Bridging the Gap: Financing Gender Equality
United Nations Development Fund for Women (UNIFEM)

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Preface

Mid-way to the target date for achieving the Millennium Development Goals in 2015, the year 2008 has been marked by several important high level events, which culminate in the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus in Doha, Qatar from 29 November-2 December. The first of these was the 52nd Session of the Commission on the Status of Women in February-March, which focused on financing for gender equality. Finance and gender experts in both official sessions and side events highlighted the centrality of gender equality to development results, and the many ways to advance financing for gender equality were captured in the Agreed Conclusions adopted by the Commission.

In this context, the United Nations Development Fund for Women (UNIFEM) and the United Nations Non-Governmental Liaison Service (UN-NGLS) collaborated on developing and presenting an “Economic Literacy Series,” making the links between issues of gender equality and macroeconomic policies. Topics ranged from analyzing monetary and fiscal policy alternatives to how to engage with the budget cycle. Aimed at capacity development and advocacy, the sessions were very well received and attended by government officials and civil society representatives. Participants requested copies of the materials used and encouraged UNIFEM and UN-NGLS to continue to develop and disseminate further information and references.

This response and the determination demonstrated by the advocates for gender equality to increase financing for, and address the policies that shape progress towards, gender equality goals has inspired this publication. It is intended for government and civil society advocates for gender equality participating in the Follow-up International Conference on Financing for Development in Doha and in their ongoing country-level engagement on national development planning, budgeting and monitoring processes.

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This booklet is intended for those who wish to better understand the links between gender equality, public policy formation and development financing. It highlights the importance of expanding policy choices in setting the framework for national development plans, and emphasizes the central role of strategies to advance gender equality and the empowerment of women in achieving development effectiveness.

At national and international levels, gender equality advocates can make critical contributions to policy advocacy around financing for development. The booklet examines national budgets and planning processes in its first two Sections. An overview of relevant international commitments follows in Section 3. Section 4 highlights two important international agreements that will be reviewed in 2008—the Monterrey Consensus on financing for development and the Paris Declaration on Aid Effectiveness. Both address issues of international development cooperation, and domestic policy coherence and policy space, and are shaped by interactions between developed and developing countries.

The two annexes provide useful tools for advocacy to reposition gender equality and the empowerment of women as central to development and its financing. The first is a list of questions which may be useful for gender equality advocates when examining various stages of the national development planning process. The second annex contains the text of the Agreed Conclusions on financing for gender equality and the empowerment of women, which were adopted by consensus at the 2008 UN Commission on the Status of Women. It represents agreed language of Member States, valuable for advocacy at all levels.

Drawn primarily from a set of materials prepared for “economic literacy” presentations at the 2008 meeting of the UN Commission on the Status of Women, this booklet is not intended to be comprehensive. Its goal is to profile basic entry points for further exploration.

Moving forward with an agenda that underscores the integral links between gender equality and development financing will in most cases require strengthening analytical capacities, improving data, expanding participation, and broadening the terms of national and international policy debates. These tasks are feasible and necessary, and given the issues at stake, long overdue. Until gender equality is a central preoccupation of national plans, international commitments and public financing decisions, development that is equitable and sustainable will continue to remain out of reach.
Financing for gender equality is a critical part of the discussion on financing for development.¹ All national and international economic and development policies affect women, in ways that advance or hinder gender equality. At the same time, sustainable economic growth and human development rest on women’s equal participation in the economy. Effective policy choices and development financing must therefore be tailored to the needs of both women and men.

Two fundamental arguments connect public financing with gender equality objectives. One is that women’s rights must be upheld, as promised in myriad international and national agreements and laws. A second is that ensuring all members of a society have opportunities and capacities to participate in an economy is more productive and efficient. The 2007 Economic and Social Survey of Asia and the Pacific, for instance, estimates that gender inequality costs the region USD 80 billion a year primarily owing to gender gaps in employment and education.

The “multiplier effect” of gender equality has been increasingly acknowledged. Lowering the social, economic and political barriers faced by women and girls extends education, decreases child mortality and diminishes vulnerability to HIV and AIDS. Women’s greater labour force participation reduces poverty through increased productivity and earnings.² Conversely, systematic discrimination against girls and women, including in the world’s poorest countries, will make it impossible for many to meet the poverty targets of the Millennium Development Goals.³

Public finances remain the most significant source of funding for gender equality and social policy goals. Macroeconomic policies, budgets and national development plans determine how these resources are collected and spent, so engaging with these processes is critical in moving towards gender equality. Advocates and feminist economists have challenged the longstanding practice of viewing the processes as gender neutral, but there is still resistance to fully considering gender implications, including for issues such as the economic and social value of women’s unpaid work.

