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Report on the Asia-Pacific Regional Seminar in Preparation for the 60th Session of the Commission on the Status of Women: Transformative Financing for the Achievement of Gender Equality by 2030

Bangkok, 18 – 19 February 2016



Asia-Pacific Regional Coordination Mechanism Thematic Working Group on
Gender Equality and Empowerment of Women

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I. ORGANIZATION OF THE MEETING

1. The “Asia-Pacific Regional Seminar in preparation for the 60th session of the Commission on the Status of Women: Transformative financing for the achievement of gender equality by 2030” (forthwith “Regional Seminar”), was held on 18 and 19 February 2016 in Bangkok. It was jointly organized by the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP), the United Nations Development Programme (UNDP) and the UN Women Regional Office for Asia and the Pacific, in collaboration with members of the Asia-Pacific United Nations Regional Coordination Mechanism Thematic Working Group on Gender Equality and Empowerment of Women.

2. The Regional Seminar was attended by 85 participants, including representatives of Governments (19), academia, civil society (including the Women’s Major Group), United Nations entities, the Asian Development Bank (ADB) and the Secretariat of the Pacific Community (SPC).

3. The objectives of the Regional Seminar were to prepare government representatives for the 60th session of Commission on the Status of Women (CSW), for which the priority theme would be *Women’s empowerment and its link to sustainable development*, by (a) reviewing research findings and sharing country experiences; (b) identifying good practices and lessons learned, and (c) articulating policy recommendations on financing and investment mechanisms for the advancement of gender equality and women’s empowerment in support of the recently adopted Sustainable Development Goals (SDGs) as contained in the 2030 Agenda for Sustainable Development (2030 Agenda).

4. Opening remarks were made by (a) Ms Laura Lopez, Director of Social Development Division of ESCAP; (b) Ms Caitlin Wiesen, Chief, Regional Programme and Policy Support, UNDP Bangkok Regional Hub; and (c) Ms Roberta Clarke, Regional Director, UN Women Regional Office for Asia and the Pacific.

II. PROCEEDINGS

A. Financing the 2030 Agenda for Sustainable Development

5. The first substantive session of the Regional Seminar provided an overview of the Asia-Pacific macroeconomic context in relation to the 2030 Agenda and issues surrounding financing the SDGs, drawing on lessons learned from the MDGs. The overview session also included a reflection on the Addis Ababa Action Agenda (AAAA), adopted at the Third International Conference on Financing for Development in July 2015.

6. The importance of unlocking large, long-term funds – such as pension funds, Haj funds and sovereign wealth funds – as potential sources of financing the SDGs was emphasized. Leveraging official development assistance (ODA) to incentivize loans, change ideas and strengthen capacity was also noted. It was also asserted that eliminating financial losses associated with criminal activities, corruption, tax evasion and false trade invoices, could yield larger benefits than ODA. In this respect, the necessity of making financing destinations attractive and improving capacities, including at the sub-national level, for realization of the SDGs was stressed.

7. It was observed that as the private sector had become a key player in development, government regulation (including ensuring public disclosure of financial matters) and encouragement of sustainable consumption and production patterns remains critical. It was necessary to align financial resources to the SDGs and to leverage private resources and corporate profits towards sustainable development.

8. The Regional Seminar participants noted that it would be useful to “demystify the SDGs” and focus on the overarching objectives of economic prosperity, social equity and environmental responsibility. To this end, partnerships could be developed to advance shared perspectives across influencers and decision-makers and a systematic dialogue with the private sector would be useful. Regarding the public-private partnerships (PPPs), there was a need to review what had and had not worked in terms of realising shared development goals. It was reflected that public sector funds could be used to encourage private flows, but tracking effectiveness and impact was essential as PPPs – particularly in health and education – had significant equity and gender implications. Tools such as the SDG Compass developed by the United Nations Global Compact, the Global Reporting Initiative and the World Business Council for Sustainable Development could be used to align private sector strategies with the SDGs and measure and manage the contributions of PPPs to successful implementation of the 2030 Agenda.

