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## Commission on the Status of Women

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

## **Women’s empowerment and the links to sustainable development**

### **Report of the Secretary-General**

#### *Summary*

The present report examines the links between women’s empowerment and sustainable development. It identifies key considerations for the implementation of the 2030 Agenda for Sustainable Development in tandem with the Beijing Platform for Action in order to achieve gender equality and women’s empowerment. The report concludes with recommendations for consideration by the Commission on the Status of Women.

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\*\* [E/CN.6/2016/1](#).



## I. Introduction

1. The sixtieth session of the Commission on the Status of Women has as its priority theme “Women’s empowerment and the link to sustainable development”. The session is shaped by the twentieth anniversary of the implementation of the Beijing Declaration and Platform for Action (see [E/CN.6/2015/3](#) and [E/2015/27-E/CN.6/2015/10](#)); the Addis Ababa Action Agenda of the Third International Conference on Financing for Development (General Assembly resolution 69/313); and the 2030 Agenda for Sustainable Development (Assembly resolution 70/1). In a time of immense challenges to and opportunities for advancing gender equality and women’s empowerment, the present report identifies enabling conditions for gender-responsive implementation of the 2030 Agenda.

2. The report draws on the findings of the expert group meeting on the theme, “Women’s empowerment and the link to sustainable development”, organized by the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), held in New York from 2 to 4 November 2015, and also relies on recent research and data from the United Nations and other sources.

3. Twenty years have now passed since the Fourth World Conference on Women set forth an expansive vision and body of commitments for achieving gender equality and women’s empowerment in the Beijing Declaration and Platform for Action.<sup>1</sup> Governments committed to integrating gender perspectives into policies and programmes for sustainable development; however, as highlighted in the 20-year review of the Beijing Platform for Action, progress remains uneven across and within countries. Acknowledgement of the importance of gender equality and women’s social, economic, and political empowerment by States and non-State actors has not been matched by concrete policy implementation and demonstrable change on the ground. Significant and sometimes growing gender gaps and discrimination against women and girls remain across virtually all sectors and regions.

4. Recurrent global economic, finance, food and energy crises in recent decades have been coupled with potentially irreversible and catastrophic destruction of ecosystems, loss of biodiversity and climate change. Dominant development models have coincided with rising inequalities in wealth, income and capabilities worldwide, within and between nations.<sup>2</sup> With the top one per cent of wealth holders now owning half of all household wealth,<sup>3</sup> such inequalities have elicited wide-ranging public debate. Gender inequalities, which intersect with income, wealth and other inequalities across the economic, political, social and environmental dimensions of sustainability, remain both prevalent and persistent. Achieving gender equality and women’s and girls’ empowerment in the post-2015 context will require

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<sup>1</sup> *Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annexes I and II.

<sup>2</sup> *Report on the World Social Situation 2013: Inequality Matters* (United Nations publication, Sales No. E.13.IV.2); and United Nations Development Programme, *Humanity Divided: Confronting Inequality in Developing Countries* (New York, 2013).

<sup>3</sup> James B. Davies and others, “The world distribution of household wealth”, Discussion Paper No. 2008/03, United Nations University and World Institute for Development Economics Research (Helsinki, 2008); Credit Suisse, “Global wealth report 2015” (Zurich, 2015).

the transformation of economies and societies to reduce inequalities, eliminate gender gaps and discrimination, and realize the human rights of all.<sup>4</sup>

5. The 2030 Agenda for Sustainable Development responds to the overarching imperative to realign the world's economic, social and environmental trajectories in favour of sustainability for the planet and present and future generations. As the successor framework to the Millennium Development Goals — and intended in part to address their unfulfilled promises — the 2030 Agenda goes well beyond them in both scope and focus. The process of defining the Sustainable Development Goals has been more inclusive and participatory than that of the Millennium Development Goals, involving global, regional, national and local consultations with citizens and civil society organizations. It can also be seen in the number of goals — 17 versus 8 — and targets — 169 versus 21 — that address the economic, social, environmental and political dimensions of inequality and unsustainability, signalling the 2030 Agenda's comprehensiveness.

6. Equally significant are the 2030 Agenda's universal, indivisible and rights-based ambitions to “leave no one behind”. They are grounded in the Universal Declaration of Human Rights<sup>5</sup> and other international human rights instruments and emphasize the responsibility of all States to respect, protect and promote human rights. Goals and targets are applicable to all countries, developed and developing alike. The universality of the Agenda responds to the challenges posed by a world that is increasingly integrated through flows of underregulated finance and unprotected people, unsustainable patterns of production and consumption, and the impacts of climate change and ecosystem degradation. Poverty, deprivation and inequality are as much of a concern in the wealthy developed countries as they are in the developing world, often driven by forces that lie beyond the nation-State and shaped by the extraterritorial acts and omissions of States and non-State actors.

7. Gender equality considerations are reflected in an integrated manner throughout the 2030 Agenda and are critical for its achievement. In the Agenda, the General Assembly declared that realizing gender equality and the empowerment of women and girls would make a crucial contribution to progress across all the Goals and targets (see resolution 70/1, paragraph 20). Goal 5, “Achieve gender equality and empower all women and girls”, includes six substantive targets and three means-of-implementation targets that go well beyond the Millennium Development Goal 3 single target to eliminate gender disparity in all levels of education by 2015. In addition to the Goal 5 targets, targets under other goals cover a comprehensive set of issues. Among them are the gender dimensions of poverty, hunger, health, education, water and sanitation, employment, safe cities, climate, peaceful and inclusive societies and data. They usefully expand on the more limited focus of the Millennium Development Goals and their uneven results in gender equality terms (see E/CN.6/2014/3). The Sustainable Development Goals are well positioned to produce results for women and girls.

