

Catalysing change: Investing in gender equality across the UN System

By Aparna Mehrotra, Priya Alvarez and Jennifer C Olmsted

Aparna Mehrotra is the Director of the United Nations System Coordination Division at UN Women and working in the UN at global, regional and country levels since 1983 with various roles at the United Nations Development Programme (UNDP), United Nations Capital Development Fund (UNCDF), and the UN Secretariat. Amongst her contributions she co-founded and led the development of the UN System-Wide Action Plan (UN-SWAP), an accountability framework for gender equality and women's empowerment now applied in 74 entities of the UN system. Notably, she catalysed the incorporation of the Gender Equality Marker (GEM) as a financial standard through UN-SWAP 1.0 in 2012, increasing its application from 10 entities to 42 by 2024. Additionally, while at UNDP, she led the Latin America and Caribbean Bureau's contingent to the World Women's Conference in Beijing and co-founded the Campaign 'Una Vida Sin Violencia es un Derecho Nuestro' implemented in collaboration with 8 UN entities for countries in Latin America

and the Caribbean.¹ Aparna Mehrotra holds undergraduate and graduate degrees from Stanford University, along with a law degree.

Priya Alvarez is currently serving as the UN Coordination Advisor at UN Women and leads the UN-SWAP Secretariat since 2018, supporting over 75 UN entities and guiding its evolution into UN-SWAP 3.0 in 2024. She supported the Chief Executives Board (CEB) in endorsing the Gender Equality Marker (GEM) as a UN Data Standard for system-wide financial reporting at UN entities and inter-agency pooled funds and continues to lead its implementation and expansion across the UN system. Prior to this, Priya Alvarez worked as a gender budgeting expert at the European Institute for Gender Equality, the European Union's dedicated agency for promoting gender equality. She is also a founding member of the international feminist platform PLENT, (the Platform for Equal and Non-Transferable Parental Leaves) which advocates for equal, paid, and non-transferable parental leave. She holds a bachelor's degree in Law and Economics and

master's degrees in Sociology of Law, Project Management and Evaluation of Public Policy.

Jennifer C Olmsted is currently Professor of Economics, Director of Middle East Studies and Founder and Co-Director of Drew University's Social Impact semester. She previously served as the Gender Advisor at the UN Population Fund (UNFPA) where her work addressed the link between sexual and reproductive health and rights (SRHR) and gender inequality in both development and humanitarian contexts. Jennifer C Olmsted completed her doctoral studies in Economics at the University of California, Davis, and has published numerous articles, including in *Feminist Economics*, *History of the Family*, *Journal of Development Studies*, *Journal of Middle East Women's Studies*, *Review of Radical Political Economics*, *Review of Social Economy*, *Women's Studies International Forum*, and *World Development* among other outlets. She has been serving as UN Women's lead consultant on the roll out of the Gender Equality Marker (GEM) since 2014.

Introduction

Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world.² As the UN system's lead entity on gender equality and the empowerment of women and girls, UN Women provides normative guidance, technical support and coordination to the UN system to strengthen institutional accountability for gender equality across all areas of UN programming and policy. Through accountability frameworks such as the UN System-Wide Action Plan (UN-SWAP)³ and its equivalent at the UN Country Team level (UNCT-SWAP Scorecard),⁴ and tools such as the Gender Equality Marker (GEM), UN Women promotes system-wide coherence and fosters the integration of gender perspectives in planning, implementation, monitoring, and financing.

The year 2025 marks the 30th anniversary of the Beijing Declaration and Platform for Action, yet its ambitious vision for gender equality remains unrealised, with significant gaps

