexual and psychological violence including but not limited to intimate partner violence (domestic violence); sexual violence; female genital mutilation/cutting (FGM/C); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls. Prevention activities may include efforts to: empower women and girls; change attitudes, norms and behaviour; adopt and enact legal reforms; and strengthen implementation of laws and policies on ending violence against women and girls, including through strengthening institutional capacity. Interventions to respond to violence against women and girls/gender-based violence may include expanding access to services including legal assistance, psychosocial counselling and health care; training personnel to respond more effectively to the needs of survivors; and ensuring investigation, prosecution and punishment of perpetrators of violence.

Activities reported under purpose codes 15170 and 15180 should, by definition, be scored as principal (score 2) on the gender equality marker.

3 What is the intention of the DAC gender equality policy marker?

The DAC gender equality policy marker is a key monitoring and accountability tool. It helps identify gaps between policy and financial commitments and incentivises efforts to close them. It does not replace reporting and evaluation on the gender equality results achieved by projects and programmes marked as significant or principal (Score 1 and Score 2) in the evaluation phase. Reporting on gender equality results is essential to measure and improve performance, and complementary to reporting against the DAC marker.

The data generated by the marker provides an estimate of development finance in support of gender equality rather than an exact quantification. The marker is a qualitative instrument rather than a quantitative tool. The total amounts of projects and programmes with a Score 1 or a Score 2 are counted as development finance with gender equality objectives.

Since 2007, this data has been publicly available on the OECD statistical database (OECD, 2025^[5]) and the OECD produces analyses and easily accessible charts based on the data such as on the Development Finance for Gender Equality Dashboard (OECD, 2025^[3]). The data is used to track changes over time and inform decisions on funding allocations (see Box 3.1).

What does the data from the gender equality policy marker tell us?

The data identified through the gender equality policy marker provides information about:

- individual gender equality focused projects or programmes
- the global estimate of development finance committed for gender equality
- the proportion of DAC members' development finance with gender equality objectives
- the sectors prioritised for gender equality focused aid
- the breakdown of development finance with gender equality objectives within the individual sectors
- the countries prioritised for development finance with gender equality objectives
- how development partners compare with each other
- overall trends and changes over time in development finance with gender equality objectives.

DAC markers² apply to spending commitments by development partners. As such, they measure planned investments and not disbursements. Commitments are defined as “a firm obligation, expressed in writing and backed by the necessary funds, undertaken by an official donor to provide specified assistance” (OECD, n.d.^[6]). There is very little gap over time between commitments and disbursements, but there can be some lags in the case of pluri-annual disbursements (aid paid in several instalments). Commitments, including multi-year commitments, are recorded in full at the time they are made irrespective of when they are disbursed. DAC markers apply to commitments because they:

- provide a forward-looking picture by giving information about future expenditure
- indicate the policy intention of development partners at the design stage of projects and programmes

- fluctuate as development policies change, and therefore better reflect changing political commitments by development partners.

It should be noted that, when DAC members report to the CRS, DAC policy markers apply specifically to bilateral allocable aid (see Figure 3.1).

Bilateral allocable aid includes

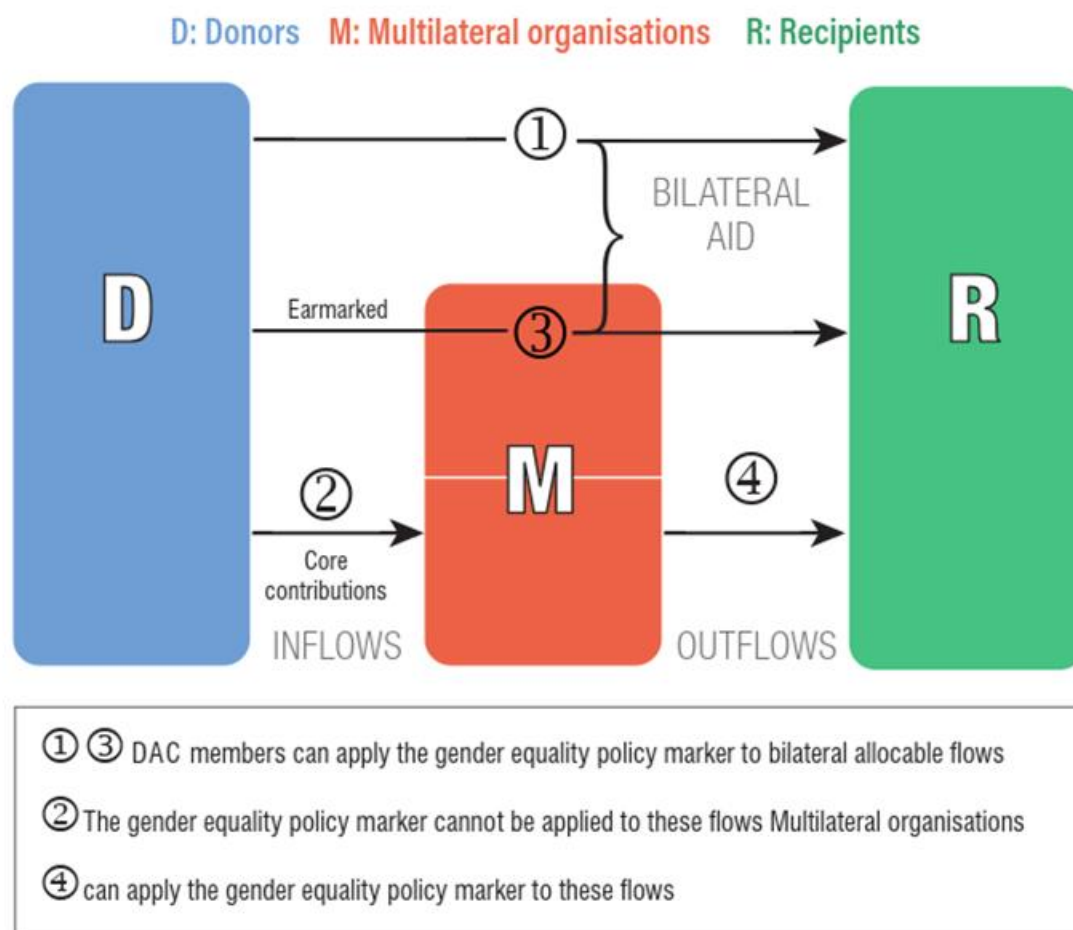
- sector budget support
- core support to non-governmental organisations (NGOs)
- support to specific funds managed by international organisations
- pooled funding
- projects
- donor country personnel and other technical assistance
- scholarships in the donor country.

Bilateral allocable aid excludes general budget support, core contributions to multilateral organisations, imputed student costs, debt relief, administrative costs, development awareness, and refugee costs in the donor country – where the intention of development partners is considered as impossible to identify.

When non-DAC member development partners report to the CRS, DAC policy markers can be applied.

The marker cannot and does not intend to measure the outcome or impact of a programme or project. It must be complemented by monitoring and evaluation instruments to assess these.

