

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

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

Expert Group Meeting: Report

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* This report was prepared by Prof. Diane Elson and Dr. Jahnvi Andharia, Co-Chairs of the Expert Group Meeting. It summarizes the main issues and discussions drawing on the background and expert papers and features expert inputs during the EGM. The Co-Chairs are grateful to the experts for their substantive contributions and would like to thank Zohra Khan and Katherine Gifford, from UN-Women, for their support in drafting this report, and Zaheda Mohamed for serving as rapporteur.

1. Introduction

The 68th session of the Commission on the Status of Women (CSW) in 2024 will consider the priority theme, “Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective”. To take stock of current research and assist the Commission in its deliberations, UN-Women convened a virtual Expert Group Meeting (EGM) on the priority theme from 3 – 6 October 2023.

The objectives of the EGM were to:

- Analyze women’s poverty as a process of deprivation and depletion shaped by structural inequalities in the household, labour market, and state institutions, and exacerbated by intersectional discrimination.
- Discuss how current economic, environmental, and geo-political crises impact women and girls, and the need for reform of the international financial architecture to respond to multiple crises.
- Assess financing gaps for addressing women’s poverty and identify how diverse sources of financing can be mobilized and spent to tackle the structural causes of poverty.
- Examine how public institutions, including government ministries and departments, financial and social institutions, can be ‘bearers’ of gender bias and identify actions for institutional transformation.
- Discuss approaches to strengthen accountability mechanisms through mobilizing women’s organizations, collectives and associations to hold state and non-state actors accountable.
- Explore alternative economic frameworks that focus on human rights, addressing inequalities, redistribution of wealth and reprioritization of spending to address women’s poverty and support regenerative economies.

Twenty-four experts from a broad range of disciplines and organizations, including academia, research institutions, think tanks, civil society networks and associations, met from 3 to 6 October 2023. Organizations with relevant mandates and expertise from the United Nations System joined as observers.

To inform the EGM discussions, UN-Women commissioned two background papers on: 1) reducing women’s poverty through new development strategies and 2) the international finance system and women’s poverty. Several issue papers on different dimensions of women’s poverty were also commissioned. The papers presented data and analysis on the priority theme and proposed policy recommendations for consideration. In addition, four observer papers were submitted. The full list of expert and observer papers are available at: [CSW68 \(2024\) | UN Women – Headquarters](#).

2. Women’s Poverty

From 2020 to 2023, the world has experienced multiple global shocks including the COVID-19 pandemic, increased geopolitical tensions and war, climate related and humanitarian disasters, cost-of-living crisis, and ongoing tightening financial conditions related to rising interest rates. The cumulative effects of these shocks have led to seventy-five million more people living on less than \$2.15 a day¹ with an additional ninety million people living on \$2.15–\$3.65 a day. The sharp increase in numbers of people living on less than \$3.65 a day in 2023 is due to an upsurge in poverty among poor countries. From the perspective of gender equality, if current trends continue, an estimated 8 per cent of the world’s female population (342.4 million women and girls) will live on less than \$2.15 a day by 2030.²

¹ International poverty line is \$2.15 and \$3.65 for lower income countries.

² UN-Women and UN-DESA 2023.

Women living in poverty experience multiple deprivations including lack of access to clean water and sanitation, fuel and energy, good quality housing, education and healthcare. The unequal distribution of and access to goods and services, including financial resources, may be seen as a form of structural violence. Women experience structural violence more intensely because of their unequal economic and social status.³ Women at the intersection of gender and other forms of discrimination including race, ethnicity, socio-economic status, geographic location, and disability experience acute deprivation. Intersectional discrimination and inequality vary over time and from place to place.⁴ The persistence of discriminatory norms and harmful gender stereotypes affect women and girls across every area of life from the family to the community, in businesses and in politics. These systemic and structural inequalities contribute to maintaining and deepening gender inequality.⁵

Women living in poverty are more likely to experience depletion of their human capabilities through long hours of paid and unpaid work. Depletion negatively impacts women's physical and mental health, making it challenging to escape the cycle of poverty. Evidence of depletion in the poly-crisis is beginning to emerge. For example, increases in anemia among pregnant women have long-term potential impacts on health and the ability to work.⁶ Depletion of human capabilities is also linked to depletion and degradation of natural resources. Processes that degrade the environment, including pollution and extractive activities, increase care work borne by women with the greatest impact on rural and indigenous women.⁷

Deprivation and depletion is not only a consequence of being 'left behind', but also the result of women being 'pushed behind' by structural inequities in the economy and society.⁸ Land appropriation, environmental degradation and its health impacts, increasing rates of insecure informal employment with poor working conditions, low wages and lack of worker protections, austerity measures that tighten spending on critical public services and reduce public employment options, all intensify and deepen women's poverty. People who lack power are most at risk of being pushed behind by processes driven and controlled by those with more economic, social, and political power.

Women living in poverty are both income and time poor. Time poverty is often difficult to capture in global statistics because many countries do not collect this data. What is known is that women, on average, perform 2.8 more hours of unpaid care and domestic work per day.⁹ Data from Türkiye, Korea and Mexico show that time poverty rates are higher for women compared to men and depend on access to social and physical infrastructure.¹⁰ In countries with inadequate social and physical infrastructure, and those with a persistent sexual division of labour, time poverty is likely much higher.

