




**PERFORMANCE INDICATOR
09**

GENDER EQUALITY MARKER



 Approaches requirements	 Meets requirements	 Exceeds requirements
<p>9a. The four-point gender equality marker (GEM) scale is applied through the entity's Enterprise Resource Planning (ERP) system, in alignment with the CEB VII UN data standard</p>	<p>9bi. The four-point gender equality marker (GEM) scale is applied through the entity's Enterprise Resource Planning (ERP) system, in alignment with the CEB VII UN data standard</p> <p>and</p> <p>9bii. Quality assurance for the application of the GEM is ensured and supported through capacity building and guidance</p>	<p>9ci. The four-point gender equality marker (GEM) scale is applied through the entity's Enterprise Resource Planning (ERP) system, in alignment with the CEB VII UN data standard</p> <p>and</p> <p>9cii. Quality assurance for the application of the GEM is ensured and supported through capacity building and guidance</p> <p>and</p> <p>9ciii. Quality-assured financial information based on the GEM is reported to governing bodies or the CEB</p>

Tracking Financial Resources for Gender Equality

What does tracking financial resources for gender equality mean?

Financial resource tracking involves the ability to track financial expenditures. At the UN level, the Gender Equality Marker (GEM) is the main tool to track resources allocated to Gender Equality and the Empowerment of Women and Girls (GEEWG). It is used for financial reporting and to help design projects and programmes that are better able to contribute to GEEWG.

The intent of the GEM is as follows:

1. To facilitate the UN's reporting requirements vis-a-vis their financial support to both gender mainstreaming and gender-targeted programming as a stand-alone goal.
2. To encourage discussion of how to improve the gender responsiveness of policies, programmes, and procedures within an entity.
3. To ensure that gender mainstreaming is approached as an iterative process whereby planning, financing and implementation as well as monitoring and reporting are linked.
4. To ensure that UN entities report in a similar manner on their contributions to achieving gender equality and the empowerment of women and girls to any other multilateral platforms that they report on. GEM is the Seventh Financial Data Standard of the Chief Executives Board (CEB) and as such obliges the entire UN system to start reporting on gender expenditures no later than 2025.
5. To provide data that can be used to establish and track entities' financial gender expenditure targets.

The GEM was first made a mandatory standard for UN entities in 2012 through the implementation of the UN-SWAP. During the period 2012 -2023 (timeframes of UN-SWAP 1.0 and UN-SWAP 2.0) entities were allowed to approach requirements as long as they were working towards the implementation of the GEM, providing significant flexibility in light of the diversity among UN entities.

Twelve years later, the UN-SWAP 3.0 framework takes a step further, ensuring two key issues are met: the GEM is embedded in entities' ERPs (Enterprise Resource Planning), to enable the GEM to track finances contributing to gender equality; and the GEM is harmonized to a 4-point scale, in alignment with the GEM as the VII UN Financial Data Standard.

According to the definition of GEM as a UN Financial data standard, UN activities will be marked on a four-point scale with the category of the Gender Equality Marker to which the activity is contributing:

- GEM 3/2B – Gender Equality and the Empowerment of Women is the principal objective
- GEM 2/2A – Significant contribution to gender equality and the empowerment of women (but not the principal objective)
- GEM 1 – Limited contribution to gender equality and the empowerment of women (gender mainstreaming to a limited extent)
- GEM 0 – No expected contribution to gender equality and the empowerment of women

The integration of the Gender Equality Marker into entities' ERPs, the software used to track commitments and expenditures, is key to ensure that entities can track their financial contribution to gender equality. In the UN system two major ERPs that perform these duties are QUANTUM and the IPMR module in UMOJA. Other ERPs such as SAP, VISION or SISTER, are also in use.

Several ECOSOC resolutions¹⁸ have either called upon or requested the United Nations system, including its agencies, funds and programmes within their respective organizational mandates, to continue working collaboratively to enhance gender mainstreaming within the UN system, including by tracking gender-related resource allocation and expenditure, including through the promotion of the use of gender markers. The CEB Finance and Budget Network has recently endorsed the Gender Equality as a [UN Data Standard](#) for system-wide reporting of financial data with a transition period until December 2025. This means that UN entities need to continue making efforts towards the implementation of the gender equality marker to be able to report their financial contributions to gender equality as from 1 January 2026. The GEM as the VII Financial UN Data Standard for United Nations system-wide reporting of financial data is defined as a 'financial tracking mechanism to measure spending on gender equality as a primary objective, as well as substantial and limited gender mainstreaming efforts'.