Figure 3.1. How the DAC gender equality policy marker applies to various financial flows



Box 3.1. How does the OECD use the data from the gender equality policy marker?

1. Annual charts: Each year, the OECD updates the Development Finance for Gender Equality Dashboard (OECD, 2025^[3]) with data for DAC members, both as a whole and individually. It provides an overview of volumes and shares over time, across sectors and partner countries.
2. Analyses: The OECD publishes analyses on development finance for gender equality in topical areas of development co-operation.
3. Policy dialogue: The OECD uses its international leverage and expertise on financing gender equality to stimulate discussion among DAC members and partners on how to improve the quality and quantity of resourcing for gender equality. It offers a platform to share data, evidence and knowledge on emerging actors and trends shaping the financing landscape for gender equality and seeks to identify promising and innovative practices.

4 How does the scoring system of the gender equality policy marker work?

To ensure the comparability of the data reported, it is important that projects meet a set of minimum criteria that are common to all reporting institutions. Figure 4.1 summarises the minimum criteria that are required for activities to qualify for a Score 0, Score 1 or Score 2. These criteria remain the same since 2016, when they were first introduced.

Figure 4.1. Minimum criteria of the gender equality policy marker scoring system

<p>NOT TARGETED (Score 0)</p>	<p>The project/programme has been screened against the marker but has not been found to target gender equality.</p> <p>This score cannot be used as a default value. Projects/programmes that have not been screened should be left unmarked, i.e. the field should be left empty³. This ensures that there is no confusion between activities that do not target gender equality (Score 0) and activities for which the answer is not known (empty field).</p> <p>A gender analysis should be conducted for all projects/programmes. Findings from this gender analysis should be used to ensure that the project/programme, at a minimum, does no harm and does not reinforce gender inequalities.</p>														
<p>SIGNIFICANT (Score 1)</p>	<p>Gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme.</p> <p>The gender equality objective must be explicit in the project/programme documentation and cannot be implicit or assumed.</p> <p>The project/programme, in addition to other objectives, is designed to have a positive impact on advancing gender equality and/or the empowerment of women and girls, reducing gender discrimination or inequalities, or meeting gender-specific needs.</p> <table border="1" data-bbox="430 725 1465 1039"> <thead> <tr> <th data-bbox="430 725 1404 757">Minimum criteria (should be met in full):</th> <th data-bbox="1404 725 1465 757">Yes</th> </tr> </thead> <tbody> <tr> <td data-bbox="430 757 1404 797">A gender analysis of the project/programme has been conducted.</td> <td data-bbox="1404 757 1465 797">✓</td> </tr> <tr> <td data-bbox="430 797 1404 860">Findings from this gender analysis have informed the design of the project/programme and the intervention adopts a “do no harm” approach.</td> <td data-bbox="1404 797 1465 860">✓</td> </tr> <tr> <td data-bbox="430 860 1404 922">Presence of at least one explicit gender equality objective backed by at least one gender-specific indicator⁴ (or a firm commitment to do this if the results framework has not been elaborated at the time of marking the project).</td> <td data-bbox="1404 860 1465 922">✓</td> </tr> <tr> <td data-bbox="430 922 1404 963">Data and indicators are disaggregated by sex where applicable.</td> <td data-bbox="1404 922 1465 963">✓</td> </tr> <tr> <td data-bbox="430 963 1404 1039">Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.</td> <td data-bbox="1404 963 1465 1039">✓</td> </tr> </tbody> </table>	Minimum criteria (should be met in full):	Yes	A gender analysis of the project/programme has been conducted.	✓	Findings from this gender analysis have informed the design of the project/programme and the intervention adopts a “do no harm” approach.	✓	Presence of at least one explicit gender equality objective backed by at least one gender-specific indicator ⁴ (or a firm commitment to do this if the results framework has not been elaborated at the time of marking the project).	✓	Data and indicators are disaggregated by sex where applicable.	✓	Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.	✓		
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Data and indicators are disaggregated by sex where applicable.	✓														
Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.	✓														
<p>PRINCIPAL (Score 2)</p>	<p>Gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this gender equality objective.</p> <p>The project/programme is designed with the principal intention of advancing gender equality and/or the empowerment of women and girls, reducing gender discrimination or inequalities, or meeting gender-specific needs.</p> <table border="1" data-bbox="430 1173 1465 1552"> <thead> <tr> <th data-bbox="430 1173 1404 1205">Minimum criteria (should be met in full):</th> <th data-bbox="1404 1173 1465 1205">Yes</th> </tr> </thead> <tbody> <tr> <td data-bbox="430 1205 1404 1245">A gender analysis of the project/programme has been conducted.</td> <td data-bbox="1404 1205 1465 1245">✓</td> </tr> <tr> <td data-bbox="430 1245 1404 1308">Findings from this gender analysis have informed the design of the project/programme and the intervention adopts a “do no harm” approach.</td> <td data-bbox="1404 1245 1465 1308">✓</td> </tr> <tr> <td data-bbox="430 1308 1404 1370">The top-level ambition of the project/programme is to advance gender equality and/or empowerment of women and girls.</td> <td data-bbox="1404 1308 1465 1370">✓</td> </tr> <tr> <td data-bbox="430 1370 1404 1433">The results framework measures progress towards the project/programme's gender equality objectives through gender-specific indicators to track outcomes/impact.</td> <td data-bbox="1404 1370 1465 1433">✓</td> </tr> <tr> <td data-bbox="430 1433 1404 1473">Data and indicators are disaggregated by sex where applicable.</td> <td data-bbox="1404 1433 1465 1473">✓</td> </tr> <tr> <td data-bbox="430 1473 1404 1552">Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.</td> <td data-bbox="1404 1473 1465 1552">✓</td> </tr> </tbody> </table>	Minimum criteria (should be met in full):	Yes	A gender analysis of the project/programme has been conducted.	✓	Findings from this gender analysis have informed the design of the project/programme and the intervention adopts a “do no harm” approach.	✓	The top-level ambition of the project/programme is to advance gender equality and/or empowerment of women and girls.	✓	The results framework measures progress towards the project/programme's gender equality objectives through gender-specific indicators to track outcomes/impact.	✓	Data and indicators are disaggregated by sex where applicable.	✓	Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.	✓
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Data and indicators are disaggregated by sex where applicable.	✓														
Commitment to monitor and report on the gender equality results achieved by the project in the evaluation phase.	✓														

Examples of scoring

See also the Casebook in Annex.

