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‘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

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Reducing Women’s Poverty Through New Development Strategies

* The views expressed in this paper are those of the authors and do not necessarily represent those of the United Nations.

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Terms of Reference for the paper:

The paper will examine the concept of gendered poverty, as a process of deprivation and depletion, where women are not just left behind but pushed behind by economic and social structures. The paper will unpack how social reproduction depletes human capabilities and how care work, which forms the backbone of societies, remains marginal in the design of economic and labour policies. It will use an intersectional gender analysis recognizing that discrimination based on race/ethnicity, social class, location, and disability intersect and compound women's experiences of poverty. It will explore how public institutions can adopt more progressive socio-economic policies and alternative development models to eradicate poverty. The paper is grounded in the principle of women as agents of change and will examine relational dynamics between the state and poor people, highlighting the importance of poor women's organizing to enhance state accountability. It will put forward a set of public policy recommendations to support the design of alternative economic models centered on human rights and well-being.

RECOMMENDATIONS

Recognise that poverty is increasing in the context of multiple crises—Covid 19, cost of living crisis, debt crisis, climate crisis. Eradicating extreme poverty for all people everywhere by 2030 is a pivotal goal of the 2030 Agenda for Sustainable Development, but progress on eradicating poverty needs to be 26 times faster to reach the SDG Goal by 2030.

Be aware that women are experiencing intensifying impoverishment: income poverty, food poverty, time poverty, indebtedness. Take into account that women's poverty is related to the large amount of unpaid care and domestic work they undertake for their families. Understand that women's poverty is shaped by social class, race/ethnicity, location and disability, as well as by gender.

Recognise that women's poverty entails the depletion of their human capabilities: poor women have no time to rest with adverse impacts on their physical and mental health.

Acknowledge that people are not just 'left behind', they are 'pushed behind', including by losing their land, and having to work under abusive and exploitative conditions.

Introduce transformative new strategies for ending women's poverty, acknowledging we cannot end women's poverty by focussing only on specific projects.

Recognise that poverty is a human rights issue and ensure development strategies comply with obligations to respect, protect and fulfil human rights of poor women.

Strengthen social protection that is responsive to women's deprivations and respects, protects and fulfils their right to social security.

Acknowledge that economic growth will not be inclusive unless governments and businesses respect, protect and fulfil the right to just and favourable conditions of work.

Recognize public spending on education, health and care services as investment in social infrastructure, producing spillover benefits to the economy and society as a whole, with streams of returns accruing over many years, and enhancing productivity of the economy as a whole.

Invest in the care economy, simultaneously reducing women's time poverty and income poverty, understanding that the care economy includes care for children, the elderly, disabled and ill, as well as for prime-age working adults.

Replenish and regenerate by creating green and caring economies through a human-centred green recovery out of the present crises, recognising that measures must be taken to ensure that women benefit from the transformation of work in the greening of the economy.

To enable investment in green and caring economies, reform taxation, adopting ways of raising additional tax revenue while at the same time reducing gender bias in the tax system; and reform international finance, including resolving the debt crisis.

Strengthen institutions, including women’s policy agencies and gender focal points and women’s rights organizations; follow the money through reinvigorating gender responsive budgeting; and develop new partnerships with civil society to ensure that additional resources are effectively used to reduce women’s poverty.

Recognise that the costs of not acting are appalling, with the lives of millions of women laid waste, but if governments act in cooperation there could be replenishment and regeneration through strategies to create green and caring economies and eradicate women’s poverty.

EVIDENCE

A. THE EXTENT AND DIMENSIONS OF WOMEN’S POVERTY

1. Poverty is increasing, especially in low -income countries, in context of multiple crises

In the period 2020-2023 the world has experienced the COVID-19 pandemic, followed the cost-of-living crisis, the war in Ukraine and ongoing tightening financial conditions related to rising interest rates. UNDP researchers (Ecker et al 2013) have called this a ‘polycrisis’ and have estimated how poverty has increased in comparison to a situation where this ‘polycrisis’ did not occur. They found the cumulative effects of these shocks during 2020–2023 result in:

- 75 million more people living on less than the international poverty line of \$2.15 a day
- additional 90 million people living on \$2.15–\$3.65 a day
- total number of additional people living in poverty is 165 million globally if poverty is measured with the \$3.65-a-day poverty line.

The increase in numbers of people living on less than \$3.65 a day in 2023 is entirely the result of an upsurge in poverty among poorer countries:

- 18 million people in low-income economies
- 152 million people in lower-middle-income economies.

Food security has been particularly adversely affected and acute food insecurity is projected to reach a new peak, higher than that in 2007-8. For most countries, domestic food prices have risen sharply in 2022, jeopardising access to food—particularly for low-income households, who spend a high proportion of their incomes on food. This followed a sharp spike in global food commodity prices, exacerbated by the war in Ukraine. Average global wheat, maize, and rice prices were respectively 18 percent, 27 percent, and 10 percent higher in October 2022 relative to October 2021 (World Bank Jan 2023). In 2022, 2.4 billion people, comprising relatively more women and people living in rural areas, did not have access to nutritious, safe and sufficient food all year round (FAO 2023 p. vii).

Updated FAO projections show that almost 600 million people will be chronically undernourished in 2030, pointing to the immense challenge of achieving the SDG target to eradicate hunger. This is about 119 million more undernourished people than in a scenario in which neither the pandemic nor the war in Ukraine had occurred, and around 23 million more than in a scenario in which the war had not happened (FAO 2023 p.xix).

As well as the ‘polycrisis’ of Covid, cost of living increases and rising interest rates and indebtedness, there is also the gathering environmental crisis. IPCC Reports including the 2023 IPCC report acknowledge that the poor disproportionately shoulder the impact of climate change and have the least resources to undertake mitigation and adaptation strategies. The Special Rapporteur on Extreme Poverty and Human Rights People notes that people living in poverty, including 476 million indigenous peoples, are the most affected by climate disruptions (UN Secretary General 2020 p.5).

Globally, the 10% of households with the highest per capita emissions of greenhouse gases contribute 34–45% of global consumption-based household GHG emissions, while the middle 40% contribute 40–53%, and the bottom 50% contribute 13–15%. A substantial share of the population in low-emitting countries lack access to modern energy services. Eradicating extreme poverty, energy poverty, and providing decent living standards to all in these regions in the context of achieving sustainable development objectives, in the near-term, can be achieved without significant global emissions growth. (IPCC 2022 p. 9).

Progress on eradicating poverty needs to be 26 times faster to reach the SDG goal of eradicating extreme poverty by 2030 (UN Women and UNDESA 2023 p.4).

2. Women’s poverty: intensifying impoverishment

The latest report on progress towards reaching the SDGs finds that 1 in every 10 women is living in extreme poverty (10.3%) as measured in terms of living in a household whose income (or expenditure) is below the international poverty line. If current trends continue, by 2030, an estimated 8 % of the world’s female population – 342.4 million women and girls – will still be living on less than \$2.15 a day (UN Women and UNDESA 2023 p.8).

Gender gaps in income poverty are highest among those aged 25 to 34. Women of this age group are 1.2 times more likely to live in extreme poverty than their male counterparts. This is related to care responsibilities. 50% of the world’s population and 71% of the poor reside in the following three types of households:

- couples with children, that is, households in which a married or partnership couple is living with at least one coresident child of any age
- lone-mother households in which a lone woman parent or caregiver of any age resides with at least one child
- and extended households with children in which all persons are related to each other.

Women are more likely than men to live in these kinds of households (Boudet et al. 2023).

These estimates are based on household income (or consumption expenditure) assuming that resources are pooled and equally shared within households. However, there is a great deal of evidence that confirming that there are gender inequalities within households all over the world which operate to disadvantage of women (Cantillon, Mackett and Stevano 2023 chapter 6), so available data tends to underestimate the numbers of women living in poverty.

As well as access to income, access to food is an important dimension of women’s poverty. FAO produces estimates of numbers of women and men who are food insecure, in the sense that they live in households where at least one adult is food-insecure. In 2022, 27.8 % of adult women were moderately or severely food insecure, compared with 25.4 % of men (FAO 2023 p. xix). Note that these estimates do not take account on inequality within households in food consumption. In so far as the needs of men and children are frequently given priority over women (because of social norms and inequalities in access to resources), these figures are likely to under-estimate women’s food insecurity.

In almost all households, women have responsibility for day-to-day provisioning, ensuring that meals, clean clothes, care, is provided and well-being of family members is attended to. The SDGs do address this issue in Target 5.4:

‘Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate’ (UN 2015).

Globally women spend on average 2.8 more hours than men on unpaid care and domestic work. On the current trajectory, the gap between the time spent by women and men on unpaid care will narrow slightly, but by 2050, women globally will still be spending 9.5% more time or 2.3 more hours per day on unpaid care work than men (UN Women and DESA 2023 p. 14).