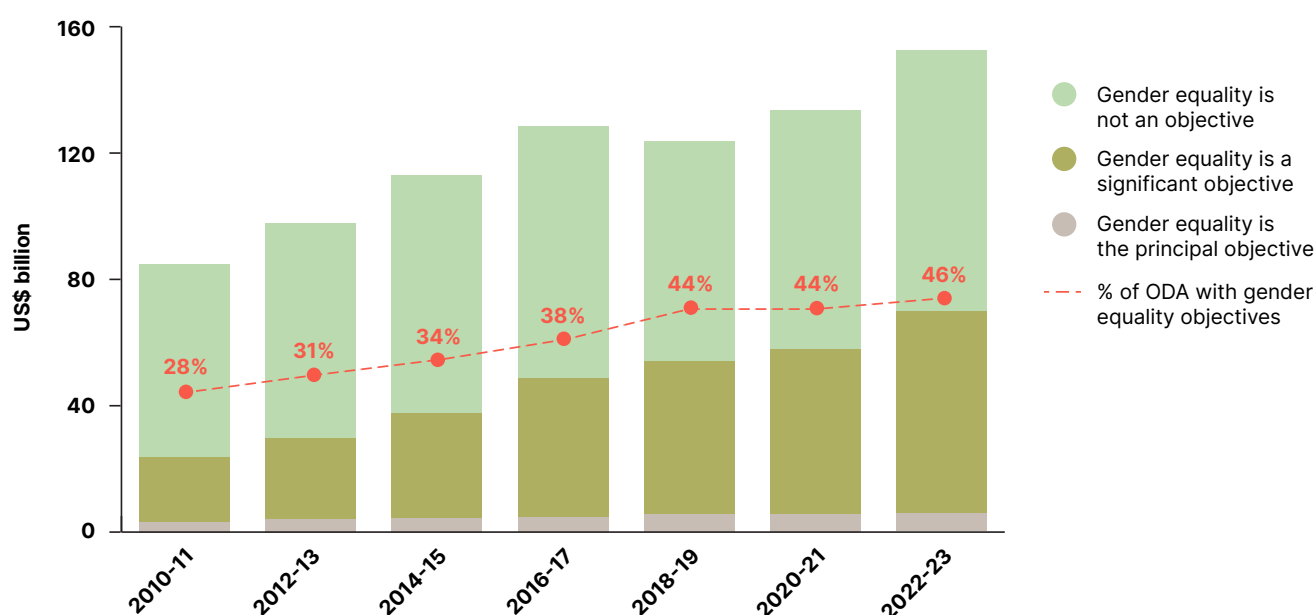
persisting globally.^{6,7} While public commitments – such as Sustainable Development Goal (SDG) 5 and gender-related targets across other SDGs – are vital steps, ensuring adequate financial resources is crucial to eliminating gender inequality.⁸

Data from the Organisation for Economic Co-operation and Development (OECD) highlight trends in financing for gender equality.⁹ While the share of funding by OECD Development Assistance Committee (DAC) members targeting gender equality as a significant objective has steadily increased over the past decade, commitments identifying it as a principal objective have stagnated at just under 6% since the 2018 to 2019 period.

Improving financial transparency within the UN system

The UN System-Wide Action Plan for Gender Equality and Women's Empowerment (UN-SWAP), launched in 2012 and revised in 2018 (2.0) and 2024 (3.0), serves as the

Figure 1: Volume and share of official development assistance from OECD Development Assistance Committee (DAC) members with gender equality objectives from 2010 to 2023



Source: OECD Data Explorer, Creditor Reporting System.¹⁰

UN's overarching accountability framework for advancing gender equality across its entities. It includes financial tracking (Performance Indicator 9) and the establishment of financial targets (Performance Indicator 10) – both essential for ensuring accountability in promoting gender equality and women's empowerment (GEWE).¹¹

Incremental approaches have been key to UN-SWAP's success. Given the UN's institutional complexity and the need for tools that capture both gender-targeted initiatives and gender mainstreaming – known as the twin-track approach – implementation of the Gender Equality Marker (GEM) has been gradual. To support this, the UN developed a four-point GEM to track expenditures that contribute to GEWE:

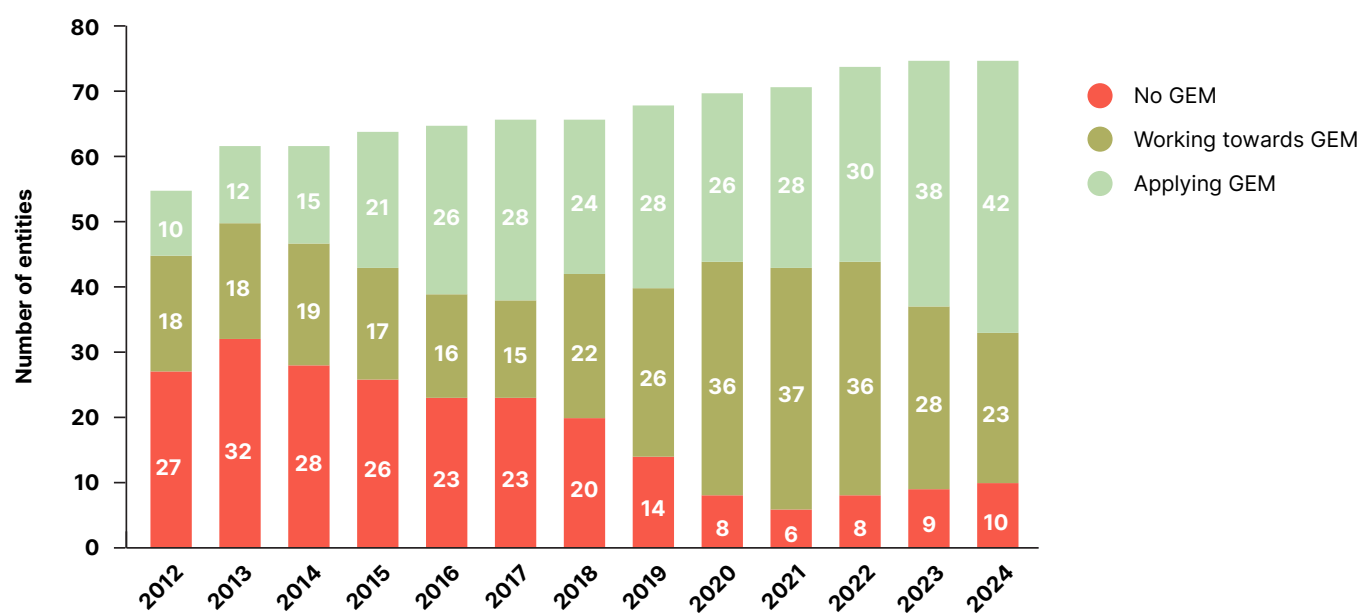
- GEM 3– Gender equality and the empowerment of women is the principal objective;¹²
- GEM 2– Significant contribution to gender equality and the empowerment of women (but not the principal objective);¹³