Examples of projects or programmes that can be marked as “not targeted” (Score 0):

- A basic education and literacy project designed to benefit boys and girls but with no specific objectives or activities that aim to address gender-based barriers to education.
- Scholarships where most of the beneficiaries happen to be girls or women, but which are not specifically targeted at supporting the enrolment of girls or women in educational programmes.
- A railway project for which a gender analysis has been conducted, but where gender equality is not a deliberate objective and which does not include specific activities designed to reduce gender-based inequalities (e.g. in access to services, markets, risks, benefits and opportunities) or empower women (e.g. through gender quotas in hiring for construction work, street lighting and walkways that make transport safer for women).
- A project to construct a sports facility for local youth that includes building toilets for boys and girls in separated areas but does not include specific measures to ensure women and girls' involvement in sports activities such as gender training for coaches, appropriate scheduling of activities (e.g. before dusk), or awareness raising activities to combat stereotypes.
- A project aimed at supporting local farmers' access to micro-credit to purchase agricultural inputs such as pesticides or fertilisers, which does not address gender biases in access to and control over productive inputs or include specific measures to target women farmers.
- A project to prevent alcohol abuse and alcoholism among disadvantaged men through the setting up of support groups and counselling, which might have as an unintended side-effect a reduction in the frequency and severity of intimate partner violence.

Examples of projects or programmes that can be marked as “significant” (Score 1):

- A basic education and literacy project designed to benefit boys and girls but with a specific objective and activities that address gender-based barriers to girls' education, for example through the provision of financial incentives to encourage disadvantaged families to allow girls to attend school.
- A project aimed at providing drinking water to a district or community, which includes specific objectives and activities to ensure that women and girls have safe and easy access to the facilities.
- A project designed to respond to adolescents' sexual and reproductive health needs and reproductive rights by setting up a clinic where they can access information, HIV testing and prevention services, family planning advice, and which includes differential services for girls and boys.
- A project focusing on decentralisation and local governance processes aimed at building the capacity of local governments for improved planning and financial management, but which also defines specific objectives to strengthen women's participation in decision making at municipal level and ensure gender-responsive services, for example through gender-budgeting initiatives.
- An infrastructure project for the construction of a new metro line which seeks to improve the utilisation of the transport system for women by considering their safety needs (e.g. through providing secure street lighting around stations) and includes specific shop spaces for female-owned businesses in the stations.

Examples of projects or programmes that can be marked as “principal” (Score 2):

- A project that focuses specifically on girls' access to and performance in education or vocational training which has the main objective of empowering women and girls, and reducing inequalities between boys and girls.
- A project designed principally to prevent or respond to gender-based violence in conflict.

- A social protection project set up with the primary purpose of supporting the empowerment of women and girls who are particularly disadvantaged in society.
- A project to educate and mobilise men and boys to become advocates against gender-based violence in their community.
- A capacity-building project aimed at supporting a country's ministry of finance in incorporating gender equality into its national development strategy.
- A project to strengthen women's voices and their participation in government at local, regional or national level.

5 Recommendations for effective application of the gender equality policy marker

To strengthen the accuracy and comparability of the data between reporting institutions, the following steps are recommended:

Apply the marker from the early phases of project design

The gender equality policy marker has the most impact when it is used as a “live tool” to spark discussions about the integration of gender equality during the early stages of project appraisal and design, while substantial amendments are still possible.

Apply the marker to the entire project or programme

The gender equality policy marker must be applied to an entire project or programme based on an assessment of the overall intentions of the activity. The marker should not be applied separately for different components of a larger project.

The total budget of a project or programme attributed a Score 1 or Score 2 is counted as development finance with gender equality objectives, even if gender equality is only one of the project’s objectives. This approach responds to the need to preserve a simple marking process that encourages a high rate of reporting (i.e. a large proportion of projects being screened against the marker).

Consistency is needed across institutions in how the marker is applied. Inconsistent reporting practices can have a significant impact on the financial resources counted as including gender equality objectives.

For example, a USD 1.5 million programme aimed at modernising schools through refurbishing classrooms, equipping the schools with computers and building dormitories for female students to promote girls’ education should be marked “significant” (Score 1). If the marker were to be applied separately for each component, the activity aimed at building dormitories for female students would be marked “principal” (Score 2) while the remaining components would be marked as “not targeted” (Score 0). In some cases, this can lead to overreporting of the finance having gender equality as a principal objective and an overall decrease in the finance reported as having gender equality as a significant objective (see Table 5.1).

Table 5.1. Impact of different applications of the marker to a school modernising programme

Total budget: USD 1.5 million

Gender equality policy marker score	Amount reported if marker applied to whole programme (recommended)	Amount reported if marker applied to one component
Principal	0	USD 200 000

Significant	USD 1 500 000	0
TOTAL reported	USD 1 500 000	USD 200 000

Note: Consistency is needed across institutions in how the marker is applied.

Assign responsibility for applying the marker to project managers or officers

Each institution is encouraged to clearly designate responsibility for assigning and validating the gender equality marker score.

As the marking must reflect the project's overall intentions, responsibility for applying the marker should sit with project managers or officers who have a good understanding of the project. Ideally, the application of the marker should be done in consultation with gender equality experts, and with verification from the statistical or quality control unit.

Invest in staff capacity to apply the marker correctly

Building staff capacity is critical to facilitate the marking process and reduce the potential for error.

Ways to support the marking process include:

- dedicated staff training sessions on how to use the gender equality marker: practical exercises on how to mark projects based on actual case studies are often seen as the most useful activity
- developing guidance material within agencies and providing technical support (i.e. to conduct gender analyses) to support the consistent application of the marker.
- encouraging institutions to share existing material and tools for capacity building and training activities for officers responsible for marking projects or programmes
- setting up a helpdesk or nominating a contact person to support the project managers or officers responsible for marking.

Establish strong internal quality control mechanisms

Reporting institutions are responsible for implementing quality assurance and control mechanisms to guarantee the accuracy of the application of the marker and the data that they report to the OECD.

Reporting institutions should introduce regular checks to review the marking of the data before reporting it to the OECD. Verifications are more effective and less time consuming when they are conducted individually for each project rather than at the aggregated level by the statistical unit.

Recommendations to strengthen internal quality assurance within institutions include:

- conducting a systematic check of the marker score (e.g. by the operational or geographic division) before the approval of the project
- developing a quality assurance plan to support consistent and robust reporting.

Complement the marker with strong monitoring and evaluation systems

The gender equality policy marker does not provide information on the results achieved by projects or programmes. Reporting institutions are encouraged to develop strong monitoring and evaluation systems for this specific purpose.

6 Frequently asked questions

What is a gender analysis?

All projects and programmes should be informed by a preliminary gender analysis. A gender analysis and a “do no harm” approach is necessary for all development activities to ensure that, at a minimum, the project or programme does not perpetuate or exacerbate gender inequalities. A gender analysis examines the differences between genders in terms of roles and responsibilities, daily routines and activities, and access to and control over resources, services and decision making, including those that lead to social and economic inequalities. This analysis is applied to programme and policy development and to service delivery.

A gender analysis should lead to the inclusion of explicit measures in the project design which:

- avoid perpetuating or reinforcing gender inequalities (“do no harm” approach)
- overcome barriers to women’s full participation in the project
- ensure that women and girls, men and boys, benefit equitably from the project’s results
- incorporate specific activities to address gender inequalities and constraints, and meet gender-specific needs and priorities
- use gender specific and/or sex-disaggregated indicators, including impact indicators, to monitor and evaluate progress and results.

For more details on undertaking a gender analysis, see “Gender Equality and the Empowerment of Women and Girls: DAC Guidance for Development Partners” (OECD, 2022^[2]).

