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Follow-up to the Fourth World Conference on Women and to the twenty-third special session of the General Assembly, entitled “Women 2000: gender equality, development and peace for the twenty-first century”: implementation of strategic objectives and action in critical areas of concern and further actions and initiatives

Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective

Report of the Secretary-General**

Summary

The present report provides an analysis of women’s poverty in the context of intersecting crises and of the financing and institutional arrangements required to advance towards the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the gender-responsive implementation of the 2030 Agenda for Sustainable Development (General Assembly resolution 70/1). It concludes with recommendations for consideration by the Commission on the Status of Women.

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I. Introduction

1. In accordance with its multi-year programme of work (2021–2024), the Commission on the Status of Women will consider “Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective” as its priority theme at its sixty-eighth session in 2024.

2. Over the past several years, the world has faced intersecting crises and shocks. The combined impact of the coronavirus disease (COVID-19) pandemic, geopolitical tensions and war, unsustainable levels of sovereign debt and the cost-of-living crisis has pushed people into poverty. Concurrently, the acceleration and intensification of climate change, biodiversity loss and environmental degradation are deepening poverty and inequality.

3. Women experience higher poverty rates than men, and the gender-poverty gap is projected to persist into the mid-century. The current food and energy crisis disproportionately affects women, as the global gender gap in moderate to severe food insecurity stood at 2.4 percentage points in 2022.¹ Climate change and biodiversity loss have intense impacts on women and girls, especially those in poor households or rural communities with greater dependence on natural resources for food, water and fuel.² In the worst-case climate scenario, an additional 158.3 million women and girls could be pushed into poverty by 2050.³

4. As women and girls contend with the impacts of climate change and other crises, they are often forced to move or migrate within and beyond their countries of origin. It is estimated that women and girls comprise half of internally displaced or stateless persons worldwide.⁴ Women and girls living in humanitarian and fragile contexts face acute poverty, increased risk of violence and limited prospects for education and employment. Women and girls in fragile countries and areas are 7.7 times more likely to live in extreme poverty or on less than \$2.15 a day.⁵

5. The economic and social impacts of those crises are not inevitable. Long-standing deficiencies within the international financial system have become more visible in the current polycrisis.⁶ Developing countries face higher borrowing costs and high debt payments, which limit the fiscal space to respond effectively in a crisis. In 2022 alone, most of the world’s poorest countries saw debt service payments increase by 35 per cent, crowding out investment in public services.⁷

6. Inequality between and within countries is both a driver and consequence of crisis. It creates a vicious cycle that erodes the potential for a decent quality of life, with negative impacts on the poorest and most vulnerable countries and people.⁸

¹ Audrey Pirzadeh and others, *Gendered Analysis of the Impact of Climate Change on Poverty, Productivity and Food Insecurity* (New York, United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), 2023).

² Isis Alvarez and Simone Lovera, “New times for women and gender issues in biodiversity conservation and climate justice”, *Development*, vol. 59 (2016).

³ Ginette Azcona and others, *Progress on the Sustainable Development Goals: The Gender Snapshot 2023* (New York, UN-Women and United Nations, Department of Social and Economic Affairs, 2023).

⁴ See <https://www.unhcr.org/us/what-we-do/how-we-work/safeguarding-individuals/women>.

⁵ Azcona and others, *Progress on the Sustainable Development Goals*.

⁶ United Nations, “Our Common Agenda: policy brief 6 – reforms of the international financial architecture”, May 2023.

⁷ United Nations, “UN Secretary-General calls for radical transformation of global financial system to tackle pressing global challenges”, 17 February 2023.

⁸ United Nations Research Institute for Social Development, *Crises of Inequality: Shifting Power for New Eco-Social Contract* (Geneva, 2022).

Economic inequality has increased fragility and uncertainty within countries, spurring civil unrest, mistrust and political upheaval.

7. It is possible to make policy choices aimed at accelerating progress towards ending poverty and achieving inclusive, sustainable development for all. Accomplishing those goals requires investment in a comprehensive set of economic and social policies aimed at driving women's full economic participation, supported by gender-responsive, accountable institutions. An additional \$360 billion per year is needed to achieve gender equality across key Sustainable Development Goals, including ending poverty and hunger.⁹

8. The Secretary-General has called for a Sustainable Development Goal stimulus to rapidly scale up financing to accelerate progress towards the Goals. The stimulus requires action in three areas: tackling the high cost of debt and risk of debt distress; massively increasing affordable and long-term financing issued by multilateral development banks; and expanding contingency financing. By mobilizing resources equitably and targeting investments and policies towards ending women's and girls' poverty, it is possible to move towards a new development paradigm centred on care for people and the planet.

II. Normative frameworks

9. In the preamble of the Convention on the Elimination of All Forms of Discrimination Against Women, the States Parties express their concern that "in situations of poverty, women have the least access to food, health, education, training and opportunities for employment and other needs" and their conviction that "the establishment of the new international economic order based on equity and justice will contribute significantly towards the promotion of equality between men and women".

10. In the Beijing Platform for Action, it is underscored that women's poverty is related to the absence of economic opportunities, lack of access to economic resources, education and support services and low levels of participation in decision-making. Emphasis is also placed on the need for resources to achieve the strategic objectives under each critical area of concern. In reviews of the implementation of the Platform for Action, insufficient budget allocations for gender equality have been identified as a barrier across all 12 critical areas of concern (E/CN.6/2015/3).

11. In Transforming our world: the 2030 Agenda for Sustainable Development (resolution 70/1), ending poverty is recognized as the greatest global challenge and as indispensable to the achievement of sustainable development. Through Goal 1, Member States commit to ending poverty in all its forms and dimensions by 2030, including by reducing by at least half the proportion of women, men, boys and girls living in poverty. The Goal also addresses the need to ensure significant mobilization of resources from a variety of sources so developing countries can implement programmes and policies to end poverty in all its dimensions.

12. In the Addis Ababa Action Agenda of the Third International Conference on Financing for Development (resolution 69/313), the financing framework for the 2030 Agenda, achieving gender equality and the realization of women's human rights is recognized as essential for inclusive, equitable economic growth and sustainable development. The need is reiterated for gender mainstreaming in the formulation and implementation of all financial, economic, environmental and social policies, including through targeted actions and investments. Since the adoption of the Addis

⁹ United Nations Conference on Trade and Development (UNCTAD), "The costs of achieving the SDGs: Gender equality."