9. Financing the 2030 Agenda would require a comprehensive approach including global actions to (a) transform global rules and systems, including on trade, finance, debt and taxation; (b) ensure that corporations pay taxes in countries where they extract resources; (c) eliminate tax exemptions, and (d) combat illicit financial flows.

10. It was further stated that financing could come from external public and private sources, as well as domestic public and private sources. In order for “no-one to be left behind”, public expenditure would be important; although ODA could play a catalytic role in domestic resource mobilization. In order to increase domestic resource mobilization, review and revision of taxation systems and structures was deemed to be critical; given potential efficiency and equity gains. The importance of attending to the gender-differentiated impact of revenue-raising policies – including the impacts on, and distribution of, unpaid care work and female labour force participation rates – was also stressed.

11. More progressive direct taxation, as well as taxation of property and of capital gains, could also reduce inequalities. It was, however, stressed that where resources, such as fuel subsidies, are allocated towards social justice measures, the gender differentiated implications needed to be taken into account.

12. In a number of developing countries, revenue had not kept pace with expenditure; associated with growing financial deficits and the pressure to service those debts.

13. It was observed that little ODA targeted gender equality as a principal objective and that ODA financing was concentrated in social sectors – mainly health and education – with little funding going to fragile states and to women in peace-building. Significant underinvestment in gender equality remained, particularly in economic and productive sectors where only two per cent of aid to these sectors targeted gender equality as a principal objective. Gender-focused aid for the energy sector and for banking and financial services (that could benefit women) was particularly low. It was noted that it would be important to systematically track and prioritize allocation of ODA in support of gender equality.

14. It was perceived that estimating financing needs for achievement of the SDGs would be difficult due to their cross sectoral and multi-dimensional nature. Gender equality was a stand-alone goal and also cut across other SDGs. Expenditure for each goal would affect, and be affected by, the funding needs for the other goals. Therefore, it was necessary to ensure that synergies and trade-offs were considered. Also, the Millennium Development Goals experience had shown that the costs of implementing policies to support gender equality were often not systematically calculated or integrated into country-level budgeting processes. Therefore, it was deemed important that gender responsive planning and budgeting be an integral part of overall assessment of financing requirements for development.

15. The opinion that user-fees, especially for basic social services, should be avoided was expressed, given that user-fees are associated with inequalities because they tended to disadvantage economically poor persons, including women. The process of developing National Integrated Financing Frameworks – which underpinned SDG planning and budgeting – could be used to integrate a more gender-responsive approach and change processes to reflect inequalities between men and women and their particular needs.

16. Regarding the Addis Ababa Action Agenda, and compared to outcome documents adopted by previous conferences on financing for development, the AAAA emphasized domestic resource mobilization, placing a large burden on governments. Many governments may not, however, be able to raise enough resources on their own to meet their countries' development needs. It was thought that small island states and least developed countries would need tailored solutions.

17. Regional Seminar participants held that the AAAA had placed increasing responsibility on the private sector to deliver financing for sustainable development. "Big business" was seen as being supported by incentives and privileges, without being required to feed back into societies from which they drew. The opinion that prioritizing profits had often resulted in a "race to the bottom" at the expense of workers' rights was expressed. It was felt that there was a need to define the type of relationship different actors wanted with the private sector and consider how "big businesses" or transnational corporations were supported as compared with micro, small and medium enterprises, many of which were owned, managed and catered to women. Effective responses to women's infrastructure needs were also required.

18. The AAAA opened possibilities for collaboration with the Commission on the Status of Women. There was a need for engagement with the Global Infrastructure Forum, the Technology Facilitation Mechanism and the annual ECOSOC Forum on Financing for Development; from which agreed conclusions and recommendations would feed into the overall follow-up and review of the implementation of the 2030 Agenda in the high-level political forum on sustainable development. Linking the Commission on the Status of Women with the financing for development processes would strengthen synergy and coherence and engagement with these mechanisms could be a way of ensuring women's voices and needs be heard and addressed; as well as a gender perspective integrated into science, technology, innovation and infrastructure initiatives.