Elements derived from the Gender Equality Acceleration Plan (GEAP)

- ✓ Existing reporting mechanisms for progress on gender equality (UN-SWAP, UNCT- SWAP, gender markers) are re-aligned with the Gender Equality Acceleration Plan and the Gender Equality Clarion Call.

Who is the Business Owner for this indicator?

The adequate application of the gender equality marker would be the primary responsibility of the entity's finance/budget unit. For entities that do not have such units, the UN-SWAP Focal Point should identify the most appropriate business owner within the entity.

¹⁸ ECOSOC resolutions 2011/6 para 7d, 2012/28 para 8d, 2013/16 para 10d, 2014/2 para 6f, 2015/12 para 14i, on Mainstreaming a gender perspective into all policies and programmes in the United Nations system: <https://www.un.org/en/ecosoc/docs/docs.shtml>

What are the requirements for this indicator?

To approach requirements

Requirement 9a¹⁹: to approach the requirements for this Performance Indicator, UN entities should apply the four-point gender equality marker (GEM) scale through the entity's Enterprise Resource Planning (ERP) system, in alignment with the CEB VII UN data standard to quantify funds allocated for the promotion of gender equality and the empowerment of women. This requires not just tracking funds that are explicitly focused on promoting gender equality (GEM 3/2b), but also funds allocated for gender mainstreaming (GEM 2/2a and GEM 1) as well as those with no contribution to gender equality (GEM 0).

These are the requirements for approaching:

- The entity applies a 4-point-scale GEM (scores 0, 1, 2/2a and 3/2b), in alignment with the GEM as UN Financial Data Standard. For entities with other types of scale (0-2, 1-6, binary system...), the adequate rating would be missing, encouraging entities to work towards the 4-point scale GEM so they can report on GEM finances in 2026, when the transitional period is over.
- The Gender Equality Marker is embedded in the entity's ERP (Enterprise Resource Planning) to ensure that the GEM is effectively used to quantify and report on allocation and funds that contribute to gender equality and the empowerment of women.
- Although ideally the Gender Equality Marker would need to be gradually applied to the entire budget, considering that 2024/2025 is the first year of the UN-SWAP 3.0 framework and that entities are still working on their gender markers, entities can approach requirements as long as they apply the GEM to some budget sources or types of expenses.

Given that all entities receive financial resources, 'not applicable' is not an appropriate category for indicator 9. For entities applying the GEM to some budget sources, they can report GEM expenses using the four scores (0,1,2,3) and the option 'GEM not-coded' for those areas where the GEM is not yet applied. This was approved by the CEB at the end of 2024 to facilitate entities' reporting.

To meet requirements

To meet requirements, entities need to comply with the requirement for approaching and with the **requirement 9bii**²⁰: implement **quality assurance mechanism** on the gender quality marker, supported by training and guidance. Quality assurance guarantees the reliability, accuracy and consistency of GEMs. Minimum requirements of the quality assurance mechanism are:

1. **Internal guidance on the use of the GEM** is developed and disseminated among staff. The guidance needs to include:
 - specific criteria on each gender equality marker score for the different categories of projects/programmes/activities of the entity.
 - Indicate the level of tagging of the GEM (activity, output, outcome, project, other...) that is tailored to entity's needs and characteristics.
 - Establish a protocol for roles and responsibilities of departments and staff involved in the GEM's application.
2. **Training provided to staff**: mandatory for staff involved in project management, financial reporting, etc, not only targeting gender-related staff. Entities have the flexibility to either

¹⁹ This is equivalent to **requirement 9bi** for meeting and **requirement 9ci** for exceeding.

²⁰ This is equivalent to **requirement 9ciii** for exceeding.

conduct internal training sessions tailored to their specific needs or to leverage existing external training resources available on the GEM's application.

For further guidance on the development of a quality assurance mechanism, please refer to the [CEB Guidance Note on Quality Assurance of Gender Equality Markers](#), [Good practices of UN entities applying the gender marker](#) (see section 'Quality Assurance'), [GEM Training Modules](#) and [E-learning on Gender Mainstreaming Principles and the Gender Equality Marker \(GEM\)](#).

To exceeds requirements

Requirement 9ciii: To exceed the requirement, entities should report quality-assured financial information on the gender equality marker to their governing bodies or the CEB. To report quality-assured financial information on the GEM, entities need to ensure that their quality assurance mechanisms are adequately applied and that their ERPs provide accurate financial information per GEM scores.