Ababa Action Agenda, the financing for development follow-up process has produced agreed outcomes addressing the importance of scaling up investment in gender equality, including through accelerated implementation of gender-responsive budgeting (E/FFDF/2023/3).

13. In 2023, the Conference of the Parties to the United Nations Framework Convention on Climate Change adopted decision 24/CP.27, in which the Parties and relevant public and private entities were encouraged to “strengthen the gender-responsiveness of climate finance with a view to further building the capacity of women ... and in order to facilitate simplified access to climate finance for grassroots women’s organizations as well as for Indigenous Peoples, especially women, and local communities”.

14. An evolving normative framework on unpaid care and domestic work has emerged over the past several years. The Commission on the Status of Women has recognized the increased demand for unpaid care work arising from the intersecting crises and has called for measures to reduce and redistribute unpaid care and domestic work in the pandemic response. In 2023, the General Assembly passed resolution 77/317, in which it proclaimed 29 October as the International Day of Care and Support, acknowledging the vital role of care in society and highlighting the need to invest in the care economy.

III. Women’s and girls’ poverty

15. Progress towards ending poverty needs to be 26 times faster to achieve Goal 1 by 2030.¹⁰ It is projected that 575 million people may still be living in extreme poverty in 2030.¹¹ Currently, 10.3 per cent of women are living in extreme poverty.¹² If current trends continue, an estimated 8 per cent of women worldwide (342 million) will still be living on less than \$2.15 a day in 2030,¹³ most of them in sub-Saharan Africa.¹⁴

16. Women and girls living in poverty experience multiple and compounding deprivations, including by being denied a decent standard of living, food security, nutrition and adequate housing. Those deprivations are intensified by other dimensions of inequality, including race, ethnicity, disability, location, marital and migrant status, HIV status, sexual orientation and gender identity.¹⁵ Women and girls experiencing multiple, intersecting forms of discrimination tend to fare worse across all dimensions of well-being.¹⁶

17. Poverty is a consequence of systemic failures that lead to exclusion and discrimination, violating civil, cultural, economic, environmental, political and social rights (A/HRC/53/39). Women’s and girls’ poverty is shaped by structural discrimination, pervasive norms and stereotypes embedded in institutional structures. Gender norms and bias intersect with economic deprivation to constrain, or severely limit, women and girls’ access to land, property, health care and family planning, education and the labour market.

¹⁰ Azcona and others, *Progress on the Sustainable Development Goals*.

¹¹ *The Sustainable Development Goals Report 2023: Special Edition – Towards a Rescue Plan for People and Planet* (United Nations publication, 2023).

¹² Azcona and others, *Progress on the Sustainable Development Goals*.

¹³ Ibid.

¹⁴ Ibid.

¹⁵ Rameen Siddiqui, “An intersectional approach to poverty and inequality”, *Modern Diplomacy*, 20 April 2023.

¹⁶ Ginette Azcona and Antra Bhatt, “Inequality, gender, and sustainable development: measuring feminist progress”, *Gender and Development*, vol. 28, No. 2 (2020).

18. Women's and girls' poverty rates shift across the life course. At higher poverty thresholds, adolescent girls often fare worse than adolescent boys. Contributing factors include high fertility rates, single motherhood and early age at marriage.¹⁷ Women ages 25 to 34 are 1.2 times more likely to live in extreme poverty than men owing to their predominant role in providing care. The gender gap continues into older age: in 2023, 8 per cent of women ages 55 to 59 were living in extreme poverty, compared to 6.9 per cent of men.¹⁸ The higher likelihood of career interruptions, part-time employment, lower earnings, concentration in the informal sector and more time spent on unpaid care work accrue over time, resulting in older women having fewer assets, savings and social protection benefits.¹⁹

19. Households with children are among the poorest, and single parents, predominantly single mothers with children, face a higher risk of poverty.²⁰ In 80 per cent of 59 low- and middle-income countries analysed in 2020, more women than men lived in slums, where they faced limited access to housing, clean water and sanitation.²¹ By 2050, an estimated 70 per cent of the world's female population will live in urban areas, and, if current trends continue, one third will reside in slums or informal settlements.²²

20. Care work sustains economies and societies but is commonly undervalued and unrecognized. Women, on average, spend 2.8 hours per day more than men performing unpaid care and domestic work.²³ The predominant role of women in unpaid care is a key contributor to their greater propensity to poverty (A/68/293). Unpaid care and domestic work are particularly challenging for women living in poverty, who often have limited access to critical time-saving infrastructure such as water, sanitation and electricity.²⁴ In some countries, a gendered division of labour in the household can significantly increase care work and further deplete women's and girls' resources. According to research from four countries conducted from 2015 to 2017, women from low-income families who undertook paid and unpaid care work experienced emotional and physical depletion, working long days and suffering injuries with no time for rest.²⁵

21. Women living in poverty are time- and income poor. Studies from several countries indicate that the rate of time poverty is higher among employed women than employed men in both income-poor and non-income-poor households.²⁶ In countries with inadequate social and physical infrastructure, the rate of time poverty is likely much higher.

¹⁷ UN-Women, "Four facts you need to know about gender and poverty today", 5 March 2021.

¹⁸ Azcona and others, *Progress on the Sustainable Development Goals*.

¹⁹ Ibid.

²⁰ Ana Maria Munoz Boudet and others, "Gender differences in poverty and household composition through the life-cycle: a global perspective", Policy Research Working Paper, No. 8360 (Washington, D.C., World Bank, 2018).

²¹ United Nations Human Settlements Programme and UN-Women, "Harsh realities: marginalized women in cities of the developing world", 2020.

²² Azcona and others, *Progress on the Sustainable Development Goals*.

²³ Ibid.

²⁴ Diane Elson, "Reducing women's poverty through new development strategies", background paper prepared for an Expert Group Meeting during the sixty-eighth session of the Commission on the Status of Women, October 2023.

²⁵ Deepta Chopra and Elena Zambelli, *No Time to Rest: Women's Lived Experiences of Balancing Paid Work and Unpaid Care Work* (2017).

²⁶ Ipek Ilkkaracan and Emel Memis, "Poverty", in *The Routledge Handbook of Feminist Economics*, Gunkel Berik and Ebru Kongar, eds. (Abingdon, United Kingdom of Great Britain and Northern Ireland, Routledge, 2021).