B. Transparency, Accountability and Participation: Fundamentals of Financing

19. The second substantive session addressed transparency and participation in budgeting processes and accountability in international development bank financing. On a global level, transparency, and recently participation, in budgets was tracked every two years by the International Budget Partnership and a rating was assigned based on an Open Budget Index. Globally, most people lived in countries with low accountability, participation and integrity scores; but, on average, there had been a steady increase in the national scores. Yet, in Asia and the Pacific, countries tended to score low in the Open Budget Index and their scores had decreased over the latest reporting period. Only 4 of 102 countries performed well on all pillars; none of which were from the Asia-Pacific region.

20. Participation, oversight and transparency in budgets were all deemed important. It was, however, noted that while greater transparency would make it more likely for gender to be included in budgeting processes and outcomes, making the inclusion of gender explicit was felt to be essential.

21. The example of gender-responsive participatory budgeting in Penang, Malaysia was shared. A tripartite partnership of local government, communities and the Penang Women's Development Corporation had worked for five years to develop its form of gender-responsive participatory budgeting, which integrated principles of state accountability and good governance and which proved to be credible and achieved organizational "buy-in". The Penang initiative involved consultations with diverse groups and the disaggregation of data by sex, income, location and age. Moreover, women's practical needs and strategic interests were given attention.

22. An example of how accountability for gender equality and women's empowerment could be promoted such international financial institutions as the Asian Development Bank was shared. All ADB lending was categorized as (a) gender equity focused; (b) having effective gender mainstreaming, in that it substantially and directly supports gender equality and women's empowerment; (c) containing some gender elements; or (d) having no gender elements. Additionally, in ADB's project management there are Project Gender Action Plans, which serve to mainstream gender throughout the project management cycle, including monitoring and results. In addition, ADB had an external monitoring mechanism to review the gender impact of loans.

23. The Regional Seminar participants further noted that lending by financial institutions could provide leverage for strengthening government capacity, while policy making could be strengthened through South-South Cooperation; with a particular need for gender mainstreaming in such sectors as finance and energy.

24. The importance of transparency at all decision-making levels was stressed by the Regional Seminar participants; as well as the necessity of women's participation and the integration of GRB principles in budgetary processes.

25. The session concluded with a suggestion that the national review process preceding the High-level Political Forum on Sustainable Development (to be held in July 2016) be utilised to advocate for gender-responsive policy.

C. Expenditure for Gender Equality

26. The session on expenditure for gender equality involved reflection on Gender Budget Statements/Reports and the findings of research on the funding of women's organizations.

27. With respect to the former, it was underscored that proxies could be used to undertake a gender analysis of budgets, such as the budget of national women's machineries and national budget statements or reports.

28. It was observed that, in relation to social sector spending, South Asia and East Asia performed below the global average and the Asia-Pacific region was below the global average on spending on social protection; despite evidence that greater social sector spending could strengthen employment and address the care burden imposed on women. Cuts in social sector funding had been shown to have an adverse impact on the needs and interests of women.

29. It was emphasized that both the Ministries of Women's Affairs and the Ministries of Finance have important roles to play in ensuring effective and meaningful gender-responsive budgeting. The importance of rigorous monitoring of expenditures and their impact on gender equality and transformative results was emphasized. It was observed that meeting the particular needs of women is not sufficient to achieve gender equality; but that measures are also required with respect to men, such as gender sensitisation of male police officers.

30. The findings of a study carried out by the Association for Women's Rights in Development (AWID) on funding of women's rights organizations were shared. Identified factors impacting upon the environments in which the women's rights organizations included rising fundamentalisms, militarism, violence against women, repression of social movements and increasing private sector involvement in development financing and philanthropy.

31. Of concern to the women's rights organizations was the shift among "donors" towards a "corporate" approach to framing development priorities, financing and measuring development results, including on gender equality; with the consequence that results were assessed for their economic and financial contributions, rather than improvement in the exercise of human rights.