Unpaid care and domestic work particularly onerous for poor women because they are deprived of the resources needed to carry out these responsibilities, both because of lack of income and assets and because of lack of good quality infrastructure, such as water and sanitation, clean energy, good quality housing. As of 2022, more than one in every four women globally (27.1 %), or 1.07 billion women, lacks access to safely managed drinking water services. Moreover, climate change, rising water demand, pollution and decades of misuse have exacerbated water stress. In 2023, an estimated 380 million women and girls, or 9.5 % of the world’s female population, live with high or critical water stress, a number projected to increase to 674 million in 33 countries by 2050 (UN Women and DESA 2023 p. 16).

About 9 % of people globally lack electricity and over a quarter primarily rely on polluting fuels and technologies. Unless progress accelerates, by 2030, an estimated 341 million women and girls will still lack electricity. Access to electricity and clean cooking fuels and technology brings many benefits, including better health and lower poverty rates for women. Universal access to electricity could help end poverty for 185 million women by 2050. By 2050, the transition to modern cookstoves could result in 6.5 million fewer deaths from indoor air pollution, with many benefits for women who are older, poorer and less literate, who are more likely to suffer from the adverse health effects of exposure to biomass fuels (UN Women and UN DESA 2023 p. 17).

By 2050, an estimated 70% of the world’s female population (3.3 billion women and girls) will live in urban areas. If current trends continue, one-third (1.05 billion women and girls) will live in slums or informal settlements or experience inadequate housing. Characterized by a lack of tenure security, substandard housing construction, limited transportation and communications infrastructure, and poor connections to essential services, these areas are especially vulnerable to disasters such as floods, landslides and fires (UN Women and DESA 2023 p. 21).

Through their unpaid labour in the home women prevent or reduce the poverty of others, allowing male partners (husbands, fathers, brothers, and so on) more time to engage in income earning activities; women play a vital role in managing scarce resources within families, trying to make ends meet, aiming to shield other family members from the worst deprivations of poverty (Cantillon, Mackett, Serano 2023 p. 113). Poor women are time poor as well as income poor, as can be shown using time use data and setting a time-poverty threshold for hours of paid and unpaid work (e.g. 12 hours a day) beyond which a person is considered time poor (Ilkcaracan and Memis 2021 p. 278).

Studies in a range of countries have found that time poverty rates are higher for employed men and women living in income poor households, and that employed women have higher time poverty rates than employed men in both income- poor and non-income poor households. Ilkcaracan and Memis (2021) report that a series of studies conducted by the Levy Economics Institute found in:

- Turkey, time poverty rate of employed poor women 68%, men 42%
- Korea, time poverty rate of employed poor women 72%, men 59%
- Mexico, time poverty rate of employed poor women 65%, men 40%
- Chile, time poverty rate of employed poor women 70%, men 53%
- Argentina, time poverty rate of employed poor women 62%, men 58%

Poor women are resourceful but cannot stretch limited income, time and energy to cover all needs. Frequently they are driven to resort to distress sales of assets and unsustainable informal borrowing at very high interest rates. They put themselves last and try to meet the needs of other family members if they can (Elson 1995; Cantillon, Mackett and Stevano 2023 chapter 10).

There has been less attention to the indebtedness of poor women than to whether they have access to a bank account. The World Bank Global Findex Data base on focuses on whether women participate in borrowing and saving but does not provide data on whether they have unsustainable debts. There is some information available at the country level. For instance, before the COVID-19 pandemic, data obtained through financial inclusion surveys, in countries such as Mexico and Peru, showed that a larger proportion of women than men used credit to pay health and education expenses, which are key areas linked to care and sustainability of life. A National Survey on Indebtedness and Care, conducted in Argentina in 2021 by ECLAC, made it possible to fully capture the complexity of financial vulnerability and multiple situations of indebtedness. The survey showed that 35% of households had some critical level of indebtedness and, therefore, were more financially vulnerable. Female-headed households with high care demands and low incomes were the most exposed (55% are in a situation of high or very high debt) (ECLAC 2022 p. 141-142).

Women's poverty is shaped by broader structures of gender inequality in the economy and society but is not reducible to gender inequality. Women at the intersection of gender and other sources of inequalities (such as race/ethnicity, location, socioeconomic class and disability) experience acute disadvantages. But comprehensive data is unavailable: collecting data on gender and intersecting forms of inequality should now be prioritised.

Women with disabilities, comprising an estimated 18 % of the female population, face specific barriers. Only 27 per cent of countries and areas (52 out of 190) explicitly protect and promote the rights of women with disabilities and an even smaller number (32 out of 52) takes the perspective that disability is caused not by a person's impairment or difference but by the environmental barriers that restrict the life choices and opportunities of persons with disabilities (UN Women and UNDESA 2023 p. 21). Women with disabilities are particularly vulnerable to poverty. The importance to them of their individual autonomy and independence, including the freedom to make their own choices, must be recognised, and states must in place policies, services and accessible infrastructure, considering their specific needs, including the use of mobility aids, devices and assistive technologies.

There is inequality between women, shaped by socioeconomic class, race/ethnicity and location. This is clearly revealed in the employment of poor women as domestic workers by better-off women, both within countries and between countries (Gammage 2021). In Latin America and the Caribbean where women are the vast majority of paid domestic workers, this sector employs 9.8% of all employed women in the region, many of them are Afrodescendent, indigenous and/or migrant women (Valenzuela, Scuro and Vaca Trigo 2020). Paid domestic service work has historically been a sector in which working conditions are substandard; it is one of the most poorly paid categories and also one in which levels of informality are particularly high (76% of the women employed in this sector do not have pension or benefit coverage). Many of these women are also discriminated against because they are migrants or because of their ethnic/racial origins. Paid domestic workers are employed by better-off women who can enjoy greater gender quality as a result. This kind of inequality between women now extends globally, with the development of global care chains, as women in the Global South are recruited as paid domestic workers to for women in the Global North, often in insecure and precarious conditions (Gammage 2021).

The climate emergency is an escalating source of deprivation. The poorest and most marginalized women and girls, who have contributed least to causing the problem, are already the most affected by irreversible environmental degradation and natural disasters (UN ECOSOC 2022). Climate change is making meteorological hazards more frequent, severe and, ultimately, more destructive. Temperatures are at an all-time high; July 2023 was an estimated 1.5°C warmer than the average for 1850 to 1900. Gaps in infrastructure and preparedness and the pervasiveness of inequality and social vulnerability

make climate impacts particularly deadly for the world's poorest people. If unchecked, climate change will significantly increase women's vulnerability to poverty and hunger, undermining hard-won development gains. Globally, by mid-century, under a worst-case climate scenario, climate change may push up to 158.3 million more women and girls into poverty (16 million more than the total number of men and boys) (UN Women and DESA 2023 p. 22).

3. Depletion of human capabilities

Poverty does not just mean a low standard of living. It carries a high risk of depletion of human capabilities. The risk of depletion of human capabilities was raised in the very first edition of *Progress of the World's Women* (UNIFEM 2000 p. 28) where I pointed out that, in the context of economic crisis, poor women may be unable to sustain the capabilities of their households and themselves, despite increasing their already very long hours of work (paid and unpaid).

Rai has subsequently developed the concept of depletion in terms of human capabilities being used up in paid and unpaid work and not being sufficiently replenished through everyday processes such as eating, sleeping and resting (Rai et al 2013; Rai 2024 p. 89). She suggests that indicators of depletion could include deterioration of physical and mental health and experiences of tiredness, sleeplessness, reduced self-worth, and insufficient time to participate in community life.

One way of measuring depletion is through combining data on time use with data on health. Beaujot and Andersen (2004) investigated the relationship between hours of work and stress and ill-health using the large scale 1998 Canadian General Social Survey on Time Use which measured paid and unpaid work and also collected data on stress and ill health. Stress was measured by the subjective assessments of those surveyed, of anxiety, time pressure, guilt etc, and health by the number of conditions diagnosed and time taken off work over the previous twelve months. This study showed that the intensity of both paid and unpaid work increased over the period between 1986 and 1998, resulting in increases in stress and poor health. However, as Rai (2024) notes few time use studies also include data on human capabilities.

An alternative is to conduct in-depth qualitative studies. Rai (2024) includes an in-depth case study of a small sample of urban women in New Delhi which find that unpaid care work takes up a lot of time and energy and makes relentless demands resulting in physical exhaustion and mental and emotional fatigue. Class was an important element of not only the experience of depletion but also its intensity and the possibilities of offsetting it by employing paid domestic help.