8. In the political declaration adopted at the fifty-ninth session of the Commission on the Status of Women (E/2015/27-E/CN.6/2015/10, resolution 59/1), Member States pledged to accelerate the full and effective implementation of the Beijing Declaration and Platform for Action. It is to be done through six key

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<sup>4</sup> UN-Women, *Progress of the World's Women 2015-2016: Transforming Economies, Realizing Rights* (New York, 2015).

<sup>5</sup> General Assembly resolution 217 A (III).

approaches, including strengthened laws, policies and strategies, and increased support for institutional mechanisms for gender equality and the empowerment of women and girls at all levels; significantly increased investment to close resource gaps, including through domestic resource mobilization and official development assistance; and strengthened accountability for the implementation of existing commitments. The resolution sets 2030 as the date for realizing gender equality and women's empowerment (see resolution 59/1, paragraph 13). At the session directly following the adoption of the 2030 Agenda, the Commission will have a unique opportunity to generate further momentum for the gender-responsive implementation of the 2030 Agenda and enhance accountability for gender equality commitments to the world's women and girls.

## II. The gender dimensions of sustainable development

9. The *World Survey on the Role of Women in Development 2014: Gender Equality and Sustainable Development*<sup>6</sup> demonstrated the synergies between gender equality and women's empowerment and economic, social and environmental sustainability. Women's active participation in decision-making forums facilitates the allocation of public resources to investments in human development priorities, including education, health, nutrition, decent work and social protection. Ensuring women's access to and control over land and productive resources is not only important for achieving food security and sustainable livelihoods, but also critical for supporting women's agency and empowerment. Women's knowledge, agency and collective action are key to exploring and creating more economically, socially and environmentally sustainable development pathways and are an integral part of efforts to, inter alia, manage local landscapes; build resilience to climate change; produce and access food; and secure sustainable water, sanitation and energy services.

10. Building on the definition set out in the 1987 report of the World Commission on Environment and Development (A/42/427), the *World Survey* elucidated a concept of sustainable development as economic, social and environmental development that ensures human well-being and dignity, ecological integrity, gender equality and social justice, now and in the future. It established three criteria for assessing whether sustainable development policies, programmes and actions were likely to achieve substantive equality for women: (a) enhancement of women's capabilities and realization of the full range of their human rights; (b) recognition, reduction and redistribution of the unpaid care work of women and girls; and (c) women's full and equal participation in sustainable development, as actors, leaders and decision-makers in processes that shape their lives as well as the future of their households, communities, nations and the planet. Those three criteria are particularly pertinent in relation to the poorest and marginalized groups of women, who tend to bear a disproportionate share of the economic, social and environmental costs of unsustainability. Thus women's empowerment in the context of sustainable development involves greater voice and agency to influence the decisions and processes that shape their lives, and the expansion of capabilities and resources to realize their human rights.<sup>7</sup>

<sup>6</sup> United Nations publication, Sales No. E.14.IV.6.

<sup>7</sup> Sarah Gammage, Naila Kabeer and Yana van der Meulen Rodgers, "Voice and agency: where are we now?", *Feminist Economics*, vol. 22, No. 1 (2016).

11. The understanding of substantive equality for women, which undergirds this concept of sustainable development, refers to women's equal enjoyment of their rights, especially in regard to outcomes and equal access to resources and power.<sup>8</sup> It is achieved by building on the foundations of formal or legal equality to eliminate all forms of discrimination against women, including structural and historic discrimination, and realize women's human rights. In a significant step beyond the Millennium Development Goals and policy prescriptions that tend to emphasize solely equality of opportunity, the 2030 Agenda explicitly acknowledges that equality must be of both opportunity and outcome. The provision is found in target 10.3: "Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard".

12. The gender dimensions of sustainable development are clearly reflected in Goal 5 and in the 2030 Agenda as a whole. Target 5.1 requires the end of all forms of discrimination against all women and girls everywhere. Target 5.2 seeks the elimination of all forms of violence against women and girls, in both private and public spheres, and 5.3 the elimination of harmful practices, such as child marriage and female genital mutilation. Target 5.4 refers to the recognition and valuing of unpaid care and domestic work. Going beyond the parliamentary representation indicator of Millennium Development Goal 3, target 5.5 demands women's full and effective participation, including equal opportunities for leadership at all levels of decision-making in political, economic and public life. Target 5.6 aims for universal access to sexual and reproductive health and reproductive rights. Structural inequalities in access to resources and asset ownership are addressed in target 5.a through reforms to ensure women's equal rights to economic resources, including land. Targets 5.b and 5.c link women's empowerment to the use of technology and strengthened policies and laws for the promotion of gender equality and the empowerment of women.

13. Gender equality considerations are mainstreamed throughout the framework, building on the 2030 Agenda's overarching commitment to realizing gender equality (resolution 70/1, para. 20). This is reflected, for example, under Goal 1 on ending poverty in all its forms everywhere. Targets 1.2, 1.4, and 1.b cover, respectively, reducing by half the proportion of men, women and children living in poverty; ensuring that all men and women, in particular the poor and vulnerable, have access to economic and natural resources, including land, and basic and financial services; and creating sound policy frameworks based on pro-poor and gender-sensitive development strategies. Under Goal 8 on the promotion of economic growth, employment and decent work for all, target 8.5 aims for full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for equal work of equal value. Under Goal 11 on making cities and human settlements safe and sustainable, target 11.7 requires the provision of universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities. The above-mentioned gender-responsive targets are necessary but not sufficient. The entire 2030 Agenda must empower women and girls through

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<sup>8</sup> General recommendation No. 25 on article 4, paragraph 1 of the Convention on the Elimination of All Forms of Discrimination against Women, on temporary special measures (A/59/38, part one, annex I).

gender-responsive implementation and robust mechanisms to hold all duty bearers to account.