- GEM 1 – Limited contribution to gender equality and the empowerment of women (gender mainstreaming to a limited extent); and
- GEM 0 – No expected contribution to gender equality and the empowerment of women.¹⁴

An initial technical challenge involved embedding this four-point tagging system into the financial software or Enterprise Resource Planning (ERP) system used by the different entities. UN Women and individual entities have committed both financial and human resources to this effort. Notably the United Nations Development Programme (UNDP) and the United Nations Children's Fund (UNICEF) implemented its tracking mechanisms in 2009 and 2011 respectively, before the launch of UN-SWAP 1.0 and served as models for others.

As shown in Figure 2, these efforts helped increase the number of UN-SWAP reporting entities tracking finances through a gender lens from 10 in 2012 to 42 in 2024 – rising from 18% to 56%.¹⁵

Figure 2: Uptake of the GEM by number of UN entities from 2012 to 2024



Source: UN-SWAP Reporting Platform OECD Data Explorer, Creditor Reporting System.¹⁶

Recognising the new demands for the UN-system in terms of its system-wide financial information, the Chief Executives Board (CEB) High-Level Committee on Management (HLCM) at its 34th session in September 2017 endorsed a joint initiative with the United Nations Sustainable Development Group (UNSDG) to develop a set of data standards for a more encompassing and disaggregated ‘system-wide data cube’ that would be compatible with the Sustainable Development Goals (SDGs), and a roadmap for the implementation of the agreed data standards. The data cube initiative was completed as planned in December 2018 after the approval by HLCM and UNSDG of six data standards for the reporting of UN system-wide financial information. A seventh data standard, the UN Gender Equality Marker, was approved in November 2022.

The approval of the GEM as the 7th UN Data Standard launched a three-year transition period before reporting on financial expenditures contributing to gender equality becomes mandatory in 2026.^{17,18} This roll-out marks a critical step toward strengthening financial transparency across the UN system.