22. Lack of access to decent work and economic resources is an important driver of women's poverty. Labour markets often reproduce gender inequalities.²⁷ Globally, 61.4 per cent of women ages 25 to 54 were engaged in the labour force in 2022, compared with 90.6 per cent of men in the same age range,²⁸ and the gender gap in employment has persisted for two decades.²⁹ In 2019, for each dollar men earned in labour income, women earned only 51 cents; in low- and lower-middle-income countries, however, women earned 33 cents and 29 cents on the dollar, respectively.³⁰ Employment gaps, occupational segregation and the higher likelihood of part-time employment increase income inequality across the life course.

23. Increasing female labour force participation is often seen as a prerequisite for gender equitable, inclusive growth. Economies are not automatically inclusive, however, and active employment does not always guarantee women a decent standard of living. In fact, economic inclusion can be harmful to women living in poverty if it is forced, precarious, segregated or impoverished (i.e. when earnings are too low for women to rise above poverty levels).³¹

24. In several regions, women are overrepresented in the informal economy, often working in the most insecure, precarious jobs with little to no protection. The share of women in informal employment exceeds that of men in 55.5 per cent of countries, and this is particularly common in low- and lower-middle-income countries.³² The informal economy is characterized by low remuneration, poor working conditions and limited access to social protection and rights at work. Women in informal employment face a double penalty, receiving on average lower wages than workers in the formal economy and lower wages than men in general.³³

25. Financial exclusion and lack of access to financial services also intensifies women's poverty. Data on financial inclusion in developing economies show that 74 per cent of men have a bank account, compared to 68 per cent of women, as the gap that had stood at 9 percentage points for several years has narrowed.³⁴ In low- and middle-income countries, women are 28 per cent less likely than men to own a mobile money account.³⁵ Furthermore, women-owned and women-led enterprises are confronted with major barriers to accessing financing, including exclusion from financial institutions or insufficient access to financial services. At the height of the COVID-19 pandemic, women-owned micro-, small and medium-sized enterprises had 70 per cent of their trade finance applications totally or partially rejected.³⁶ Globally, women-owned businesses were 5.9 percentage points more likely to have experienced temporary business closures during COVID-19 lockdowns than businesses owned by men, according to a survey covering more than 50 countries.³⁷

²⁷ Nilüfer Çagatay, "Trade, gender and poverty", October 2001.

²⁸ Azcona and others, *Progress on the Sustainable Development Goals*.

²⁹ International Labour Organization (ILO), *Women and Men in the Informal Economy: A Statistical Update* (Geneva, 2023).

³⁰ ILO, "New data shine light on gender gaps in the labour market", *Spotlight on Work Statistics*, No. 12 (Geneva, 2020).

³¹ Diane Elson and Marzia Fontana, "Conceptualizing gender-equitable inclusive growth", in *Gender Equality and Inclusive Growth: Economic Policies to Achieve Sustainable Development*, Diane Elson and Anuradha Seth, eds. (New York, UN-Women, 2019).

³² ILO, *Women and Men in the Informal Economy: A Statistical Picture*, 3rd ed. (Geneva, 2018).

³³ ILO, *Global Wage Report 2018/9: What Lies behind Gender Pay Gaps* (Geneva, 2018).

³⁴ Leora Klapper, Dorothe Singer and Saniya Ansar, "Women and financial inclusion", 2022.

³⁵ Asli Demirgüç-Kunt and others, *The Global Findex Database 2021: Financial Inclusion, Digital Payments and Resilience in the Age of COVID-19* (Washington, D.C., World Bank, 2022).

³⁶ Asian Development Bank (ADB), "2021 trade finance gaps, growth and jobs survey", *ADB Briefs*, No. 192 (October 2021).

³⁷ Markus Goldstein and others, "The global state of small business during COVID-19: gender inequalities", World Bank blogs, 8 September 2020.

Women with informal microbusinesses face even greater barriers in accessing financing and financial services and are more vulnerable to economic shocks.

26. Limited access to social protection prevents women living in poverty from enjoying a decent standard of living. In 2021, 4.1 billion people (53.1 per cent of the world's population) continued to lack any form of social protection.³⁸ Women are overrepresented among those who remain excluded, and gender-specific vulnerabilities are still not evenly addressed in social protection systems.³⁹ In response to the COVID-19 pandemic, over 3,000 social protection and labour market measures were adopted in 226 countries and territories to mitigate the associated socioeconomic fallout. However, women's economic security was targeted in only 12 per cent of those measures, and support for rising unpaid care demands was only provided under 7 per cent of measures.⁴⁰

27. Gender-differentiated impacts of climate change and environmental degradation range from higher levels of child marriage in arid zones, reduced access to clean water – which increases time burdens on women and girls, who are primarily responsible for water collection globally.⁴¹ These impacts are compounded by women's unequal access to land, natural resources and other assets, which limits their ability to build resilience to climate and environmental crises and disasters.

28. Women and girls in low-income households may have limited or no access to sexual and reproductive health care and services, including comprehensive sexuality education. The associated increase in the likelihood of unintended pregnancies and limited access to skilled birth attendance contribute to a higher risk of illness or death from pregnancy or childbirth.⁴²

29. Even as global and regional aggregates for education completion have reached or neared parity through the upper secondary level, gender gaps still exist. In 2023, 129 million girls and young women may have been out of school,⁴³ and girls living in poverty, especially those from poor rural areas or marginalized groups, were among the most excluded.⁴⁴ The consequences of such exclusion can further limit economic opportunities and deepen poverty.

30. Systemic bias embedded in the economic and social structures of society expose women living in poverty to a disproportionately high risk of violence.⁴⁵ Poverty increases the risk factors for intimate partner violence, including reduced educational and employment opportunities and increased household stress. In turn, violence heightens women's risk of poverty and economic hardship because of the associated out-of-pocket health expenditures and loss of earnings.⁴⁶ Women and girls facing

³⁸ ILO, *World Social Protection Report 2020-22: Social Protection at the Crossroads – in Pursuit of a Better Future* (Geneva, 2021).

³⁹ UNICEF Innocenti and UN-Women, "Mainstreaming gender into social protection strategies and programmes: evidence from 74 low- and middle-income countries", June 2021.

