Sixty-eighth session of the Commission on the Status of Women

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

Expert Group Meeting: Concept Note

Convened by UN-Women
Virtual Meeting
3-6 October 2023
I. Background and objectives

1. In accordance with its multi-year programme of work (2021-2024), the 68th session of the Commission on the Status of Women (CSW) in 2024 will consider, as its priority theme, “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”. To take stock of current research and assist the Commission in its deliberations, UN-Women will convene a virtual Expert Group Meeting (EGM) on the priority theme from 3 – 6 October 2023.

2. With the overall objective of accelerating the realization of gender equality and the empowerment of all women and girls, the EGM will review current research, analyze policies and practices, and make recommendations on addressing women’s poverty. The EGM will consider, as part of its deliberations, the ways in which systems, institutions and financing need to be transformed and strengthened for eradicating poverty and achieving gender equality.

3. CSW 68 will convene as intersecting crises intensify pervasive, systemic inequalities between and within countries. Economic downturns, spurred by COVID-19, combined with other global challenges including climate change, geopolitical tensions, heightened inflationary pressure, food, energy, and cost of living crises, are the result of economic models and social organization that have failed to deliver for people and planet. These crises are not borne equally with people living in poverty, especially women, disproportionately impacted. It is, therefore, with great urgency that experts convene to discuss how to confront complex crises and counter their effects on women living in poverty.

4. The EGM will:
   - Examine women’s poverty as a process of deprivation and depletion shaped by structural inequalities in the household, labour market, and state institutions, and exacerbated by women’s experience of intersectional discrimination.
   - Discuss how the current economic, environmental, and geo-political crises impact women and girls, and how the international financial architecture should be reformed to respond to multiple crises.
   - Assess current financing gaps for addressing women’s poverty and identify how different sources of financing can be mobilized and spent to tackle the structural causes of poverty.
   - Examine how public institutions, including government ministries and departments, financial and social institutions, can be ‘bearers’ of gender bias and stereotypes, and identify actions for institutional transformation.
   - Discuss the importance of strengthening accountability mechanisms, underscoring the importance of organizing by women living in poverty to hold state and non-state actors accountable.
   - Explore alternative feminist economic frameworks that move away from a reliance on economic growth, which can be largely extractive, to focus on human rights, addressing inequalities, redistribution of wealth and reprioritization of spending to address women’s poverty and support regenerative economies.

5. The EGM builds on the priority themes of preceding sessions of the CSW, taking note of a) the 46th Session which considered the ‘eradication of poverty, including through the empowerment of women throughout their life cycle in a globalizing world’ and b) the 52nd Session which addressed ‘financing for gender equality and the empowerment of women’. It will also consider additional CSW sessions and agreed conclusions that address issues related to poverty, institutions and/or financing.

II. Global normative and policy frameworks

6. The 1966 International Covenant on Economic, Social and Cultural Rights (ICESCR), Article 2.1 obligates “Each State Party to the present Covenant to take steps, individually and through international
assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures.”

7. In 1979, the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW (Committee on the Elimination of Discrimination Against Women)) preamble expressed concern ‘that in situations of poverty women have the least access to food, health, education, training and opportunities for employment and other needs,’ and stated 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.’

8. ‘Women and Poverty’ is the first critical area of concern of the Beijing Platform for Action (1995). It recognizes the multidimensional nature of poverty, its structural causes, and women’s over-representation among the poor, underscoring that women’s poverty is related to the absence of economic opportunity, access to economic resources, education and support services and low levels of participation in decision-making. It states that poverty eradication and the achievement of sustainable development require equitable, full participation of women and men in designing macroeconomic and social policies, gender analysis of economic and social policies and programmes, as well as democratic participation and changes in economic structures.


10. Transforming Our World: the 2030 Agenda for Sustainable Development (A/Res/70/1) recognizes the eradication of poverty as the greatest global challenge, indispensable for the achievement of sustainable development. The 2030 Agenda commits, through Sustainable Development Goal (SDG) 1, to end poverty in all its forms and dimensions, including by eradicating extreme poverty. The eradication of poverty for women and men also depends on gender responsive progress across the other SDGs, including SDG 2, 4 and 10. Further, in the 2030 Agenda, Member States committed to a significant increase in investments to close the gender gap and strengthened support for institutions in relation to gender equality and the empowerment of women at the global, regional, and national levels.