Investment in care services is especially relevant to the growing number of countries with ageing populations. The demographic shift towards an ageing population is increasing the demand for care and support. Today the world has 807 million people aged 65 and over, a sixfold increase since 1950.¹¹ As of 2020, 30 per cent of Japan's population was over 65 years old; in 2022, 14 per cent of China's population was over 65, Japan already has 2.15 million licensed care workers engaged in long-term care, yet there is a significant shortage of care workers. Based on Japan's data, forecasts suggest a need for an additional 330,000 to 800,000 long-term care workers annually in China to meet the growing demand. In China, the possibility of hiring domestic workers to care for the elderly will decline due to falling birth rates but at the

³ Montesanti 2015, as referenced in Andharia J. 2023.

⁴ A/HRC/53/39; Intervention by Dorothy Estrada-Tanck at the CSW68 EGM, 3 October 2023.

⁵ Yamamoto 2023.

⁶ World Bank, January 2023.

⁷ ECLAC 2022.

⁸ Elson 2019, Elson 2023.

⁹ UN-Women and UN-DESA 2023.

¹⁰ Ilkkaracan and Memis 2021, cited in Elson 2023.

¹¹ UN-Women and UN-DESA 2023.

same time, China is experiencing high rates of youth unemployment and underemployment. Investment in care services could therefore have positive effects on youth employment while simultaneously filling the gap in care needs.¹²

Increases in female labour force participation are often seen as an example of gender equitable, inclusive growth. However, women's active employment does not guarantee a decent standard of living. Women living in poverty commonly lack decent work conditions and are prevented from exercising their human right to just and favorable conditions of work. Economic inclusion can be injurious to women living in poverty in several ways. For example, women can experience forcible inclusion, through modern slavery, or impoverished inclusion when their earnings do not place them above the poverty level.¹³ For growth to be inclusive and pro-poor, it must be premised on the provision of decent work for all and include supportive structures and systems so women can organize for their labour rights. It also requires a revaluing of the contributions made by women in some occupations, such as care work, which are misleadingly classified as low-skilled, so that wages and conditions of work are decent.

Traditional gender roles can influence education and employment patterns and outcomes. In traditional family and household structures, women's poverty may be reinforced through gender norms and stereotypes resulting in limited job and education opportunities, increased domestic and sexual violence and lack of access to education and healthcare. Where women are employed, they may experience occupational sex segregation concentrated in service sectors and lower paid jobs. To tackle high level of women's poverty, many governments in the Arab region have pursued multi-dimensional strategies for raising living standards including income generation, human capital and social safety nets. The governments pursue poverty reduction objectives through direct assistance to the poor, provision of girls' education and literacy programs, women's health care, and subsidies for basic necessities.¹⁴ Further, policies aimed at strengthening women's equitable inclusion in the labour market should not be counteracted by other social or economic policies. For example, if a policy to promote equitable financial inclusion is introduced at the same time as a tax on all financial and digital transactions, women in the informal sector who rely on mobile money transactions, may be negatively impacted.¹⁵

It is important to avoid policies which focus exclusively on incentivizing women to enter the labour market without complementary policies on redistribution of care within the household and between the State and households. Policy interventions that recognize women's care responsibilities may not necessarily translate into better gender-equality outcomes. For example, extended maternity leave, cash for care transfers targeting women, or flexible employment, part-time and home-based employment for women workers creates the space for economic inclusion but through measures reinforcing the role of women as caretakers.¹⁶

The Purple Economy Framework calls for investment in a universal system of care services, which is termed social infrastructure¹⁷ and which has both social and economic benefits, including job creation, especially decent jobs for low-income women; regulation of labor markets and social protection to create work-life balance, decent jobs, and gender equality; investing in time-saving and resilient physical infrastructure to reduce the care work burden on women; and creating an enabling macroeconomic environment with a shift of focus from GDP growth to inclusive and sustainable economic goals. Applied

¹² Yamamoto, 2023.

¹³ Elson D. 2023; Elson and Fontana 2019.

¹⁴ Nassar 2023.

¹⁵ Intervention by Michael Rogan, CSW68 EGM, 5 October 2023.

¹⁶ Ilkkaracan 2023.

¹⁷ Referred to as infrastructure because it constitutes a macro institutional network of widely accessible childcare centers, schools, universities, hospitals, clinics, health centers, active living centers for center-based services and professional home-based services catering to the elderly and disabled. Like physical infrastructure it enables an economy to function more productively.

policy simulations demonstrate the potential for significant job creation, income generation, and poverty reduction when investments are made in social infrastructure. For example, a study in Türkiye compared public investments in physical infrastructure with investments in social infrastructure and found the social infrastructure investments had the potential to reduce poverty by as much as 1.5 per cent versus construction of physical infrastructure.¹⁸ Importantly, the jobs created via these investments are both purple and green because they are local service sector jobs with relatively low emissions and waste.

Women's poverty is a human rights issue. Poverty and inequality prevent women and girls from enjoying the right to an adequate standard of living and other interrelated economic, social, and cultural rights. Recent attacks and backlash against the principle of gender equality underline the urgent need to reassert the centrality of the human rights framework. The human rights framework is not static but has evolved to meet new challenges such as recognizing the unequal distribution of unpaid care and domestic work as a source of violation of women's human rights.¹⁹ It also pays attention to the ways in which public services are delivered, as their compliance with human rights obligations may be jeopardized by privatization, commercialization and financialization. Furthermore, taxation is also now considered a human rights issue. Indeed, the whole economy, national and global, is now being examined through a human rights lens, with a focus on the ways in which economic policies (including those for environmental sustainability) need to change in order for States to comply with their obligations to respect, protect and fulfil human rights.