An emphasis remains on economic growth as the key to development, poverty reduction and progress towards gender equality. Many national development strategies narrowly stress economic growth and financial stability, maintained in part by tight controls on inflation, often as a requirement of international institutions such as the World Bank and International Monetary Fund (IMF). This approach tends to depress employment and shrink social services, and has fueled disparities and
reversed human development progress in many countries. Gender discrimination means that women often are first and worst affected by these policies. A different approach would be to first establish the primacy of gender equality and other development goals, and then align all policies and financing decisions accordingly.

Understanding how policy and public financing choices can support gender equality requires knowledge on several fronts, including: the collection and distribution of resources; financing flows and types; domestic and international contexts; the objectives of macroeconomic and social policy frameworks; and the degree of coherence between economic and social policies. Public financing processes such as budgets are often viewed as technical exercises, but they are part of a broader political and social picture. They are therefore open to interpretation and advocacy, including from the perspective of gender equality.

Financing for gender equality is not only about securing resources and funding for institutions such as national women’s machineries, women’s organizations and networks, and gender equality projects. To accomplish sustainable and deep-rooted changes, financing for gender equality must also entail the design and implementation of economic policies that give women and men access to decent work, food security, and social insurance and protection. With the right policies and sufficient resources, countries should be able to achieve both targeted support to activities directly focused on gender equality and transformative shifts towards an equitable economy.
Understanding the life cycle of public finance entails knowing where the money comes from, who decides how it is used, what policies and plans provide guidance, how it is spent, and what monitoring mechanisms are in place and being used. Gender equality analysis and advocacy can take place at any point in this process. This section discusses national budgets, although many of the same structures and concepts may apply at regional and local levels.

**Sources of public finance**

Broadly speaking, there are two sources of finance for public budgets: domestic and external. These generally encompass some or all of the following:

1. **Domestic resources:**
   a. Tax revenues from income taxes, sales taxes, customs revenues, property taxes, corporate taxes, etc;
   b. Privatization and sale of public assets; and
   c. User fees for health and education services, highway tolls, administrative fees and other charges for public services.

2. **External resources:**
   a. Official development assistance (ODA), although not all amounts go directly to public budgets;
   b. Loans from the World Bank and regional development banks, the IMF and commercial banks; and
   c. Tax revenues from trade and private capital flows, including foreign direct investment (FDI).

Governments manage these resources through macroeconomic and trade policies. Macroeconomic policies determine the mobilization of domestic resources, moderate the money supply and influence the level of public expenditures, acting as levers to raise or lower barriers to different kinds of financial flows. Trade policies govern interactions between the domestic and international economies. Both policy types can be shaped by international agreements and inputs from the international community.

Different policy formulations influence the use of public resources in individual countries. These can be subject to fluctuating levels of national political support, and varying degrees of coordination across the branches of the government, and between the government and international donors. Much depends on national development priorities and the nature of the national economy, which determine in part what kinds of financing are necessary. For many low-income countries, ODA and debt cancellation are priorities. Emerging economies may be more focused on and able to attract private capital flows and trade.
Understanding the national budget cycle

Since national public sector budgets determine people’s access to services and resources, they are much more than a process of balancing income and expenditures. Budget exercises provide opportunities to integrate social and economic priorities, and align national planning with commitments to human rights and human development, including gender equality.

Throughout the budget cycle, gender equality advocates can monitor the allocation and distribution of resources to government entities for public programmes and services. While national budgets work differently depending on the country and the context, it is possible to construct a generic model (see Figure 1) of the basic workings of a budget cycle.

In looking at the chart, it is useful to note:

- Smaller, repetitive steps are taken between each phase.
- The time frame for the cycle differs across countries.
- The planning of the budget happens over a longer period than the budget cycle.
- Different government ministries lead at different points in the cycle.
- Government decentralization is not taken into account.
Key players in the budget process

Budget preparation and budget guidelines: Ministry of Finance

The Ministry of Finance is generally the most important player in the budget cycle. It is responsible for forecasts of domestic revenues and external financial flows that support the budget, and financial obligations such as debt servicing and pensions. The forecasts rely on expectations for economic performance and financing options. Inflows of international assistance and obligations to donors such as interest payments and debt restructuring can be important factors. If the country decides to borrow new funds from external actors such as the IMF or World Bank, it may need to comply with macroeconomic targets and conditions related to public sector management.