⁴⁰ UN-Women and United Nations Development Programme (UNDP), *Government Responses to COVID-19: Lessons on Gender Equality for a World in Turmoil* (2022).

⁴¹ Sara Duerto Valero and Sneha Kaul, "Why climate change matters for women", UN-Women, 21 April 2023.

⁴² United Nations Population Fund, *State of World Population 2019: The Unfinished Business – The Pursuit of Rights and Choices for All* (2019).

⁴³ Azcona and others, *Progress on the Sustainable Development Goals*.

⁴⁴ United Nations Educational, Scientific and Cultural Organization, *Global Education Monitoring Report: A New Generation – 25 Years of Efforts for Gender Equality in Education* (Paris, 2020).

⁴⁵ Heidi Stockl and others, "Intimate partner violence among adolescents and young women: prevalence and associated factors in nine countries – a cross sectional study", *BMC Public Health*, vol. 14, No. 751 (2014).

⁴⁶ Andrew Gibbs and Kate Bishop, "Combined economic empowerment and gender-transformative interventions: evidence review", September 2019.

sexual harassment at work, violence at home or violence on the streets are unable to participate on an equal basis in the labour market, which translates into limited or no access to contributory social security benefits and a higher likelihood of experiencing poverty, violence and homelessness in old age (A/HRC/53/39).

IV. Financing and institutional challenges

31. Ending women's poverty requires financing from all sources aimed at enhancing women's economic empowerment through decent work, accessible public services, social protection and sustainable infrastructure. Effective institutions that can design gender-responsive, pro-poor laws and policies, mobilize and spend resources and be accountable to women living in poverty are needed. Fiscal space for such investments is predicated on a conducive global and national financial system.

32. There is significant asymmetry in the global financial safety net, with developing countries facing limited access to, and allocations of, resources that promote economic safety and security in times of crisis. Only a small share of special drawing rights has been allocated to developing countries. Africa, home to more than 60 per cent of the world's extreme poor, received only 5.2 per cent of the latest issuance.⁴⁷ Furthermore, some developing countries face prohibitively high borrowing costs, reduced liquidity and growing fiscal constraints.

33. High levels of debt distress severely constrain countries' fiscal space. In 2023, the 52 low- and middle-income economies that account for more than 40 per cent of the world's poorest people were either in or at high risk of debt distress.⁴⁸ In lower- and middle-income countries, debt servicing places an enormous strain on essential social spending. Currently, 48 countries, home to 3.3 billion people, are directly affected by underinvestment in education or health owing to large interest payment burdens.⁴⁹

34. Most climate finance attributable to developed countries is currently provided in the form of loans. In 2020, \$48.6 billion (71 per cent) of public climate finance was channelled through concessional and non-concessional loans, while grants amounted to just \$17.9 billion (26 per cent).⁵⁰ The burden of loan repayment shifts the responsibility for climate finance onto developing countries, despite the fact that they have contributed the least to the climate crisis and, accordingly, high-income countries should bear the primary responsibility for contributing climate finance.⁵¹

35. Conditions for debt relief programmes have tended to promote fiscal consolidation policies, including cuts to public spending on education, health care, pension schemes and public sector employment. Furthermore, in many countries, such programmes have relied on the introduction of regressive value added taxes or service fees for users.⁵² In 2022, it was estimated that 85 per cent of the world's population would be living under austerity measures by 2023.⁵³ Fiscal consolidation

⁴⁷ United Nations, "Our Common Agenda: policy brief 6".

⁴⁸ UNDP, "Building blocks out of crisis: the UN's SDG stimulus plan", February 2023.

⁴⁹ United Nations, "A world of debt: a global burden to growing prosperity", July 2023.

⁵⁰ Organisation for Economic Co-operation and Development (OECD), *Aggregate Trends of Climate Finance Provided and Mobilized by Developed Countries in 2013–2020: Climate Finance and the USD 100 Billion Goal* (Paris, OECD Publishing, 2022).

⁵¹ Laura Turquet and others, *Feminist Climate Justice: A Framework for Action* (New York, UN-Women, 2023).

⁵² Jayati Ghosh, "The international financial system and women's poverty", background paper prepared for an Expert Group Meeting during the sixty-eighth session of the Commission on the Status of Women, October 2023.

⁵³ Isabel Ortiz and Matthew Cummins, *End Austerity: A Global Report on Budget Cuts and Harmful Social Reforms in 2022–25* (Initiative for Policy Dialogue and others, 2022).

measures often affect programmes and services that are particularly important for women living in poverty. As households absorb the shock from cuts to social spending and public services, women's unpaid labour becomes an invisible subsidy to the economy.⁵⁴

36. Global tax regimes have affected the fiscal space available to low and middle-income countries for crisis response and poverty eradication. High levels of illicit financial flows, including corporate tax evasion, avoidance and abuse, drain vital tax revenues and deepen poverty and inequality. Recent research indicates that an estimated 36 per cent of multinational profits are shifted to tax havens globally. If shifted profits were to be reallocated to their source countries, domestic profits in developing countries would increase by 5 per cent.⁵⁵

37. Domestic public resources continue to be the primary source of financing for public goods and services and for reducing inequality through redistribution.⁵⁶ Debt management and servicing, tax policy and the availability of other sources of financing affect the fiscal space available for investments in policies and programmes aimed at addressing women's and girls' poverty.⁵⁷

38. Tax composition has shifted over the past several decades as exemptions, credits and tax breaks have been expanded, corporate income and capital income taxes have been cut, and, in many developing countries, trade tax revenues have fallen and consumption tax rates have risen significantly. These shifts have gender-differentiated impacts, given that tax burdens are higher for lower-income groups, where women are overrepresented.⁵⁸

39. For lower-income countries with severely constrained fiscal space, official development assistance (ODA) continues to be a significant source of financing for addressing poverty and gender inequality. In 2022, ODA amounted to a total of \$204 billion, with one of the highest annual increases ever recorded.⁵⁹ The increase, however, was primarily driven by increased spending on hosting refugees within donor countries.⁶⁰ Even with this growth, the share of ODA in gross national income reached only 0.36 per cent in 2022, well below the 0.70 per cent committed by developed economies. As such, ODA remains insufficient to support recipient countries in their efforts to recover from long-term challenges and compounding crises.⁶¹ Though the volume of bilateral aid for gender equality consistently increased over the last decade, such investments plateaued in 2020–2021, and the share of total aid with gender equality as an objective dropped slightly from 44.5 per cent to 44 per cent.⁶²

40. While a growing number of green, social and sustainability bonds have been issued, only about \$17 billion in assets are gender-labelled financial products, out of a global sustainable investment universe of over \$40 trillion.⁶³ New and traditional

⁵⁴ Jayati Ghosh, *Gender Concerns in Debt Relief* (London, International Institute for Environment and Development, 2021).