Is a Score 2 (principal objective) better than a Score 1 (significant objective)?

No. A Score 2 (principal objective) is not by definition better than a Score 1 (significant objective). The “DAC Recommendation on Gender Equality and the Empowerment of All Women and Girls in Development Co-operation and Humanitarian Assistance” (OECD, 2024^[1]) recommends that development partners adopt a dual approach to gender equality in their development co-operation portfolio that combines gender mainstreaming (usually Score 1 or significant objective) with standalone projects to promote gender equality (usually Score 2 or principal objective). If gender mainstreaming is systematically practised, gender equality will often be a significant objective of projects across all sectors.

The following two approaches to an agricultural extension project help distinguish between a principal and significant objective. One cannot be considered better than the other:

- A gender analysis shows that the majority of farmers in a particular area are women who have been neglected by extension services (i.e. advisory and support services to improve agricultural productivity). An agricultural extension project is consequently developed with the aim of providing women farmers with training, information and access to inputs and services to enable them to acquire new skills and improve their food security, income and productivity. This project would be marked as targeting gender equality as a principal objective (Score 2).
- An agricultural extension project is planned with the aim of increasing crop production in a particular area. During the design phase, a gender analysis points to the need to involve and empower households headed by women who have

typically been overlooked in the provision of extension services because of assumptions that all farmers are men. Alongside other measures, and as part of the overall project, a specific lending and credit facility is established for women to purchase agricultural inputs such as pesticides or fertilisers. This project would be marked as having gender equality as a significant objective (Score 1).

What is the distinction between a Score 0 (not targeted) and an empty field?

The gender equality marker has three values: Score 0 (not targeted), Score 1 (significant objective) and Score 2 (principal objective). The Score 0 (not targeted) can only be assigned to activities that have been screened against the gender equality marker and that were found not to target gender equality. It cannot be used as a default value.

For activities that have not been screened the marker field should be left empty. Score 0 should not be used for projects or programmes that have not been screened. This avoids any confusion between screened projects that do not target the objective (Score 0), and projects for which the answer is not known (empty field).

How should large infrastructure projects or programmes where only a small component of the intervention targets gender equality be marked?

It is important for donors to remember that the total budget of a project or programme with a Score 1 or a Score 2 is counted as development finance with gender equality objectives.

In the case of a large infrastructure project or programme where only a small component or a few activities focus on gender equality, the decision to attribute the project a Score 0 (not targeted) or a Score 1 (significant objective) needs to be based on an assessment of the ambition and quality of the intended gender-related work. If only a few activities or components of a large project or programme focus on gender equality or the quality and ambition of the intervention in relation to gender equality is limited, the development partner might decide that it is not meaningful to mark the project as including gender equality objectives.

Development partners are encouraged to justify their scoring for large projects or programmes marked as integrating gender equality objectives when reporting to the OECD. The description of activities box in the CRS reporting form should clearly communicate the gender equality objectives of the project or programme.

Example of an infrastructure project with a Score 1 (significant objective):

- An infrastructure project for the construction of a new metro line which seeks to increase and improve the use of the transport system by women by considering their safety needs (e.g. through providing secure street lighting around stations) and includes specific commercial space for female-owned businesses in the stations.

Example of an infrastructure project with a Score 0 (not targeted):

- A railway project for which a gender analysis has been conducted, but where gender equality is not a deliberate objective and which does not include specific activities designed to reduce gender-based inequalities (e.g. in access to services, markets, risks, benefits and opportunities) or empower women (e.g. through gender quotas in hiring for construction work, street lighting and walkways that make transport safer for women).

Should projects where half of the beneficiaries are women be automatically marked as gender equality focused (Score 1 or Score 2)?

No. Women benefitting equally from a project or programme does not by default qualify it as gender equality focused (Score 1 or Score 2). Projects should only be marked as gender equality focused if they have as one of their explicit objectives to advance

gender equality and the empowerment of women and girls, reduce gender discrimination or inequalities, address women's specific gendered needs or constraints, and specific activities to achieve these goals with indicators to track progress.

References to women and girls in the project description (i.e. through terminology such as "including women and girls") does not automatically mean that the project is gender equality focused. The gender equality and women's empowerment objective must be an explicit and deliberate objective of the project or programme and cannot be unintended or assumed.

Can activities that target men and boys be marked as having gender equality objectives (Score 1 or Score 2)?

Yes. Gender equality can only be achieved if men and boys work with women and girls to transform unequal power relations and challenge discriminatory gendered norms, attitudes and behaviours. Men and boys can also benefit from gender equality and can play a critical role in advancing gender equality from the personal to the societal level, for example by modelling gender-equitable behaviour in the household and community, raising awareness of gender injustices among their peers, holding other men to account, and speaking out as gender advocates.

The projects below targeting men and boys can for example be marked as having gender equality objectives:

- training for male judges, police officers or the military on women's human rights
- provision of education and information on sexual and reproductive rights for male adolescents, combined with awareness raising and education on gender and women's rights
- men's groups who meet for activities to combat violence against women
- a project that provides support services and counselling to male refugees who have experienced sexual and gender-based violence.

The following projects focusing on men and boys cannot be marked as having gender equality objectives:

- a project to support male youth employment that does not explicitly seek to address gendered barriers to men's employment
- a project to prevent alcohol abuse and alcoholism among disadvantaged men through the setting up of support groups and counselling, which might have as an unintended side effect a reduction in the frequency and severity of intimate partner violence.

Annex: Casebook

This Casebook aims to complement the Handbook with specific examples of development activities and their reporting against the gender equality policy marker. The examples presented here have either been provided by DAC members or selected from the CRS database and complemented with information available from online sources. The Casebook is intended to provide a selection of examples based on situations that were identified by members as particularly challenging for the application of the marker. It is not a collection of “best practices”.

The Casebook applies to any international development finance activity, including but also beyond official development assistance (ODA), and can be used by any development partner. The OECD DAC is the custodian of the gender equality marker and the secretariat units working on gender equality and development finance statistics are available to support its use, including through training and responding to questions.

Cases are organised into the following six categories:

1. Level of ambition for a Score 1
2. Sectors which typically have a low focus on gender equality
3. Activities with more than one purpose
4. Funding through intermediaries
5. Loans and guarantees: Official development assistance and beyond

1. Level of ambition for a Score 1

Case 1: Differentiating between a Score 0 and a Score 1

The Accelerating Sustainable and Productive Investment in Renewable Energy & Efficiency (ASPIRE) programme in Botswana, funded by the European Union, aims to promote and increase access to affordable, reliable and sustainable energy through the expansion of renewable energy generation. It includes activities to strengthen institutional capacities and regulatory reforms in the sector of energy including the realisation of feasibility studies for renewable energy and energy efficiency projects, and the implementation of pilot projects in the energy efficiency field.