Expenditure proposals: Line ministries or agencies

Line ministries working on different social and economic sectors—health, education, women’s affairs, etc.—generate proposals for programmes and services, with associated costs.

Overall budget proposal: Cabinet or equivalent

The Cabinet issues the proposed national budget.

Budget approval: Parliament/legislative body

Generally, Parliament gives final approval and takes the lead in oversight for spending.

Spending: Line ministries or agencies

Each ministry controls spending for its share of the budget. International donors often engage with ministries on specific development issues, and can influence spending and service provision. Some donors now prefer sector-wide support channeled directly into national budgets, rather than into programmes or projects run by donors themselves. This allows line ministries greater latitude for programme choices and planning, although large international infusions can also upset the domestic balance of attention to concerns that may be equally relevant or interlinked.

Auditing: Independent auditor and approval by Parliament

This is the process of reviewing spending to ensure that it aligns with what the government intended.
Looking at budgets through a gender lens

Gender budget analysis is a tool to assess budgetary revenues and expenditures for their impact on gender equality and the empowerment of women. It involves examining how budgets affect women and girls differently than men and boys in order to advocate for making them more gender responsive. This process helps to identify disparities and hold governments accountable to their commitments to women.

Gender budget analysis does not create a separate budget for women. It can require new ways of thinking about government finance. To determine variations between male and female members of the household, for example, gender budget analysis challenges conventional economics based on using the household as the smallest unit of analysis, and draws in long-neglected issues such as women’s unpaid work and the care economy. Gender budget analysis is therefore a good tool to pinpoint some of the policy choices that harm or help women.

The process of viewing a budget through a gender lens comprises several elements:

- Reviewing gender issues in one or more social or economic sectors;
- Analyzing the adequacy of the existing policy framework(s);
- Determining whether the associated resources are sufficient to reach policy goals;
- Examining how resources have been utilized, including with sex-disaggregated data, to specify potentially different impacts on men and women;
- Assessing the longer-term impacts on men and women; and
- Proposing strategies to correct resource imbalances that perpetuate gender inequalities.
Many governments use national planning documents to set policy goals and determine spending priorities. A national development plan is a policy blueprint presenting strategies for a spectrum of issues, and drawing connections between both economic and human development objectives. The policy-setting process should be linked to the budgetary cycle, with policy goals aligned with appropriate allocations. Generally, the stages of planning entail drafting, followed by parliamentary approval, implementation, and monitoring and reporting.

Plans may be constructed by government policy makers, by policy makers in consultation with civil society and other actors, and with inputs from international donors. They may have short-, medium- and long-term time frames. Strategies for specific social or economic sectors may be drafted and implemented by individual ministries or other government departments; these sectoral plans may be linked to national plans, but not always. Local and regional development plans may also be in place, with varying levels of coordination with national plans and resources.

As an umbrella process, national development planning offers many opportunities to place gender equality at the centre of national economic and development policies, including in conformance with existing national laws and international commitments. All phases of planning require high-quality gender analysis to strengthen gender-related inputs. Effective plans draw on gender analysis of different social and economic sectors, backed by sex-disaggregated qualitative and quantitative data that define target groups and guide strategies appropriate to their needs. Gender equality advocates can work to raise awareness and build public and political consensus around planning processes that support gender equality as a primary goal.

One particular challenge to improving gender-responsive development planning has been the lack of experts knowledgeable about both gender analysis and development planning. Creating activities and training for development professionals and gender advocates that make use of the synergies between the two sets of skills could enhance the quality of expertise.

In general, development planning that is gender-responsive is about both the content of the plan and the process that produces it. Gender-responsive planning promotes transparent and participatory governance by involving a broad range of social actors, including parliamentarians, civil society and gender equality experts. Expanded participation opens political space around the technical aspects of planning and budgeting, allowing women and other stakeholders to make meaningful contributions that are reflected in the end results of the process.