### **III. Environments conducive to gender-responsive implementation of the 2030 Agenda for Sustainable Development**

14. As the international community begins implementing the 2030 Agenda for Sustainable Development, enabling conditions for realizing gender equality and women's empowerment and human rights need to be identified and enhanced. The scale and ambition of the 2030 Agenda call for transformative financing and significantly increased investment to ensure policy coherence and strengthen institutional capacities and resources. The 2030 Agenda provides a key opportunity for gender-responsive implementation that is transparent, accountable and measurable and that enhances policy coherence for sustainable development.

15. Gender responsive implementation of the 2030 Agenda would bring to the fore the need to accelerate action on both new and existing commitments to realizing gender equality and women's empowerment and human rights. Fulfilment of commitments and obligations under the Beijing Platform for Action and the Convention on the Elimination of All Forms of Discrimination against Women<sup>9</sup> should be an integral part of implementation efforts. Gender equality considerations in other normative frameworks are also important, reflecting the integrated and cross-cutting nature of the 2030 Agenda. These agreements would include, inter alia, International Labour Organization conventions, World Trade Organization agreements and multilateral environmental agreements, such as the Convention on Biological Diversity<sup>10</sup> and the United Nations Framework Convention on Climate Change.<sup>11</sup>

#### **A. Normative, legal and policy frameworks**

16. Implementation of the 2030 Agenda at the national level is expected to build on existing national policy frameworks, development strategies and normative instruments. A number of countries are already engaged in integrating sustainable development into their existing national development plans and strategies or aligning and adapting the Sustainable Development Goals to national contexts, among them Belize, Colombia, Costa Rica, Ethiopia, Germany, Honduras, Mexico, Togo, Uganda and Viet Nam. The United Nations system and country teams have been supporting Member States and national stakeholders to prepare for national implementation. Uganda is incorporating the Goals and nationally adjusted targets in the next national development planning cycle. In Colombia, the emphasis is on building decentralized capacities to incorporate the Goals in regional and local planning and monitoring. For some countries, such as Viet Nam and Costa Rica, whose national sustainable development planning efforts go back more than a decade, the next steps involve multi-stakeholder review and consultation on the

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<sup>9</sup> United Nations, *Treaty Series*, vol. 1249, No. 20378.

<sup>10</sup> *Ibid.*, vol. 1760, No. 30619.

<sup>11</sup> *Ibid.*, vol. 1771, No. 30822.

policy framework towards improved sustainable development governance. Canada has developed a sustainability analysis grid tool that helps to assess existing plans and initiatives for their alignment with the Sustainable Development Goals.<sup>12</sup>

17. As those processes go forward and national development policy and planning frameworks are aligned with the 2030 Agenda, determined efforts are needed to reflect gender perspectives systematically across national sustainable development plans and strategies. One key step for achieving this is through the participation of gender equality advocates and women's organizations in the multi-stakeholder consultations on national sustainable development planning. Existing gender equality policies, strategies and action plans should also be aligned with national 2030 Agenda planning and implementation processes to ensure policy integration and coherence and accelerated results for women and girls in relation to all Sustainable Development Goals. In Mexico, gender mainstreaming tools are being used in the context of national Sustainable Development Goal planning to incorporate gender considerations into government policies and budgets. One such tool identifies and disaggregates expenditures on gender issues in all sectors in a given year, which supports reforms to ensure that all government programmes achieve gender-responsive results.<sup>12</sup>

18. For normative, legal, and policy frameworks to be conducive to the implementation of the gender dimensions of the 2030 Agenda, they must reflect existing commitments to realizing gender equality and women's human rights in national laws and policies as well as under international agreements. Thus States as duty bearers should ensure that gender-responsive and non-discriminatory laws, policies and planning processes are in place.

19. While the constitutions and laws of most countries contain gender equality provisions, discriminatory legal barriers to realizing women's empowerment and human rights persist across sectors. For example, a recent World Bank report highlights the persistence of gender discrimination in the law.<sup>13</sup> Out of the 173 countries reviewed, 155 have at least one law impeding women's economic opportunities, which are also related to disparities in economic outcomes. Discriminatory legal provisions are associated with fewer girls attending secondary school relative to boys, fewer women working or running businesses and a wider gender wage gap. Similarly, inadequate legal and policy frameworks coupled with discriminatory cultural norms and practices impede women's access to and control over land and other productive resources. On the basis of data for 160 countries, in only 37 per cent of them do women and men have equal land rights.<sup>14</sup> In 59 per cent, despite laws guaranteeing women and men the same rights, discriminatory practices against women undermine the full implementation of national legal codes. Moreover, in 4 per cent of the countries, women explicitly have no legal rights to

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<sup>12</sup> "Report of the Capacity-Building Workshop and Expert Group Meeting on Integrated Approaches to Sustainable Development Planning and Implementation" (United Nations, New York, May 2015); and United Nations Development Group, "Mainstreaming the 2030 Agenda for Sustainable Development: interim reference guide to United Nations country teams" (New York, October 2015).

<sup>13</sup> World Bank Group, *Women, Business and the Law 2016: Getting to Equal* (Washington, D.C., 2015).

<sup>14</sup> Organization for Economic Cooperation and Development, "Social institutions and gender index" (2014). Available from [www.genderindex.org](http://www.genderindex.org).

land. Such provisions require immediate action in to eliminate gender-based discrimination, as required by various goals in the 2030 Agenda.

## **B. National institutional arrangements**

20. As a result of the integrated and cross-sectoral breadth of the 2030 Agenda, all parts of government will be involved in its implementation; effective and inclusive national institutions will be essential for achieving all the Goals and targets. For example, the German Council for Sustainable Development engaged experts in and outside government to assess how national implementation of the Sustainable Development Goals would affect the country's sustainability architecture. Colombia has set up a high-level inter-institutional commission comprised of a core group of ministries to oversee integration of the Goals in all public policies and their implementation, follow-up and review.<sup>15</sup> The entire implementation effort should contribute to the realization of gender equality and women's and girls' empowerment. National institutions across all branches and sectors of government will have to ensure that planning, decision-making, policy action and budgeting reflect gender equality considerations and benefit all women and girls. Countries that have in place national sustainable development mechanisms should incorporate gender perspectives if this has not yet been done. In countries that plan to establish new institutional structures such as a cross-sectoral, multi-stakeholder planning or consultative bodies or national steering committees to guide and oversee the task of implementation, their terms of reference should explicitly include responsibility for gender mainstreaming. To achieve results, commitment to gender-responsive implementation of the 2030 Agenda at the highest level of Government will be central.