11. Three international conferences on Financing for Development, with corresponding outcomes, have contributed significantly to setting global norms on financing, including in relation to financing for gender equality. In 2002, the Monterrey Consensus underscored the role of good governance for sustained economic growth and poverty eradication, encouraging mainstreaming a gender perspective in all development policies. In 2008, the Doha Declaration ‘recalled that gender equality is a basic human right, a fundamental value and an issue of social justice…essential for economic growth, poverty reduction, environmental sustainability and development effectiveness.’ In 2015, the Addis Ababa

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Action Agenda (AAAA), prioritized gender equality and women’s empowerment both for its intrinsic value and for its vital role in sustainable development. The AAAA recognizes that achieving gender equality and the realization of women's human rights are essential for inclusive and equitable economic growth and sustainable development and therefore the importance of prioritizing investment and financing in this area. Further, the AAAA reiterates the need for gender mainstreaming, including targeted actions and investments, in the formulation and implementation of all financial, economic, environmental, and social policies.

12. An evolving normative framework on unpaid care and domestic work has emerged over the last several years. For example, in 2019 the Women in Development resolution (A/RES/74/235) recognized the disproportionate amount of unpaid care and domestic work performed by women, noting an increase in time burden and reduction in paid work. Recent Agreed Conclusions of the Commission on the Status of Women (see, for example CSW 65) have recognized the increased demands for unpaid care work due to the COVID-19 pandemic and called for measures to reduce and redistribute unpaid care and domestic work in pandemic response. Further, the 2023 FFD (Financing for Development) Forum Outcome reaffirmed ‘the need to recognize and value women’s and girls’ disproportionate share of paid and unpaid care and domestic work and adopt measures to reduce and redistribute this work.’ In 2023, the UN General Assembly passed the groundbreaking resolution A/RES/77/317 promulgating 29 October as the International Day of Care to recognize the vital role of care in society and highlighting the need for investment in the care economy.7

III. Critical Issues for the EGM Discussion

A. Women’s Poverty

13. Women’s poverty can be understood as a process of deprivation and depletion. It deprives women of the right to a decent standard of living, food security and nutrition, housing, quality healthcare and education. The disproportionate amount of care and domestic work performed by women limits their time8, access to decent work, quality education and health care. In the absence of supportive policies and services, this leads to the depletion of their capabilities, through long hours of physically demanding paid and unpaid work often with inadequate basic infrastructure. ‘Depletion through social reproduction’ and the ways in which it causes harm – to individuals, households, and communities – raises questions around the invisible cost of care work, and the actions governments must take to address these.9 Women and girls who face intersecting forms of inequality, including on grounds of race, ethnicity, and location, commonly experience more intense depletion.10

14. Women’s experiences of poverty are shaped by inter alia, discriminatory laws, lack of economic opportunity, pervasiveness of biased social norms and stereotypes that characterize their lived experiences.11 The effects can be seen in unequal access to land and assets, finance, and decision-making power. To illustrate, women in developing economies are 6 percentage points less likely than men to have an account at a regulated financial institution and have limited access to savings, credit,

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8 As per Vickery 1977, time poverty is defined as the lack of time needed for individuals to meet basic requirements for rest and leisure due to an excess of paid work and unpaid care and domestic work.


10 UN Women (2019), World Survey on the role of women in development.

insurance, and other financial services to support business ownership, entrepreneurship and accumulate resources. Further, recent analysis from Latin America and the Caribbean found that women who were prevented from making decisions about their own health were often less likely to complete higher levels of education, and more likely to be unemployed and in informal work.

15. Women’s poverty is exacerbated by other dimensions of inequality including race, ethnicity, disability, location, marital status and migrant status, sexual orientation, and gender identity, among others. These intersecting forms of discrimination influence how different women experience poverty, with varying depths, effects and limitations on opportunities and resources. Further, violence against women, and its impacts have significant social and economic costs, and poverty increases the risk of women and girls experiencing violence. Examining women’s poverty with an intersectional lens ensures a more complete understanding of hierarchies of economic, political, and social power, and actions required to remove barriers.