Accessible information, data and analysis are essential. It is also important to increase funding to civil society organizations that can act as ‘watch dogs’ to ensure that democratic ownership of the development and budget process is legitimate, sustained and respected by both national and international actors.
UN Member States have affirmed the importance of gender equality through high-level political commitments in a number of international conventions and agreements. Although no country in the world can claim to have fully implemented any of these, many aspects have been nationally adopted through new laws, policies and budget allocations, and in the advocacy work of national and sub-national civil society groups.

Some international agreements specifically support financing for gender equality and women’s empowerment. They can be used as tools to continue to extend advocacy around gender equality in the arenas of national development planning and public financing.

**The Convention on the Elimination of All Forms of Discrimination against Women**

The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) was adopted by the UN General Assembly in 1979 and entered into force on 3 September 1981. Currently, 185 countries—over 90 per cent of UN Member States—are party to the Convention.

Often described as an international bill of rights for women, CEDAW defines what constitutes discrimination against women and outlines an agenda for national action to end it. The Convention provides the basis for realizing equality between women and men through ensuring women’s equal access to political and public life, education and health. Articles 11, 13 and 14 cover women’s rights to non-discrimination in employment, and economic and social activities. Article 14 emphasizes the particular challenges and vital economic contributions of rural women.

States parties to the Convention agree to take all appropriate measures, including legislation and temporary special measures, so that women can enjoy all their human rights and fundamental freedoms.

*For more information: www.un.org/womenwatch/daw/cedaw/*.

**The Beijing Declaration and Platform for Action**

The Beijing Declaration and Platform for Action were adopted by consensus at the Fourth World Conference on Women in 1995. The Conference focused on equality, development and peace from a gender perspective. It emphasized the crucial links between the advancement of women and progress for society as a whole.

The Beijing Platform for Action (BPfA) highlights 12 critical areas of concern and sets time-specific targets committing nations to actions in such areas as health, education, decision-making and legal reforms, with the ultimate goal of eliminating all forms of discrimination against women in public and private life. It looks at financing for gender
equality under its first critical area of concern, “the persistent and increasing burden of poverty on women,” and identifies steps that governments, multilateral financial and development institutions, and civil society organizations can take related to “macroeconomic policies and development strategies that address the needs and efforts of women in poverty.”

For more information: www.un.org/womenwatch/daw/beijing/platform/.

**Millennium Development Goal 3**

The third Millennium Development Goal (MDG) is to promote gender equality and empower women. It is one of eight MDGs drawn from the Millennium Declaration adopted by 189 nations in 2000. The goals address the world’s main development challenges, with a timeline for achievement by 2015.

The Millennium Declaration builds on the most important development commitments made at international conferences and summits in the 1990s. It recognizes the links between gender equality and development, especially poverty reduction. This notion was strengthened at the 2005 World Summit, which referred to the centrality of gender equality to human security and human development. The outcome document from the Summit contained commitments on labour rights and land and property rights for women, as well as on access to reproductive health care and the elimination of violence against women. The Summit affirmed that achieving these goals depends on the full implementation of the Beijing Platform for Action and its five-year review.

The MDGs have time-bound and measurable targets accompanied by indicators for monitoring progress. In 2005, the UN Secretary-General recommended the addition of new targets and indicators, resulting in a revised framework that is important for the advancement of gender equality. It places a stronger emphasis on the achievement of full, productive and decent employment for all, including women, and features new targets on reproductive health and access to HIV/AIDS treatment. It also requires the use of sex-disaggregated data for all relevant indicators.

Amid growing concern that the MDGs will not be met, rapid progress towards gender equality is vital. Gender equality advocates can make this case and work to link the MDGs to other ongoing international and national policy processes, including the implementation and monitoring of the Beijing Platform for Action, and all aspects of financing for development.

For more information: www.un.org/millenniumgoals/.

**The Monterrey Consensus**

The Monterrey Consensus, adopted by 140 signatories at the International Conference on Financing for Development (FfD) in 2002, was the first major attempt by UN Member States and the international community to integrate trade, monetary and financial
matters into a consolidated framework for achieving better development results. The Consensus addresses development financing under six themes: domestic resource mobilization, mobilization of international private resources, international trade, official development assistance, external debt and systemic issues.