21. National gender equality mechanisms are the principal governmental bodies charged with policy coordination for gender equality and women's empowerment and human rights. They oversee, facilitate and monitor the formulation and implementation of government policies and programmes on gender equality. Working with line ministries and different branches and levels of government, national gender equality mechanisms support gender mainstreaming in all policy areas. They also collaborate with civil society organizations, especially women's organizations, the private sector and other stakeholders towards achievement of common goals. At the same time, national gender equality mechanisms everywhere are characterized by limited technical and strategic capacity, decision-making power and recognition within the government. They typically lack the necessary financing, staffing and capacity to exercise their mandates fully and effectively (see [E/CN.6/2015/3](#)).

22. National gender equality mechanisms must be central actors in all national institutional arrangements for gender-responsive implementation of the 2030 Agenda (see resolution 70/1, para. 20). They need to be strategically positioned and equipped with authority and power, as well as funding and capacity, to ensure that gender equality considerations are systematically addressed in

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<sup>15</sup> United Nations Development Group, "Mainstreaming the 2030 Agenda for Sustainable Development"; and Colombia, Ministry of Foreign Relations, "SDGs in Colombia: approaches and challenges for their implementation", presentation at the post-2015 intergovernmental negotiations (sustainable development goals and targets) (New York, 23-27 March 2015).

implementation, across sectors, at all levels of government and by all actors. Such attention needs to extend to decentralized subnational and local levels, where gender focal points or working groups in provincial, municipal and local governments will be indispensable to ensure coordinated implementation on the ground. Parliamentary committees or caucuses for gender equality should also be part of the institutional landscape that promotes and oversees gender-responsive implementation of the 2030 Agenda.

23. As countries proceed with implementation, an assessment of institutional capacities for gender mainstreaming should be combined with targeted capacity development and technical support to ensure the cross-sectoral collaboration across all levels of government necessary for coordinated gender-responsive delivery of the 2030 Agenda. Consultation and cooperation with civil society, in particular women's groups, human rights organizations and gender equality experts, on all aspects of the 2030 Agenda should be an integral part of implementation.

#### **IV. Enabling economic environments for financing gender equality and women's empowerment in the 2030 Agenda**

24. The achievement of gender equality, the empowerment of all women and girls and the full realization of their human rights are essential to achieving sustained, inclusive and equitable economic growth and sustainable development (see General Assembly resolution 69/313, para. 6). Moreover, the urgency to close the resource gap for realizing gender equality and the empowerment of women and girls by substantially increasing financing has been amply confirmed, including in the 2030 Agenda, in which Member States agreed to work for a significant increase in investments to close the gender gap (see resolution 70/1, para. 20). In addition, Member States and entities of the United Nations system and civil society launched an Addis Ababa action plan on transformative financing for gender equality and women's empowerment, which calls for accelerating the implementation of existing commitments in the Beijing Declaration and Platform for Action and meeting new commitments in the context of the 2030 Agenda.

25. Sufficient support and financing to increase gender equality across sectors will help to reduce other inequalities and discriminatory norms, with broad social, economic and political effects.<sup>16</sup> For example, greater gender equality in education and employment can stimulate growth and help to reduce poverty. Relative increases in women's employment may leverage bargaining power within the household, contributing to greater control by women over their time and income, as well as increased investments in children's well-being. Macroeconomic policies that promote full employment for all, decent work and social protection, including the right to organize in the workplace, contribute to achieving gender equality in livelihoods. These policies should also facilitate greater access to productive resources, such as land and credit. They should likewise reduce the disproportionate burden of unpaid care work on women and girls and enable its redistribution within the household and between households and the State. An enabling macroeconomic environment that generates jobs and livelihoods and allows governments to invest in infrastructure, services and human capabilities is central to financing gender

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<sup>16</sup> See Stephanie Seguino, "Financing for gender equality in the context of the SDGs", paper presented at the UN-Women Expert Group Meeting, New York, November 2015.

equality and women's empowerment. Enhanced attention to such linkages and related policy responses should therefore be a key component of the implementation of the 2030 Agenda.

#### **A. A gender-responsive, inclusive and sustainable macroeconomic framework**

26. A gender-responsive, inclusive and sustainable macroeconomic framework will lay the foundation for domestic resource mobilization. An inclusive macroeconomic framework is one that promotes broadly shared well-being and is measured not only by growth in gross domestic product (GDP), but also by the achievement of secure livelihoods, rising living standards, expanded capabilities and substantive equality for women. The specific elements of a gender-responsive, inclusive and sustainable macroeconomic framework depend on the structure of a particular economy. Macroeconomic objectives since the 1980s have been characterized by fiscal discipline, inflation targeting and market liberalization. But growth that has resulted in deepening and widening inequalities, as has been generally the case in recent decades, is neither desirable nor sustainable. A transformation is necessary of macroeconomic thinking and planning towards policies that make development and growth compatible with increasing equality. The lessons of the last three decades highlight the need for macroeconomic policies that enable the State to promote sustainable development and equitable and inclusive growth. This would include targeted public investment, full employment strategies and tax policies that generate sufficient resources for gender equality.<sup>17</sup>

27. The 2030 Agenda notes that national ownership is key to sustainable development. States exercise responsibility for articulating national development policies and objectives in broad consultation with citizens and civil society organizations. At the centre of government policymaking should be a strategy for achieving gender-responsive, inclusive and sustainable macroeconomic outcomes. In addition, the State, through its own domestic resource mobilization or official development assistance, can make counter-cyclical investments to protect the most vulnerable during periods of crisis, instability and recession. In view of the rising inequalities in wealth and income, States also have an important redistributive function. States can ensure that women benefit equally from the redistribution of resources and wealth, which can be accomplished through taxes on wealth and inheritance, policies that regulate and limit the concentration of land and natural resources or those that reform the tax structure for extractive industries.