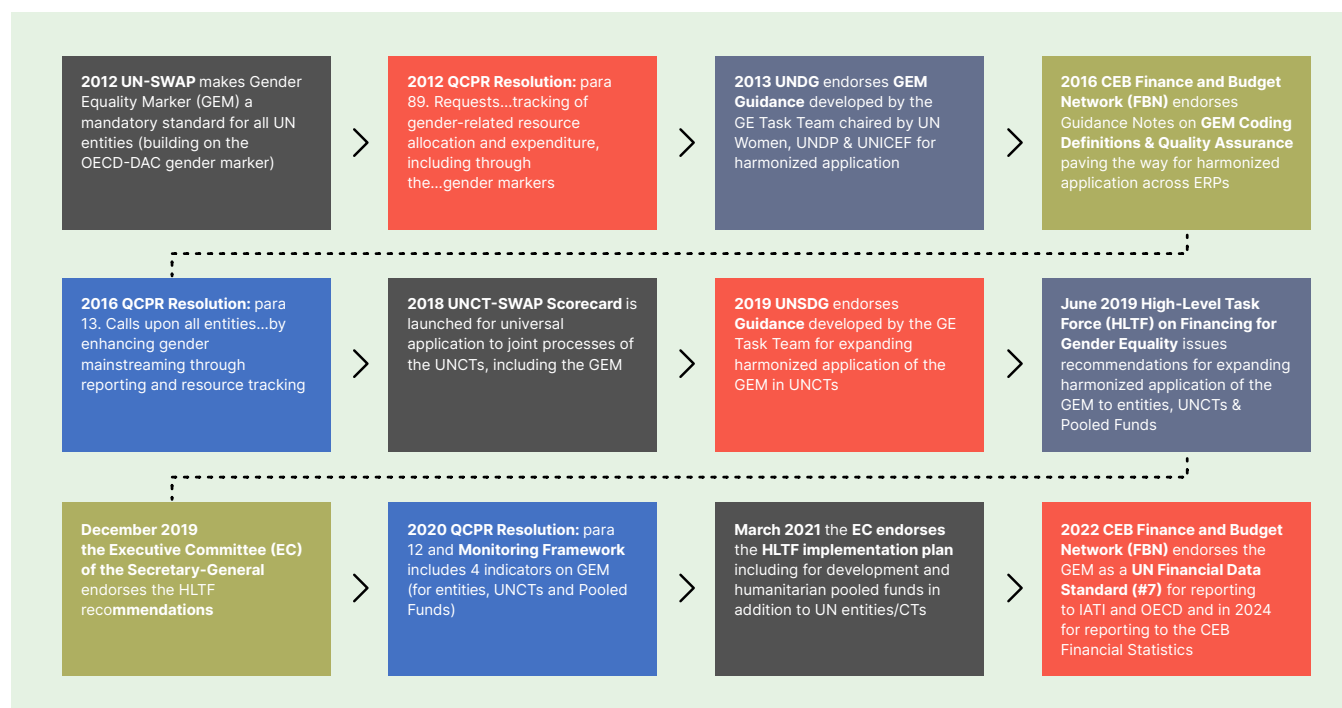
Given that the UN Secretariat accounts for about half of all UN-SWAP reporting entities, a major step forward came in 2021, when the Office of the UN Controller integrated the GEM into the Integrated Planning, Management and Reporting (IPMR) module of the Secretariat’s ERP system, UMOJA.¹⁹

Half of all UN Secretariat entities have now adopted the GEM, including the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), with the rest expected to follow as the 7th Data Standard reporting becomes mandatory in 2026.

In parallel, UN Women and the UN Secretariat developed a GEM online training module in 2024 that was completed by over 8,450 staff in the first few months – three-quarters of those responsible for entering data into the Secretariat’s ERP program.²⁰

Although data from the 7th standard are not available yet, reporting under the 5th UN Data Standard which track financial expenses per each SDG offers insights into

Box 1: GEM Journey (2012-2022)



Source: UN Women.

financial trends. As shown in Figure 3, SDG 5 received just over US\$ 2 billion in commitments in 2023, ranking 8th among all SDGs.²¹

As shown in Figure 4, the top five contributors to SDG 5, expenditures in 2023 accounted for over 83% of the total reported spending.²³ These include the UN Secretariat with US\$ 598 million (27%); Office of the United Nations High Commissioner for Refugees (UNHCR) with US\$ 462 million (21%), reflecting the integration of gender equality into humanitarian action; UN Women with US\$ 420 million (19%), consistent with its core mandate; and the United Nations Population Fund (UNFPA) and the UN Development Programme (UNDP) with US\$ 179 million (8%) and US\$ 167 million (8%), respectively.

Not all entities report at the level of targets, but among the subset that do, the data suggest that within SDG 5 the largest financial commitments go towards addressing Target 5.2, that focuses on violence against women and girls at 32%. The next highest investment goes to Target

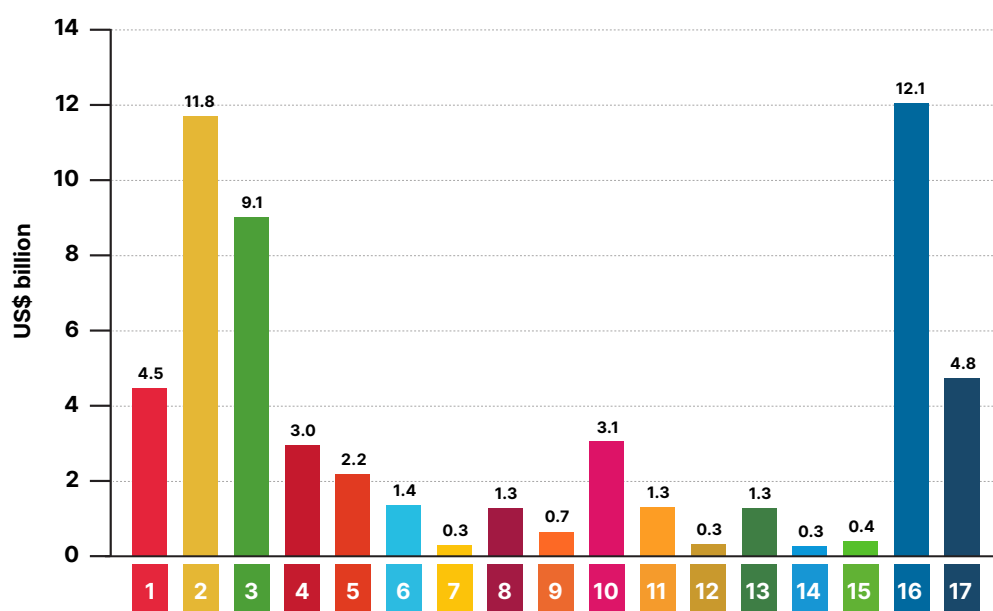
5.6 namely sexual and reproductive health and reproductive rights at 26%; and is followed by Target 5.5, ensuring women's political participation at 19%.