32. Women's rights organizations were financed from a range of sources, including bi-lateral and multi-lateral donor organizations, the private sector, private foundations and individuals, and as well as through crowdfunding. The Dutch MDG3 Fund was cited as good model because (a) it was a source of multi-year financing, which encompassed core functions and projects; (b) facilitated organizational growth; (c) supported work from grass roots to global levels; and (d) it was large in size and scale.

33. Research revealed that feminist organizations had a positive impact on gender responsive policies and programmes and played a key role in achieving gender justice; advocating and helping to bring about sustainable change. Yet the income of women's

organizations globally was significantly lower than that of organizations focused on, for example, environmental protection or the rights and welfare of children. Also, funding to NGOs working on gender equality had doubled, but often at the expense of support for government institutions responsible for gender equality and “women’s affairs”.

34. During this session, the importance of countries being involved in the Office of the High Commissioner for Human Rights’ Working Group on Business Practices and Human Rights was emphasized.

35. During the discussion, participants shared their experiences with gender-responsive budgeting, integrating gender into national development planning and the importance of women’s participation in parliaments and decision-making bodies.

D. Official Development Assistance

36. Session 5 focused on the ODA policies and practices of two donor countries – Australian and Sweden – with respect to gender equality.

37. For the Government of Australia, fairness and substantive equality were core values, with the requirement that the design and implementation of aid attend to gender equality. The Government of Australia had adopted a targeted approach to areas where particular attention was deemed to be needed, including eliminating violence against women and enhancing women’s leadership. For example, a Pacific Fund for Ending Violence Against Women had been created, as had a Gender Equality Fund. The Asia-Pacific region was the main recipient of Australia’s ODA.

38. For Australia, enhancing women’s voice in peace-building, promoting women’s economic empowerment and addressing violence against women were priorities. For middle income countries, technical assistance was provided and attention was given to ways of ensuring that all people benefit from trade. The Australian Department of Foreign Affairs and Trade was increasingly working with private sector entities, such as banks and cruise lines, to encourage companies to conduct business in a way that benefits women.

39. For Sweden, rights, resources and representation were three key principles of its aid policy and ending discrimination and gender inequality were major foci of all development work. Long-standing development priority areas for Sweden included education, health, human rights and peace; while more recently energy, environment and climate change were receiving increased attention. Examples of the Government of Sweden’s gender equality efforts included negotiation with pharmaceutical companies to procure low cost contraceptives for women in low-income countries and partnering with Oxfam in the area of women’s entrepreneurship. The Swedish Government also leveraged private financing and knowledge for gender equality outcomes.

40. Both governments periodically assessed funding against gender goals and drew on lessons learned to inform future planning. The information garnered was made publicly available and reported to parliament. The gender marker developed by the Development Assistance Committee of the Organization for Economic Cooperation and Development was also used.

41. The representatives of the Australian and Swedish Governments reflected that while support for gender equality initiatives had remained strong overall, there was more attention being given to ensuring that money is well spent. Some of the government representatives expressed their concern for how good work carried out by NGOs could be taken on board by the government and to assess how the gender gap was affected by a particular project.

42. Other points/questions that arose included: How emerging new donors saw their role; whether aid should focus more on its catalytic role or immediate impact as basis for allocations; influence of religious groups on ODA priorities and the role of the private sector.

E. Gender, Taxation and Climate Financing

43. Speakers in this session focused on revenue collection with particular attention to gender, taxation and climate financing. It was emphasized that because the way governments raise revenues and the tax systems may impact both the distribution of income between women and men, as well as the distribution of paid and unpaid work, it was necessary to mainstreaming a gender equality perspective into tax policy analysis and undertake legal analysis to identify articles in tax law; regulations and policies that treated men and women differently – for example, in tax deductions and income as well as value added taxes. Gender-sensitive revenue analysis and research could increase the knowledge base concerning the link between gender equality and revenue raising/tax policies.