The human rights framework is not a silver bullet, but it can bring together legal and political tools in a comprehensive approach to address the multiple transformations needed to end women's poverty. Building collective power and utilizing the human rights approach can help drive the necessary reforms and promote social justice. In 1998, a Special Rapporteur on Extreme Poverty and Human Rights was established with a mandate to examine and report to Member States on initiatives taken to promote and protect the rights of those living in extreme poverty.²⁰ Moreover, since 2013, jurisprudence derived from the individual complaints mechanism developed by the Committee on Economic, Social and Cultural Rights under the Optional Protocol to the International Covenant on Economic, Social and Cultural Rights (ICESCR) has highlighted individual rights violations while also drawing attention to the systemic discrimination and stigmatization of those who live in poverty. Regional human rights mechanisms have also advanced normative framings of the rights to be free from poverty and from inequalities²¹. Non-discrimination and equality in the enjoyment of rights is a central principle: and this does not just mean equality in formal, legal rights. Equality in the human rights framework means substantive equality in outcomes²².

3. Fiscal Space and Mobilizing Financing for Strategies to End Women's Poverty

The poly-crisis has resulted in intense economic shocks that have reduced government fiscal space. In response many governments have introduced fiscal consolidation measures. Some estimates indicated that 143 countries, 94 of which are developing countries, would contract public spending in 2023 with 85 per cent of the world population living under austerity.²³ Fiscal consolidation is commonly associated with lower social spending and often impacts programmes benefitting women, including the provision of public services such as health, education, water, and sanitation. Additionally, in these contexts, women's unpaid work becomes an 'invisible subsidy' as households absorb losses in public provisioning of services. It is imperative to enlarge the fiscal space for investments to reduce women's poverty.

¹⁸ Ilkkaracan, 2023.

¹⁹ Intervention by Magdalena Sepulveda Carmona, CSW68 EGM, 6 October 2023.

²⁰ <https://www.ohchr.org/en/special-procedures/sr-poverty>

²¹ A/HRC/53/39

²² Elson, 2023.

²³ Ortiz and Cummins, 2022.

International Financial Architecture and Resolving the Sovereign Debt Crisis

The existing international financial architecture (IFA) has failed to support the mobilization of stable and long-term financing at scale needed to meet the Sustainable Development Goals.²⁴ Despite its envisaged purpose of transferring resources from capital rich to capital poor countries, over the last several decades, resources have in fact flowed out of capital-poor countries.²⁵

More than half of low-income countries (LICs) are either facing high risk of debt distress or already are in a state of debt distress. Several middle-income countries (MICs) have either defaulted on their debt obligations or are in severe debt distress. Between 2020 and the first quarter of 2023, there were fourteen instances of default across nine different sovereigns. On average LIC interest payments now account for 11 per cent of tax revenue and 11.3 per cent of government expenditure.²⁶

Global attempts at debt resolution have focused on postponing, rather than cancelling, payments. While the International Monetary Fund (IMF) has stated its commitment to protecting social spending in debt relief efforts, there is a stark disparity between the rhetoric and actions in countries. During COVID-19, 76 out of 91 IMF loans negotiated with 81 countries included conditionalities to reduce public expenditure, resulting in deep cuts to public healthcare and pension schemes, wage freezes, and cuts for essential public sector workers, along with reduced support for the unemployed and those on sick leave. Additionally, these conditionalities involved discontinuing cash transfers to those unable to work, an increased reliance on regressive value-added taxes (VAT) and user charges for services and utilities that disproportionately affect people living in poverty, particularly women.²⁷

To ensure debt relief works for women living in poverty, it is essential for policymakers to apply the principle of ‘do no harm.’ This entails avoiding insufficient and delayed debt relief, austerity measures that curtail public spending and regressive taxation, all of which have disproportionate impacts on women living in poverty. In addition to ‘do no harm,’ steps must be taken to find an efficient resolution to the sovereign debt crisis with a focus on debt relief at a volume and speed that responds to country’s needs. This will require a fair and credible debt workout mechanism, mediated by independent assessments of debt sustainability.²⁸ Further, a comprehensive national and international framework should be established to regulate private capital flows, preventing financial instability and directing funds towards global public goods. This involves greater regulation of finance, especially in commodity markets. Reforms in the structure, voting rights, allocation criteria, and response speed of International Financial Institutions are also needed.

Taxation

Taxation generates resources for the provision of public services including education, healthcare, energy, water and sanitation and social protection. The structure of the global tax system restricts the sovereign right of countries to mobilize resources within their borders. Reforms to the global tax architecture are needed to prevent tax evasion and avoidance, illicit financial flows, and support governments to secure their tax base with multi-national corporations paying their fair share. It also requires cooperation that is premised on equitable, inclusive representation of all States.²⁹ The need for reforms is exemplified by the

²⁴ UN Secretary General, 2023.

²⁵ Ghosh 2023.

²⁶ Ibid.

²⁷ Ibid.

²⁸ Laskaridis, 2023.