No time to rest was the experience of all the low-income women included in a research project carried out in India, Nepal, Rwanda, and Tanzania during 2015–17 (Chopra with Zembali 2017). The research investigated ways in which women in low-income families manage their participation in income-earning work – which is generally essential to the household's overall survival – alongside the unpaid work of directly caring for people; household tasks such as cooking, cleaning and washing; and the ancillary unpaid work of gathering water, fuel, food, and related necessary tasks. The study comprised a small-scale survey and some in-depth case studies. It found that most women reported effects 'that can only be catalogued as physically and emotionally depleting':

'These included working long days and travelling far between home and work, often with heavy burdens; wearing their bodies down and incurring injuries; lacking adequate rest or recreation; and constantly worrying about the effects of their work on their family's wellbeing, particularly their children. Women's personal considerations, their own health and wellbeing, often come last.Further, an imbalance between paid work and unpaid care work was also found to have significant depleting effects on children, because of a reduction in the amount and quality of care they received, and their augmented roles as substitute providers of care and unpaid helpers at both home and their mother's paid work'.(p. 3-4).

This research calls for adequate investment to end women's drudgery and depletion, in particular well-funded quality and affordable public services provided by the state, and provision of decent work for both women and men in low-income families.

Depletion of human capabilities is linked to depletion and degradation of natural resources. Pollution, deforestation, biodiversity loss and extractivist ventures that harm the health of the population in general all increase the burden of care work borne by women. Processes that degrade the environment often have a greater impact on the territories and areas where rural and indigenous women live, thereby magnifying their adverse effects on these women's living conditions and their already heavy burden of care work (ECLAC 2022 p. 37).

Evidence is beginning to emerge of depletion of human capabilities in the current poly-crisis. Stunting and wasting in children, and anaemia in pregnant women, are increasing as households are less able to include sufficient nutrition in their diets. These health effects carry long-term consequences for the ability to learn and work, and therefore escape poverty (World Bank January 2023). Progress in reducing maternal mortality has come to a halt. In 2020, women in sub-Saharan Africa were around 130 times more likely to die from complications during pregnancy and childbirth than women in Europe and Northern America. Within countries, socioeconomic inequalities remain pervasive. In Madagascar, women from the poorest quintile are nearly five times less likely to be assisted by a skilled provider during delivery than those from the richest quintile (19.4 per cent vs. 91.2 per cent) (UN Women and UNDESA 2023 p.10). Preventable premature death is the ultimate depletion, from which there is no recovery.

4. People are not just 'left behind', they are 'pushed behind'

One of the pillars of the 2030 Agenda for Sustainable Development is the pledge to 'leave no one behind'. However, many people throughout the world are not just being left behind. They are being pushed even further behind, and their levels of well-being are falling, often in ways from which it is impossible to fully recover. Poor women are particularly at risk. Thus, development policies should have as their first priority to ensure that no one is pushed behind (Elson 2019). The prevailing extractivist approach to development is a key driver of the deterioration affecting so many lives (ECLAC 2022 p. 41).

Land appropriation is one of the forces at work. Estimates suggest that governments and private companies from United States of America, United Kingdom of Great Britain and Northern Ireland, Australia, Republic of Korea, China, India, United Arab Emirates, Saudi Arabia and South Africa have sought rights to about 50 million hectares of farmland in developing countries to grow food, biofuels and other crops since 2000 (Doss, Summerfield, and Tsikata 2014). The hope has been that development of large -scale agriculture would result in technology transfer, increase productivity, and create decent employment for young people. But, argue Hall, Scoones and Tsikata (2015:1): 'governments have often allocated to investors land that is occupied, used, or claimed through custom by local people, resulting in disrupted livelihoods and even conflict'.

In some cases, only a fraction of the land that smallholders and pastoralists lost was placed under cultivation. In some cases, some new wage employment was created but the number of jobs was far below what had been projected and was mainly casual and seasonal work at low rates of pay (as compared with other similar employment in the locality). People who retained some land were often incorporated as out-growers but often on adverse terms, especially for women whose control of productive resources and cash income was undermined (Hall, Scoones and Tsikata 2015:27).

People who were already marginalised lost access to land and water, as commons were enclosed. As Hall, Scoones and Tsikata 2015:15 note:

'such losses are often incalculable and represent a ratcheting down of livelihood assets for poor communities. After losing the resources on which they survive, they may simply not be able to

recover. This is because livelihood strategies involve multiple activities dependent on social and economic relationships and ecosystems that, once disrupted by land deals, cannot be revived and are seldom if ever adequately compensated for’.

Land is not only appropriated for large scale agribusiness but also for manufacturing, mining and infrastructure. For example, Dalley and Pallas (2014) consider the appropriation of land to set up Special Economic Zones in India. Between 2005 and 2010, 571 proposals for new SEZs were approved. Research for the International Land Coalition found that although landowners received some compensation, hundreds of thousands of rural people faced dispossession and eviction, most of whom lacked the skills necessary to take up employment in the new industries (Dalley and Pallas 2014 p.190). A study of the Polepally SEZ in Andhra Pradesh found that villagers had lost 1000 acres of farmland and food security was jeopardized. Older, tribal and illiterate women could not get jobs in the SEZ. Increases in poverty, indebtedness and loss of employment led to increased alcoholism and death among men and increases in violence against women. Women were leading the opposition to the SEZ.

Pollution of air, water, soil and workplaces is responsible for diseases that kill at least 9 million people a year, mainly in developing countries, which suffer from 92 per cent of pollution-related deaths. This is more than three times as large as deaths from aids, malaria and TB, together responsible for 3 million deaths. Poor women are particularly at risk from sewage-contaminated water and wood and dug indoor cooking stoves. It is estimated that indoor air pollution from wood and dung stoves caused 2.9 million deaths in 2015 (Lancet Commission on Pollution and Health 2018). Accelerating the switch to cleaner sources of energy will reduce air pollution and improve human and planetary health.

Employment is generally depicted as critical for reducing poverty, but a global assessment found that:

Millions work under abusive and exploitative conditions that violate their basic human rights and destroy their dignity, such as child labourers, forced labourers and trafficked workers...And millions of domestic, migrant, sex and hazardous-industry workers make their living in ways that are dangerous (UNDP 2015 p. 40)

Moreover, there has been a rapid growth of insecure informal work characterized by poor employment conditions, low wages and lack of protection against non-payment of wages, layoffs without notice or compensation, compulsory overtime, unsafe and unhealthy working conditions, and the absence of social benefits such as health insurance, sick leave, pensions or social security (Kiai 2016).

There is evidence that the 2008/9 financial crisis and subsequent austerity measures have intensified unpaid care work burdens for women beyond what can be absorbed without ill-effect. When critical public investments and decent jobs and income opportunities are not forthcoming, human capacities can become depleted through undernutrition, school dropouts, family break-ups and rising levels of violence and intolerance (UN Women 2014). It is a matter of great concern that austerity measures are yet again being adopted in many countries in response to the intensifying debt crisis.

It is people who already lack economic, social and political power who are most at risk of being pushed behind by processes driven by those with more economic, social and political power, who seek to sustain and increase that power. The policy frameworks that are currently dominant fail to provide adequate safeguards. Underpinning them is a utilitarian social ethic which judges policy in terms of the maximization of the greatest wellbeing of the greatest number and takes for granted the prevailing distribution of private property rights. This is operationalized in terms of the pursuit of economic growth. Policies which increase output are judged to be efficient if the increase is sufficient for the winners to compensate the losers, in financial terms. The fact that compensation often never takes place, or that for some losses, money can never compensate, is disregarded.

B. TRANSFORMATIVE STRATEGIES FOR ENDING WOMEN'S POVERTY

It is now clear that we cannot make the necessary progress on ending women's poverty by focussing only on specific projects. We also have to transform development strategies on a larger scale. We also have to recognise that there is no automatic 'trickle-down' from policies that improve the economic position of well-off women. Women's poverty is shaped by social class, race/ethnicity, location and disability, as well as by gender, and policies must be sensitive to this. Reduction in average gender gaps in incomes and access to resources will not necessarily benefit poor women nor prevent more women being pushed into poverty. We cannot rely on a 'trickle down' effect from economic improvements in the situation of high and middle income women in a country to economic improvements in situation of low income women in that country. For instance, if higher income women increase their earnings there is no guarantee they will raise the wages of their domestic workers. It is estimated that one in five women employed in paid domestic work in Latin America and Caribbean is living in poverty (ECLAC 2022 p. 110). Efforts to close gender gaps should actively give priority to poor women.