To exceed requirements, entities need to report on the gender marker on an annual/biannual basis to their Executive Boards. For example, expenditures related to regular and other resources can be reported on each GEM code, including global, regional, and country as well as other programme activities. In addition, entities can report on the gender marker by the type of assistance (i.e., development, humanitarian) as well as by region. Entities that have successfully exceeded this requirement have therefore facilitated regular communication between budget, gender equality and program staff. Examples of exceeding requirements include entities that have used GEM results to inform the development of the Strategic Plan, or entities that have placed GEM at the centre of the decision making for Funding Windows allocations.

With the adoption of the GEM as the VII UN Financial Data Standard, it is expected that UN entities will roll-up expenses by each of the four GEM categories from activity level to total expenses. However, where expenses have not (yet) been marked or their systems are not (yet) aligned to link financial flows against the GEM, they can be reported to the CEB as 'GEM not coded'. This will enable all entities to report against this standard and allow for total expenses to be reported. While a 3-year transition period has been established, this standard is mandatory upon the completion of the transition period, annual CEB reporting on this standard will be introduced as of the 2025 CEB financial statistics collection exercise.

Additional questions

For all entities except "Not applicable"

- 1). Does the entity apply the Gender Equality Marker (GEM)?
 - Yes
 - No
- 2). If yes, which type of scale is used?
 - 4-point scale (0, 1, 2/2A, 3/2B)
 - Other
- 3). If yes, at what level of tagging is the GEM applied?
 - Project level
 - Outcome level
 - Output level
 - Activity level
 - Other (please explain)
- 4). If yes, does the entity apply the GEM to track finances?
 - Yes
 - No
- 5). If yes, in which areas or budget sources does the entity apply the GEM?
 - All budget sources (including program-related costs, staff-related costs and admin/management costs)

- Only program-related costs and staff-related costs
 - Only non-core budget or voluntary contributions (extra-budgetary sources for Secretariat entities) (only program-related costs)
 - Only staff-related costs
 - Other (please explain)
- 6). If yes, please provide the percentage of expenses that are tagged with a GEM score and the percentage of total expenses that is not GEM coded (e.g. 30% if programmatic cost is tagged with a GEM, 70% of expenses are not tagged) (max 200 words)
- 7). If yes, how is the GEM information generated?
- It is automatically generated from the ERP
 - It is done manually
 - Other (please explain)
- 8). If yes, is the GEM embedded in the Enterprise Resource Planning (ERP) of the entity?
- Yes
 - No
- 9). If yes, which ERP is used in your entity?
- UMOJA IPMR
 - Atlas/Quantum
 - Other (please explain)

Only for entities exceeding requirements

- 10). If your entity reports GEM finances to the governing body, what is the frequency of the report?
- Annually
 - Biannually
 - Other (please explain)
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Evidence base

Examples of documents to attach to substantiate reporting:

- Gender Marker tracking information extracted from the system
- Gender Marker guidelines
- Gender Marker training materials
- Quality assurance on the usage of Gender Marker
- Gender Marker info in the reports of Governing Bodies and/or CEB

Note: Please identify a self-explanatory title for the documents uploaded onto the platform, particularly for those shared to the UN-SWAP Knowledge Hub.

Examples

Application of the four-point gender equality marker (GEM) scale through the entity's Enterprise Resource Planning (ERP) system, in alignment with the CEB VII UN data standard

Secretariat entities

In 2023, the CEB endorsed the Data Standards for United Nations System-wide reporting of financial data with the gender marker as the 7th standard. This standard is being applied system-wide with a transition period of 3 years, concluding in December 2025. In tandem, the four-point scale Gender Equality Marker (GEM) has been embedded in the Integrated Planning, Management, and Reporting

(IPMR) solution that is part of Umoja, improving the integration of gender perspectives into the Secretariat's strategic planning, programme design, and financial reporting.

A new training course has been developed to help Secretariat staff acquire the necessary skills to incorporate a gender perspective into projects and effectively use the GEM with IPRM. Created by OPPFB (DMSPC), CDOTS (DOS), and UN Women, this [e-learning course](#), titled "Gender Mainstreaming Principles and the IPMR Gender Equality Marker," was designed in 2024 to support gender mainstreaming in programme management for the UN Secretariat.