²⁹ Ibid.

fact that half of African countries are not part of the OECD Inclusive Framework, the current international tax body.³⁰

While the primary purpose of tax is to raise revenue, this should be done in a gender-equitable way. At the national level, 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 tax revenues with significantly increased rates of consumption tax. From a gender equality perspective, direct tax cuts including on capital income, tend to benefit men as they have higher average wealth and income. In contrast, women overall are overrepresented in lower income deciles and are more affected by indirect tax on everyday items.³¹ Governments therefore need to shift the structure of their national systems towards more progressive income and corporate taxation, including by introducing wealth taxes, taxes on dividends and capital gains, to recalibrate the balance between taxation of income and of wealth. It is equally important to ensure that revenue raised via progressive taxes is spent to support gender responsive policies and programmes.³²

While each country context is unique, there are general tax-related measures that can be introduced, or avoided, to move the tax system towards progressivity. For instance, presumptive tax systems, particularly those related to output and sales have been found to be somewhat gender inequitable, leading to higher tax payments for women farmers and entrepreneurs. Research in Ethiopia found that presumptive taxes on micro and small firms are regressive for both male- and female-owned firms, but they have a more negative effect on female-owned firms due to the sectors in which women are concentrated.³³ This tax type would therefore need to be redesigned to adjust the presumptions to the actual circumstances of women.

Tax exemptions targeted specifically to women are not necessarily the best measures to address women's poverty. In recent years there has been some advocacy for value-added tax exemptions on menstrual hygiene products. These exemptions may not actually reduce the price that women must pay for these products, and even if they do, tend to benefit women who have sufficient income to purchase them. Women living in extreme poverty may not have the resources to purchase these products, even at reduced prices. A more effective approach would be to use tax revenue to fund the free distribution of menstrual hygiene products to poor girls and women via schools and clinics.³⁴

To be effective in raising revenue, tax systems need to command public trust and be based on principles of openness, transparency, and fairness. This may include fostering more equitable representation of women within tax administrations and ensuring that taxpayers derive benefit from paying tax including having access to public services and other products that improve their lives.³⁵

If more money is effectively mobilized via taxation, there is also the need for effective public finance management systems to ensure resources are used to benefit women living in poverty. This needs to translate into increased and stable public spending on critical social infrastructure and universal access to public services. A minimum would be ring-fencing resources for this spending although growth of spending in real terms is also required.³⁶ Democratic ownership and accountability also contributes to ensuring tax systems work for women. It is therefore important for women's rights organizations to advocate for transparency, accountability and oversight of tax policy and administration.

³⁰ Intervention by Chenai Mukumba, CSW68 EGM, 4 October 2023.

³¹ United Nations 2023.

³² UN Women and UN DESA 2023; Ghosh J. 2023.

³³ Komatsu et al. 2021.

³⁴ IMF 2022.

³⁵ Intervention by Caren Grown, CSW68 EGM, 3 October 2023.

³⁶ Ghosh, 2023.

Private finance via gender bonds

The underlying objective of gender bonds is to align financial markets with gender objectives. Bonds may be issued by governments or by private companies, sold to financial institutions and ultimately held by wealthy individuals. Sovereign gender bonds are meant to finance projects that reduce gender inequality and promote women's rights. Governments are meant to pay financial penalties for non-compliance with gender-related goals specified when the bonds are issued. The utilization of these bonds is expected to mobilize additional finance for effective reduction of gender gaps.³⁷

It has been argued that gender bonds prioritize financial valuation, and they expropriate and reshape feminist values subjecting them to assessment in global debt markets. The verification of compliance with gender equality objectives attached to the bond is outsourced to private companies that are not subject to regulation. It is therefore open to question how effective these are in holding states accountable for the achievement of gender equality goals.³⁸ Some private company led platforms use technology to gather data directly from women through impact confirmation surveys.

Private businesses also market gender bonds. In 2022, the sustainable debt market experienced a decline, with issuers being discouraged by rising interest rates and growing skepticism regarding Environmental, Social, Governance (ESG) and Green, Social, Sustainability, and Sustainability-Linked (GSSS) bonds. The market dipped by approximately 19% compared to 2021. However, during the same period, there was an increase in the proceeds from GSSS bonds allocated to advancing gender equality, from about \$24 billion in 2021 to \$33 billion.³⁹

The Orange Bond Initiative (OBI) is a privately developed financial instrument focused on gender-lens investing in the Global South and North. Introduced on International Women's Day in 2022, it aims to promote gender equality by mobilizing \$10 billion to lend to women by 2030. The OBI is committed to inclusivity by involving diverse perspectives from different regions and stakeholder groups.⁴⁰ The OBI has developed a set of principles with which organizations issuing an Orange Bond must comply with a set of standards for the bond to be designated an Orange Bond. There has been support for several issuers of Orange Bonds primarily in emerging markets such as Asia and Africa. To date, the Orange Bond focus is primarily on lending to women refugees, smallholder farmers combating climate action, micro entrepreneurs lacking access to affordable credit, women-led or focused businesses transitioning to clean energy, among other high impact areas relevant to emerging markets. All bonds of this type have transaction costs which must be paid from the interest charged.