1. Recognise that poverty is a human rights issue and ensure development strategies comply with obligations to respect, protect and fulfil the human rights of poor women

A special Rapporteur on Extreme Poverty and Human Rights was established in 1998 with a mandate to examine and report back to member States on initiatives taken to promote and protect the rights of those living in extreme poverty, with a view to advancing the eradication of such poverty (<https://www.ohchr.org/en/special-procedures/sr-poverty>) Extreme poverty can be a cause of specific human rights violations, for instance because the poor are forced to work in environments that are unsafe and unhealthy. At the same time, poverty can also be a consequence of human rights violations, for instance when children are unable to escape poverty because the State does not provide adequate access to education.

States have obligations to respect, protect and fulfil human rights, as clarified in the Maastricht Guidelines on Violations of Economic, Social and Cultural Rights, which differentiates three dimensions of these obligations (Office of High Commission for Human Rights 2005 Annex 5):

- The obligation to respect requires states to refrain from interfering with the enjoyment of economic, social and cultural rights.
- The obligation to protect requires States to prevent violations of such rights by third parties.
- The obligation to fulfil requires States to take appropriate legislative, administrative, budgetary, judicial and other measures towards the full realization of such rights.

The obligations to respect, protect and fulfil each contain elements of obligation of conduct and obligation of result. The obligation of conduct requires action reasonably calculated to realize the enjoyment of a particular right. In the case of the right to health, for example, the obligation of conduct could involve the adoption and implementation of a plan of action to reduce maternal mortality. The obligation of result requires States to achieve specific targets to satisfy a detailed substantive standard of realization of the relevant right.

Obligations are not confined to the state. Businesses have the obligation to respect human rights, as spelled out in the Guiding Principles on Business and Human Right which were developed by the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises. The Human Rights Council endorsed the Guiding Principles in its resolution 17/4 of 16 June 2011 (Office of the UN High Commissioner for Human Rights 2011).

The economic, social and cultural rights to which these obligations refer are spelt out in the International Covenant on Economic, Social and Cultural Rights. They include the right to work and the right to the enjoyment of just and favourable conditions of work, and the right to form and join trade unions; the right to social security; the right to an adequate standard of living, including adequate food, clothing and housing, and to continuous improvement of living conditions; the right to the highest attainable

standard of physical and mental health; the right to education; and the right of everyone to take part in cultural life. The International Covenant on Civil and Political Rights also recognises the right to join and form trade unions, as part of the right to freedom of association. The Convention on the Elimination of All Discrimination Against Women spells out the human rights of women and that women should enjoy all human rights on an equal basis with men.

Non-discrimination and equality in the enjoyment of rights is a central principle: and this does not just mean equality in formal, legal rights. Rights are to be exercised without discrimination not only on grounds of race, colour, sex, language, religion, political or other opinion, but also national or social origin, property, birth or other status (International Covenant on Economic, Social and Cultural Rights Article 2). Equality in the human rights framework means substantive equality in outcomes (Committee on Economic, Social and Cultural Rights 2005; UN Women 2015 chapter 1).

Balakrishnan, Heintz and Elson (2016) explain how human rights can provide a better ethical framework for economic policy, providing guidance on the conduct of economic and policy processes and on the deployment of fiscal, monetary, financial and trade policy, so as to rule out policies that violate human rights, and to encourage policies that promote the progressive realization of human rights. They identify six key human rights principles that are particularly relevant for design of development strategies:

- progressive realization of economic, social and cultural rights
- non-retrogression in enjoyment of these rights
- ensuring satisfaction of minimum essential levels of these rights
- non-discrimination and equality in the enjoyment of these rights
- accountability, transparency and participation in policy processes
- and use of maximum available resources for fulfilment of rights.

The human rights framework does not give us a neat ranking of policy options based on technical analysis, but instead gives guidance on which policies are in compliance with human rights and which are not (and should therefore not be adopted). For choosing between human rights compliant policies, it can provide guidance on policy priorities and on policy procedures (Balakrishnan, Heintz and Elson 2016).

The human rights system also provides resources for social struggles to secure better policies, providing not only a moral vision and an international legal framework, but also a powerful language through which those pushed behind can articulate their grievances and see themselves as claimers of rights rather than as supplicants for charity. Many deprived people are already invoking human rights to support their resistance (see the International Network for Economic, Social and Cultural Rights, <https://www.escr-net.org>).

2. Strengthen social protection that is responsive to women’s deprivations and respects, protects and fulfils their right to social security

Most countries’ national strategies to ensure implementation of the “leave no one behind” pledge rely primarily on social protection measures, as revealed by analysis of Voluntary National Review (VNR) reports. These reports by national governments review their SDG implementation efforts and are submitted every 4–5years to the UN High Level Political Forum for Sustainable Development. The UN Committee for Development Policy analysed how the reports–totalling 220 reports submitted by 187countries submitted in 2017–2021–described their implementation strategies (CDP subgroup on VNRs 2022).

Social protection focuses primarily on addressing individual risks and vulnerabilities, especially across the life cycle. It is not focussed on addressing and reducing systemic risks, such as those created by the multiple crises currently in operation. Many countries introduced temporary social protection measures in response to Covid 19, but these have not been continued in response to the cost of living crisis (Ecker

et al 2023 p.11). Moreover, few of these were sensitive to the increased burden of unpaid care work created by Covid 19: only 7% of new social protection and labour market measures addressed unpaid care work (UN Women and UNDP 2023 p. 10).

To address loss of income, many middle-income and low-income countries adapted existing cash transfers targeted to mothers and also introduced gender-sensitive elements in new emergency programmes enabled many countries. Yet, most pandemic related cash transfers were short lived, reached only a small number of women recipients and paid very modest amounts, reproducing pre-existing gender biases (UN Women and UNDP 2023 p. 68). Most countries opted for targeted measures. But a few countries and territories, including Hong Kong (China), Israel, Japan, Serbia and Tuvalu chose universal or quasi-universal benefits using residence or ID data as opposed to using means - testing to target groups judged to be vulnerable. Universal programmes— especially if directed to individuals rather than households—are most likely to reach all women in need independent of work status or household composition.

Countries that had already committed resources and achieved more comprehensive social protection coverage before the pandemic were able to buffer the shock faster and offer higher levels of protection through new or existing programmes (UN Women and UNDP 2023 p. 72). However, in many countries gender gaps and biases in policy design, implementation, monitoring and evaluation were pervasive before the pandemic and persisted during it. Nevertheless, some countries were able to introduce innovations of benefit to poor women.

There is an undoubted need to strengthen social protection to more effectively address women's deprivation – and there will be recommendations for this in the 2024 World Survey of the Role of Women in Development: 'Harnessing Social Protection for Gender Equality, Resilience and Transformation'- but it is also essential to introduce new development strategies that reduce the systemic risks and structural inequalities that create this deprivation.

As Fukuda-Parr and Donald (2023) note, social protection is undoubtedly necessary and provides direct ways to try to achieve many of the SDG goals especially relating to poverty; however, it is not sufficient for a fully inclusive agenda that would address the range of obstacles that are leaving—or pushing—people behind. Social protection responds to—rather than prevents—the exclusion of people from prosperity. However much the government as a whole may embrace the SDG agenda, poverty and exclusion tend not to be the central mission of ministries of finance, central bank, economy, and other sectoral ministries, but these ministries will have to play a leading part if extreme poverty is to be eradicated (Fukuda-Parr and Donald 2023 p.12).

3. Acknowledge that economic growth will not be inclusive unless governments and businesses respect, protect and fulfil the right to just and favourable conditions of work

Would inclusive growth be the answer? The Declaration of the 2030 Agenda for Sustainable Development states:

‘We resolve also to create conditions for sustainable, inclusive and sustained economic growth, shared prosperity and decent work for all, taking into account different levels of national development and capacities.’

Inclusion is specifically mentioned in Target 10.2: ‘By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status.’

Inclusion is typically treated as positive in the SDGs and in much of the literature on inclusive growth. The problem is identified as exclusion, both exclusion from the process of generating GDP growth, and/or from the enjoyment of the benefits produced by it. But inclusion in economic growth can be

harmful as well as beneficial (Elson and Fontana 2019). For instance, inclusion in growth via employment can entail:

- Forcible inclusion (e.g. forced labour, modern slavery)
- Injurious inclusion (e.g. unsafe working conditions, long hours of work)
- Impoverished inclusion (e.g. earnings not above poverty level)
- Precarious inclusion (e.g. insecure employment)
- Segregated inclusion (e.g. inclusion via low-paying occupations at the bottom of the job hierarchy)

It is important to change the growth process itself, not merely include women in economic growth. For instance, production using processes that lead to premature avoidable death and permanent ill-health and injury, both within the production process, and including through spillover effects that pollute air and water, should be halted. One of the indicators for SDG 8 is: ‘Frequency rates of fatal and non-fatal occupational injuries by sex and migrant status’. We should aim to reduce the rate to zero for everyone.