⁵⁵ Thomas Tørsløv, Ludvig Wier and Gabriel Zucman, "The missing profits of nations," *The Review of Economic Studies*, vol. 90, No. 3 (May 2023).

⁵⁶ *Financing for Sustainable Development Report 2023: Financing Sustainable Transformations* (United Nations publication, 2023).

⁵⁷ UN-Women, *Progress of the World's Women 2015–2016: Transforming Economies, Realizing Rights* (New York, 2015).

⁵⁸ *Financing for Sustainable Development Report 2023* (United Nations publication).

⁵⁹ OECD, "ODA levels in 2022: preliminary data – details summary note", 12 April 2023.

⁶⁰ OECD, "Foreign aid surges due to spending on refugees and aid for Ukraine", 12 April 2023.

⁶¹ UNCTAD, "Official international assistance insufficient to reach 2030 Agenda."

⁶² OECD, "Official development assistance for gender equality and women's empowerment: a snapshot", 24 July 2023.

⁶³ Development Asia, "How to accelerate the growth of the gender bond markets", 24 July 2023.

actors, including institutional investors, pension funds, insurance companies and sovereign wealth funds, are becoming more active in sustainable finance, demanding greater transparency on the impact that investments have on people, communities and the planet. Challenges in mobilizing and deploying private finance to promote gender equality include limited awareness, technical expertise and product innovation aimed at effectively linking gender and finance, coupled with a lack of harmonized standards and guidelines on private financing for gender equality.

41. Economic institutions that are representative and diverse can drive pro-poor, inclusive and gender-responsive economic policies. Women's participation in these institutions is essential to combat gender bias and stereotypes in both policymaking and policy outcomes. However, women are often not represented in the leadership of ministries of finance and central banks. Of the 190 member countries of the International Monetary Fund, women serve as finance ministers in 26 and as central bank governors in only 17. The average proportion of women serving as cabinet ministers globally is meaningfully higher, at 22.8 per cent⁶⁴

42. Ministries of finance determine the scope and direction of national fiscal policy. However, they often have limited capacity to analyse the gender impacts of fiscal policy, including taxation and spending. In addition, such ministries are the least likely to have gender equality specialists available in-house and tend to have the lowest presence of women overall. Similarly, central banks are dominated by men and lack capacity for gender analysis of monetary policy. Structural barriers continue to prevent many women from reaching leadership roles in economic policymaking.

43. To channel resources effectively to policies and programmes in critical areas, including decent work, social protection and public services, countries need comprehensive, transparent and flexible public financial management systems. However, data from 105 countries and areas show that only 26 per cent currently have comprehensive systems for tracking resources allocated to gender equality and women's empowerment.⁶⁵ Without robust systems, countries cannot estimate costs and allocate and spend resources to implement gender-responsive, pro-poor laws and policies, including those that support ending poverty in all its dimensions.

44. National mechanisms for gender equality and the empowerment of women and girls are important institutional actors that coordinate cross-sectoral policy development. They can transform public policy values and the responsiveness of public institutions. Their effectiveness is often limited, however, as they are underresourced and lack political authority.

45. Corruption weakens the efficiency and effectiveness of the public sector by reducing the resources available to address poverty and advance sustainable development. While all of society can be affected by corruption, women living in poverty are disproportionately affected given their reliance on public services.⁶⁶

46. Significant gaps in financing for women's organizations, including local feminist and grass-roots organizations and collectives, limit their active engagement in strengthening accountability and demanding action for women living in poverty. Organizations that advocate for women's rights received only 0.13 per cent of total

⁶⁴ Jessie Yin, "Only 11 per cent of finance ministers and central bank governors are women", Atlantic Council, 2 June 2023.

⁶⁵ UN-Women (2023). "Strengthening public finance management systems for gender equality and women's empowerment", 2023.

⁶⁶ Naomi Hossain, Celestine Nyamu Musembi and Jessica Hughes, "Corruption, accountability and gender: understanding the connections", Primer in Gender and Democratic Governance, No. 5 (New York, UNDP and UN-Women, 2010).

ODA. Women's rights grants accounted for only 0.42 per cent of grants from progressive private foundations in the United States of America.⁶⁷

47. A dearth of sex-disaggregated poverty data is a major constraint for policymakers and gender equality advocates. Only 42 per cent of countries with recent official statistics on income poverty have data disaggregated by sex. Even where data are disaggregated, large gender gaps are evident. Among countries producing multidimensional poverty indicators, only 20 per cent disaggregated those indicators by sex or by the sex of the head of household.⁶⁸

V. Strengthening financing and institutions with a view to ending women's and girls' poverty

48. The international financial architecture is currently undergoing important changes. As debt burdens hamper the ability of governments to reduce inequality and invest in essential services, concrete steps must be taken towards a debt workout mechanism to address sovereign debt restructuring processes. Such steps need to ensure that debt resolution is timely, orderly, effective, fair and negotiated in good faith. Furthermore, debt sustainability assessments and debt restructuring approaches need to address financing needs, including available fiscal space, and give priority to spending on domestic needs and services to reach those furthest behind. In addition, restructuring methods need to avoid both insufficient debt relief and regressive taxation and measures that curtail public spending on essential services, which have disproportionate impacts on women living in poverty.