44. Also, eliminating tax exemptions in corporate and personal income tax may also encourage gender equality in terms of the tax burden because men tended to benefit disproportionately from such exemptions. In addition, women's income over their lifetime did not increase as much as that of men. Women's reproductive years tended to "stall" their careers and trap them in lower levels of income. Policies, legislation sometimes hindered women in attaining the same levels of income and career progression as men, during reproductive years.

45. There was also a need to understand the macro-economic model pursued by governments, and analyze its effect on gender equality. Economic growth was often prioritized at the expense of social and environmental sustainability issues, which often increased inequalities, including between men and women. It was also important to analyze discrimination against women in the labour market and strengthening data in relation to unpaid care work and its effect on economic growth. Policies to address the "care economy" were needed. Australia could serve as an example in this regard.

46. Gender should also be integrated into climate change analysis, impact assessments, and investment models. It was pointed out that there was a need to strengthen the understanding of legislative and executive arms of government of how normative frameworks (i.e. Beijing Platform for Action, Convention on the Elimination of All Forms of Discrimination against Women) were translated into national macro-economic, fiscal and taxation policies including how they affected gender equality.

47. Regarding gender-responsive budgeting, it was emphasized that there was a need to strengthen democratic oversight by women's groups to ensure accountability and responsiveness of the budgeting process and to apply a gender lens to the budget. Some countries (e.g. Australia and Republic of Korea) had legally required financing for gender equality. It was also important to ensure that the necessary institutional framework and mechanisms for gender-responsive budgeting and possibly, also governance and legal reforms, were in place to support a participatory budgetary process. From the time of pre-budget statement, all stakeholders, including women's groups, academics etc. should be involved. Outcomes of government expenditure should be analyzed in terms of gender equality and results shared with parliament. There was a need to build capacity for undertaking gender analysis and understanding of financing of gender equality issues as well as to integrate time-use analysis (especially time spent on care economy). It was important to incorporate "hard to price" categories in Systems of National Accounts.

F. Private Sector Financing for Gender Equality

48. The session on private sector financing for gender equality began with an overview of trends and the observation that the private sector was very heterogeneous. Consequently it would be misleading to refer to the private sector in monolithic terms, given that the priorities and concerns of large transnational corporations, social businesses, micro, small and medium sized businesses were different.

49. Although the private sector was increasingly playing a role in development cooperation, it was noted that there was little evidence pointing towards the translation of rhetoric into resources; including in relation to gender equality. It was further observed that the situation of women in the private sector, though changing, was not completely positive. Some countries in Asia and the Pacific continued to face the highest leakage of women from the “talent pipeline”.

50. Little of private sector finances focused on empowerment and much less than the resources allocated to other barriers to economic productivity. It was felt that this indicated a large deficit in how the private sector understood gender issues and the barriers women faced.

51. Vehicles of investment included public-private partnerships (PPPs), corporate social responsibility and philanthro-capitalism. The examples of Malaysia and India, where private companies and public sector enterprises were required to report on corporate social responsibility, was viewed positively, but more focus on a shared value approach of doing business was deemed to be needed; as was attention to how profits are generated and expended.

52. The following three “Cs” were proposed for guiding women’s organizations to strengthen partnerships with the private sector: (i) critical engagement, involving stepping into zones that are unfamiliar; (ii) counting what really counts, which requires communicating critical impact and change; and (iii) collective fund mobilization and collaboration, as opposed to solely reacting to funding trends.

53. The opinion that the private sector was starting to respond to what affected its market positioning was expressed. For example, a large number of consumption decisions were made by women and more people were willing to pay for products that are associated with social “causes”.

54. A presentation was made on how the social responsibility programme of MasterCard benefited women and girls in the Asia-Pacific region. Through provision of financial and business literacy programmes, “Purchase with Purpose” and scholarships, the objective of this programme was to reach 500 million people previously excluded from financial services globally and economically empower 200,000 women and girls in the region by 2020. Programmes in India, Singapore and Australia encouraged girls to study, and explore careers in, science, technology, engineering and mathematics.