Rising female labour force participation rates are often considered an indicator that growth is becoming more gender equitable and inclusive. However, absence from the labour force does not mean that women are not contributing to economic growth. Many are contributing through their unpaid domestic and care work, which ensures a supply of labour for the economy, even though the output produced by this work is not counted as part of GDP.

Absence from the labour force tends to exclude women from enjoying an income of their own, but presence does not mean they will enjoy prosperity. Even if women are employed, their employment frequently does not conform to ILO standards of decent work (i.e. work that is productive, delivers a fair income with security and social protection and safeguards basic rights). Poor women in particular lack decent work and cannot exercise the human right to the enjoyment of just and favourable conditions of work. Low wages mean that having employment does not necessarily mean that women are not in poverty. A study of 13 Latin American countries shows that 26% of women employed in high export sectors live in poverty, and in low export sectors 16% of women employed live in poverty (ECLAC 2022 p. 134).

Gender-equitable inclusive growth would increase the creation of decent work for both women and men, with priority given to decent work for poor women, a process that may be described as “equalizing up”. Gender-equitable inclusive growth requires not only more training and opportunities for women to enter “middle-” and “high-” skilled occupations. It means revaluing the contributions of women in some typically female so-called “low-skilled” occupations such as care work, so that wages increase and conditions improve. This is particularly important for low-income women.

Women are organizing to strengthen their labour rights. A case study from Bangladesh shows that it is possible to achieve change for even the poorest and most marginalised women (Oxfam 2020). In December 2015, Bangladesh adopted a Domestic Workers Protection and Welfare Policy (DWPWP), setting out 16 provisions to improve the lives of more than 1.3 million domestic workers in the country, at least 80% of whom are women and a large proportion of whom are children or young people. The policy means that domestic workers have the right to access welfare benefits, such as financial support from employers when they are sick, and four months of paid maternity leave for the first time. It identifies their rights to a decent wage and rest and leisure time, as well as stipulating that children (under 14) should not be engaged in domestic work. It also mandated the establishment of inspection teams to protect domestic workers and improved their access to police and state support in the event of abuse. The need for such protections is considerable given that between 2008 and 2013 more than 277 domestic workers in Bangladesh were reported to have died due to mistreatment or abuse by employers. The 2015 policy was made possible thanks to nine years of coordinated efforts from a wide range of civil society actors and affected domestic workers. They came together under the umbrella of the Domestic Workers’ Rights Network (DWRN), with the Bangladesh Institute of Labour Studies (BILS) acting as a secretariat. In 2020 DWRN has 26 member organizations, including 14 human rights organizations and 12 national trade union federations. With the support of national trade union

federations, DWRN organizes activities in Dhaka City and Tongi, and more than 5,000 domestic workers have been organized and made aware of their rights by 2020.

4. Recognise public spending on education, health and care services as investment in social infrastructure

The macroeconomic policies required for a gender-equal, human rights-based approach to inclusive growth are discussed in Elson and Seth (ed 2019). A central element is increased public investment to support the development of human capabilities, reduce the burden of unpaid work and enable safe and remunerative participation in the labour market (Heintz 2019). Some of this would be investment in physical infrastructure. For instance, providing water taps in communities drastically reduces the time women spend carrying water. Safe, reliable transportation infrastructure can improve women's participation in labour markets. Electrification has the potential to raise the productivity of women's informal self-employment, including income-earning activities performed within the home such as tailoring or preparing food for sale.

But a large proportion would be spending on services such as education, health, and care. The System of National Accounts in current use does not consider most of this spending as investment. Only spending on buildings, such as schools, hospitals, nurseries, and residential care home, are considered to be investment. Spending on ongoing provision of services is considered to be consumption. This ignores the impact such services have on the productive capacity of the economy.

‘Why should these services be classified as investment? Physical investments in capital goods, such as machines, computers, equipment, roads, power infrastructure, etc., increase the productivity and productive capacity of the economy. An investment made now yields returns, in terms of greater productivity, in the future. Along similar lines, public investments in infrastructure have the ability to enhance the productivity of businesses and households. Like public and private investments in physical capital, investments in human beings help sustain and improve their future productivity. The major difference is that these human investments are less tangible, and often involve services rather than goods.’ (Heintz 2019 p. 108)

Feminist economists categorise public services such as education, health and care as ‘social infrastructure’ and spending on them as investment. Like public spending on physical infrastructure, public spending on social infrastructure produces spillover benefits to the economy and society as a whole, with streams of returns accruing over many years. Investment in social infrastructure, just as in physical infrastructure, incentivises private investment by lowering costs (Seguino 2019 p.57).

Studies of S Korea and UK have found that not only does investment in social infrastructure as a whole create more employment, it also increases productivity of the rest of the economy. In the case of S Korea, a 1 % increase in social expenditure increases labour productivity by 0.19 % in the same period and by 0.22 % over four years. Higher social expenditures and aggregate output increase labour productivity in the medium run, leading to further positive effects on private investment and net exports and generating additional employment. This increase in employment feeds back to aggregate output, which in turn increases labour productivity and generate a virtuous cycle of increasing output and employment (Oyvat and Onaran 2022 p. 12.).

In the case of the UK, a comparison was made between public investment in social infrastructure and physical infrastructure. It was found that the effects on output of public investment in social infrastructure are higher than of investment in physical infrastructure; also, the effect on women's employment is much stronger compared to men's. The effect on productivity in the rest of the economy is substantially higher in the case of social infrastructure compared to physical infrastructure (Onaran, Oyvat, Fotopoulou 2022 p. 179).

Recognition of the impacts of public spending on social infrastructure on productivity has implications for the question of how to fund such investment. One important way is by mobilizing tax revenues.

Increasing total tax revenues, in the short run, involves a transfer of resources from the private sector (households and businesses) to the public sector. If this were the only effect of such spending, it might be expected that private expenditures would fall – less household consumption, lower levels of business investment, or a combination of the two. But investments in human capabilities raise productivity and lead to higher aggregate incomes. The increase in incomes could entirely offset the initial transfer of resources from the private sector and the investment could be effectively self-financing (Heintz 2019 p.118). Even if private returns, measured with respect to the growth of future incomes, are not high enough to provide full monetary compensation to households and business for the taxes required for an increase in public investment, such an increase may still be justified. This would be the case if the social returns to investment were sufficiently high to provide other benefits, possibly non-monetary, that households and businesses value.

It is of course not enough to spend money on physical and social infrastructure. As the UN has noted, there has been privatization and outsourcing of service provision (e.g., medical services, employment services) without the adequate accreditation, regulation, and quality assurance processes in place to ensure access to quality services for all (UN 2021 p.3) This has jeopardised the provision of decent work and responsiveness to the needs of poor women. Physical and social infrastructure must be delivered in ways that respect, protect and fulfil the human rights of those who use it and of those who provide it.

5. Invest in the care economy: simultaneously reducing women’s time poverty and income poverty

UN Women and ILO have a Joint Programme on Promoting decent work for women through inclusive growth policies and investments in care. In this programme the care economy is defined as follows:

‘The care economy entails a diversified range of productive work with both paid and unpaid work activities for providing direct and indirect care necessary for the physical, psychological, social wellbeing of primarily care dependent groups such as children, the elderly, disabled and ill, as well as for prime-age working adults’ (UN Women-ILO 2021)

This includes the Education Services Sector: Early childhood care and education (ECCE) and Primary and secondary education; and Health Care Services Sector: Ill/patient care (short-term care) and Long-term care for the elderly and people with a chronic disability and illness (LTC). Investing in the care economy is expected to assist poor women by reducing the amount of unpaid care work that they have to do (reducing their time poverty) and by creating a large number of better quality jobs for poor women (reducing their income poverty).

The ILO investigated resource requirements of meeting multiple SDG targets on education, including formal childcare, health and long-term care, along with those relating to gender equality and decent work, in 45 countries (representing 85 per cent of global GDP and close to 60 per cent of the global population and workforce). It found a need to increase expenditures on care services by an additional 3.5 percentage points of their total GDP in order to both meet increasing care needs and improve the terms and conditions of care jobs (UN 2018 p. 275). Through an analysis of the employment generation impact, the study also shows that an increase in spending of this magnitude has the potential to create over 117 million new decent jobs directly in the education and health care sectors (including ECCE and LTC) and indirectly in other interlinked sectors. More than half (55 per cent) of these jobs are likely to go to women (ILO 2018 p.276). It is estimated that, as a minimum, 17.5% of the additional spending would be recovered in the short run (during the first year) through fiscal revenues (ILO 2018 p. 280). It is acknowledged that additional fiscal space would need to be created to permit the investment.