16. Labour market structure reproduces gender inequalities. Even before the onset of COVID-19, and other recent crises, women’s labour force participation rate stood at approximately 47 per cent (2019) as compared to men’s at 80 per cent. Globally, women earn 20 per cent less than men for work of equal value and lack equitable access to decent work without access to social protection. Further, women predominate in the informal economy in several regions, often working in the most insecure, precarious jobs. Even as some areas of employment rebound following the worst period of the pandemic, employment recovery for women in 2022 was informal with four out of five jobs for women falling into this category.

17. Climate change, environmental degradation, and pollution have a disproportionate impact on women living in poverty. Overall, lower-income households contend with higher temperatures, are closer to areas at high risk of flooding and confront displacement owing to climate-related disasters. In this context, women and girls who are primarily responsible for care and domestic work may have to travel further to get food and water, deepening their time poverty and limiting their time for paid work.

18. Environmental and climate policies driving the just transition to a sustainable, low-carbon economy will notably impact the future of work leading both to the elimination and transformation of existing jobs, and the creation of new jobs. However, unless the transition to a low-carbon economy empowers women and is supported by their contributions, gender inequalities at work could endure and jobs in the green economy as a poverty reduction strategy not sufficiently utilized.

19. Measuring the nature and extent of poverty requires a multi-dimensional gender analysis. Poverty statistics are routinely collected via household surveys with an extrapolation of level of poverty to all household members. This approach is based on an assumption that available resources are shared equitably among individuals in households, and that all household members have the same consumption levels of education, and that all household members have the same consumption

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13 UNDP (2023). Multidimensional poverty index with a focus on women: A proposal for Latin America and the Caribbean.
16 ILO (2023) Global Employment Policy Review; Cagatay N. (2001), Trade, Gender and Poverty
18 UNRISD (2022), Crisis of Inequality.
19 UNFCCC (2023).
21 Boudet A. et al. (2018), Gender Differences in Poverty and Household Composition through the Life-cycle.
patterns. However, intrahousehold resource and consumption patterns are often uneven, due in part to women’s lack of power and control over household income and assets. While household poverty statistics generate important learning, there is a need for further analyses of individual experiences of poverty and the impact of intrahousehold dynamics on women’s poverty.

20. Strategies, policy responses and programmatic interventions to address women’s poverty must be designed based on multi-dimensional gender analysis that recognizes underlying structural factors, and the different ways in which poverty is compounded due to intersectional discrimination. This requires new methods to examine global, regional, and national poverty statistics with an intersectional, gender lens. Indices and tools like the multidimensional poverty index (MPI) are useful steps in this regard. By measuring the extent and nature of poverty, the MPI can support policymakers to better understand the multiple facets of poverty and target interventions more effectively. However, stronger integration of gender equality, and other intersectional dimensions of inequality in these indices, is necessary to strengthen understanding of women’s poverty.

B. Economic and social policies for eradicating women’s poverty

21. Neoliberal economic policies have failed to improve people’s lives around the world. Over the last several decades the economic growth paradigm, coupled with contractionary fiscal and monetary policy, have limited policy and fiscal space for many governments to invest sufficiently in social safety nets and basic public services. For decades, feminist economists have called for economic policies to “look beyond level and growth of national output and income, employment and inflation” to address issues of well-being and human rights of people. This would require actions including measuring the value of unpaid care to the economy, increasing investment in critical social infrastructure, and ensuring universal access to affordable, quality care services.

22. Gender responsive fiscal and monetary policies can support more inclusive and equitable growth, create jobs for women and men and contribute to achieving gender equality. These policies need to be reinforced with effective social policies, skills building and labour market actions. Fiscal policy, and the decisions governments make related on how to raise and spend revenue, can be designed to support the realization of people’s needs and rights. This is a political choice influenced by various, intersecting factors, including the prevailing systems of global economic governance.

23. Social policies to address gender and poverty include those that promote equitable access to gender responsive education and health, care services, as well as the introduction of social protections that can reach women and girls in poverty, including those in informal work. Policies related to sustainable infrastructure can also contribute to reducing the time and intensity of women’s unpaid care and domestic work. Prioritizing the design and investment in policies that transform public services to be more equitable, high quality and accessible to all, as well as ensuring universal social protection, have proven to be effective in promoting the rights of all women, including those living in poverty, and achieving gender equality. For example, in lower-resource settings, increasing individual and household access to sanitation, potable water and electricity have positive effects on addressing income and time poverty for women, by reducing depletion and increasing productivity.