The remaining targets, particularly those focused on economic dimensions such as unpaid work and control over assets, receive far smaller proportions of the total funds.

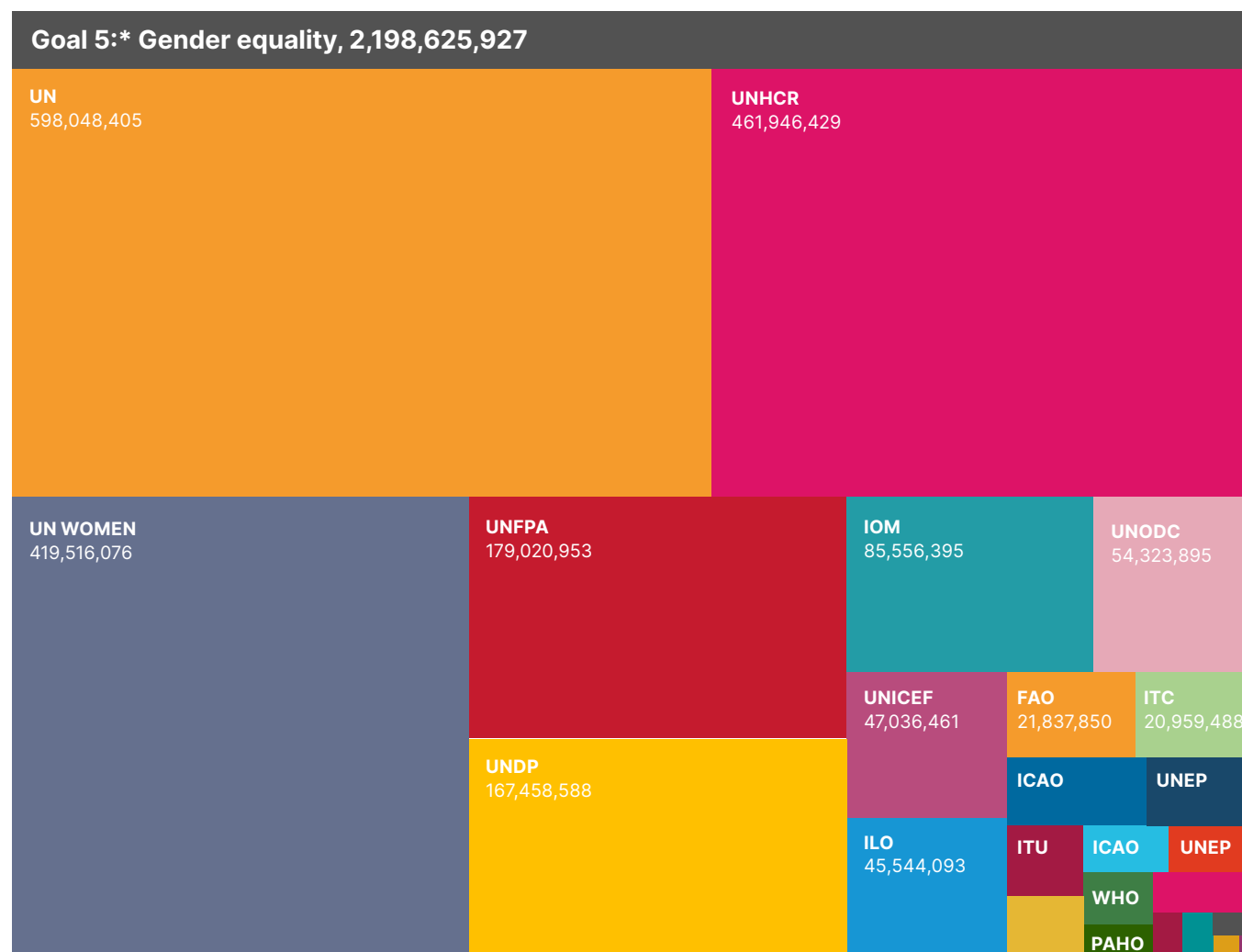
The importance of establishing financial targets

Alongside progress in tracking finances through a gender lens, setting financial targets is equally important. Targets spotlight budgets during planning and ensure entities consider how their mandates can be addressed through a gender lens. More broadly, they signal a principled commitment to gender equality and incentivise improved performance over time. Especially during periods of austerity, targets help safeguard gender equality commitments from disproportionate cuts.