28. States differ in their capacity to articulate and advance national development goals and the accompanying macroeconomic policies. In the case of conflict- and post-conflict countries, States often lack the essential institutions and resources for effective governance. Non-State actors, such as transnational and multinational corporations, have significant influence that could constrain State capacity and action. It is therefore important to define regulatory frameworks and incentives that encourage all actors, including the private sector, to align macroeconomic objectives with broadly shared visions of well-being, human rights, and gender equality and women's empowerment, as articulated in the 2030 Agenda.

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<sup>17</sup> Seguino, "Financing for gender equality"; and UN-Women, *Progress of the World's Women 2015-2016* (see footnote 4).

## B. Domestic resource mobilization and allocation

29. Both the 2030 Agenda and the Addis Ababa Action Agenda stress domestic resource mobilization as a means of financing sustainable development, for which gender-responsive fiscal policies are paramount. National and international tax policies shape the domestic resource base for achieving substantive equality for women in all countries. Both the distributional impact of taxation (direct, such as personal income and corporate taxes, and indirect, such as value-added, luxury and fuel taxes) and the overall level of tax revenues are relevant. Governments can and should employ tax policies to generate financial resources for gender-responsive public investment, thereby advancing substantive equality for women and supporting the implementation of the 2030 Agenda.<sup>18</sup>

30. The challenges to generating sufficient domestic resources and tax revenues for gender equality can be addressed. Financial globalization and dominant macroeconomic policies have led to a decline in corporate taxes and tax rates on the wealthiest. Decreases have been substantial, with global corporate income-tax rates falling on average from 38 per cent in 1993 to 24.9 per cent in 2010.<sup>19</sup> Tax exemptions and other incentives, including relaxing labour and environmental standards, to attract foreign direct investment have also deprived developing countries of a significant amount of revenue and regulatory efficacy. Tax avoidance by transnational corporations has resulted in an estimated loss to developing countries of \$189 billion annually, which effectively limits the ability of those countries to secure resources for sustainable development and gender equality.<sup>20</sup> An estimated \$98 to \$106 billion per year in tax revenues was lost between 2002 and 2006 from trade mispricing alone — distortions in the price of trade between subsidiaries of the same multinational corporation in order to minimize taxes. Some 60 per cent of trade occurs within multinational corporations. Lost revenues amounted to nearly \$20 billion more than the annual capital costs needed to achieve universal water and sanitation coverage by 2015.<sup>21</sup> Especially affected are the poorest countries where the possibilities for sustainable development are most compromised by the disappearance of tax revenues (A/HRC/26/28). The Addis Ababa Action Agenda urges countries to reduce and eventually eliminate illicit financial flows from tax evasion and corruption by strengthening national regulation and international cooperation.

31. The substantial reduction in corporate and trade taxes has led to national tax systems becoming more regressive and a shift to consumption taxes, which have had clear gender implications. Increases in taxes on basic consumer goods and on small-scale farmers and enterprises, for example, disproportionately affect women. The inability to mobilize sufficient resources curtails State capacity to finance public services and social protection and invest in time- and energy-saving infrastructure.

<sup>18</sup> Seguino, “Financing for gender equality”.

<sup>19</sup> Center for Economic and Social Rights and Christian Aid, “A post-2015 fiscal revolution: human rights policy brief” (New York and London, 2014).

<sup>20</sup> United Nations Conference on Trade and Development, *World Investment Report 2015: Reforming International Investment Governance* (United Nations publication, Sales No. E.15.II.D.5).

<sup>21</sup> UN-Women, *Progress of the World's Women 2015-2016*; and Tessa Khan, “Delivering development justice? Financing the 2030 Agenda for Sustainable Development”, paper presented at the UN-Women Expert Group Meeting, New York, November 2015.

This negatively affects most women who, owing to their lower incomes and primary caregiver roles, spend a greater proportion of their income on basic goods and services and rely on public infrastructure and social services. If health or childcare services and water delivery or electricity infrastructure are unavailable, women bear the burden of household provisioning, effectively increasing their unpaid care work.<sup>22</sup> Progressive taxation on income, wealth and inheritance, as well as financial transactions, would help to provide the domestic resource base for gender-responsive implementation of the 2030 Agenda (see [A/HRC/26/28](#)).<sup>23</sup>

32. Regarding domestic resource allocation, a number of policy options are available for the achievement of gender equality and women's empowerment in the context of a gender-responsive implementation of Agenda 2030. Gender-responsive public investment itself creates fiscal space by adding to the productive base of the economy. Public investment in physical and social infrastructure can promote gender equality, reduce women's unpaid care work, stimulate employment and lead to productivity growth. Such investments strengthen capabilities and have positive economy-wide spillover effects. Public spending on essential and enabling infrastructure should thus be thought of as investment rather than an expenditure. It allows States the fiscal space to adopt counter-cyclical policies, whereby increased spending on goods, services and full employment strategies, including social protection, can soften the blow of unemployment and recession. Public investment has the potential to stimulate income growth and expand the taxable income base.<sup>24</sup>

33. Gender-responsive budgeting is a tool for governments to reform budget policies, allocations and outcomes, and channel resources for the implementation of commitments to gender equality and women's human rights.<sup>25</sup> Such budgeting also contributes to analysis of the gender equality implications of fiscal policies. Gender-responsive budgeting can help to make the case for remedying the chronic insufficiency of financing for national gender equality mechanisms. Gender-responsive budgeting can reveal how public expenditure priorities affect women and girls and support the formulation and financing of measures to redress inequalities. As noted in the Beijing Platform for Action, gender-responsive budgeting can also help to shift domestic resource allocation away from military and defence expenditures<sup>26</sup> towards investments, for example, in physical and social infrastructure that builds capabilities and livelihoods and promotes safe and resilient communities.