22 Ibid.
23 See for example, UN Women (2018), Turning Promises into Action.
C. Financing for eradicating women’s poverty and the empowerment of women and girls

24. With the current economic outlook, many countries are grappling with fiscal consolidation pressures. Recent estimates indicate that 143 countries, 94 of which are developing countries, will contract spending in 2023 with 85% of the world population living under austerity. Fiscal consolidation is commonly associated with lower social spending and often impacts programmes benefitting women, including social protection and public services such as energy, water, and public transportation. Additionally, in these contexts, women’s unpaid labour becomes an ‘invisible subsidy’ as households absorb losses in public provisioning of services.

25. Domestic public resources continue to be the primary source of financing for public goods and services, and for addressing inequality via redistribution. Tax policy, government expenditure and debt management/relief all directly affect the resources available for governments to implement policies to address women’s poverty. Well-designed fiscal policies can be effective tools to support reallocation of resources to social policies that address gender inequalities. This includes progressive taxation and gender responsive budgeting.

26. Gender-responsive budgeting (GRB) integrates gender analysis and gender data into fiscal policy and public finance management systems and enables governments to target public resources towards these investments. Despite the increased uptake of GRB, latest data on the practice from 105 countries and regions shows that only 26 per cent currently have comprehensive systems to track resource allocations for gender equality through the national budget. Without effective public finance management systems, governments cannot cost and allocate resources for identified gender gaps (including those that would support poverty eradication) and determine whether public resources are flowing to the areas that affect poverty and reach those most in need.

27. 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, Official Development Assistance (ODA) was $204 billion, with one of the highest reported growth percentages (13.6) on record. However, analysis of 2022 ODA data shows that overall aid reaching least developed countries is falling, with ODA channeled to Africa dropping at a rate of 7.4 per cent. Based on analysis by OECD-DAC Gendernet, while the volume of bilateral aid for gender equality has consistently increased over the last decade, as of 2020-2021, these investments plateaued and the share of total ODA with gender equality as a policy objective dropped slightly from 44.5% to 44%. Additionally, bilateral aid to developing countries that pursues women’s empowerment as a primary objective stalled at 5% of the total allocated aid every year for a decade. This represents only about US$5 billion a year. And less than 1% of global OECD-DAC aid for gender equality goes to women’s rights organizations.

34 OECD (2023). Gender Data Snapshot.
28. Climate adaptation is severely underfunded with annual adaptation financing needs estimated to range between $140 billion to $300 billion by 2030.\(^{35}\) Further, financing commitments for climate action in general, agreed by Parties to the UNFCCC at an annual sum of US$100 billion, are yet to be reached, meaning that investments in adaptive capacities of those most affected, including women, are often minimal. Increasing the gender responsiveness of climate finance would strengthen its effectiveness, by addressing the gender differentiated impacts of climate events, and tapping into the knowledge and expertise of women. Further, integrating gender into these financing streams can support government decision-makers and a wide range of other stakeholders to address environmental management in ways that also reduce poverty and counter inequalities.

29. Strong social protection systems, and ensuring benefits reach women living in poverty, are central to addressing gender inequalities. Steps to increase financing for social protection, and coverage expansion, include taxing property and capital and individual income of those with the highest ability to pay. Further, it is critical to increase public investments in the care economy, which would include public funding for childcare and education. These kinds of investments can support women’s labour force participation, as well as expand employment opportunities in sectors where women predominate.\(^{36}\) Moreover, there is a need for adaptive gender responsive social protection solutions to address the interlinked challenge of climate change and women’s poverty.

30. Arguments exist for mobilizing and deploying large-scale private finance to address the chronic underfunding of gender equality priorities and support countries in addressing sustainability. These include that private finance offers resources to fund the 2030 Agenda and a complementary strategy to reduce poverty. However, despite the exponential rise in environmental, social and governance (ESG) and impact-related investment and private finance, at present, only a negligible portion of innovative sustainable finance globally prioritizes gender goals. For example, only 1 per cent of bonds in support of the Sustainable Development Goals promote gender equality and only about $17 billion in assets are gender-labeled financial products within a global sustainable investment universe of over $40 trillion.\(^{37}\)

31. Challenges to the strategy of mobilizing and deploying private finance to gender equality include limited awareness, technical expertise and product innovation to effectively link gender and finance, coupled with the lack of harmonized standards and guidelines on private financing for gender equality. A proposed way to address some of these challenges is to track financing flows to understand what investments are being funded, and then prioritize financing approaches that address systemic gender inequalities. It is posited that efforts around transparency, accountability and effective design of SDG5-aligned financing instruments should lead to higher quality and volumes of capital targeting the reduction of persisting gender gaps around the world. However, private finance also comes with costs, such as adding to debt of countries and people, especially women living in poverty.