Figure 3: Total expenses by SDG for 2023



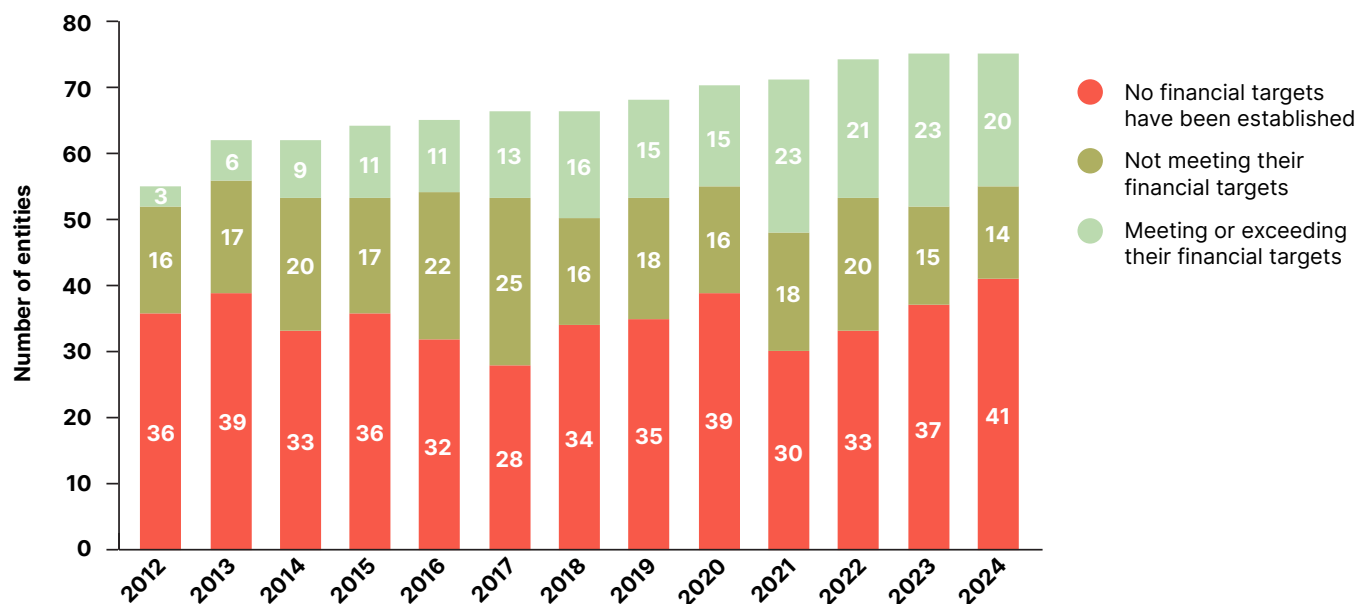
Source: CEB Financial Statistics, Expenses by SDG.²²

Figure 4: SDG expenses by entity for 2023 (US\$)

Source: CEB Financial Statistics, Expenses by SDG.²⁴

In this context, the UN Secretary-General first committed to a 15% target in 2010 as part of a report to the Security Council and the subsequent 7-Point Action Plan on women and peace building.²⁵ As a result, the Peace Building Fund was the first to take the 15% very seriously and the first to exceed that target. Subsequently, in 2019 a more comprehensive pledge was made to allocate 15% of UN resources toward achieving gender equality and the rights and empowerment of all women and girls – a commitment reaffirmed in the recently-launched Gender Equality Acceleration Plan.²⁶

Figure 5 illustrates that the UN faces greater challenges when it comes to committing a percentage of funds to gender equality through the establishment of financial targets than when integrating a financial tracking tool such as the GEM. Whereas over half of all UN entities meet or exceed the requirements for financial tracking (UN-SWAP Performance Indicator 9), only 20% (up from 3% in 2012) meet or exceed the requirements for financial allocation (UN-SWAP Performance Indicator 10). As such considerably more work is needed to achieve this key goal.

Figure 5: Establishment of financial targets by number of UN entities from 2012 to 2024

Source: UN-SWAP Reporting Platform, 2012 – 2024.²⁷

Technical challenges in establishing a financial target and calculating an entity's financial investments in gender equality

Over time we have learnt that because the GEM includes four different possible scores, coming up with a standard way of establishing targets is important, but challenging. One question involves the relationship between the four scores and the 15% target established by the Secretary-General for GEM 3 expenditures. While some entities with clear gender-related mandates can meet the 15% target by focusing on GEM 3 revenue, others with less directly related mandates face significant difficulties in doing so.