55. A civil society critique of private financing and PPPs highlighted that available evidence indicated that such sources of financing for development had not advanced human rights and had been expensive and inefficient ways of financing infrastructure and services. Also, micro-enterprises that could bring more innovative and localized solutions tended to be pushed out by the large corporations. PPPs were also reportedly linked with significant liabilities for governments and risked reductions in expenditures for public services and greater reliance on foreign direct investment. As regressive market-based user-fees were

often introduced when social services were reduced, women were often particularly penalised, with increased workloads and entrenched poverty.

G. Regional Integration and Gender Equality: Challenges and Opportunities

56. In terms of regional integration, consideration was given to the gender-differentiated impact of trade in the context of the Association of Southeast Asian Nations (ASEAN) Economic Community. Traditionally, trade policy, along with other macro-economic policies, was perceived as being "gender neutral"; however, the effect of trade policy on economic and social activities tended to differ between men and women, as their economic and social roles and access to and control over resources differed. Women have tended to be more adversely affected by trade liberalization and faced bigger challenges than men when it came to taking advantage of the opportunities trade offered. This situation was due in part to biases in education and training; gender inequalities in the distribution of income and command over resources, and unequal access to productive inputs such as credit, land, and technology, which translated into significant gender differences in occupational distribution.

57. The effects of trade on labour markets varied according to each country's specific growth patterns and strategies, level of exposure to international trade and relative capacity to adapt national industries and productive sectors to international competition. It was argued that labour markets could only reap the full benefits from trade liberalization when a country's economic and social sectors were able to adapt to emerging patterns brought about by international trade competition.

58. Recent international trends had shown that women's share of labour force participation had increased, but that women were still concentrated in sectors that left them in vulnerable employment, with poor working conditions and little or no social protection. They also faced persistent occupational segregation and discrimination in wages. There were several ways of ensuring that workers in general – and women in particular – fully benefited from the employment opportunities arising from trade integration. The first was to ensure that the labour force, and especially women, possessed the skills sought by expanding sectors. The upgrading of worker's skills, especially in non-traditional occupations and higher technologies, would allow them to climb value chain ladders in manufacturing and services. This could be achieved through appropriate education policies and expanded access to technical training.

59. The second was to eliminate the exploitation of workers and protect their labour rights through fully enforcing national legislation on labour standards and promoting decent working conditions. Any measure improving workers' skills, employment stability, working conditions, unemployment insurance and workers' benefits – such as paid leave, including parental leave and health care – was likely to greatly benefit women workers, especially those in the most precarious conditions.

60. Third, if women were to play a greater role in the global economy, then household responsibilities needed to be more equally shared between women and men. Given women's asymmetrical responsibilities for unpaid activities, supportive social and labour policies were needed to facilitate a balance between paid and unpaid work. Such policies should include more affordable and accessible childcare services, transportation and information and communications technologies.

61. Including gender perspectives in trade policy and related agreements was an essential element of an integrated development policy framework, which combined social and economic measures to ensure fairer and beneficial outcomes for all women and men.

Trade could have strong and varying effects on the overall wellbeing of different groups of economic actors, including women, which required adequate and specific policy responses.

62. While trade policies needed to become gender-responsive, other measures not directly related to trade were also necessary if both women and men – and economies – were to reap the full benefits of trade expansion. These measures included education, decent work, fiscal and social policies, and policies that enhanced productive capacities. Governments could address some of these issues by, for example, subsidizing loans to women entrepreneurs; designing family benefits to support female labour force participation and reforming the child care and family support systems.

63. Education and skills acquisition were considered important for increasing the likelihood of women gaining access to economic opportunities, including moving into higher paid and more secure jobs, which could become available through trade expansion. Improving women's access to education, technology and skills implied a change in attitudes and in socio-cultural norms, as well as a more equitable distribution of household chores between men and women. The issue of women's "time poverty" had to be addressed.

H. Identification of Common Strategies and the Way Forward

64. The focus of the last session was to identify key messages and recommendations for strategies and ways forward. A statement from the Women's Major Group was delivered and is annexed to this Report. The Chairpersons' summary of key messages and recommendations from the Regional Seminar was reviewed by participants at the meeting.