**D. Governance and Institutions to Promote Eradication of Women’s Poverty & Gender Equality**

32. The current system of global economic governance has failed to improve the well-being of people and planet. High levels of debt distress further constrain already limited fiscal space to invest in sustainable development, and global tax regimes have also contributed to the inability of low and middle-income countries to create fiscal space for pandemic response. Further, Special Drawing Rights (SDRs), intended to provide countries with critical liquidity support, commonly reproduce inequalities of the global system. As they are allocated based on International Monetary Fund member quotas, approximately 67 per cent go to high-income countries while low-income countries receive only 1 per cent.


\(^{37}\) Development Asia (2023), How to Accelerate the Growth of the Gender Bonds Market.
International financial institutions have great power over national-level financing decisions in low- and middle-income countries and to date have not been sufficiently inclusive or representative.

33. Many developing countries are facing debt burdens further limiting their ability to counter economic shocks and provide critical support to poor households and people. As of early 2023, 52 low- and middle-income developing economies are either in debt distress or at high risk of debt distress, accounting for more than 40% of the world’s poorest people. According to recent analysis of debt servicing from 2020-2023, the average low-income country is spending more than 2 times on debt servicing than on social assistance and in 2021, low-income countries spent on average four times more on debt repayment than health. Without systematic, far-reaching debt relief at appropriate scale, many countries will have little to no fiscal space to mitigate downturns or make the necessary investments in sustainable development, including addressing women’s poverty.

34. Public institutions play a crucial role in promoting gender equality and addressing poverty, including women’s poverty. Public institutions, including legislatures and courts, establish and enforce laws and policies on gender equality. They can enact laws and implement policies to eliminate structural barriers to gender equality which influence women’s experiences of poverty. These may encompass a wide range of areas including economic empowerment, education, healthcare, and political participation. Public institutions control budgets and allocate resources for programmes to address the multisectoral needs of women living in poverty. Governments can also promote transparency and access to information, which is both timely and accessible, so that people, including women living in poverty, can act based on knowledge of their rights. They can stem or prevent corrupt practices that constrain women’s access to public services and introduce accountability mechanisms to engage women and girls in decisions that affect their lives.

35. Women’s participation in all areas of public administration is essential to combat institutional gender bias. Ministries of Finance and Central Banks are often dominated by men. In 2023, there are 22 women at the helm of central banks around the world—out of 186. While the European Central Bank is headed by a woman, all 20 central bank members from European countries are run by men. A recent IMF study shows that women face pay equity and career progression obstacles in central banking institutions. At the same time, ample research shows that diverse perspectives at decision-making levels can contribute to ensure that organizations and financial systems are inclusive, responsive, and equitable.

36. National mechanisms for gender equality and the empowerment of women and girls are important institutional actors that coordinate cross-sectoral policy development and support greater policy coherence for gender equality and women’s empowerment. Through mainstreaming a gender perspective in sectoral ministries and public agencies, they can transform public policy values and responsiveness of public institutions. These mechanisms have spearheaded development of national action plans on gender equality, ending violence against women, peace, and security as well as

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38 Eurodad (2021), The 3 trillion dollar question: What difference will the IMF’s new SDRs allocation make to the world’s poorest?
41 Oxfam (2022), The Commitment to Reducing Inequality Index 2022.
42 UNDP (2023), The Human Cost of Inaction: Poverty, Social Protection and Debt Servicing.
43 Comunale, Mariarosaria; Petra de Bruxelles; Kalpana Kochhar; Juliette Raskauskas; and D. Filiz Unsal, 2023, “Who are Central Banks? Gender, Human Resources, and Central Banking”. IMF Working Paper WP/23/91
coordinated gender mainstreaming in national development plans.\footnote{United Nations, 2019, World Public Sector Report 2019, Division for Public Institutions and Digital Government, Department of Economic and Social Affairs, New York, June.} However, they are often under-resourced and have limited authority.