As a result, some entities report targets based on GEM 2 and 3 expenditures, either combined or separately, while others aggregate all GEM 1, 2, and 3 commitments without isolating the portion directly tied to GEM 3. This

has led some to estimate that over 60% of their budget or expenditures supports gender equality. These figures are not comparable, and summing GEM 1, 2, and 3 – or even just 2 and 3 – significantly overstates actual resources dedicated to gender equality and women's empowerment.

The latest UN-SWAP 3.0 in part addresses these challenges by introducing two distinct and complementary targets, one focused on gender equality as a stand-alone goal or principal objective (GEM 3), and the other on contributions that involve significant gender mainstreaming (GEM 2).

For entities with strong gender mandates, dedicating 15% of their budgets going to GEM 3 remains imperative. However, for others committing to establish targets for both GEM 2 and 3, with a weighted sum exceeding 15%, is key. It is equally important to reduce GEM 0 allocations and expand the share of the budget being tracked, reflecting greater gender awareness across UN operations.

Moving forward

The UN system has made significant strides in tracking finances for gender equality. In 2012, only 4% of the UN-SWAP-reporting entities had already implemented the Gender Equality Marker. This number had risen to 56% by 2024. The UN Funds and Programmes, which manage substantial programmatic budgets, led the way in the early years. More recently, the UN Secretariat has made notable advancements by introducing the GEM as a financial tracking instrument and providing comprehensive guidance and capacity development initiatives to help staff effectively tag their budgets and expenditures.

To date, progress in establishing targets has been limited with just over a quarter of the entities reporting to the UN-SWAP confirming the establishment of such targets, although several entities have achieved the 15% target on GEM 3 expenditures. Given that more than half of the entities have adopted the GEM, it remains crucial for entities to focus on establishing distinct tailored targets, in alignment with the UN's commitment to address gender equality both as a stand-alone goal and a cross-cutting priority through gender mainstreaming.

With respect to harmonisation of practices across entities, considerable work remains. While 33 UN entities (78.5%) use the four-point scale GEM, nine still apply a different one.²⁸

Addressing data quality also needs attention, although some entities have begun implementing quality control measures. To tackle this systematically, the UN-SWAP 3.0 introduces a requirement for GEM quality assurance to ensure reliable, accurate, and consistent application.²⁹ Notably, many entities still apply financial tracking and targets to only a portion of their budgets, sometimes due to limitations in the ERP,³⁰ in other cases because non-programmatic budgets are often more difficult to assign a gender marker to.

Amid current budget reductions across the UN system, maintaining a strong focus on gender financing remains critical to uphold commitments to gender equality. The UN Secretary-General has urged all UN entities to use data to understand 'what happened', 'why it happened', and 'what

may happen next', responding with insight, impact, and integrity. Tracking finances through a gender lens is central to this approach.

As the CEB reporting on the 7th UN Data Standard becomes mandatory, the ability to trace gender-related financial commitments will improve³¹. In the meantime, existing data show progress in tracking expenditures contributing to gender equality and women's empowerment.

Still, efforts must continue to strengthen data quality, financial transparency, and comparability across entities. The ultimate aim is to support better decision-making, enhance UN performance and secure sustained investment in actions that advance gender equality and the empowerment of all women and girls.

Endnotes

- 1 'Una Vida Sin Violencia es un Derecho Nuestro' translating to 'A Life without Violence is one of our Rights'.
- 2 United Nations, Sustainable Development Goals, <https://www.un.org/sustainabledevelopment/gender-equality/>, accessed in June 2025.
- 3 UN Women, UN System-Wide Action Plan (UN-SWAP), <https://gendercoordinationandmainstreaming.unwomen.org/un-swap>, accessed in June 2025.
- 4 UN Women, UN Country Team System-Wide Action Plan (UNCT-SWAP), <https://gendercoordinationandmainstreaming.unwomen.org/unct-swap>, accessed in June 2025.
- 5 UN Women, Gender Equality Marker (GEM), <https://gendercoordinationandmainstreaming.unwomen.org/building-block/gender-equality-marker>, accessed in June 2025.
- 6 UN Women, 'Convention on the Elimination of All Forms of Discrimination against Women', online at <https://www.un.org/womenwatch/daw/cedaw/text/econvention.htm>, accessed in June 2025.