III. CHAIRPERSON'S SUMMARY OF RECOMMENDATIONS

A. Financing the Sustainable Development Goals

- R.1 Pursue a comprehensive approach to financing the 2030 Agenda, which will require creating an enabling environment, including global action to improve rules and systems, on trade, finance, debt, taxation and illicit financial flows. Measure and track the impacts of trade and investment agreements on women's human rights and on gender equality.
- R.2 Explore the potential of diverse sources of funding, including new, emerging and long-term sources, and use them as sources of sustainable and equitable financing (including financing for gender equality).
- R.3 Use the *National Integrated Financing Frameworks* – which underpin SDG planning and budgeting – and integrate a gender-responsive approach, so as to (a) respond better to country-customized SDG plans; (b) identify new investment opportunities; and (c) align results reporting with the SDGs.
- R.4 Feed the Agreed Conclusions from the Commission on the Status of Women into other important intergovernmental decision-making processes, including the (a) Global Infrastructure Forum; (b) Technology Facilitation Mechanism, (c) Financing for Development Forum; and (d) High-level Political Forum on SDGs; so as to ensure the integration of gender perspectives and women's human rights. Create spaces for women's rights organizations to meaningfully participate in the aforementioned inter-governmental processes.
- R.5 Continue to develop data systems to monitor progress and evaluate results for women and girls in the implementation of the 2030 Agenda for Sustainable Development.

B. Transparency, Accountability and Participation: Fundamentals of Financing

- R.6 Enhance transparency and accountability in planning and budget processes (including expenditure) to ensure early analysis of plans and budgets from a gender equality perspective, through publishing more budgetary information, including Gender Budget Statements and Reports.
- R.7 Create spaces and opportunities for women to lead and participate in planning and budgeting processes.
- R.8 Encourage International Financial Institutions to adopt open budget principles in order to enhance transparency in international lending and accountability for gender equality.

C. Expenditure for Gender Equality

- R.9 Halt reductions in social sector expenditures because transformative financing for gender equality will not be achieved if the budgetary priorities for social sectors are reduced.

- R.10 Increase investment in developing a comprehensive framework for tracking funding for gender equality, which should encompass social and economic sectors and enable gender-responsive planning and budgeting.
- R.11 Strengthen women's rights organisations' access to existing and new funding streams; as well as reinforce recognition that the failure to support women's organizations means failure to secure gender equality and women's rights.

D. Official Development Assistance

- R.12 Ensure continued Official Development Assistance because ODA funds are important to catalyze and supplement domestic resources in achieving gender equality, in compliance with international human rights norms.
- R.13 Meet the agreed ODA target of 0.7% of Gross National Product and ensure Official Development Assistance is equitably allocated to respond to gender equality.
- R.14 Institutionalize mechanisms to systematically track and prioritize allocation of Official Development Assistance in support of gender equality (such as gender markers) at the global and national levels.
- R.15 Identify and track priorities accorded to gender equality by the emerging donors.

E. Gender, Taxation and Climate Financing

- R.16 Subject every component of the tax and tax benefit system to thorough substantive gender analysis, using the full data set available from the domestic revenue agencies.
- R.17 Reform existing tax policies to increase the progressivity of corporate and personal income tax and reduce reliance on flat rate consumption taxes.
- R.18 Use the tax transfer system to socialize and share the full costs of care (including child care and other forms of care) and social protection.
- R.19 Review, with a view to eliminate, all joint and household-based tax instruments.
- R.20 Ensure visibility of women's care work, including incorporating such work in the system of national accounts and public dissemination of time use and revenue data.
- R.21 Mainstream gender equality in climate change policies and financing.

F. Private Sector Financing

- R.22 Promote socially responsible and accountable private sector financing.
- R.23 Promote corporate sector accountability for human rights of women.
- R.24 Use tools, such as the SDG Compass developed by the United Nations Global Compact, to align private sector strategies with the SDGs and measure and manage the contributions of the private sector.