49. The international financial system needs to scale up concessional and non-concessional long-term financing for investments in sustainable development policies that address women's poverty. Public development banks need to be strengthened and supported in their efforts to provide financing aligned with public aims, as their longer-term horizons and more stable funding sources enable them to take on more risk.⁶⁹ Furthermore, lending by multilateral development banks should be on a longer-term horizon, with a cost of borrowing set below market rate, and the allocation of concessional finance should be reoriented to address current needs.⁷⁰ Multilateral development banks should also establish facilities to receive special drawing rights with a view to leveraging them to support greater volumes of long-term development financing, and countries with strong external positions should rechannel a portion of their unused special drawing rights to such facilities.⁷¹

50. Gender-responsive economic policies can support more inclusive and equitable growth, create jobs for women and men and contribute to achieving gender equality. The design of fiscal policy needs to be grounded in an understanding of gender inequalities, especially those faced by women living in poverty. Metrics that move beyond gross domestic product can support the measurement of valuable contributions to economic and social well-being, including unpaid care work.⁷² Taken together, such metrics will support the design and implementation of policies aimed at reducing and redistributing women's unpaid care and domestic work, opening

⁶⁷ Association for Women's Human Rights in Development, "Where is the money for feminist organizing? Data snapshots and a call to action", 2021.

⁶⁸ Azcona and others, *Progress on the Sustainable Development Goals*.

⁶⁹ *Financing for Sustainable Development Report 2021* (United Nations publication, 2021).

⁷⁰ United Nations, "Our Common Agenda: policy brief 6".

⁷¹ Ibid.

⁷² United Nations, "Our Common Agenda: policy brief 4 – valuing what counts: framework to progress beyond gross domestic product", May 2023.

avenues for decent employment and ensuring the provision of high-quality, accessible and affordable public services.

51. To mobilize domestic public resources equitably, Governments need to shift the tax composition towards progressivity by increasing corporate taxation through the introduction of wealth taxes, taxes on dividends and capital gains taxes while simultaneously reducing regressive taxes, including consumption taxes.⁷³

52. It is important to consider the ways in which current and proposed taxation measures affect informal workers. A first step is to conduct gender analysis to assess existing sources of taxation and the sex-disaggregation of earnings within the informal economy. It is equally important to ensure that any taxes and fees paid by informal workers are not excessive and that they generate goods and services in return.

53. Resource mobilization must command public trust and be based on the principles of openness, transparency and equitable treatment, which may include fostering more equitable representation of women within tax administrations and active engagement of people, including women living in poverty, in tax-related decisions. Research indicates that compliance and tax morale are higher when workers' organizations are involved with the collection of taxes.⁷⁴

54. Revenue raised through progressive taxes must be spent on support for gender-responsive policies and programmes. Strengthening gender analysis in national and local budgetary processes is essential to enable governments to estimate costs, allocate and spend resources for gender equality. Through gender-responsive planning and budgeting, governments can identify potential gender impacts of budget policies and decisions and target budget allocations towards policies aimed at supporting gender equality and addressing women's poverty. Such analysis should encompass all spending on public services, infrastructure and social protection; taxation and other revenue raising measures; and a review of spending outcomes. Strengthening timely and accessible public data on gender budget allocations and expenditures is central to these efforts, so that governments and other stakeholders can follow public resource flows and evaluate the extent to which public investments address the needs and priorities of women living in poverty.⁷⁵

55. For growth to be gender-equitable, it must ensure decent work for both women and men, giving priority to women living in poverty. Training and opportunities for women to enter middle- and high-skilled occupations are also required, but the value of the contributions of women in occupations such as care work also needs to be reassessed with a view to increasing wages and improving conditions. These measures are particularly important for women living in poverty.

56. Strong, accountable institutions are essential to ensure that financing is mobilized equitably and spent in ways that support ending women's poverty. State capacity to address women's poverty depends on technical expertise, availability of resources, organizational structures and the level of commitment to promoting gender equality. The presence of champions within public institutions is a crucial driver of decisions by important and influential actors, such as ministries of finance, to allocate resources for the implementation of gender equality laws and policies. There is a

⁷³ Kathleen Lahey, *Gender, Taxation and Equality in Developing Countries: Issues and Policy Recommendations* (New York, UN-Women, 2018).

⁷⁴ Michael Rogan, "Gender, taxation and the informal sector", expert paper prepared for an Expert Group Meeting during the sixty-eighth session of the Commission on the Status of Women, October 2023.

⁷⁵ Diane Elson, "Reducing women's poverty".

pressing need for participatory oversight by parliaments and civil society organizations in the monitoring of gender-related policies and outcomes.

57. Strengthening the authority, resource base and technical expertise of national mechanisms for gender equality is an important step in supporting gender-responsive approaches to ending women's poverty.⁷⁶ By mainstreaming a gender perspective in sectoral ministries and public agencies, these mechanisms can spearhead gender-responsive policies and plans aimed at enhancing access to quality basic services for women living in poverty.

58. There is a need to stem and prevent corrupt practices, including those that constrain women's access to public services. Tackling corruption requires the mainstreaming of a gender perspective in corruption measurement tools and the collection of sex-disaggregated data to identify gender-differentiated patterns of corruption. Other important channels for addressing corruption include anti-corruption legislation; expanding the definition of corruption to address the range of women's experiences; adoption of gender-responsive anti-corruption programmes and policies; access to recourse measures and mechanisms; and safe spaces to report corruption.⁷⁷

59. Challenging gender bias within institutions is integral to adopting and implementing gender-responsive budgets and entails understanding how budget decisions are made, who makes them and whether women are meaningfully engaged in budget decision-making. Collaboration with women's and workers' organizations and collectives is key to understanding the budget cycle and identifying points of influence at the national and local levels.

60. Policymakers can influence financial inclusion through regulatory frameworks that encourage gender-responsive policies. A total of 44 countries have implemented national financial inclusion strategies that explicitly address women's financial inclusion.⁷⁸ Digital financial services can enhance financial access but need to be designed to reach, and be delivered to, underserved populations, including women living in poverty, which requires a focus on affordable and equitable access to digital technologies and policies to promote safety in digital spaces.⁷⁹

61. Collective action by women living in poverty offers ways to challenge patriarchal gender norms. Women's collectives provide space to mobilize power and demand accountability by raising the voices, expertise and lived experiences of diverse groups, including women living in poverty. Those movements, together with other women's civil society organizations, can play an essential role in drawing attention to the gender dimensions of crises, in demanding government action and in monitoring and supporting the effective delivery of services and social protection. This approach enables women to hold elected officials accountable for local service delivery. Women are also able to collectively bargain for their rights as workers, including as informal workers.

62. To perform their critical functions, women's organizations, including movements of women living in poverty, require reliable and flexible multi-year funding. Funds should prioritize accessibility for marginalized groups, extending

⁷⁶ Ibid.