UN Women commissioned some studies focusing on investment in ECCE. UN Women (2019a) covers three countries (South Africa, Turkey and Uruguay), while UN Women (2019b and c) focus on Kyrgyzstan and Macedonia respectively. All undertake an assessment of the coverage gap with respect to ECCE services against a policy target of universal coverage. The total cost of closing the ECCE gap

is estimated to range from at a minimum of 2.8 % of GDP (Uruguay), to at a maximum 3.7 % of GDP (Turkey). The additional direct and indirect jobs generation would increase employment by 3.0 percentage points at a minimum (Kyrgyzstan) to as much as 6.3 percentage points (S. Africa), with at least two thirds of these new jobs employing women. The fiscal returns (increase in tax revenues as a result of new employment and income generation) are estimated to be substantial, with the initial outlay of expenditures being self-financed at a rate of 26% at a minimum (Kyrgyzstan) to as much as 51% (Uruguay).

UN Women and ILO have produced a Policy Support Tool (UN Women-ILO 2021) showing how estimates of the impact of investment in the care economy can be produced for any country, choosing the method best suited to that country. The guidance covers not only estimating the impact on women's employment and time use, but also the extent to which the investment is self-financing because of the generation of additional tax revenue.

It must be acknowledged that investment in the care economy does not reduce the time that poor women have to spend on unpaid domestic work such as collecting wood and water. This is particularly arduous in low-income countries. The need for investment in this kind of physical infrastructure is addressed in the strategies discussed in the next section.

6. Replenishment and regeneration: create green and caring economies

Attention is now being focused beyond the care economy as defined above to consider how to engage with the climate crisis and to create economies that are both green and caring.

UN agencies have called for a 'human-centred green recovery out of the present crisis' and that would facilitate the inclusive structural transformations needed to achieve the SDGs by 2030. In September 2021, the UN Secretary-General launched the Global Accelerator on Jobs and Social Protection for Just Transitions (Global Accelerator) with the aim of 'fast-tracking much-needed global actions to promote a job-rich recovery, as well as just ecological, technological, and societal transitions to more sustainable and inclusive economies.' (UN 2021). The aim is to help countries create 400 million decent jobs, including in the green, digital and care economies, and to extend social protection coverage to the 4 billion people currently excluded.

The Special Rapporteur on Extreme Poverty and Human Rights has articulated a strategy for 'The "just transition" in the economic recovery: eradicating poverty within planetary boundaries' (De Schutter 2020). It states (p.2) that:

'The "just transition" requires that the workers and communities affected by the ecological transformation be protected from its impacts. But the transformation required also needs to open up 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 would reduce the ecological footprint while simultaneously creating employment opportunities for people with low levels of qualification and facilitating access to goods and services essential to the enjoyment of human rights. Such actions should be underpinned by a different development model that places the fight against inequalities above the exclusive focus on economic growth and that combats wasteful consumption rather than seeing it an ingredient of growth'.

Measures must be taken to ensure that women benefit from the transformation of work in the greening of the economy, training women for new jobs while also recognising the traditional and local knowledge of indigenous women, which already plays a key role in strengthening climate action. Persons with disabilities must be included in the design and decision-making processes of new low-carbon sectors. The greening of the economy is a chance to move towards a more inclusive world of work, as pointed out by the Special Rapporteur.

The UN Economic Commission for Latin America and Caribbean has published a plan to move towards a care society:

‘that recognizes interdependence between people, as well as between productive processes and society: a care society that places the sustainability of life and the planet at the heart of development’ (ECLAC 2022 p. 12).

It notes that in the context of the COVID-19 crisis, compounded by the food, energy, care, economic and financial, climate and ecological crises, achieving a transformative, sustainable and equitable recovery requires a course correction in the current development model. This model results in women not only being overrepresented in poverty rates, as measured by income, but also suffering from time poverty (ECLAC 2022 p. 76). The plan recognises a direct link between urban, housing and infrastructure policies and the scope for reducing the time spent on care to enable social and gender gaps to be closed. For example, there is a need for accessible public transport and improved housing. The care workload is greater in households that suffer from deprivations in access to drinking water, sanitation or energy, or from overcrowding (ECLAC 2022 p. 160).

The report argues that the prevailing development model is based on resource extractivism and has been the main cause of the environmental and climate crisis that the world and the region are currently facing. Globally, planetary thresholds for sustaining life are being exceeded. Environmental degradation involves interrelated and mutually reinforcing processes such as the reduction of genetic biodiversity, deforestation, land degradation and climate change. While major initiatives are being implemented in some countries to move towards low-emission trajectories, they are not sufficient to address the magnitude of the environmental crisis (ECLAC 2022 p. 167).

The concept of the care society seeks to transcend models that undermine well-being, increase inequalities and sustain structural injustice. The plan states that:

‘The path to a just transition with gender equality must include investment in the care economy as both a growth-inducing sector and a key driver of sustainable job creation. It also involves recognizing and reducing barriers so that women can access decent jobs in sectors that are pursuing a just transition, such as the clean energy sector. This requires, first, dealing with the excess burden of unpaid work performed by women as a structural obstacle and, second, boosting the generation of capabilities and knowledge in STEM areas related to efforts to respond to climate change and environmental degradation’ (ECLAC 2022 p. 167).

A just transition requires the construction of new political, social, fiscal and environmental compacts involving a wide range of actors. Universal access to social protection, a redistributive fiscal system, higher-quality care services with greater coverage, sustainable management of natural resources and increased and diversified public and private investment will only be possible through consensual and participatory action agreed on by means of development compacts (ECLAC 2022 p. 153). In particular, the plan identifies a need for fiscal compacts that can increase revenues progressively and remedy the main problems with taxation in the region: low levels of tax collection, high levels of tax evasion and avoidance and regressive tax structures that disproportionately burden women.

The member States of the Economic Commission for Latin America and the Caribbean participating in the fifteenth session of the Regional Conference on Women in Latin America and the Caribbean, gathered in Buenos Aires from 8 to 11 November 2022, made a Commitment which welcomed the plan, and included a Commitment to:

‘Design, implement and evaluate macroeconomic policies, particularly fiscal policies (income, spending and investment), from a gender equality and human rights perspective to safeguard the progress made and mobilize the maximum available resources with a view to increasing sustainable public investment over time in care policies and infrastructure, in order to guarantee universal access to affordable and quality care services’ (para 26).

Women's rights organisations have also developed plans along similar lines. For instance, the UK Women's Budget Group and the Women's Environmental Network developed a plan for a Green and Caring Economy (Diski 2022). It begins from the perception that the current economic system has delivered the intersecting crises of climate, ecological breakdown and inequality. It has treated nature and people *carelessly* in pursuit of profit. Women and other marginalised groups have both borne the brunt of this. Responding to these crises requires redesigning the economy around care: caring for the earth and its ecosystems, caring for the people who currently inhabit it, and caring for future generations. The report identifies four structural changes that are needed.

Reorienting the economy: Put wellbeing above profit, moving away from energy-intensive and polluting industries and towards activities that care for people and planet, and ending GDP growth as our main economic objective.

Changing ownership models: Democratise ownership of natural resources and basic services, overhauling the energy system including through a new public renewable energy company; rolling back private provision of care, ending public land sell-offs, and supporting alternative ownership models throughout the economy.

Change how we raise and spend money: Put public investment in decarbonising physical infrastructure and expanding social infrastructure at the centre of UK fiscal and monetary strategy, supported by targeted subsidies and progressive taxation.

Supporting a global green and caring economy: Build efforts to reorder the global economy around climate justice through debt relief, gender-sensitive climate finance, reforming international financial institutions, clamping down on tax havens and ending exploitative treaties.

It calls for the following changes in everyday life:

Where and how we live: Implement a right to safe, decent and affordable housing following the most recent UN guidelines, where housing as a home is prioritised over housing as an asset; roll out a massive housing retrofit programme to reduce emissions and bills.

How we travel: Invest in a well-connected, integrated, affordable and widespread national public transport system, with an emphasis on improving bus services and walking and cycling routes.

How we work: Redistribute paid and unpaid work more equally, with a shorter, more flexible working week, ensuring all workers have access to decent, well-paid, secure and unionised jobs.

How we shop/consume: Take clear steps to reduce and improve consumption patterns, for example by zero-VAT rating repair services and supporting measures to improve durability, recyclability and working conditions in production.

What and how we eat: Build a sustainable food system, supporting farmers in nature-friendly land use and farming methods, moving towards plant-based diets, and making locally produced, nutritious food affordable and accessible.

How we care: Invest in a universal quality social care service and universal free childcare from 6 months to primary school, improving reach and quality of care and creating millions of good, green jobs.