While financial markets should promote gender equality and address women's poverty, they are not designed to do so. Some key principles⁴¹ need to be borne in mind when considering gender bonds, or any comparable financial instrument, for addressing gender inequality and women's poverty. First, it is necessary to enhance transparency on use of proceeds to avoid pink washing. One step in establishing greater transparency is an open verification process, linked with the evaluation of performance of the bond. Second, to strengthen accountability, it is important to regulate and monitor lending activities to ensure contractual terms are observed and the human rights of debtors are respected. This would also include the adoption of legislation to prevent abusive lending practices with a public agency created to monitor lenders operations.

³⁷ Bohoslavsky and Lavinas, 2023.

³⁸ Ibid; Laskaridis C. 2023.

³⁹ Ibid.

⁴⁰ Shahnaz D. 2023. Orange Bond Initiative™: Connecting Back Streets to Wall Streets through Gender Equality

⁴¹ Intervention by Attiya Waris, CSW68 EGM, 4 October 2023.

Climate financing

Climate change is a threat multiplier for women and girls as it exacerbates existing vulnerabilities and intensifies women's poverty. Women experience increased risk to their livelihoods, health and wellbeing due to the intersecting impacts of poverty, climate change and unsustainable debt. More than 40% of the agricultural labour force in countries of the global South is made up of women.⁴² Climate change impacts food production in agriculture, fisheries and coastal aquaculture through pollution, soil erosion and lower crop yields. Women are often the first to feel these impacts forcing them to prioritize adaptation measures or search for alternative resources diverting their time from other priorities and lengthening their workdays.

Despite this, in 2019, just 2 per cent of global climate finance reached small farmers, indigenous peoples and local communities in the global South. Without government safety nets, women and girls, especially those facing intersectional discrimination, risk impoverishment, malnourishment and poor health. Climate finance policies prioritize financing instruments like loans⁴³ and tend to exclude women from decision-making and project selection.⁴⁴ In 2020, 71 per cent of public climate finance from global North countries was channeled via concessional and non-concessional loans, while grants accounted for only 26 per cent of climate finance overall.⁴⁵ The cost of this debt is significant, resulting in low-and-middle-income countries spending US\$336 billion on total debt repayments in 2023.⁴⁶

The impact of loan-driven climate finance extends to household budgets, forcing women to borrow to finance their own adaptation needs and incur debt.⁴⁷ Research shows that female-headed households spend more on climate and disaster related adaptation measures than male-headed households. Discriminatory lending practices persist with women often facing higher interest rates, less finance, and shorter loan terms than men. Limited ownership of assets, such as land, further hampers women's access to loans. These conditions worsen when they intersect with other biases, ethnic, racial, and indigenous discrimination, further limiting access to lending programs. Increased household and personal debt can push women and girls further into poverty and financial insecurity.⁴⁸

The valuable knowledge and experiences of women, especially indigenous women, are often excluded from climate finance processes, project development, and decision-making. The concentration of power among predominantly male decision-makers prevents equal access to finance and decision-making. Women and men may have different solutions for addressing the same climate problems and involving women often leads to better outcomes for the entire community. But women's participation is also stymied due to societal norms that exclude them from decision-making, lack of childcare, and concerns about their families' access to food and water. Climate finance contributors must ensure that women, including traditionally marginalized women, as well as women-led and feminist organizations, are given greater access to high-quality climate finance grants. These need to be new, additional public finance flows that do not induce debt. Additionally, these flows need to be gender-responsive with a pro-poor, human rights approach and free of economic conditionalities.⁴⁹

4. Strengthening Institutions to Address Women's Poverty

⁴² UN Women 2012.

⁴³ OECD 2022.

⁴⁴ Birkmann, J. et al. 2022.

⁴⁵ OECD 2022.

⁴⁶ Eurodad calculations based on World Bank International Debt Statistics, 30 September 2023. The data refer to all public and publicly guaranteed debt service on external debt for all low- and middle-income countries, excluding China, cited in Achampong 2023.

⁴⁷ Eskander and Steele, 2019.

⁴⁸ Achampong, 2023.

⁴⁹ United Nations Framework Convention on Climate Change.

Good governance and effective public institutions are key to addressing women's poverty. Governments can develop pro-poor policies and design services targeting women living in poverty. However, to do so, there must be political will at the highest levels of government and the requisite capacity and skills within the public service. Gender responsive public administration involves structuring and managing public institutions to address gender equality at all levels of governance. Public institutions must be capable of designing services that address the needs of women living in poverty and ensure that services are equitable, inclusive, and do not maintain, perpetuate or exacerbate poverty. The delivery of high-quality gender responsive public should be informed by the needs, priorities and experiences of all women living in poverty. It involves building alliances and partnerships with grassroots women's organizations and ensuring poor women's leadership at all levels. These approaches can support efforts to mobilize and spend financing to tackle poverty and promote gender equality as well as ensure that public institutions remain accountable to women.