⁷⁷ *Sustainable Development Goal 16: Focus on Public Institutions – World Public Sector Report 2019* (United Nations publications, 2019).

⁷⁸ Yasmin Bin-Humam, Julia Constanze Braunmiller and Mahmoud Elsaman, "Emerging trends in national financial inclusion strategies that support women's entrepreneurship", *Global Indicators Briefs*, No. 16 (World Bank, 2023).

⁷⁹ *Financing for Sustainable Development Report 2022: Bridging the Finance Divide* (United Nations publications, 2022).

support beyond international organizations and those based in capital cities to reach local community-level initiatives.

63. Robust and disaggregated data are needed in order to effectively address women's poverty and the multidimensional deprivations women face. Governments should promote transparency and access to timely and accessible data and information, so that people, including women living in poverty, can take actions grounded in a knowledge of their rights. Open data and public reporting can help to make information available in ways that are accessible. Government officials, who often lack the expertise, time and resources to collect real-time data, are now recognizing citizen-generated data as a valuable source of information. Multi-stakeholder approaches have been particularly effective in advancing progress at ministries and opening space for greater civil society dialogue and influence. Parliamentary oversight and audit bodies play a key role.

VI. Fostering new development strategies towards sustainable economies and societies

64. Efforts to expand fiscal space and strengthen institutions should be geared towards supporting economic and societal transformations to end women's poverty, secure sustainable development and re-establish a strong social contract. This requires a shift towards new development strategies grounded in a comprehensive vision of human rights, focused on reducing systemic risks and structural inequalities and centred on the care of people and planet.

65. The international human rights framework provides guidance on which policies comply with human rights. For choosing between human rights-compliant policies, it can provide guidance on policy priorities and on policy procedures, including in relation to fiscal, monetary, financial and trade policies and social policy investments. Furthermore, it provides an international legal framework for women living in poverty to articulate their grievances and claim their rights.⁸⁰

66. Care is a public good and indivisible from inclusive economic development. Investing in the care economy can reduce women's time and income poverty simultaneously. Such investments can support women's labour force participation and expand employment opportunities in the care sector. Applied policy simulations demonstrate the potential for significant job creation, income generation and poverty reduction when investments are made in social infrastructure.⁸¹ Importantly, the jobs created by those investments are both caring jobs and green jobs because they are commonly local service-sector jobs with relatively low emissions and waste.⁸²

67. Investment in equitable, high quality and accessible public services has proved to be effective in promoting the rights of all women, including those living in poverty, and achieving gender equality. This increased public investment supports the development of human capabilities, reducing the burden of unpaid care work, and

⁸⁰ Radhika Balakrishnan, James Heintz and Diane Elson, *Rethinking Economic Policy for Social Justice: The Radical Potential of Human Rights* (Abingdon, United Kingdom, Routledge, 2016).

⁸¹ Özlem Onaran, Cem Oyvatt and Eurydice Fotopoulou, "A macroeconomic analysis of the effects of gender inequality, wages and public social infrastructure: the case of the UK", *Feminist Economics*, vol. 28, No. 2 (2022); and Cem Oyvatt and Özlem Onaran, "The effects of social infrastructure and gender equality on output and employment: the case of South Korea", *World Development*, vol. 158 (October 2022).

⁸² Ipek Ilkcaracan, "The purple economy framework", expert paper prepared for an Expert Group Meeting during the sixty-eighth session of the Commission on the Status of Women, October 2023.

contributes to decent work for women. Public spending on social infrastructure produces positive spillover benefits and enhances productivity of the economy.⁸³

68. A gender-responsive just transition integrates gender equality and care in policies and programmes towards an economy that works for all people and the planet while upholding rights and the principle of leaving no one behind. This transformation needs to open new opportunities and strengthen the rights of people living in poverty. In specific areas, such as energy, buildings, food or mobility, “triple-dividend” actions can be taken that reduce the ecological footprint while simultaneously creating employment opportunities and facilitating access to goods and services essential to the enjoyment of human rights.

69. To achieve sustainable economies, measures must be taken to ensure that women benefit from the transformation of work. This includes training women for new jobs while also recognizing the traditional and local knowledge of Indigenous women, which already plays a key role in strengthening climate action. That approach supports moves towards a more equitable, inclusive world of work.

70. There is growing evidence on the positive role that gender-responsive social protection can play in addressing multidimensional poverty among women and girls – from alleviating income poverty across the life course and improving education, health and nutrition outcomes to preventing gender-based violence, early marriage and adolescent pregnancy and promoting women’s access to decent jobs and sustainable livelihoods.⁸⁴ Universal, gender-responsive social protection systems and efforts to ensure that benefits reach women living in poverty are central to addressing gender inequalities and eradicating women’s poverty.

71. Inclusive, equitable fiscal pacts are required to deliver new development strategies for sustainable economies. These need to support a redistributive global economic system, increase domestic revenues progressively and increase and diversify public and private investment while ensuring protection and sustainable management of natural resources. The pacts emphasize better alignment of all sources of financing and investment to reduce women’s poverty, contributing to the realization of human rights and the re-establishment of a meaningful social contract.

72. The Secretary-General has called for the delivery of a Sustainable Development Goal stimulus,⁸⁵ which aims to unlock at least \$500 billion per year in concessional and non-concessional finance. In addition, the Global Accelerator on Jobs and Social Protection for Just Transitions⁸⁶ aims to create a minimum of 400 million quality jobs focused on the green, digital and care sectors and expand social protection coverage.

VII. Conclusions and recommendations

73. Realizing gender equality and the rights and empowerment of women and girls is essential for the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the 2030 Agenda. Addressing women’s and girls’ poverty requires a comprehensive set of gender-responsive policies and

⁸³ James Heintz, “Public investments and human investments: rethinking macroeconomic relationships from a gender perspective”, in *Gender Equality and Inclusive Growth*, Elson and Seth, eds. (New York, UN-Women, 2019).

⁸⁴ Camila Perera and others, “Impact of social protection on gender equality in low- and middle-income countries: a systematic review of reviews”, *Campbell Systematic Reviews*, vol. 18, No. 2 (June 2022).

⁸⁵ United Nations, “United Nations Secretary-General’s SDG stimulus to deliver Agenda 2030, February 2023.”