Based on the finding that women in Botswana are often excluded from decision-making processes related to the energy sector and are unable to fully voice their energy needs, activities specifically targeting gender equality were included in the programme. The planned activities include training and certification of a percentage of women for solar panel installation, energy audits and energy management. Percentages were set to significantly enhance female economic participation over and above baseline data. The collection of gender-disaggregated data and evaluations assessing to what extent the action is contributing to gender equality were also explicitly mentioned in the project description.

Assessment: This programme received a Score 1 against the gender equality policy marker due to its explicit gender-specific objectives and gender-targeted activities. Without these objectives, it would have received a Score 0.

Key takeaway: Undertaking a gender analysis for a programme is not enough for a Score 1. Simply ensuring that the programme does no harm and does not reinforce gender inequalities is equally insufficient for a Score 1. The presence of at least one gender

equality objective backed by at least one gender-specific indicator is required for a Score 1. The gender equality objective(s) and indicator(s) should be explicitly included in the programme documentation.

Case 2: Scoring projects when gender equality represents only a minor component of the overall project

Norway has approved funding, earned by Guyana as results-based payments for its forest climate services, for the “Guyana Utility Scale Solar Photovoltaic” programme (GUY SOL) that aims to support the diversification of Guyana’s energy matrix towards the use of cleaner and renewable energy sources in the electricity generation matrix.

The programme will invest in eight utility-scale, photovoltaic solar projects with associated energy storage systems distributed across three areas in the country. These eight projects will contribute to avoiding CO₂ emissions, lowering electricity cost generation and supporting a substantial transition to renewable energy sources.

The programme includes a reference to the opportunity to promote gender equality and social inclusion and foresees the completion of a gender and diversity analysis as part of the preparations to inform the final scope of activities to be pursued. The programme also includes a special training programme for women in solar panel installation and a paid eight-month apprenticeship programme to strengthen women’s technical skills and facilitate their incorporation into the workforce. The training covers technical skills related to solar panel installation, safety, job readiness and climate justice. The results matrix includes an indicator on the percentage of women trained who started working the year following completion of the apprenticeship programme. Although the gender equality component is explicit in the programme, it is minor and represents only 1% of the total programme budget.

Assessment: Although the gender equality component of the programme represents a minor part, the programme meets the minimum criteria to be classified in full as a Score 1. A gender analysis of the programme is foreseen and the findings are expected to inform the programme design. There is at least one explicit gender equality objective backed by a gender-specific indicator, and a commitment to monitor the gender equality results during the evaluation phase. The gender equality component is disaggregated by sex, even if this isn’t the case for all data and indicators. Since the marker should not be applied separately for different components of a large project, a Score 1 can be attributed to the entire programme.

Key takeaway: When gender equality is an important and deliberate objective of a project, and the minimum criteria for a Score 1 are met, the score can be applied to the entire project. In terms of budget, there is no minimum share for gender equality activities needed to qualify for a Score 1. The marker should not be applied separately for different components of a large project.

Case 3: Scoring a programme for which the gender equality objective has evolved over time

Finland has undertaken projects with the Meteorological and Hydrological Administration of Viet Nam to increase capacity for better early warning systems and hydrometeorological services for the Vietnamese people. The Promoserv project, in its first phase, had a Score 0 against the gender equality marker. It included a gender equality training, but had no objectives related to advancing gender equality. Over the years, the Finnish Meteorological Institute worked with the Finnish Ministry of Foreign Affairs to make gender equality efforts more meaningful and targeted. Initial efforts aimed solely at ensuring that projects did no harm to gender equality. Later, projects started including a gender analysis, disaggregating data by sex and other relevant factors where possible and ensured the equal participation of women and persons in vulnerable situations. In addition, new projects systemically included the budget and indicators for gender equality activities.

In its third phase, Promoserv 3, gender equality is advanced both through internal and institutional objectives as well as external objectives related to women’s participation in the labour force and institutionalising a gender perspective in the work of the Meteorological and Hydrological Administration of Viet Nam. It also aims to ensure that project end users have equal access to the climate and meteorological services provided, with a particular focus on ensuring that information reaches women and those “left behind”. Twelve per cent of the project budget is allocated to advancing gender equality. Promoserv 3 received a Score 1 against the gender equality marker.

Assessment: The project had a Score 0 in its first phase as it did not include gender equality objectives. Even with efforts to strengthen the gender equality component of the project, its initial score did not change. Further work was undertaken which was reflected in subsequent phases of the project, where the criteria for a Score 1 were met.

Key takeaway: The gender equality objective needs to be integrated at the design stage of the project. Even if the approach to gender equality changes over time, the score in the CRS database will not change. However, a project can evolve and subsequent phases can better integrate gender equality objectives from their inception. When a later phase of a project is reported to the CRS and if the criteria for a Score 1 or Score 2 are then met, the new phase of the project will be scored accordingly. The score of projects or project phases that have already been reported to the CRS cannot be changed retroactively.

2. Sectors which typically have a low focus on gender equality

Case 4: Humanitarian aid

Development partners often contribute to Country-Based Pooled Funds (CBPFs) managed by the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), that are established when an emergency occurs or when an existing crisis deteriorates. Contributions are collected into single, unearmarked funds, which are allocated to UN agencies and NGOs as primary recipients, who may then sub-grant parts of the grant to other organisations. The Yemen Humanitarian Fund is an example of a CBPF.

Assessment: If the CBPF in question has conducted a gender analysis, included explicit gender equality objectives and used gender-specific indicators and data to track outcomes, the contribution to the fund can qualify for a Score 1 or Score 2. The same criteria used to assess an ODA project should be used to assess contributions to a fund.

Key takeaway: When development partners contribute to humanitarian funds, such as CBPFs, they can look at the mandate, activities and reports of the fund to determine if their contribution would qualify for a Score 0, Score 1 or Score 2 against the gender equality marker. In the case of CBPFs, OCHA's website shows that it has a gender equality policy with a priority to drive a robust gender analysis to understand the implications of planned actions for women, girls, men and boys of different ages and backgrounds. This analysis contributes to a more targeted humanitarian planning and response as well as ensuring that humanitarian interventions do not perpetuate existing inequalities. OCHA collects gender-disaggregated data in terms of people targeted and reached. They also make available reports of their various CBPFs which show whether and how gender equality has been integrated into the interventions supported. These resources can help determine the score of a planned contribution.

Case 5: Transport

The Bus Rapid Transit (BRT) project aims to enhance transport facilities to improve urban mobility, connectivity and accessibility to commuters and businesses, thereby supporting the economic and social development of Dar Es Salaam in the United Republic of Tanzania, and of Tanzania as a whole. The French Development Agency (AFD) is financing Phase 5 of the BRT project, which involves the construction and commissioning of two BRT lines, comprising two 26.4 km corridors fed by six feeder lines, serving dense neighbourhoods, hospitals, stations and universities.

A gender action plan was developed, and the project was designed in a way that pays particular attention to gender-related issues such as violence against women and the integration of women in the labour force. The results framework includes some gender-responsive indicators, which were informed by a study on the different constraints men and women face in the transport sector with proposed actions that need to be implemented and the necessary mitigating measures. One indicator is that at least 30% of new drivers will be women, achieved through a special programme to motivate women to train as bus drivers.