Enhancing democratic governance

Addressing women's poverty via political institutions is contingent on the gender compact between the State and women. The global gender compact is best articulated in the Beijing Declaration and Platform for Action⁵⁰ which sets out State obligations in line with the human rights framework. At the national level, formal or informal compacts among social or political groups influence the way States design and deliver policies to address women's poverty. An important factor for inclusive, gender equitable policy design is the country's historical legacy on women's role in the economy, in decision making and politics, and in public life. If a country already has legacies of universal education or health care, it is important to build on and strengthen these. However, the rise of populist leaders and conservative agendas across the world have posed challenges to advance gender equality and tackling women's poverty through the state apparatus.⁵¹ Such movements and leaders have sought to subvert the basic conceptual and institutional framework and to advance alternative understandings of gender relations and of the intended objectives of gender policies.⁵²

Entry points for pushing conservative governments to address women's poverty varies in democracies and authoritarian/ semi-authoritarian regimes. For democracies, where electoral competition is strong, elections are a key turning point for demanding action to address women's poverty particularly if these agendas align with dominant debates on redistribution and growth. In 2024, more than fifty countries, comprising 70% of the world's population, will hold national elections. Recognizing the uniqueness of each country, it is possible to identify strategies for responding to women's claims effectively even in challenging contexts. This could include, for example, adopting twin track approaches in crisis-ridden States which encompass providing short-term humanitarian aid with long-term efforts to address gender equality and poverty reduction.⁵³

State capacity to address women's poverty depends on technical expertise, availability of resources, organizational structures, and the level of commitment to promoting gender equality. Coordination challenges persist at various government levels, including central and ministerial levels. Subnational levels, particularly within federal systems, can offer opportunities for innovative experimentation in tackling women's poverty. The presence of champions within the state apparatus, extending beyond women's or gender ministries, plays a crucial role in advancing gender equality initiatives. Gaining access to influential decision-making arenas, such as Ministries of Finance, is essential for driving implementation of gender-

⁵⁰ Ergas, 2023.

⁵¹ Nazneen, 2023.

⁵² Ergas, 2023.

⁵³ Nazneen, 2023.

related policies. There is a pressing need for participatory oversight, via Parliaments and civil society organizations, for monitoring of gender-related policies and outcomes.

National and local budgets are important policy tools, to raise, allocate and spend public funds.⁵⁴ They can be designed to support equitable allocation of resources to combat poverty and inequality. Strengthening gender analysis in national and local budget processes is essential to enable governments to cost, allocate and spend for gender equality. Gender responsive budgeting is a strategy to highlight the distributive impacts of the budget on women and men and adjust [or reallocate] resources to ensure that both benefit equally from government resources. Central to these efforts is the availability of timely and accessible public data on budget allocations and expenditures so governments and other stakeholders can 'follow the money'. It is vital to ensure that gender responsive budgeting does not exclusively focus on public sector financial management and encompasses policy design at macro as well as sectoral levels.⁵⁵ It should include parliamentarians and community-based and women's organisations as well as members of the executive. It should encompass all spending on public services particularly in sectors that impact women's poverty, such as social and physical infrastructure and social protection, and should assess policy design and outcomes not just budget allocations. Gender responsive budgeting should also pay attention to taxation and other revenue raising measures.⁵⁶

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

Citizen generated data is now being recognized by government officials, who often lack the expertise, time, and resources to collect real-time data, as a valuable source of information. Through a flagship initiative, Strengthening Public Accountability for Results and Knowledge (SPARK), the International Budget Partnership has worked with social movements to ensure that public services reach people living in poverty. The initiative recognized the need for a gender-lens to address issues ranging from provision of women-friendly equipment for farmers to improving maternal health services. One effective strategy has been equipping communities, including women and women's organizations, with data collection and budget advocacy skills so they can present their own data and solutions to improve the delivery of services. Collaborating with women-led organizations in various countries, such as Nigeria, Senegal, and South Africa, SPARK has empowered women to advocate for their rights with tangible results including the reduction of gender-based violence.⁵⁷

Accountability through collective action and mobilization

Collective action by women living in poverty offers ways to challenge patriarchal gender norms. Through collective organizing, women engage in political dialogue, debate their political preferences, build confidence, and develop civic skills for effective political involvement. This approach to organizing enables women to hold elected officials accountable for local service delivery. Collective organization also enables women to collectively bargain for their rights as workers, including as informal workers. Women's collective organizations often take an intersectional approach, addressing not only gender inequality but also concerns related to social caste, privilege, and sectarianism.⁵⁸

⁵⁴ International Budget Partnership, 2023.

⁵⁵ Elson, 2021.

⁵⁶ Elson, 2023; UN-Women, 2023.

⁵⁷ International Budget Partnership 2023.

⁵⁸ Andharia, 2023.

There are several examples of how collectives have worked to mobilize women for State accountability. A 2020 study of self-help groups formed under the national Rural Livelihood Mission in India found that these women's groups function as laboratories for democratic deliberation, providing an institutional space for women to experiment with political voice and civic engagement. Through political dialogue over repeated interactions, women were able to explore their political preferences and interests, practice deliberation, develop confidence and authority, and strengthen civic skills for political action. This collective focused on efforts to address gender-based violence and improve the delivery of services that were either unavailable or poorly administered, thus demanding accountability from elected officials in the implementation of local policy.⁵⁹

Grassroots leaders of rural and urban groups, affiliated with the Huairou Commission, organize to advance women's rights and participate in a global social movement to combat women's poverty. The focus is on organizing for social justice and equity, to demand and ensure that those in power deliver real change. This requires bottom-up approaches for achieving poverty eradication and social justice, including through strategies to build women's leadership, enhance community resilience, and foster a local-to-global movement.⁶⁰

Indigenous women face multiple forms of poverty and violence stemming from the historical impacts of colonialism which has led to the loss of economic safety, security, and food sovereignty. The Continental Network of Indigenous Women of the Americas (ECMIA) adopts a comprehensive approach of education and awareness campaigns, addressing corporate responsibility, and international cooperation with other organizations, to strive for economic justice and autonomy for indigenous women. ECMIA uses a territorial approach emphasizing the importance of land for indigenous peoples and their fight against poverty, valuing indigenous practices and natural assets.⁶¹