Quality assurance for the application of the GEM is ensured and supported through capacity building and guidance

UNFPA

To support accurate and consistent gender marker coding practices across the organization, UNFPA gender advisors, specialists or focal points provide guidance on the methodology and can support help reviewing the coding. Other measures UNFPA has put in place to support quality assurance include:

- Integrating the gender equality marker as part of the corporate policies and procedures manual.
- Developing, updating and widely disseminating written corporate guidance and tools to support standardized approaches to coding, such as practical guides (i.e. activity tagging user guides) and tools (i.e. decision tree tools to aid staff in assigning the correct gender marker value for each activity).
- Delivering a series of organization-wide capacity-building workshops on the gender equality marker, including webinars or making pre-recorded instructional videos available. Regular and ongoing gender equality training is especially needed for operational staff who code and are not gender specialists.
- Conducting annual periodic spot checks on a random selection of activities to identify and address any observed anomalies in tagging with concerned offices.

UNIDO

The Office for Gender Equality and Empowerment of Women produces guidance, templates and tools to support accuracy and consistency in gender marker coding. In 2021, the Office for Gender Equality and Empowerment of Women developed the UNIDO Guide to Gender Analysis and Gender Mainstreaming the Project Cycle to support the implementation of the corporate Gender Strategy's commitments and to strengthen gender equality results across all projects and programmes. It also updated the UNIDO Gender Compliance and Marker Form to capture the different nature of technical cooperation (TC) projects, CPs and PCPs as well as projects of a normative and convening nature to gender equality and the empowerment of women more accurately. The inclusion of SMART indicators in the Form has led to assigning more accurate gender equality marker scores to projects and programmes.

The Office for Gender Equality and Empowerment of Women has also strengthened the capacities of project teams to integrate gender considerations throughout the design and implementation of technical activities, including through gender analysis and use of the gender equality marker. Trainings were carried out in 2019, 2020 and 2021. To support self-paced training, it plans to make available online training courses on tools and entry points to mainstream gender equality issues across all stages of the project/programme cycle. It has also produced two video guides for UNIDO staff: one on how to assign a gender marker to UNIDO projects, programmes, and strategic documents; the other on the gender project/programme review and clearance process.

The centralized mandatory gender equality marker review system has enabled UNIDO to enhance the quality of gender mainstreaming at the project approval stage. UNIDO has also taken concrete steps to further promote gender-responsive evaluations to ensure that terminal project evaluations of approved projects (after 2015) consistently assess whether the project's gender marker at entry is reflected in project implementation as well as in the project's results framework.

Quality-assured financial information based on the GEM is reported to governing bodies or the CEB

UNICEF

Reporting on gender equality expenditures forms a part of UNICEF's accountability to the Executive Board on the Strategic Plan as well as the Gender Action Plan. UNICEF produces two annual reports used by senior managers to internally and externally champion gender equality and UNICEF's accountability to achieving gender results.

UNICEF reports to the Executive Board on its gender equality expenditures in the Annual Report on the Implementation of the UNICEF Gender Action Plan as well as in the Gender Equality: Global Annual Results Report (ARR) which showcases the organization's gender equality results to member states, donors and broader stakeholder.

UNDP

UNDP has used gender equality marker data to measure its corporate commitment to gender equality and to monitor allocations and expenditures against its financial targets. Even though UNDP applies the gender equality marker to its entire organizational budget, UNDP only reports on gender equality expenditures related to programmatic outputs. Twice a year, the Gender Steering and Implementation Committee (GSIC) conveys the UNDP senior management team on corporate performance on gender equality, including progress towards meeting financial targets. The GSIC is UNDP's highest-level organizational body on gender equality and the empowerment of women and is chaired by the Administrator.

Useful resources on the application of the Gender Equality Marker

- [Gender Equality Marker](#) website
- [GEM Good practices](#)
- E-learning on Gender Mainstreaming Principles and the Gender Equality Marker (GEM). Enrol anytime on [CDOTS Campus](#). The training builds on IPMR guidance available on [iLearn](#).
- [GEM training Modules](#)
- [Financing the UN Development System: Joint Responsibilities in a World of Disarray 2022](#) (Article: Financing gender equality: The role of the gender equality marker and financial targets)
- [Article: Financing gender equality: The role of the Gender Equality Marker and financial targets \(2023\)](#)
- [Brief 1. Implementation of the Gender Equality Marker \(GEM\) at the UN entity and country team level and in inter-agency pooled funds](#)
- [GEM as the VII Data standard for United Nations System-wide reporting of financial data \(March 2023\)](#)
- [CEB Guidance note: Quality Assurance of Gender Equality Markers](#)
- [CEB Guidance note: Coding Definitions for Gender Equality Markers](#)