R.25 Devise frameworks to monitor the effectiveness and accountability of public-private partnerships for their intended and unintended impacts on gender equality.

G. Regional Integration and Gender Equality

R.26 Recognize that trade policy is not gender neutral because gains from trade do not benefit men and women equally, owing to existing inequalities.

R.27 Incentivize, protect and promote women's participation in trade policy making, as well in trade related sectors.

R.28 Integrate labour rights in trade negotiation deals and ensure social protection for all in the economy, including formal and informal women workers.

R.29 Assess and monitor trade and regional integration agreements and impacts from a gender perspective.

R.30 Strengthen governance and individual capacities of women workers, including women entrepreneurs, so as to enable broader access to markets and benefit from regional and international trade.

R.31 Prioritize equality in development outcomes, as well as equality of opportunity in regional trade and integration processes.

Annex

Statement by the Women's Major Group

The adoption of the Sustainable Development Goals marks an important step forward in the commitment of governments to work together to address social and economic inequality, including gender inequality. However, this is not the first time that governments have pledged to address inequality and put an end to the systematic discrimination and human rights violations experienced by women. 2015 marked the 20-year anniversary of the Beijing Declaration Platform for Action, a far more expansive and detailed global agenda for the realization of the human rights of women and girls. However, governments have largely failed to convert the rhetoric in the Beijing Platform, or indeed the binding commitments under the Convention on the Elimination of All Forms of Discrimination against Women—now more than 30 years old, into reality.

Governments are yet to assure women's movements that their approach to the SDGs will be different. First, the process of developing indicators for the goals and targets has revealed an intention to narrow and distort some of the more ambitious targets, including those that measure women's access to decent work and the targets on economic inequality. Civil society has not been given a sufficient role in the development of these indicators, despite the key role that local women's movements will play in pushing for the achievement of the SDGs.

Second, governments have failed to develop a robust process for accountability for their commitments under the SDGs. Instead, the monitoring and review process is set to comprise of voluntary, State-led presentations of progress under the Agenda. This fails to reach the level of rigour and accountability used in other United Nations processes, such as the Human Rights Council. While much has been made of the role of civil society in monitoring the progress of governments, this is difficult to reconcile with an ongoing erosion of the space for women's movements led by repressive governments and conservative forces in many communities and countries.

Another major impediment to the implementation of the SDGs is the lack of commitment by governments to financing. Without adequate financing for an agenda that is expected to cost at least USD\$3 trillion per year to implement, the SDGs will remain commitments on paper only. This shortfall is not only caused by the deliberate failure of developed countries to meet their obligation of committing 0.7% of their Gross National Income to official development assistance (ODA), but also by global financial, trade and taxation architecture that strips developing countries of their resources, including through illicit financial flows that costs countries up to ten times as much as they receive in aid. This makes a mockery of the Global Partnership for development embodied in the means of implementation goal and that governments have pledged to uphold since the Millennium Declaration 15 years ago.

Even if governments work in good faith to implement the commitments in the SDGs, it is difficult to see how this will create the structural reforms necessary to shift a fundamentally inequitable global economic and financial model. The concentration of women in exploitative, vulnerable forms of work; their loss of land to profit-seeking companies and governments; and the destruction of environments on which women rely for their livelihoods will not be

redressed by the same agenda of trade liberalization, privatization, and financialization that the SDGs promote. Even more concerning is the significant role the SDGs create for big business in financing and implementing the goals, despite the central and recent role that the private sector has played in precipitating the climate crisis and the global financial crisis and clear evidence that public-private partnerships in development assistance do not work. The Agenda welcomes the private sector's role in the absence of binding frameworks to ensure that businesses do not violate human rights or exacerbate the financial vulnerability of governments.

The SDGs alone will not deliver a model of development that will remedy the concentration of wealth, power and resources in the hands of a few; the destruction of our planet; and the persistent and entrenched levels of inequality that women and girls face in every aspect of their lives. To achieve a truly equitable, sustainable model of development, governments must commit to development justice, a model of development premised on redistribution, economic justice, gender justice, environmental justice, and accountability.