Financing for women's organizations for accountability

Feminists play a critical role in highlighting the nature and extent of women's poverty through policy, advocacy, lobbying, research, and mobilization work. Feminist economists, women's collectives and trade unions have actively promoted alternative economic approaches challenging corporate power and extractive growth models. Despite their critical contributions, financing for feminist organizations is entirely inadequate. Organizations advocating for women's rights receive only 0.13 per cent of total ODA⁶², and 0.42% of grants from progressive United States private foundations.⁶³ Black, brown, and indigenous-led organizations face even more severe funding disparities. Research by the Black Feminist Fund on funding for black feminist groups globally reveals that over 60 per cent of these organizations have never received core funding, and 81 per cent lack sufficient funding to achieve their strategic objectives.⁶⁴

In addition to significantly increasing the overall volume of funding to women's rights organizations, there is an urgent need to shift away from project-focused financing towards reliable, flexible, core multi-year funding. Funds should prioritize accessibility for marginalized groups, extending support beyond capital-based and international organizations to local community-level initiatives. Funding should not only enable the 'doing' but also the well-being of the movement, acknowledging the importance of care, connection, and safety for activists and defenders. To move funding effectively, intermediaries can help larger donors reach local organizations, facilitating both crisis response and long-term support. Governments should

⁵⁹ Prillaman, 2020, as cited in Andharia 2023.

⁶⁰ Intervention by Violet Shivutse, CSW68 EGM, 5 October 2023.

⁶¹ Camac Ramirez, 2023.

⁶² OECD GenderNet 2019.

⁶³ Association for Women's Human Rights in Development, 2022.

⁶⁴ Inside Philanthropy, 2023.

increase direct funding and explore new partnerships, including collaborations with the private sector. The involvement of local feminist movements in policy development, including development cooperation strategy and feminist foreign policies, is vital.⁶⁵

5. Advancing Alternative Development Strategies: Towards Caring, Green Economies

In pursuit of profit, the current economic system has treated nature and people carelessly resulting in increased poverty, inequality and ecological breakdown.⁶⁶ Women living in poverty, and other marginalized people, have been most severely impacted. A plethora of alternatives to the current economic model have been proposed by civil society, academic, international, regional and local organizations. These have advocated moving away from the extractive, growth-exclusive economic model to a more caring, green economy that centers women's well-being, voice and agency.

Representing a diversity and multiplicity of views, lived experiences and priorities, they push back against the narratives of scarcity of public resources for sustainable and inclusive development, and the reliance of the private sector to fill resource gaps.⁶⁷ They have brought the politics of care to the policy table recognizing the complex interplay of power, gender, class, race, and socioeconomic factors in environmental issues. They have called for disrupting gender injustices and colonial continuities that shape inequality and poor women's access to resources.⁶⁸

Feminist economists and political theorists have offered practical policy options for developing more caring and green societies. The Purple Economy Framework⁶⁹ provides an alternative vision for a caring and gender-equal economic and social order, building on the complementarities with the green economy vision. Feminist political ecology⁷⁰ examines how care in the home intersects with care for the environment, advocating for approaches that draw on women's knowledge of the environment, and revaluing care as a strategy for planetary survival.

It is therefore an existential imperative to introduce new development strategies towards the creation of caring and green economies.⁷¹ These strategies recognize that poverty is a human rights issue, and all development strategies must comply with obligations to respect, protect and fulfill the human rights of women living in poverty. They also acknowledge the necessity of reducing systemic risks and structural inequalities that create deprivation and depletion for women. Caring (or purple) and green economies embrace the idea of charting a human-centered, green recovery addressing the climate-care nexus, with deepened focus on interconnectedness of care for people and care for the environment. They will ensure that women benefit from transformations in work in the greening of the economy.⁷² They will move beyond the recognition of the unequal organization of care as a constraint on women's time and source of gender inequality to an appreciation of equitably- organized care and caring as a holistic, effective and sustainable response to multiple crises. In addition, a purple-led growth strategy based on investing in social care services has the potential to generate a substantial number of local care services jobs, which happen to have

⁶⁵ Hessini, 2023.

⁶⁶ ECLAC 2022.

⁶⁷ Intervention by Megna Abraham, CSW68 EGM, 6 October 2023.

⁶⁸ Harcourt W (2023) Feminist Political Ecology.

⁶⁹ Ilkkaracan I (2023), The Purple Economy Framework: purple is the color associated with the struggle for women's rights in many countries around the world, similar to the idea of the Green Economy. The framework identifies four fundamental pillars for policy intervention: Investing in universal social care services infrastructure; Labor market regulation for work-life balance and gender equality; Investing in time-saving rural physical infrastructure and sustainable rural agriculture; Creating an enabling Macroeconomic environment.

⁷⁰ Harcourt, 2023.

⁷¹ Elson, 2023.

⁷² Ibid.

low emissions and waste. Such a strategy will not only serve as a source of decent employment creation, narrowing the gender economic gaps, but also support the green economy as purple jobs are also green jobs.⁷³

New development strategies require the mobilization of resources, underscoring the necessity of reform of the global economic and financial architecture. These reforms are fundamental to ensure that governments have the resources to invest in caring, green economies and sustainable societies. To ensure that additional finance is directed to these aims, public and civil society institutions must be agile and adaptable to response to the new, and old, challenges, the world faces today.