### C. Official development assistance

34. Official development assistance can be a useful complement to domestic resource mobilization for all developing countries, as recognized by the 2030 Agenda and affirmed in the political declaration of the fifty-ninth session of the Commission on the Status of Women (see resolution 59/1, paragraph 6). Official

<sup>22</sup> Shahra Razavi, "The 2030 Agenda: challenges of implementation to achieve gender equality and women's rights", *Gender and Development*, vol. 24, No. 1 (forthcoming).

<sup>23</sup> Center for Economic and Social Rights and Christian Aid, "A post-2015 fiscal revolution".

<sup>24</sup> Seguino, "Financing for gender equality".

<sup>25</sup> UN-Women, "Handbook on costing gender equality" (New York, 2015).

<sup>26</sup> The Stockholm International Peace Research Institute reported that global military expenditure in 2014 was an estimated \$1,776 billion, equivalent to 2.3 per cent of world GDP. Available from [www.sipri.org/research/armaments/milex](http://www.sipri.org/research/armaments/milex) (accessed 4 December 2015).

development assistance is thus crucial for addressing the persistent and chronic underinvestment in gender equality and women's empowerment. Gender-responsive implementation of the 2030 Agenda could be effectively accelerated by fulfilment of the long-standing commitments by developed countries of contributing 0.7 per cent of gross national income to official development assistance and 0.15 to 0.2 per cent to least developed countries. Analysis of the aid provided by the members of the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD) indicates that some 5 per cent of aid in 2012-2013 targeted gender equality as a principal objective, and 25 per cent as a secondary objective.<sup>27</sup> Aid for gender equality objectives prioritized health and education and overlooked economic sectors. The analysis also found that aid directed to women's civil society organizations was a tiny fraction of the total funding for gender equality.

#### D. Public-private partnerships

35. Public-private partnerships have also emerged as a key modality for the implementation of the 2030 Agenda and for women's empowerment, particularly in the water, sanitation and energy sectors. Water, sanitation and electricity services have historically gone to scale through public sector investments. Since the 1980s those services, especially in developing countries, have opened to the private sector, partly in response to the failure of the public sector to provide services to low-income households and partly because governments were not able to fund public services adequately and were seeking financing. The resulting public-private partnerships have had mixed results. The evidence on whether public-private partnerships benefit women, by providing reliable and efficient service, or whether they harm women, by requiring monetary contributions and user fees which women may not have, is still mixed (see [A/69/156](#)). The experience of private sector participation in the water sector shows that there is no significant difference between public and private operators in terms of efficiency or transparency.<sup>28</sup> Yet private sector involvement has meant even greater neglect of rural and remote areas. This means that States must continue to provide an enabling policy framework for private actors and direct assistance to the poorest women and households if water, sanitation and electricity are to be universally accessible (see [A/69/156](#)).

36. Public-private partnerships are concentrated in sectors and markets that are most profitable, such as energy and telecommunications. However, if public-private partnerships are used to provide social services, such as health and education, there is a risk of exacerbating existing inequalities and marginalizing women and girls. For example, privatization of educational services has had discriminatory negative impacts on girls' school attendance (see [A/HRC/29/30](#)). Public-private partnerships do not relieve the State responsibility for delivering on human rights obligations,

<sup>27</sup> OECD Development Assistance Committee Network on Gender Equality (GENDERNET), "From commitment to action: financing gender equality and women's rights in the implementation of the Sustainable Development Goals" (March 2015).

<sup>28</sup> Satoko Kishimoto, Emanuele Lobina and Olivier Petitjean, editors, *Our Public Water Future: the Global Experience with Remunicipalization* (Transnational Institute and others, Amsterdam, London, Paris, Cape Town and Brussels, 2015); and International Monetary Fund, "Public-private partnerships" (March 2004). Available from [www.imf.org/external/np/fad/2004/pifp/eng/031204.htm](http://www.imf.org/external/np/fad/2004/pifp/eng/031204.htm) (accessed 29 December 2015).

including universal access to public services and social protection which are vital for realizing gender equality. Private-sector financing for sustainable development in the context of a gender-responsive implementation of the 2030 Agenda must therefore be aligned with international human rights standards as well as national efforts to advance gender equality and women's empowerment and human rights. Such partnerships should also reflect the Guiding Principles on Business and Human Rights (A/HRC/17/31, annex), relevant International Labour Organization conventions and the women's empowerment principles established by the United Nations Global Compact and UN-Women (see General Assembly resolution 70/1, para. 67).

37. The methodology developed by the Development Assistance Committee to track official development assistance for gender equality constitutes a good practice that should be more widely applied, including to public-private partnerships and philanthropy. Corporate and philanthropic support for gender equality and women's empowerment is growing in influence, often setting funding agendas and priorities. A recent analysis of 170 major corporate and philanthropic interventions targeting women and girls is one of the first attempts to track such sources of funding for gender equality and women's and girls' empowerment. It indicated a narrow focus on select issues and on individual beneficiaries, and minimal direct funding for women's organizations.<sup>29</sup>

38. South-South cooperation can advance gender equality and women's empowerment by sharing knowledge and experiences across countries on poverty reduction, social protection and technical capacity development, among others, but little information is available on the scope and impact of such cooperation.