Assessment: The project was reported under the purpose code for road transport and received a Score 1 against the gender equality marker. Score 1 is correct since the project meets the minimum criteria according to the Handbook: a gender analysis has been conducted, findings have informed the design of the project, there is at least one explicit gender equality objective backed by at least one gender-specific indicator, and there is a commitment to monitor and report on the gender equality results achieved. The main objective of the project remains the improvement of the transport system. However, in addition to its main objective, it has been designed to have a positive impact on women as a secondary, but explicit objective.

Key takeaway: The study conducted on the different constraints faced by men and women in the transport sector in Tanzania was a critical element of the project. It enabled the inclusion of specific actions in the project design to help address these issues. Financing this large project without taking any measures to better integrate women into the labour force would have been a missed

opportunity. Additionally, if the project did not include specific measures related to women's safety and security in public transport, it would be contributing to maintaining the current levels of violence that women experience in their daily commute.

Case 6: Energy distribution

As part of the bilateral development co-operation between Germany and Tajikistan, the KfW Development Bank of Germany is financing the construction of a river-run hydro power plant with the principal objective of providing sustainable, reliable and affordable energy for the population of the province of Gorno-Badakhshan in Tajikistan. A gender analysis was undertaken for the implementation phase which indicated a major gap in the representation of women in the Tajik energy sector and their job possibilities in well-paid fields of work related to mathematics, informatics, natural sciences and technology (MINT). As part of an increased investment in the implementation phase, a component to foster gender equality in the Tajik energy sector was agreed between KfW and Pamir Energy, the executing agency. This component aims to support young female students with education in MINT subjects and to provide job opportunities in male-dominated fields. It comprises the financing of scholarships for female students to pursue higher education in engineering and related subjects, covering tuition, room and board for a period of up to four years. Women also play an important role in the selection process, making up two-thirds of the selection committee. As the gender analysis revealed that many female graduates of MINT subjects do not have proper possibilities to enter the labour market in Tajikistan, largely due to traditional societal gender roles, internships or traineeship opportunities are offered to awardees during their studies and a post-graduate job is offered as long as there is a vacancy.

Assessment: Based on a gender analysis, a component was included in the project to help close the existing gender gap in the Tajik energy sector. Although the project had a Score 0 against the gender equality marker in its initial phase, it received a Score 1 after integration of this gender equality component. It did not get a Score 2 as gender equality was a secondary objective.

Key takeaway: Large infrastructure projects often receive a Score 0 against the gender equality marker. This is also the case with projects in the energy sector, especially in energy generation and transmission. Development partners can raise these projects to a Score 1 if they integrate components that foster gender equality. This could be related to project staff, employees or the organisational structure of executing agencies (e.g. utilities), or the potential workforce in the sector (e.g. female students). For a project to qualify for a Score 1, a gender analysis should have been undertaken and gender equality should be a deliberate objective. There is not fixed limit to the financial volume of the gender equality component in relation to the main investment.

3. Activities with more than one purpose

Case 7: Activities including both humanitarian aid and gender-based violence (GBV) elements

A project was developed to support the implementation of actions in Bangladesh against sexual violence, with a focus on refugees and migrants.

Assessment: This project has an objective related to ending GBV, but as it can also be considered humanitarian aid, it could be reported either under CRS purpose code 15180 on ending violence against women and girls, or under purpose code 72010 on material relief assistance and services. Both would be correct. A choice can be made as to which purpose code better reflects the project, or which code best highlights the policy priority of the development partner reporting. The project should also receive a Score 1 or Score 2 on the gender equality policy marker.

Key takeaway: When more than one purpose code represents the objective of a project, a choice will have to be made about which CRS purpose code to use. If the development partner in question has a policy priority to end GBV, it may prefer to emphasise this element, while another development partner may prefer to demonstrate its humanitarian efforts.

The choice of purpose code may also depend on how the reporting agency typically works. Some DAC members use multiple purpose codes as standard practice in their CRS reporting, so in this case they may choose to split the project and report a part of it as 15180 and another part as 72010. Although this practice is possible, it is important to note the potential impact it may have on analyses. For example, if a project is reported 50% to 15180 and 50% to 72010, an analysis of ODA to 15180 would only consider the amount reported to that code, and not the full budget for the project.

Case 8: Activities including both women's rights organisations and gender-based violence (GBV) elements

A project undertaken by the Netherlands in the Tshopo Province and Kinshasa, in the Democratic Republic of the Congo, had as its main objective to improve the capacity and leadership of women and girls from various socio-economic backgrounds in the fight against GBV. Activities included training of women's and girls' organisations, sensitisation of authorities and community leaders on the fight against GBV and enabling access for women and girls to essential sexual and reproductive health services.

Assessment: The objectives of the project include an element of strengthening women's rights organisations as well as an element of ending violence against women and girls, so this project could be reported under either CRS purpose code 15170 on supporting women's rights organisations or purpose code 15180 on ending violence against women and girls. Both would be correct. A choice can be made as to which purpose code fits better with the project, or which code reflects best the policy priority of the DAC member reporting. Multiple purpose codes can also be used (see "Key takeaway" below).

The project would receive a Score 2 against the gender equality marker given that its main objective was gender equality. The project is also likely to be attributed a Score 1 or Score 2 against the policy marker for reproductive, maternal, newborn and child health (RMNCH). An activity can receive a Score 1 or Score 2 in several markers at once, as markers are used to track cross-cutting policy themes.

Key takeaway: As highlighted in the previous case, the choice of purpose code may depend on how the reporting agency typically works. Some DAC members use multiple purpose codes as standard practice in their CRS reporting, so in this case they may choose to split the project and report a part of it as 15170 and another part as 15180. Although this practice is possible, it is important to note the potential impact it may have on analyses. For example, if a project is reported 50% to 15170 and 50% to 15180, an analysis of ODA to 15170 would only consider the amount reported to that code, and not the full budget for the project.

Case 9: Activities addressing inequalities that intersect with gender

Spain approved the extension of a project in Guatemala focused on women with disabilities. Women with disabilities in rural Guatemala belong to one of the most disadvantaged groups as they experience oppression for being indigenous, for being women and for having disabilities. The project aims to strengthen the advocacy tools of women with disabilities, carry out advocacy work for labour and educational rights of people with disabilities and to enable access to health services.

Assessment: Gender equality is the main objective of the project and is fundamental in its design and expected results. The project would not have been undertaken without this gender equality objective, so it qualifies for a Score 2 under the gender equality marker. The project would also receive a Score 1 or Score 2 on the inclusion and empowerment of persons with disabilities. The objective of the project is the realisation of rights of specific groups and could thus be marked under purpose code 15160 on human rights.

Key takeaway: Not all inequalities can be mapped to or identify with a specific CRS purpose code, but it is important to search for the code that best reflects the objective of the project. Projects that support the rights of specific marginalised groups often find that code 15160 is the most appropriate. Code 15160 covers:

"Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue. Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education. Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture." (OECD, 2025^[7])

The gender equality marker score will depend on the criteria met. A project targeting an aspect of inequality that intersects with gender, but with no explicit reference to gender equality, will not qualify for a Score 1 or a Score 2. To qualify for a Score 1, gender equality needs to be an important and deliberate objective of the project.