6. Conclusions and Recommendations

Women's Poverty

- Progress towards eradicating extreme poverty has been reversed with more people now living below the international poverty line. Women's poverty is intensifying in the context of multiple crises. There is an urgency to act and use all economic and social policies to eradicate women's poverty and move toward green and caring societies.
- Women living in poverty not only lack adequate income but also experience intense time poverty and face multiple deprivations and depletion of their mental and physical health. For women experiencing intersectional discrimination, deprivations are even more acute.
- Women's poverty is shaped by structural forms of discrimination that are embedded in the economy and society. These forces do not just leave women behind but push women behind and into poverty.
- Poverty is a human rights issue. Governments must comply with obligations to respect, protect and fulfil human rights. All laws and policies should be grounded in the core human rights principles of equality and non-discrimination, the meaningful participation of women and girls, accountability and the progressive realization and non-retrogression of economic, social and cultural rights, in line with applicable human rights norms and standards for each specific right.

Fiscal Space and Mobilizing Financing for Strategies to End Women's Poverty

- There must be comprehensive reform of the international financial architecture to establish a genuine global financial safety net and fiscal space for the public investments needed to eradicate women's poverty. This must include debt relief at a speed and volume to respond to country needs.
- There is a pressing need to enact inclusive, effective global tax cooperation to support developing countries to generate the resources they need to invest in eradication of women's poverty.
- National tax systems should put more emphasis on progressive income, wealth and corporate taxation, including taxation of windfall profits. Gender inequality in the design and implementation of taxes should be eliminated. There is a need to ensure strong linkages between revenue raising and gender responsive expenditure.
- It is important to recognize that sovereign gender bonds may consolidate the idea that interventions that tend to reduce gender inequalities are only legitimate if they generate financial returns.

⁷³ Ilkkaracan, 2023.

- While private gender bonds may assist some women, they can also carry risks and high transaction costs. To counter some of the risks, it is necessary to regulate the practices of lenders to ensure that the human rights of debtors are fully respected.
- For climate finance to be most effective, and to reach women living in poverty, contributors should ensure that high-quality, gender-responsive climate finance grants are made available and dispersed to women-led organizations in local communities, combined with technical assistance and capacity-building.
- There needs to be greater consideration of debt sustainability in climate finance, and debt sustainability frameworks should be reviewed to incorporate climate vulnerabilities, risks and impacts, and gender and human rights assessments.

Strengthening Institutions to Address Women's Poverty

- To counter the backlash against women's rights and gender equality, there is a need to strengthen knowledge institutions and build alliances with state institutions and non-state actors.
- Efforts to advance gender equality require improved coordination, not only at the inter-ministerial level but also across different departments and tiers of government. Engagement and activism at the local and subnational levels may be more effective to advocate for change.
- Transparent budgets, community engagement and citizen monitoring of service delivery are key components of effective gender responsive budgeting. Ensuring women's participation throughout the budget cycle will enhance the quantity and quality of public financing for gender equality.
- Local feminist movements and organizations should be critical players in influencing policy design. Women's organizations, collectives, and workers' unions must be supported to demand State accountability. Collectives promote good governance by supporting women to organize, negotiate for their rights, as well as engage in political dialogue for policy effectiveness.
- Grassroots women play a significant role in bridging gaps in social protection, especially in times of crises when government infrastructure may fail. Governments should invest in grassroots women's organizing and leadership.
- Robust, flexible and multi-year financing for locally led feminist movements and women's rights organizations is critical to address poverty. It is important to remove all policy and practical barriers to providing grants directly to feminist movements and women's rights organizations and to adopt an intersectional lens when evaluating and making decisions.

Towards Caring, Green Economies

- New development strategies are needed that enable creation of caring (purple) and green economies. These strategies recognize poverty as a human rights issue, the responsibility of States to comply with human rights obligations for women living in poverty, and the necessity of reducing systemic risks and structural inequalities that create deprivation.

- Caring and green economies address the climate-care nexus, embracing a deepened conceptualization of the mutually reinforcing nature of care for people and care for the environment. They will move beyond the recognition of the unequal organization idea of care as a constraint on women's time and source of gender inequality to an appreciation of equitably organized care and caring as a holistic, effective and sustainable response to multiple crises.
- New development strategies should enable inclusive economies that are gender equitable, in which governments and businesses respect, protect and fulfil the right to just and favorable conditions of work, 'equalizing up' by promoting decent work with a focus on opportunities for women living in poverty.
- Public investments in social and physical infrastructure can reduce women's income and time poverty, counteract women's deprivations and depletion, while also producing multiple spillover benefits to the economy and society, including increased productivity and employment, decrease in women's unpaid care and domestic work, and the generation of purple and green jobs for women and girls living in poverty.
- Care jobs are green jobs, as they generate a low level of environmental harms, and generate more jobs than investment in other sectors. A human-centered green recovery from present crises includes measures to ensure that women benefit from the transformation of work in the greening of the economy.
- Global and national tax reform, supported by robust debt relief, are essential to ensure financing is mobilized for the implementation of new development strategies. Key institutions need to be strengthened so financing is channeled to policies and programmes that support gender equality and the eradication of women's poverty.

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