37. Transparency and access to information are essential to assess the impact of government policy on women. Open data and public reporting can help make information available in ways that are accessible. Multi-stakeholder approaches have been particularly effective in pushing ministries forward and opening space for greater civil society dialogue and influence. Parliamentary oversight and audit bodies play a key role in this.\footnote{Ibid.} Women’s collective movements can also be meaningful spaces to mobilize power, and demand accountability, by bringing together the voices, expertise and lived experiences of diverse groups, including women living in poverty. In the face of shrinking civic space, and breakdowns of governance, the mobilization of these movements is more important than ever.

38. Corruption weakens the efficiency and effectiveness of the public sector, by reducing the resources available to address poverty, inequalities, and advance sustainable development. All members of society can be affected by corruption, but it has differential impact on specific groups.\footnote{UNDP (2010), Corruption, Accountability and Gender.} Women living in poverty are disproportionately impacted by corruption. Tackling corruption requires the integration of gender into corruption measurement tools and collection of sex disaggregated data to identify gender differentiated patterns of corruption. Other important channels for addressing corruption include anticorruption legislation; expanding the definition of corruption to include the range of women’s experiences; adoption of gender-responsive anti-corruption programs and policies; access to recourse measures and mechanisms; and safe spaces to report corruption.\footnote{UN DESA (2019), World Public Sector Report.}

\section*{E. Moving towards a new economic framework for poverty eradication}

39. Gender advocates and feminists have been instrumental in re-shaping economic policy and practice to be more inclusive and responsive to gender disparities and inequalities. They have also been at the vanguard of drawing attention to the deficiencies of the global economic system and its failures to support people’s well-being. In confronting the realities of the COVID-19 pandemic, and the worsening global economic situation, civil society organizations, international organizations and world leaders have called for a more humane, caring economic system.\footnote{See for e.g. UNRISD (2022) Crisis of Inequality: Shifting Power for a New Eco-Social Contract; Women’s Budget Group (2021) Creating a Caring Economy: A Call to Action.}

40. This would be a system where economic decisions and global economic governance are no longer driven exclusively by financial gains and the interests of the most powerful. Instead, the framework would be structured around human rights, promoting the dignity and worth of each person and living within planetary boundaries. Evaluating policies against human rights obligations can guide decisions and help build coalitions between different groups across the world struggling for social justice.\footnote{Elson D. (2018), Push No One Behind.}

41. A human-rights, ‘care-based’ economic framework would ensure the equitable rights of all people who require and provide care, and redistribution of care responsibilities across families, communities, the market and the State. It would address decent work, with quality pay and working conditions. To illustrate, the Buenos Aires Commitment, adopted at the 15\textsuperscript{th} Session of the Regional Conference on Women in Latin America and the Caribbean, presents the concept of a ‘care society’ as an alternative development approach structured around the caring for people and planet in ways that are gender-equitable and based on human rights. It aims ‘to build fiscal, social and cultural compacts to allocate
resources and propose new social configurations with care as the backbone.’ This would include the adoption of regulatory frameworks and care policies, programmes and systems based on intersectional, gender-aware analysis. While recognizing existing power dynamics and constraints to global cooperation, there is also an imperative to act to stop reversals of progress and re-orient global systems to achieve sustainable and inclusive development for all.

VI. Profile of participants

42. The EGM will be attended by 20-25 experts, appointed by the Under Secretary-General and Executive Director of UN-Women. In selecting the experts, the criteria of geographical balance and research expertise will be considered. Experts will include academics, policy makers and practitioners from relevant fields, and representatives from networks and associations, in accordance with the objectives identified above.

43. Observers from the United Nations System are welcome to attend the EGM upon invitation of or on prior approval by UN-Women.

44. Experts will present and discuss their work at the meeting. They are expected to participate actively in plenary and contribute to the formulation of recommendations for the EGM report. Discussants will offer reflections, based on their work, in each thematic session and facilitate the discussion.