The Consensus focuses on macroeconomic policies and contains a limited reference to gender-sensitive development in its preamble. Its section on domestic resource mobilization calls for gender-sensitive investments in basic economic and social infrastructure, social services and social protection, and for policy frameworks that improve growth and distribution, raise productivity and empower women. The section on enhancing the coherence of international systems that support development urges the mainstreaming of gender perspectives into development policies at all levels and in all sectors.

For more information: www.un.org/esa/ffd.
The Monterrey Consensus addressed the lack of coherence between trade and finance policies and human development objectives. For some, the coherence debate should also extend to include human rights and environmental sustainability.

Policy can be influenced by policy space, which refers to the range of policy choices available to governments in pursuing their development priorities. Factors that may curtail policy space can include ‘lock-in’ provisions in international trade agreements, foreign debt obligations and various conditionalities. For example, governments are more conscious about whether their policies are consistent with trade commitments than with their human rights obligations.

Expanded policy space provides governments with the room to implement policies that advance gender equality. Together with policy coherence this will secure the full consideration of gender equality in development.

**The International Conference on Financing for Development process**

A major milestone in moving towards global commitment to the importance of policy coherence and policy space was the aforementioned International Conference on Financing for Development. The Monterrey Consensus aims to link economic policy and human development objectives and integrate all sources of development financing, with a strong emphasis on the need for developing countries’ leadership and ownership of development strategies and allocation of funds. In its section on systemic issues, the Consensus calls on governments and institutions to enhance policy and programme coordination at the national and international levels, and emphasizes the critical need for strong coordination of macroeconomic policies in support of development.

As stipulated by the UN General Assembly, a follow-up conference to review the implementation of the Monterrey Consensus will take place in Doha, Qatar from 29 November to 2 December 2008. The preparatory process leading up to the Doha Conference has included a review of the implementation of each chapter of the Consensus; findings from the review process will be captured in the outcome document, to be negotiated at the Conference. The process has been multi-stakeholder, involving the Bretton Woods institutions, the private sector, and civil society in addition to UN Member States.

Concerns have been raised during the review process of a continuing lack of coherence, challenges in international economic governance and that the range of recommendations of the Monterrey Consensus has not been fully developed into a full range of policy actions.
The Monterrey Consensus and FfD process gave impetus to aid policy and the aid effectiveness agenda. Concerns about the effectiveness of international development cooperation and its impact on national policy coherence have become particularly acute in recent years. ODA can make up a significant portion of national budgets, particularly in the poorest and most vulnerable countries. When it is inadequate, unevenly disbursed or attached to conditionalities, it restricts national policy options and choices. UN Member States that signed the Consensus agreed to “further improve policies and development strategies, both nationally and internationally, to enhance aid effectiveness.” Following on from this agreement, the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD-DAC) embarked on a process leading to the Paris Declaration on Aid Effectiveness.

Adopted in 2005, the Paris Declaration aims to achieve “far-reaching and monitorable actions to reform the way we deliver and manage aid” towards “reducing poverty and inequality, increasing growth, building capacity and accelerating achievement of the MDGs.” Signatories committed to five principles: advancing country ownership, harmonizing donor and creditor aid practices and priorities, alignment with country-led strategies, managing for development results and mutual accountability for the use of aid.

In the process leading up to the Accra High-level Forum on Aid Effectiveness, which reviewed the Paris Declaration and its principles, questions were raised on the connection between aid effectiveness and development effectiveness. These covered a range of items including the need to strengthen commitments to untying aid, reducing policy conditionalities, increasing the predictability of aid flows and greater attention to cross-cutting issues. Concern was also raised about the targets and indicators used to measure progress, which make no reference to gender equality, and stress the obligations of aid recipient countries over those of donor countries. They borrow from the Country Policy and Institutional Assessment (CPIA) framework of the World Bank, which focuses primarily on macroeconomic, fiscal and debt policies and rule-based governance, rather than the achievement of human development. These contradictions suggest the need for continued advocacy to ensure that policy coherence includes development and human rights.
The achievement of sustainable economic growth and human development rests on women’s equal participation in the economy. This requires governments to make stronger and sustained commitments to gender equality in a full range of areas including the development of national budgets and in carrying out tax policies, data collection and expenditures. All activities need to be supported by sex-disaggregated data. It also requires development partners - including bilateral and multilateral donors - to back these strategies.

Gender equality advocates have been extremely active and effective at all levels - local, national, regional and international - in securing and working with international agreements to advance women’s rights. In addition to standard-setting, these agreements are effective tools for gender advocates and others in aligning national priorities and resources to finance human development and gender equality.