Case 10. When an activity is attributed a Score 2 in more than one policy marker

Germany's Federal Ministry of Economic Co-operation and Development approved a project in India entitled "Strengthening Gender-Responsive Forest Ecosystems Management and Agroforestry". The project aims to promote gender-responsive and climate-adapted forest ecosystems and agroforestry system management to support gender equality and the preservation of the livelihoods of local communities and especially marginalised groups. This objective is based on the understanding that access to and responsibility for natural resources and the role in the management of forest ecosystems and agroforestry systems are gender-dependent and that not all genders can participate equally in decision-making processes.

The project has three planned outputs and activities: 1) strengthening the institutional framework for gender-responsive forest and agroforestry management by developing a gender strategy for the forestry sector in India; 2) supporting the implementation of gender-responsive forest and agroforestry management and their equal planning processes by involving members of marginalised groups in decision making; and 3) promoting forest and agroforestry value chains to increase the income of marginalised groups by carrying out gender-differentiated value chain analyses and by organising gender training and awareness-raising measures at community level, for example on women's rights, land ownership, positive masculinity.

Assessment: All three planned outputs and activities relate to gender equality and biodiversity. Both biodiversity and gender equality are fundamental objectives to the design and expected results of the project. The project would not have been undertaken without the gender equality objective nor without the biodiversity objective. The project receives a Score 2 against the gender equality marker and is also attributed a Score 2 against the biodiversity marker.

Key takeaway: It is possible to receive a Score 2 against different policy markers when the programme clearly has dual objectives and meet the criteria for the markers concerned.

4. Funding through intermediaries

Case 11: Funding for local women's rights organisations and feminist movements channelled through an international civil society organisation

Global Affairs Canada approved a contribution to support women's rights organisations (WROs) in Ghana in the context of the project "Women's Voice and Leadership Response to Coronavirus (COVID-19)". Plan International Canada, which is an international civil society organisation (CSO) based in Canada, would manage the funding. The project was part of Canada's "Women's Voice and Leadership" programme, dedicated to supporting local and regional women's rights organisations and lesbian, bisexual, transgender, queer and intersex groups working for women's rights and gender equality through multi-year core funding; fast, responsive funding; support for organisational capacity strengthening; and networking and alliance building. As part of the project, the implementing partner Plan International Canada would support small- and medium-sized local WROs to deliver services to advance gender equality and better advocate for changes in policies and legislation that negatively impact women and their rights. The project also supported advocacy for gender-responsive COVID-19 policies and programmes nationwide, strengthening WROs' knowledge of COVID-19, and providing services for survivors of sexual and gender-based violence during the pandemic and beyond.

Assessment: Although the direct recipient of the project was a large international CSO based in Canada, the project had a clear policy objective of funding and supporting the effectiveness, influence and sustainability of local and regional WROs, which were determined by the development partner. When reporting on aid with the purpose of enhancing the effectiveness, influence and sustainability of WROs and feminist movements, even if channelled via intermediaries who are not WROs, the purpose code 15170 "Women's rights organisations and movements, and government institutions" should be selected.

The CRS channel code should be used to indicate the relevant status or nature of the intermediary (organisation/fund/programme) chosen as the channel of delivery. In this case, the channel code should be 22000, "Donor country-based NGO". Activities reported under the purpose code 15170 should by default receive a Score 2 on the gender equality marker.

Key takeaway: When DAC members and other development partners provide funding for the effectiveness, influence and sustainability of local feminist, women-led and women's rights organisations and movements to support their activities, for

example, through agenda-setting, advocacy, policy dialogue, capacity development, awareness raising and prevention, service provision, conflict prevention and peacebuilding, research, organising, and alliance and network building, they often use an intermediary or implementing partner rather than provide aid directly to the local organisation or movement. Multilateral programmes and funds that have a specific purpose are typical intermediaries for such aid, such as the UN Women's Peace and Humanitarian Fund (WPHF). Other intermediaries include dedicated arrangements or projects that channel funds through larger, often global, civil society organisations as well as dedicated women's funds such as the Equality Fund.

When extracting and analysing the aid data that has been reported into the CRS database under purpose code 15170, it is possible to select and present the data by channel code. For example, using channel code 23000, "Developing country-based NGO", helps identify funding that is allocated directly from a DAC member or other reporting institution to a local organisation.

Case 12: Earmarked funding through specific-purpose programmes

Germany contributed to the "Making Migration Safe for Women" programme which is managed by UN Women and designed for implementation in several countries. The aim of the programme is to support safe, regular migration for women and to strengthen international standards for the protection and promotion of the rights of migrant women. In its first phase, the geographical focus of the German contribution was Niger, followed by Ethiopia in the second phase.

The programme pursues a human rights-based, intersectional and gender-responsive approach. It supports national policy making in taking greater account of the needs, priorities and situations of vulnerability of women in migration. Concrete objectives are: national migration policies, laws and services in partner countries are gender responsive; migrant women are informed about their rights and risks; women returnees have better access to decent work; governments and relevant international human rights bodies ensure the promotion and protection of migrant women's rights through strengthened global regulations and standards; and improved collection, analysis and dissemination of data disaggregated by gender, age and migration status.

Assessment: This contribution meets the criteria for a Score 2 under the gender equality marker. Its main objective is to support safe, regular migration routes for women and to strengthen international standards for the protection and promotion of the rights of migrant women. A gender analysis has been carried out and the programme would not have been undertaken without the gender equality objective.

Key takeaway: This contribution is not considered "core funding" for a multilateral organisation but funding for a specific programme where the policy focus is stated. Contributions to specific programmes managed by multilateral organisations (coded as co-operation modality type B03 in the CRS database) (OECD, 2025^[7]) are considered bilateral allocable aid and are screened against the gender equality marker ("multi-bi" funding). In such cases, a gender analysis may not have been undertaken for the programme itself. However, if there is a gender equality strategy or a gender analysis for the organisation or fund managing the programme, where gender equality is incorporated as a principal or significant objective, it can meet the criteria for a gender analysis. When deciding to contribute to such a fund or programme, development partners can ask to review the mandate, objectives and evaluations of the programme they are considering supporting to determine whether their contribution will receive a Score 0, Score 1 or Score 2 against the gender equality marker. They can also encourage the fund to conduct a gender analysis or adopt a gender strategy when making a contribution.

Case 13: Earmarked funding through multilateral organisations

Italy is planning to finance a multi-bilateral project for the improvement of the agri-food industry in the Republic of Moldova, through an earmarked contribution to an international organisation. The main objective of the project is to collaborate with the Moldovan Minister of Agriculture to strengthen the agri-food industry and improve diversification in the agricultural markets, while promoting reforms to internal regulations, fostering further alignment with the EU Acquis Communautaire. The project also includes activities focused on strengthening associations among small farmers and supporting the farmers co-operatives in marketing their products and connecting them with the Italian associative system.