## **V. Key role of women's leadership and women's civil society organizations**

39. Strong coordination with civil society organizations, especially women's advocacy and human rights groups, will be indispensable for gender-responsive implementation of the 2030 Agenda given their well-known role in promoting reform, influencing policies, participating in monitoring and upholding accountability.<sup>30</sup> Implementation efforts will benefit from the experience and leadership of women's rights and gender equality advocates at all levels, including in national parliaments, trade unions, cooperatives and community associations. Women's organizations can support national mechanisms for gender equality, strengthen national and decentralized planning and policy formulation, implement programmes and projects, monitor progress on commitments across sectors and hold duty bearers to account. Nevertheless, in many contexts the full and effective functioning of civil society organizations has been curbed. This curtailment can be seen in the increased regulation of access to funding coupled with chronic underfunding, the shrinking space for meaningful participation in decision-making processes and restrictions on women's human rights organizations and movements. Gender-responsive implementation of the 2030 Agenda needs leadership by women

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<sup>29</sup> Julia Miller, Angelika Arutyunova and Cindy Clark, "New actors, new money, new conversations: a mapping of recent initiatives for women and girls" (Toronto, Association of Women's Rights in Development, 2013).

<sup>30</sup> Razavi, "The 2030 Agenda: challenges of implementation to achieve gender equality and women's rights".

(see [E/CN.6/2015/3](#)) as well as the full and effective participation of women's civil society organizations, for which renewed and strengthened support and substantially increased funding is required.

## **VI. Follow-up and review, data and accountability**

40. The 2030 Agenda makes provision for follow-up and review processes, including voluntary country-led reviews and national data that will contribute to global and regional reviews. At the global level, the high-level political forum on sustainable development will have the central role in overseeing a network of follow-up and review processes. It will build on the outcomes of the major United Nations conferences, including the Beijing Platform for Action, as well as on existing review mechanisms.

41. To ensure the gender-responsive implementation of the 2030 Agenda, it will be critical to base national processes on gender analysis. Full participation and contributions by women's civil society organizations will be important to strengthen the inclusive and open character of national reviews. All reviews and processes that contribute to the high-level political forum, including functional commissions, should address gender issues systematically. While the Commission on the Status of Women, as the specialist body on gender equality, should play its pre-eminent role and contribute to this process for women and girls, other functional commissions and intergovernmental bodies need to address the gender dimensions of the 2030 Agenda that are pertinent to their areas of specialization. The human rights treaty bodies can contribute to reviews within their mandates, including their concluding observations.

42. Working under the auspices of the Statistical Commission, the Inter-Agency and Expert Group on Sustainable Development Goal Indicators is developing a global indicator framework and will regularly review progress towards the achievement of all goals and targets, including the means of implementation. The global indicator framework is expected to be agreed by the Statistical Commission by March 2016 and adopted thereafter by the Economic and Social Council and the General Assembly.

43. The selection of the indicators to monitor the Sustainable Development Goal targets was not driven by data availability alone. New and/or improved indicators were suggested for some gender equality targets that go beyond the minimum set of gender indicators the Statistical Commission agreed to use in 2013 (see [E/2013/24-E/CN.3/2013/33](#)). Data are expected to be of high quality and disaggregated by income, sex, age, race, ethnicity, migration status, disability and geographic location, among other criteria, to ensure that no one is left behind. This commitment, in particular to disaggregation by sex, is a significant advance as compared with the indicators used to monitor the Millennium Development Goals.

44. The scope and ambition of the 2030 Agenda, however, pose huge data challenges. Existing sources of data are insufficient and many countries, including developed countries with advanced statistical systems, currently lack the requisite statistical capacity to monitor all of the Sustainable Development Goal targets. The prospect of developing new data and statistics to monitor all of the targets regularly, with indicators disaggregated by sex and other criteria, will require significant effort, including technical and financial collaboration on the part of all countries,

support by the entities of the United Nations system and participation by civil society organizations, including women's human rights groups and gender equality advocates.

45. Data requirements to monitor effectively the gender dimensions of the 2030 Agenda will be substantial and require significant investments and capacity-building to fill data gaps. For example, there are currently no widely comparable baseline data available in many areas, including women's access to energy, water and sanitation, and they are limited in the areas of women's experience of poverty, hunger and land tenure security. Sources on violence against women provide limited data. The data to measure unpaid care work are similarly limited: only 75 countries have relevant data based on time-use surveys and very few countries have more than one survey to enable trend analysis.<sup>31</sup>

46. Significant technical and financial investments are needed to support national statistical systems in their efforts to tackle those challenges and ensure adequate tracking and monitoring of the Sustainable Development Goals from a gender equality perspective, including from the United Nations system, thus enhancing accountability for results. Increased funding, support and capacity development for national statistical offices, line ministries and national mechanisms for gender equality will help ensure the regular production of gender statistics. Greater availability and use of data will be enabled by strengthening data sharing and dissemination tools and instituting regular dialogues between data producers and users, including women's civil society organizations and gender equality advocates. Milestones should be set and accountability measures put into place to ensure timely achievement of the gender equality goals and targets, and the gender dimensions across the 2030 Agenda, complemented by the full, effective and accelerated implementation of the Beijing Platform for Action.

## VII. Conclusions and recommendations

**47. Member States have reaffirmed the Beijing Platform for Action as a foundation for sustainable development. The priority theme of the sixtieth session of the Commission, “Women’s empowerment and the link to sustainable development” makes it clear that the realization of gender equality and women’s and girls’ empowerment and their human rights is not only a goal in itself but essential for sustainable development. The pursuit of sustainable development in its three dimensions — economic, social and environmental — must contribute to the realization of gender equality, as embodied in the 2030 Agenda for Sustainable Development. Placing women’s human rights at the centre of transformative change in policies, practices and partnerships can create more just societies, inclusive economies and a sustainable planet. Implementation of the 2030 Agenda in a gender-responsive manner will contribute simultaneously to the accelerated implementation of the Beijing Platform for Action and the Convention on the Elimination of All Forms of Discrimination against Women. Such implementation should enhance substantive equality for women and girls and target multiple and intersecting inequalities in order to “leave no one behind”.**

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<sup>31</sup> UN-Women, “Monitoring gender equality and the empowerment of women and girls in the 2030 Agenda for Sustainable Development: opportunities and challenges” (New York, 2015).