⁸⁶ See www.unglobalaccelerator.org/.

services, implemented by strengthened institutions and sustained financing from public, private, domestic and international sources. To achieve this, the following actions are required: integrating a gender perspective into commitments on financing for development; expanding fiscal space to end poverty; strengthening public institutions for accountability; ensuring the full, equal, effective and meaningful participation of women; increasing the quality and availability of multidimensional poverty data; and fostering new development strategies towards sustainable economies and societies.

74. To fulfil those objectives, the Commission on the Status of Women may wish to urge Governments and other stakeholders to take the actions set out below.

75. In terms of integrating a gender perspective into financing for development commitments, Governments and other stakeholders should:

(a) **Fulfil existing commitments and obligations under the Addis Ababa Action Agenda and its follow-up processes related to financing for gender equality and the empowerment of women and girls, including: to recommit to adopting and strengthening sound policies and enforceable legislation and transformative actions for the promotion of gender equality and women's and girls' empowerment at all levels; to ensure women's equal rights, access and opportunities for participation and leadership in the economy; and to eliminate gender-based violence and discrimination in all its forms;**

(b) **Promote and enforce non-discriminatory laws, social infrastructure and policies for sustainable development and enable women's full and equal participation in the economy and their equal access to decision-making processes and leadership;**

(c) **Increase transparency and equal participation in the budgeting process and promote gender-responsive budgeting;**

(d) **Encourage the private sector to contribute to the advancement of gender equality by striving to ensure women's full and productive employment and decent work, equal pay for equal work or work of equal value, and equal opportunities, and to protection against discrimination and abuse in the workplace.**

76. In terms of expanding fiscal space for investments to end poverty for women and girls, Governments and other stakeholders should:

(a) **Significantly increase resources to address women's and girls' poverty through the mobilization of financial resources from all sources, including public, private, domestic and international, including the scaling up of development finance through the reform of the multilateral development banks;**

(b) **Ensure a more effective global financial safety net and access to financing for countries in need;**

(c) **Strengthen international tax cooperation to be more inclusive and effective, with a focus on combating tax evasion and avoidance and curbing illicit financial flows;**

(d) **Ensure the progressivity of tax policies with a focus on taxing those with the highest ability to pay, including by way of wealth and corporate taxation;**

(e) **Increase ODA through mainstreamed and targeted investments for gender equality and the empowerment of women and girls living of poverty;**

(f) **Take concrete steps towards a debt workout mechanism to address sovereign debt restructurings;**

(g) **Eliminate conditionalities in debt relief initiatives and debt restructuring packages that can exacerbate gender inequalities;**

(h) **Strengthen gender mainstreaming in climate financing and support those women's organizations leading local adaptation and mitigation efforts; and strengthen the consideration of debt sustainability in climate finance, including through the review of debt sustainability frameworks, to incorporate climate vulnerabilities, risks and impacts, and gender and human rights assessments;**

(i) **Strengthen standards and regulatory frameworks on the labelling of gender and other thematic bond issuances to ensure that a demonstratable and additive impact is achieved through the issuance;**

(j) **Consider measures to reallocate harmful subsidies and tax incentives to pro-poor, gender-responsive policies and programmes.**

77. In terms of strengthening public institutions for accountability, Governments and other stakeholders should:

(a) **Increase women's representation, leadership and participation in economic institutions to address institutional gender biases and promote gender-responsive, pro-poor economic policy action;**

(b) **Strengthen gender analysis in national and local budgetary processes to enable Governments to estimate the costs of and allocate and invest in policies and programmes that address women's poverty;**

(c) **Foster participation in budget processes through open budgets, community and citizen-led monitoring of service delivery;**

(d) **Prevent corruption and direct resources to invest in pro-poor public services to strengthen the social contract;**

(e) **Enforce core labour standards, including by ensuring minimum wage legislation and equal pay for equal work of equal value;**

(f) **Implement policies to support women entrepreneurs and women-owned businesses, including by ensuring equal access to finance;**

(g) **Increase the authority, operational capacities and resources of national gender equality mechanisms and gender focal points within other public institutions, to support the mainstreaming of a gender perspective into the design, delivery and evaluation of financing policies.**

78. In terms of engaging and financing women's organizations and collectives, Governments and other stakeholders should:

(a) **Ensure robust and flexible multi-year financing for women's organizations to challenge gender discrimination and biased social norms; promote equality through affirmative action and progressive laws; and empower women and girls living in poverty;**

(b) **Ensure local women's rights organizations have adequate resources and capacity to advocate for women's right to work and rights at work;**

(c) **Implement policies that ensure the full, effective and meaningful participation of collectives, associations and unions of women workers, both employed and self-employed, in policy and programme design and implementation;**

(d) **Support women’s collectives and associations that advocate for decent work and the sustainable use of natural resources and that mediate in efforts by women living in poverty to gain access to entitlements and services, to enhance accountability.**

79. In terms of enhancing multidimensional poverty data and statistics, Governments and other stakeholders should:

(a) **Strengthen the capacity of national statistical offices and government institutions to collect, analyse, disseminate and use data on multidimensional poverty, disaggregated by income, sex, age, race, ethnicity, migration status, disability, geographical location and other characteristics;**

(b) **Increase the collection and use of data on social norms and power related to decision-making, which affect resource and consumption patterns, in policy and programme design;**

(c) **Strengthen citizen-generated data to shed light on the challenges faced by women living in poverty and strengthen opportunities to use data to demand accountability.**

80. In terms of fostering new development strategies towards sustainable economies and sustainable societies, Governments and other stakeholders should:

(a) **Ensure that all development strategies comply with the obligations to respect, protect and fulfil the human rights of women living in poverty;**

(b) **Introduce new metrics beyond gross domestic product to capture the value and contribution of unpaid care work to economic and social progress;**

(c) **Implement comprehensive, participatory, gender-responsive poverty eradication policies that address systemic barriers to ensure an adequate standard of living for women and girls, including through social protection, public services and sustainable infrastructure;**

(d) **Significantly scale up investment in the care economy as a source of decent employment that has the potential to narrow gender gaps, and institute measures to ensure that women benefit from the transformation of work towards sustainable economies.**

81. The Commission may wish to call upon the United Nations system and other international organizations, including international financial institutions, to work collaboratively to support Member States in implementing, measuring and monitoring the aforementioned recommendations at all levels.