Assessment: The project received a Score 0 against the marker since it does not meet minimum criteria on gender equality.

Key takeaway: Despite the presence of indicators on gender equality (e.g. proportion of women in managerial positions in the new co-operatives), these do not reflect a gender responsive approach at result and activity level, since the intervention does not

address the obstacles that women encounter in empowerment and active participation (e.g. community awareness, protection from gender-based violence, targeted support for women to promote their participation, increased access to land ownership and agricultural assets). With reference to the risk or marginalisation factors that affect women specifically, reference was made only to widows, but widowhood is not the only feature which exposes women to risks and obstacles to emancipation. Finally, the language used in the project proposal did not reflect the intention to reach farmers, including women farmers. These recommendations have been transmitted to the applicant organisation for future improvements on the overall quality of the project and on using the gender equality marker score.

Case 14: Contributions to multilateral funds

Germany provides core funding to support a multilateral fund in mobilising finance to countries in line with its strategic priorities, including gender equality. While this flexibility enables alignment with broad goals, it also entails rigorous monitoring to ensure that gender-related objectives are achieved across all funded activities.

Assessment: To score this funding against the gender equality marker, Germany undertook an assessment of the multilateral fund's strategies, policies, plans and project requirements against the gender equality marker criteria.

Firstly, it reviewed the fund's strategy to assess whether gender equality is an objective. In the fund's initial strategic plan, gender equality is defined as a cross-sectoral priority area and a gender-sensitive approach in developing countries is required. In the updated strategic plan, the fund must continue to advance "best practice policies" and standards in the area of gender equality, enhance gender-specific outcomes, and promote gender mainstreaming in all internal and external activities and programmes. In the second updated strategic plan, the fund is required to bring equality and gender-specific aspects to the forefront of climate action. Based on this, the importance of gender equality in the fund's operations is recognised and considered as significant, not principal.

Secondly, Germany assessed whether the fund has a gender equality strategy or policy. It found that the fund introduced a gender policy and updated it later incorporating gender-specific considerations into the design, implementation, monitoring, and evaluation of its-financed projects. It mandates developing gender-specific guidelines and tools to support project preparation and implementation. The fund has also implemented measures to ensure grievance mechanisms address issues of gender-based violence and to facilitate women's access to these mechanisms.

Thirdly, the assessment considered whether gender analyses would be conducted at project level. It found that a gender assessment and subsequent gender action plan are required during the project proposal process. At the project level, no comprehensive gender analysis is conducted beyond approximate figures of female beneficiaries. However, accredited entities (i.e. implementing agencies) must provide an annual progress report, containing information on the progress made during the reporting period such as activities, targets, indicators, timelines as well as planned activities for the upcoming year.

Finally, Germany assessed whether gender-disaggregated data are collected where applicable and reported regarding gender equality as a primary or secondary goal. It found that accredited entities (AEs) report on gender-related indicators during evaluation. However, there is a lack of project-level data that would allow conclusions on gender impacts. Gender-sensitive project reporting is also part of the annual progress report. In theory, each financing proposal submitted by AEs includes gender assessments and gender action plans (including gender-disaggregated data and specific measures to incorporate gender equality into funded activities).

The assessment of the multilateral fund's strategies, policies and plans, alongside the requirement for projects has shown that Germany's support to the fund can be marked with a Score 1 under the gender equality marker.

Key takeaway: When providing a core contribution to specific-purpose programmes and funds coded as co-operation modality type B03 in the CRS database (OECD, 2025^[7]) the handbook criteria need to be derived from strategic plans, gender strategies and implementation of projects. This can change over time, so a fund that was considered as meeting certain criteria of the gender equality marker at a specific moment in time will not by default always meet those criteria. Regular assessments of updated strategies and plans need to be undertaken to ensure the associated score remains valid.

5. Loans and guarantees: Official development assistance and beyond

Case 15: Reporting on loans

Especially vulnerable to climate change, the Philippines has set ambitious targets under the Paris Climate Agreement. The French Development Agency (AFD) has provided a public policy loan to support the reforms for low-carbon, resilient and inclusive development as foreseen by the Philippines in their Nationally Determined Contribution (NDC). The Philippines NDC includes a Gender Action Plan (GAP) which aims to ensure that gender considerations are fully integrated into climate change policies across critical sectors. The project is co-financed with the Asian Development Bank. One of the objectives is the reduction of social imbalances through an enhanced resilience of rural populations, the reduction of inequalities around the use of natural resources and sensitivity to gender-based inequalities.

Assessment: Depending on its level of concessionality, a loan can qualify as ODA or as “other official flows” (OECD, 2025^[8]). In either case it can be examined against the gender equality marker.

The Philippines NDC Gender Action Plan is a key element of the climate programme, and it includes gender equality objectives with gender-specific indicators, as well as a commitment to monitor and report on the gender equality results, so it can be attributed a Score 1. The project should not receive a Score 2 since the main objective of the loan is to support the implementation of the national climate change reform programme rather than gender equality.

Key takeaway: The same minimum criteria required to qualify for a Score 0, Score 1 or Score 2 apply to loans, independent of their level of concessionality.

Case 16: Guarantees

A programme was designed to promote investments in digital connectivity in Africa. A development partner supported this programme by providing a guarantee to help mobilise private investment, with a goal of mobilising more funds for digital infrastructure and digital service platforms.

A gender-specific target was included in the programme based on the finding that women are less likely to use mobile services than men, potentially excluding them from the benefits of using digital services such as financial, government, education or health services. The target is to reduce the gender digital gap (access to public and private e-services) to under 10%, which will be achieved through specific investments and technical assistance. Technical assistance is foreseen to carry out gender diagnostics of businesses, design gender action plans, capacity building and training for gender equality and women’s empowerment.

Assessment: The guarantee provided was examined against the gender equality marker and received a Score 1 against the gender equality marker since advancing gender equality is an important and deliberate objective of the programme.

Key takeaway: The minimum criteria required to qualify for a Score 0, Score 1 or Score 2 apply to guarantees. Guarantees can be ODA eligible if they meet a set of certain criteria, as set out in Converged Statistical Reporting Directives for the Creditor Reporting System (CRS) and the Annual DAC Questionnaire. Annexes – module F (OECD, 2024^[9]).

Notes

- ¹ This new Annex replaces section VI of the 2016 version, which set out good practices from GENDERNET members.
- ² Other policy markers used by OECD DAC are: the Rio markers on biodiversity, climate change mitigation, climate change adaptation and desertification; policy markers on the environment; democratic and inclusive governance; reproductive, maternal, newborn and child health; nutrition; inclusion and empowerment of persons with disabilities; and the Sendai Framework for Disaster Risk Reduction.
- ³ Reporting institutions should ensure that their internal reporting system clearly differentiates between 'not screened' (blank or empty field) and 'not targeted' (Score 0).
- ⁴ The indicator should be defined in "SMART" terms (Specific, Measurable, Achievable, Realistic and Timebound).

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