48. As countries proceed to localize the 2030 Agenda, improved policy coordination and gender mainstreaming across all sectors and ministries and solid disaggregated data will be essential for creating environments conducive to women's empowerment, to advance policy and legal reforms and enhance partnerships among all stakeholders. National gender equality mechanisms across all levels and sectors of Government must be empowered to play their crucial role in ensuring that the entire implementation effort delivers for women and girls. Enabling economic environments should contribute effectively to financing gender equality and women's empowerment, from all sources. Women's civil society organizations have a key role in helping to ensure that the vision of the 2030 Agenda becomes a reality for all women and girls.

49. Through its priority theme, the Commission has the opportunity to provide concrete guidance on how to translate the commitments and gains from the 2030 Agenda, the Addis Ababa Action Agenda and the 2015 political declaration into concrete steps and measures towards realizing "Planet 50-50" by 2030. For such gender-responsive implementation of the 2030 Agenda to occur, the Commission on the Status of Women may wish to call on Governments and other stakeholders:

*Strengthening normative, legal and policy frameworks*

(a) To accelerate the full and effective implementation of the Beijing Platform for Action as a foundation for sustainable development and other agreements that promote women's empowerment, and compliance with the Convention on the Elimination of All Forms of Discrimination against Women;

(b) To repeal discriminatory laws and provisions in constitutions, and ensure that gender-responsive, non-discriminatory laws and policies and temporary special measures that empower women and girls are in place and monitor their effective implementation;

(c) To ensure that gender equality and the empowerment of women and girls and their human rights are central in national strategies, tools and instruments for implementation of the 2030 Agenda for Sustainable Development;

(d) To ensure policy coherence between national policies and strategies for gender equality and those for sustainable development to ensure results for all women and girls;

(e) To mainstream gender perspectives in all policies and programmes, at all levels and by all government departments, to ensure gender-responsive implementation of the 2030 Agenda;

*Enhancing national institutional arrangements*

(f) To ensure that institutional structures given the task of guiding and overseeing national implementation of the 2030 Agenda include national mechanisms for gender equality and have in their terms of reference responsibility for gender mainstreaming;

(g) To strengthen and enhance the authority and power, as well as the funding and capacity of national gender equality mechanisms at all levels and

**in all sectors of government and increase political support for and visibility of such mechanisms;**

**(h) To ensure that all national planning, decision-making, policy action and budgeting processes for implementation of the 2030 Agenda for Sustainable Development reflect gender perspectives and benefit all women and girls;**

*Enabling environments for financing gender equality and women's empowerment*

**(i) To ensure that macroeconomic policies contribute to achieving gender equality and women's empowerment by creating decent work, mobilizing resources to finance social protection, infrastructure and essential services and reducing inequalities based on factors such as gender, age, income, race, ethnicity, migration status, disability and geographical location;**

**(j) To promote fiscal and monetary policies to mobilize domestic resources by implementing progressive tax systems that fully integrate gender equality objectives and shift the tax burden to groups with higher incomes, especially corporations, the financial sector and extractive industries;**

**(k) To employ gender-responsive budgeting to ensure that national planning, costing and budgeting processes support gender equality objectives;**

**(l) To increase and maximize targeted financing for gender equality and women's empowerment across all sectors through all sources of funding, including domestic resources, official development assistance, the private sector and philanthropy;**

**(m) To monitor public expenditures, and track and report on resource allocations for gender equality and women's empowerment to strengthen accountability for gender equality commitments;**

**(n) To strengthen international cooperation and regulatory frameworks with a view to eliminating illicit financial flows and tax avoidance;**

**(o) To promote a socially responsible and accountable private sector that meets gender equality and human rights standards, including the Guiding Principles on Business and Human Rights, guiding principles on human rights impact assessments of trade and investment agreements and women's empowerment principles;**

**(p) To assess the effectiveness of public-private partnerships in delivering public services and social protection essential for gender equality and women's empowerment;**

*Strengthening women's leadership and supporting women's civil society organizations*

**(q) To enable women's leadership and full and equal participation in decision-making in all areas of sustainable development;**

**(r) To create a safe and enabling environment for women's organizations and gender equality advocates everywhere so that they can fully participate in the implementation and follow-up and review of the 2030 Agenda;**

(s) **To adequately fund and resource women's organizations and gender equality advocates at the local, national, regional and global levels;**

*Fostering gender-responsive data collection, follow-up and review, and accountability processes*

(t) **To strengthen the capacity of national statistical offices to design, collect and analyse disaggregated data so as to contribute effectively to follow-up, reporting and accountability for achievement of the gender dimensions of the 2030 Agenda;**

(u) **To ensure that localization of indicators clearly reflects the agreed global indicator framework and supports monitoring of all goals and targets across the 2030 Agenda in a gender-responsive manner;**

(v) **To support the participation of civil society organizations, including women's human rights groups and gender equality advocates, in the follow-up and review and accountability processes of the 2030 Agenda;**

(w) **To ensure that all processes contributing to the high-level political forum systematically integrate a gender perspective.**

50. **The Commission may also wish to call on the United Nations system:**

(a) **To support Member States' gender-responsive implementation of the entire 2030 Agenda for Sustainable Development by offering integrated and consistent policy advice at all levels, encouraging consultations with all stakeholders and facilitating collection of disaggregated data and gender statistics;**

(b) **To support the participation of stakeholders, including women and girls and their organizations, in implementation, follow-up and review of the 2030 Agenda.**

51. **In addition, the Commission may wish to confirm that it will contribute to the follow-up to the 2030 Agenda for Sustainable Development so as to accelerate the realization of gender equality and the empowerment of women and girls, and will exercise its catalytic role for gender mainstreaming so as to ensure that the entire review process benefits women and girls and leads to the full realization of gender equality and the empowerment of women by 2030.**