- 7 United Nations, 'Beijing Declaration and Platform for Action, The Fourth World Conference on Women', online at <https://www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20E.pdf>, accessed in June 2025.
- 8 United Nations, Department of Economic and Social Affairs, 'Sustainable Development Goal 5: Achieve gender equality and empower all women and girls', online at <https://sdgs.un.org/goals/goal5> accessed in June 2025.
- 9 Organisation for Economic Co-operation and Development (OECD), 'Development Finance for Gender Equality', online at <https://www.oecd.org/en/data/dashboards/development-finance-for-gender-equality.html>, accessed in June 2025.
- 10 Organisation for Economic Co-operation and Development, 'OECD Data Explorer, GenderMarkers: Aid (ODA) activities targeting gender equality and women's empowerment', online at <https://www.oecd.org/en/data/dashboards/development-finance-for-gender-equality.html>, accessed in June 2025.
- 11 United Nations Sustainable Development Group, 'UN System-wide Action Plan on Gender Equality and the Empowerment of Women', online at <https://unsdg.un.org/resources/un-system-wide-action-plan-gender-equality-and-empowerment-women> accessed in June 2025.
- 12 In 2018, the Secretary-General convened a High-Level Task Force (HLTF) on Financing for Gender Equality. Its recommendations, adopted by the Executive Committee in 2019, emphasised the adoption of harmonised gender equality markers, the establishment of financial targets, and the need to increase funding for gender-related programming as key priorities for advancing gender equality across the UN system. More information at: <https://gendercoordinationandmainstreaming.unwomen.org/inter-agency-coordination-#navigation-content-3>, accessed in June 2025.
- 13 The UN System's Chief Executive Board for Coordination (CEB) data standard GEM approved in 2023 goes from 0 to 3, but because some entities wanted to emphasise the fact that 2A (significant contribution to gender equality) and 2B (gender equality as the principal objective) are both important, some entities adopted a non-linear scale.
- 14 UN Women, UN System Coordination, 'Gender Equality Marker, The SG's Data Strategy envisions the UN as transformed into a data-driven organization, with data used to "make better decisions and deliver stronger support to those we serve"', online at <https://gendercoordinationandmainstreaming.unwomen.org/building-block/gender-equality-marker>, accessed in June 2025.
- 15 Small dips in what is otherwise a steadily upward trend can be explained by the fact that in some years entities revised their responses downward after realising that they were not in full compliance with PI 9 and PI 10.
- 16 UN Women, UN Coordination System, 'UN-SWAP A unique system-wide accountability framework that promotes the shift in systems and mindsets that leads to sustained institutional change and transformative gender equality results' online at <https://gendercoordinationandmainstreaming.unwomen.org/building-block/un-swap-30>, accessed in June 2025.
- 17 The CEB introduced the first six data reporting standards for system-wide reporting of financial data (UN Entity, UN System Function, Geographic Location, UN Grant Financing Instruments, Sustainable Development Goals, and Revenue by Contributor) in November 2018. Current data are available at: <https://unsceb.org/financial-statistics>.
- 18 United Nations System Chief Executives Board for Coordination, 'UN Data Cube - The UN Data Standards for United Nations system-wide reporting of financial data' online at <https://unsceb.org/data-standards-united-nations-system-wide-reporting-financial-data>, accessed in June 2025.
- 19 To learn more see <https://umoja.un.org/about>.
- 20 United Nations, 'Umoja Ilearn Thematic areas' online at <https://ilearn umoja.un.org/thematicarea?query=gender&catalog=0>, accessed in June 2025.
- 21 United Nations System Chief Executives Board for Coordination, 'Expenses by SDG', online at <https://unsceb.org/expenses-sdg>, accessed in June 2025.
- 22 United Nations System Chief Executives Board for Coordination, 'Expenses by SDG', filtered so only SDG 5 is included, online at <https://unsceb.org/expenses-sdg>, accessed in June 2025.
- 23 See note 15.
- 24 See note 15.
- 25 https://www.un.org/peacebuilding/sites/www.un.org.peacebuilding/files/documents/seven_point_action_plan.pdf.
- 26 United Nations, 'Welcome to the Un Gender Equality Acceleration Plan, Pivoting the United Nations to effectively deliver for women and girls', online at <https://www.un.org/en/gender-equality-acceleration-plan>, accessed in June 2025.
- 27 See note 10.
- 28 Some entities still implement a two-point scale (yes/no) or a three-point scale (0-2 scale) and are transitioning towards the harmonized 4-point GEM scale.
- 29 UN Women, UN Coordination System, 'UN-SWAP A unique system-wide accountability framework that promotes the shift in systems and mindsets that leads to sustained institutional change and transformative gender equality results' online at <https://gendercoordinationandmainstreaming.unwomen.org/un-swap>, accessed in June 2025.
- 30 For example, the GEM has been integrated into the UMOJA IPMR module, which currently applies only to extra-budgetary resources. The UN Secretariat is now in the process of expanding GEM implementation to cover all budget sources.
- 31 United Nations System Chief Executives Board for Coordination, UN Data Standards for systemwide reporting of financial data, <https://unsceb.org/sites/default/files/2024-03/Data%20Standards%20March%202024%20edition.pdf>, accessed in June 2025.