V. Documentation

45. The documentation for the meeting will include the following two background papers commissioned by UN-Women:

   a. Diane Elson, Emeritus Professor, University of Essex
      *Reducing Women’s Poverty Through New Development Strategies*

   b. Jayati Ghosh, Professor, University of Massachusetts, Amherst
      *The international financial system and women’s poverty*

• Expert papers: brief think pieces presenting the state of play, key issues and recommendations in relation to a specific aspect of the theme. They allow the Expert group to delve deeper into specific facets of the priority theme and to examine more specific and concrete policy recommendations.

   a. Leia Achampong, Senior Policy and Advocacy Officer, Climate Finance, Eurodad: *Gender-responsive climate finance: the key to just climate action and tackling inequalities*
   
   b. Jahnvi Andharia, Director, Institute of Social Studies Trust: *Role of Collectives – Strengthening State Accountability, Promoting Women’s Rights Achieving Gender equality*

   c. Juan Pablo Bohoslavsky, Researcher, National Council for Scientific and Technical Research of Argentina (CONICET) and Lena Lavinas, Professor of Welfare Economics, Institute of Economics at the Federal University of Rio de Janeiro, Brazil: *Gender Bonds: Do They Leverage or Threaten Women’s Rights?*

   d. Yasmine Ergas, Senior Lecturer, School of International and Public Affairs (SIPA), Columbia University: *The infrastructure for gender equality and the eradication of women’s poverty in times of backlash*

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50 Economic Commission for Latin America and the Caribbean (ECLAC), Buenos Aires Commitment (LC/CRM.15/6/Rev.1), Santiago, 2023.
e. Wendy Harcourt, Professor of Gender, Diversity and Sustainable Development International Institute for Social Studies, Erasmus University: *Feminist Political Ecology*

f. Ipek Ilkkaracan, Professor, Instanbul Technical University: *Purple Economy Framework*

g. Leila Hessini, Feminist Strategist, Leila Hessini Strategies and AWID Board Member: *Feminist approaches to resource mobilization to address intersectional gender disparities*

h. Chenai Mukumba, Executive Director, Tax Justice Network Africa: *Taxing for Gender Equality and Justice*

i. Ana Patricia Munoz, Executive Director, International Budget Partnership: *Learnings on Promoting Gender Responsive Budget Systems*

j. Heba Nassar, Professor of Economics, Cairo University: *Economic and Social Policies for the Eradication of Women’s Poverty and the Arab Region*

k. Sohela Nazneen, Research Fellow, Institute of Development Studies, University of Essex: *Making Political Institutions Address Gendered Poverty: Contexts, Capabilities and Change*

l. Esther Camac Ramirez, Founder, ECMIA: *Vision from the Continental Link of Indigenous Women of the Americas*

m. Michael Rogan, Associate Professor, Rhodes University: *Gender, Taxation and the Informal Sector*

n. Durreen Shahnaz, Founder and CEO, Impact Investment Exchange: *Orange Bond Initiative™: Connecting Back Streets to Wall Streets through Gender Equality*

o. Violet Shivutse, Chair and Africa Regional Representative, Huairou Commission: *Grassroots Women Led Approaches in Strengthening Accountability towards a Gender Just Economy*

p. Yumiko Yamamoto, Associate Professor, Okayama University: *Macroeconomic policy and its potential for reducing, and redistributing poor women’s unpaid labour*

- Informational Papers: from observer organizations, usually UN agencies, are also brief think pieces focusing on key issues of relevance to their mandate and expertise, and where relevant, ensuring linkages to important relevant UN processes or priorities.

All papers will be shared on the website of the sixty-eighth session of the Commission on the Status of Women for the consideration of all stakeholders.

VI. Organization

46. The virtual EGM will be convened by UN-Women from 3-6 October 2023. It will take place over 4 days, via Zoom from 8:00am – 12:00 pm EDT. **The EGM will be conducted in English and all documentation will be in English.** Simultaneous interpretation in Spanish will be available.

47. As part of their presentations, experts will be asked to highlight policy recommendations. Each session will conclude with a brief discussion of priority recommendations for inclusion in the Secretary-General’s Report.

48. Two co-chairs will be appointed at the beginning of the EGM to provide the framing of the meeting, synthesizing reflections at the close of each day and contribute to the preparation of the EGM report. Moderation of the sessions will be managed by participants.

VII. Expected outcome

49. The outcome of the EGM will be a report, containing a summary of the discussion and recommendations directed to Member States and other stakeholders. The report will be made available at the sixty-eighth session of the Commission on the Status of Women and on the website of UN-Women.