This vision is supported by research conducted by feminist economists who have provided quantitative assessments of the benefits of simultaneous investment in social infrastructure and the green economy. A study of the UK considered the impact of a combination of 1) higher public social infrastructure

spending in education, childcare, health and social care 2) higher public physical infrastructure investment in the green economy, 3) progressive taxation with higher tax rate on wealth and capital income and a decline in taxes on labour income, 4) labour market policies to increase pay and improve working conditions. It found that this would increase GDP, productivity (output per hour), employment of both men and women and improve the fiscal position. The study analysed the effects of a 1 percentage-point increase in public spending on social infrastructure and in green physical investment as a ratio to GDP, a 2% increase in female hourly wage rate, a 1% increase in male wage rate, a 1 percentage point increase in the tax rate on wealth, a 1 percentage point increase in the tax rate on profit income, and a 1 percentage point decrease in the tax rate on wage income. It was estimated that in the medium-run, GDP would increase by 10.9%, women's employment increase by 9.6%, men's employment increase by 5.8%, and public debt/GDP would decrease by 10.3% percentage points (Onaran, Oyvat and Fotopoulou 2019 p. 4).

Ipek Ilkcaracan (2023) has drawn the attention of European policy makers to the complementarities between the green economy and the care economy. She points out that care jobs are green jobs, in the sense of generating a low level of environmental harms, and that investment in the care economy generates more jobs than investment in other sectors. Moving beyond the current economic system requires investment in both the green and the care economy.

An international coalition of NGOs has developed a proposal for a Feminist and Decolonial Green New Deal (Muchhala 2021), including a focus on transformation of the international trade and financial architecture. The coalition, The Feminist Economic Justice for People & Planet Action Nexus, is led by four key partners : the Women's Environment and Development Organization (WEDO), the Women's Working Group on Financing for Development (WWG-FFD), FEMNET - The African Women's Development and Communication Network and the Pan-African Climate Justice Alliance (PACJA). The primary objective of a decolonial global green new deal is to make possible a sustainable and equitable development paradigm that simultaneously achieves poverty eradication and ecological sustainability.

'The foundation of such an interdependent paradigm is the Rio 1992 principle of common but differentiated responsibilities (CBDR). Some key components of such a paradigm include structural transformations to current consumption and production patterns, technology transfer and intellectual property rights, non-discriminatory trade policies and a national development model oriented toward economic diversification.' (Muchhala 2021 p. 5).

The proposal calls for long-term public investments in clean and renewable energy, without replicating the inequities experienced with privatization and public-private partnership schemes. There must be a just transition for the workforce in industries that will be run down, and in particular of marginalized and precarious workers, must be prioritized in decent work creation initiatives, in ways that proactively consider gender, gender, race, caste and ability. The proposal also calls for scaled up, long-term and consistent public investments in the care economy, simultaneous to committed public and private divestment from the fossil fuels and regulation of the financial sector to divest from harm and invest in care.

More information about a variety of feminist strategies has been compiled by the Gender and Development Network <https://gadnetwork.org/feminist-voices-on-economic-alternatives>

7. Reform taxation and international finance to enable investment in green and caring economies

All of the strategies discussed above are aware that it is imperative to mobilise more resources to implement the strategies, and they all call for reform of taxation in order to do this, recognising that this will require not only action at national level but also international cooperation.

The ECLAC Plan for a Care Society identifies a challenge low levels of tax revenue, high rates of tax evasion and avoidance, and regressive tax structures in the region. It notes that before the COVID-19 pandemic, the average tax to GDP ratio in Latin America and the Caribbean was 10.7 percentage points lower than the average of countries of the Organisation for Economic Co-operation and Development.

‘This difference is mainly explained by a lower relative collection from direct taxes, which account for about half of all tax revenue (compared to about two thirds in OECD countries). The corresponding preponderance of indirect taxes, such as value added tax (VAT), imposes a regressive bias on tax systems by placing a disproportionate burden on individuals with less tax-paying capacity. As women are overrepresented among the lowest income-earners in the region....., this type of tax also implies a gender bias.’ (ECLAC 2022 p. 138)

Governments have made commitments to reduce these structural weaknesses. At the thirteenth session of the Regional Conference on Women in Latin America and the Caribbean, governments agreed to strengthen regional cooperation to combat tax evasion and avoidance and illicit financial flows and improve tax collection from the wealthiest and highest-income groups by introducing corporate income, wealth and property taxes, among others. Implementation of the commitments needs to be strengthened. (ECLAC 2022 p. 161).

The Plan for a Green and Caring Economy in the UK noted that the UK government provided £13.6 billion to the oil and gas industry in the form of tax breaks in the period 2016-2020, and called for an end to these subsidies, and for taxes on wealth and on windfall profits (Diski 2022 p. 11).

The proposal for a Feminist and Decolonial Green New Deal emphasises international action:

‘Illicit financial flows (IFFs), which include corporate tax evasion, avoidance and abuse, drain vital tax revenues from developing countries and deepen poverty and inequality. This tax injustice constitutes a net transfer of wealth from North to South that a decolonial and feminist GGND needs to address through policy, law and international cooperation, through a universal and intergovernmental UN Tax Convention that generates binding commitments. The Global South lost approximately \$7.8 trillion during the 10-year-period from 2004 to 2013, while Africa loses approximately \$90 billion a year through tax evasion and theft.’ (Muchhala 2021 p. 13).

Renewal of international action is the subject of a new Report by UN Secretary General which proposes a multilateral convention on tax; a framework convention on international tax cooperation; or a framework for international tax cooperation (UNSG 2023). The first two would be legally binding, while the third would be voluntary in nature. Strengthening international tax cooperation is expected to be the major issue at the one-day UN High-level FfD Dialogue on 20 September 2023.

An Expert Group Meeting on Gender Responsive Tax Policies and Systems convened in December 2022 by UN Women and UN DESA addressed gender bias in tax systems. It recognised that the composition of tax systems has shifted over the last several decades with falling rates of direct taxation on corporations and individuals, and for many developing countries, falling trade revenues and significantly increased rates of consumption tax. From a gender perspective, as men have higher average wealth and income, direct tax cuts, including on capital income, tend to benefit them. In contrast, women overall have less income and are overrepresented in lower income deciles and are generally more affected by indirect tax on everyday items. In particular, it was noted that if income from capital is taxed at a lower rate than income from work, this disproportionately benefits men due to even higher gender gaps in capital income compared to labour income. Therefore, from a gender equality perspective, capital income should be taxed at the same rate as labour income. The meeting agreed it was important to identify ways of raising additional tax revenue while at the same time reducing gender bias in the tax system (UN Women and UN-DESA 2023).

However, for many countries any additional tax revenue will be swallowed up by increased debt service payments, and revenue mobilisation must be accompanied by measures to address this.

‘While in 2011, interest payments made up 3.8 percent of revenue and 4.8 percent of expenditure in the average low-income country (LIC) they now account for 11.0 percent and 11.3 percent, respectively, based on the latest data (from 2020 and 2021). Even though a few countries are significantly pulling up the average, half of LICs are now believed to have interest payments of more than 7.1 percent of revenue and 8.2 percent of expenditure, compared to a median of 3.1 percent and 4.3 percent in 2011. Interest payments have also been taking up larger shares in lower-middle-income countries (LMICs) and upper-middle-income countries (UMICs)—albeit not as much as in LICs—but have been falling in HICs, where the average country has interest payments of 4.6 percent of revenue or 3.7 percent of expenditure based on the latest data, compared to 7.0 percent and 6.5 percent a decade ago’ (Ecker et al 2023 p.2) .

Some short- terms measures have been put in place, but they are very limited. For instance:

‘In August 2021, the International Monetary Fund (IMF) announced USD 650 billion in Special Drawing Rights (SDRs) to increase liquidity for governments. This is much below what experts estimated developing countries need, and the majority (USD 400 billion) was allocated to advanced economies and China. In April 2022, the IMF announced the Resilience and Sustainability Trust (RST), aiming to recycle USD 50 billion a year in SDRs to low- and middle-income countries. This initiative has been welcomed by many, but commentators have also warned that since the finance is provided as conditional loans, it could deepen debt problems. Others, including the Prime Minister of Barbados, Mia Amor Mottley, have called for a much more ambitious allocation of USD 500 billion a year, to support climate adaptation and get the Sustainable Development Goals back on track.’ (UN Women and UNDP 2023, 127)

There is an urgent need for more fundamental reform of the international financial systems, as indicated by the UN Secretary General, including international cooperation in financial regulation, development co-operation, sovereign debt, and creation of new international financial architecture. These issues will be explored in the second background paper.

Currently, the main climate change financing mechanisms do have mandates in the form of gender policies or action plans. However, we still have a challenge of ensuring compliance with and implementation of the gender policies of international financial instruments linked to mitigation and adaptation at the national and regional levels.

Private sector financial innovations targeted to gender equality may have a contribution to make to reducing women’s poverty but it is important to be aware of the risk that they will add to both the debt burden of developing countries and of poor women. For instance, it is not enough to eliminate gender gaps in access to financial services. Unless financial services are very well-regulated, it is possible for financial businesses to pursue predatory inclusion strategies, which incorporate women (and other disadvantaged groups) in ways detrimental to their well-being. Women’s experience is too often of increasing inclusion in the financial system, but in ways that increase their exposure to fraud, mis-selling and indebtedness, putting any assets they own at risk, as well as making them vulnerable to harassment by debt collectors. An international effort should elaborate a concept of decent finance comparable to the concept of decent work (Elson and Fontana 2019 p. 38).

8. Strengthen institutions, follow the money, develop new partnerships

To ensure additional finance is actually used to reduce women’s poverty key institutions must be strengthened, both in the state and in civil society. Actions in the political arena of women committed to gender equality can help secure policies that benefit poor women. The experience of the Covid19 pandemic has showed that:

‘In line with pre-pandemic dynamics, a combination of strong democratic institutions, a higher representation of women in parliament and strong feminist movements were associated with a greater number of gender-sensitive measures during the pandemic’. (UN Women /UNDP 2023 p. 11).

Women’s policy agencies and gender focal points in other state institutions are important pillars of administrative capacity and were found to play a key role in the pandemic response in a variety of contexts (UN Women/UNDP 2023 p.125). Strengthening their authority, resource base and technical expertise will be critical to ensure gender-sensitive approaches to women’s poverty.

The experience during Covid 19 of women’s leadership as Heads of State, cabinet ministers, Members of Parliaments and public officials showed that this is can also make a difference if it is exercised in partnerships. During Covid 19, women’s participation and leadership in formal political spaces was found to be most effective when it encompassed different branches of government (executive, legislative, public administration and the judiciary) and tiers of government (national and sub-national) and when it had strong ties with women’s rights advocates in civil society (UN Women/UNDP 2023 p.125). These partnerships need strengthening to effectively address women’ poverty.

ECLAC (2022 p. 168) notes that it is imperative to promote gender parity and encourage the participation and representation of women in all their diversity in negotiations and decision-making related to environmental policies and climate change at the subnational, national, regional and international levels. It is also necessary to make progress with the generation of statistics and indicators on issues related to gender equality, climate change and environmental degradation.

During Covid 19 feminist movements and women’s civil society organizations were key in drawing attention to the gender dimensions of the crisis, demanding government action and monitoring and supporting the effective delivery of social protection. In doing so, they enhanced the effectiveness of government response and recovery efforts in many contexts (UN Women/UNDP 2023 p. 128). Their ability to do so in an emergency context, however, hinged to a large extent on their organizational capacity, knowledge and connections that were built long before the crisis hit. The strength of feminist movements, their capacity to respond to crises and resist rollbacks, requires space to organize and develop alternatives. This enables them to build a common understanding of issues, strengthen membership, coalitions and shared loyalties, and expand spaces for autonomous organizing. This work requires funding that is long-term, flexible and without political strings so that feminists can set their own agendas for change.

A chasm persists between laws and policies for gender equality and budgets allocated for their implementation (Target 5.c). Strengthening gender analysis in national and local budgetary processes is essential to enable governments to cost, allocate and spend for gender equality. While only 26% of countries have comprehensive systems in place as of 2021 (UN Women 2023), 59% of reporting countries have initiated efforts to establish and strengthen these systems - an indication of steps towards improving GRB implementation. The methodology for SDG Indicator 5.c.1, which measures progress against Target 5.c, explicitly links policy and legal requirements for gender equality and resources required for their implementation. It also gathers information on whether governments make data on gender responsive budgeting publicly available for scrutiny, a key step towards accountability. Analysis of reporting on SDG Indicator 5.c.1 from 105 countries and areas identifies areas of progress, and how countries are working to improve GRB design and implementation. A strong GRB system integrates gender equality in policy setting across different sectors, as well as in budget allocation, execution, and transparency. Central to these efforts is the strengthening of timely and accessibly public data on gender budget allocations and expenditures so that governments and other stakeholders can 'follow the money'. In identifying promising practices, analysis of SDG Indicator 5.c.1 supports governments to improve their systems., and ultimately better target public resources for the implementation of gender equality laws and policies UN Women 2023).

One challenge is that allocations for gender equality are often defined very narrowly, and systems are not focussed on allocations that will reduce women's poverty. It is vital to reinvigorate gender responsive budgeting so that it goes beyond a narrow focus on public sector financial management to encompass policy design at macro as well as sectoral levels (Elson 2021). It should include parliamentarians and community and women's organisations as well as members of the executive. It should not just focus on narrowly targeted programmes, but encompass all spending on public services, infrastructure and social protection; and also taxation and other revenue raising measures. It should look at policy design and outcomes not just budget allocations. It should follow the money throughout the budget cycle. It should recognise the importance of the contribution of community and women's organizations that hold government to account for the way they spend money and deliver services.

The International Budget Partnership SPARK Programme is a good example of what can be achieved through 'following the money'. Beginning in 2018, this aimed to equip grassroots communities with the skills to gain influence over budgets. This effort, Strengthening Public Accountability for Results and Knowledge (SPARK), focused on Ghana, India, Indonesia, Kenya, Nigeria, Senegal, and South Africa.

'In five years, we have proven that a bottom-up model works. We can tangibly improve the lives of underserved communities and these communities can lead effective, powerful coalitions capable of shifting government incentives and service delivery practices.'
<https://internationalbudget.org/publications/stories-of-change-how-grassroots-communities-are-securing-vital-services/>

SPARK programs focused on improving budgets and service delivery in two broad thematic areas: health and sanitation (in Senegal, South Africa, Nigeria, Kenya, and India) and livelihoods (in Ghana, Nigeria, Indonesia). On sanitation, social movements and groups worked to improve access to potable water, clean toilets, and sanitary conditions of primary health care centres and communities in Nigeria, Senegal, and South Africa. SPARK's livelihoods programs aimed at improving access to subsidized fertilizer and other agricultural inputs such as seedlings, pesticides, and gender friendly farming/processing equipment in Nigeria and Ghana, access to social security schemes in India, and access to fuel subsidy in Indonesia.

SPARK contributed to improved outcomes for poor women as it worked to shift power and services delivery to the most marginalized. By focusing on improving delivery of public services that most affect women and girls such as health/sanitation and livelihoods, SPARK implicitly prioritised women and girls. SPARK worked with women groups and movements such as the Small-scale Women Farmers Organization of Nigeria (SWOFON) in Nigeria and The Senegalese Federation of Inhabitants (FSH) in Senegal, and female budget and advocacy champions in South Africa and Ghana to identify and advocate for their needs to be included in public policy and service delivery.

SPARK explicitly advocated for gender equity in budget allocation and implementation through its advocacy for gender friendly equipment and agricultural inputs and fertilizers for women farmers in Nigeria and Ghana, and for obstetric care outcomes in Nigeria. In other service delivery areas, gender equitable outcomes were implicit and embedded in broader outcomes. For instance, provision of accessible potable water, sanitary, safe, and accessible toilets and improved primary health care services benefitted whole communities while specifically reducing the workload of unpaid care provided by women and girls as seen in Senegal and South Africa, reducing the health and safety risks of women and girls as seen in South Africa, and improving women's access to primary health care in Nigeria.

SPARK was also mindful of the intersection of gender and other forms of disadvantage. In Senegal, Kenya and Nigeria, SPARK pushed for access to primary health care for women living with disability by advocating for ramps and mobility aids at primary health care centres in Nigeria, and for women with disability to access health insurance in Senegal. In Senegal and Kenya, SPARK's campaign for women in disability focused on the health insurance provisions as included in the Senegal budget, and

in the Kenya's National Health Insurance Fund annual allocation to the Department of Gender and Social Services.

The next phase of SPARK will focus more specifically on integrating gender transformation in its ways of thinking, working, and enabling others, by identifying new gender focused partners and working with existing partners to analyze systemic barriers that prevent equitable budget outcomes. SPARK 2 is also plans to be deliberate about collecting, analyzing, and using gendered data for advocacy and budget implementation, and identify clear service delivery impacts for women and girls.

Conclusion: the costs of not acting are appalling

Progress on eradicating poverty needs to be 26 times faster to reach the goal by 2030. Unless governments rethink development strategies and act with urgency to mobilize the necessary investments, the lives of millions of women will be laid waste. There will be intensifying impoverishment and depletion. But if governments act there could be replenishment and regeneration through strategies to create green and caring economies.

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