The links between gender equality and financing for development extend beyond women’s access to financing, whether for public programmes or for the activities of women’s groups, both of which are essential. Gender equality is integral to all aspects of financing for development because the structure of an economy and its resource flows can perpetuate inequity, including gender discrimination. Achieving gender equality requires transformative strategies rather than patchwork responses.

As stated in the introduction, this booklet is not intended to be comprehensive. Its goal is to identify entry points for further exploration. In this way it serves as a tool for gender equality advocates to expand their advocacy into new and potentially transformative arenas. For those working in this area, this booklet draws out the broader connections necessary to clarify and strengthen the integral links between gender equality and development financing.

Equitable and sustainable development requires the positioning of gender equality and the empowerment of women as central to the design and implementation of national development strategies and related economic policies and financing.
To help apply the information presented in the previous chapters of this booklet, the following pages present questions that may help gender equality advocates examine public financing and development planning. National scenarios vary widely, affected by factors including the political climate and the health of a national economy. Using some or all of the following questions—or others that may be appropriate to a given national context—can be a starting point for devising a rough overall picture of how public finance works, pinpointing gaps related to gender equality and defining the most effective entry points for policy advocacy.

**Who Decides How Public Revenues Are Raised and Used?**

1. Which ministries or other government departments are involved in drafting policies to guide the raising, planning and spending of public resources?
2. Do they have technical specialists equipped to conduct gender analysis? Is this taking place? Is it being applied across the raising, planning and spending phases, or is it more common in some aspects than others?
3. Do ministries or other government departments gather gender-sensitive data and monitor policies for their gender impacts?
4. Are there significant links between ministries involved in public financing, including the ministry of finance or planning, and national women’s mechanisms? Are these formal or informal? What results have they produced in the past?
5. Has gender been more prominent in some development sectors than others, and if so, do these provide entry points for expanding the scope of advocacy around gender equality?
6. What roles do the executive and legislative branches play in approving policies for raising, planning and spending public revenues?
7. Do legislative sub-committees deliberate an issue before the legislature opens its debate? Does the legislature have mechanisms requiring regular reporting on progress in implementing new legislation?
8. What political motivations and constraints are operating? An example of the former may be that a political party has included commitments to gender equality in its party platform. The latter might include links to socially conservative constituencies.
9. How can gender equality advocates intersect with political and governmental decision-making processes? What are the formal or informal channels? Is there a women’s legislative caucus or the equivalent, or a set of gender focal points within the government apparatus that will work with non-governmental advocates on gender equality advocacy?
10. Have any commitments been made to increasing the capacities of governmental and non-governmental actors to perform gendered analysis and monitoring of public financing policies? Do these offer leverage points?
Where Does the Money Come From?

1. What kinds of national, regional or local taxes are being collected? These may include income, corporate, payroll, property, value-added and/or excise taxes.
2. What policies guide the determination and collection of taxes? Have these been assessed for equitable impacts on different population groups? Have they been assessed specifically for effects on gender equality?
3. Do income tax structures contain biases against women? Do they, for example, discourage the participation of married women in the formal labour market and the participation of men in unpaid domestic work?
4. Do corporate tax structures support or penalize the types or sizes of businesses in which women are most involved?
5. Does the tax code for value-added and other consumption taxes distinguish between basic necessities and optional or luxury items? Does it contain regressive flat taxes that apply equally to everyone, consuming a larger share of income in poorer households? Are there links between taxes and women’s purchasing patterns that imply heavier burdens on women?
6. Have user fees been applied to public services? Do these affect women’s access to services? Are they progressive – that is, graduated according to income?
7. Do user fees fall disproportionately on services required by women? Do they entrench patterns of gender discrimination? Poor families faced with school fees, for example, are often more likely to educate their sons. Expensive local water forces women to search for cheaper options at greater distances, thus increasing their burden of unpaid labour.
8. Is a government borrowing money for targeted social or economic investment projects, either on the open international credit market or from specialized international development institutions such as the World Bank? What are these loans funding? Who benefits directly or indirectly?
9. What are the terms of the loans? Are they linked to development policy prescriptions? Do they contain specific stipulations related to gender equality? Do they include mechanisms to monitor repercussions for gender equality?
10. Are heavy debt burdens encouraging macroeconomic policy choices that favour the containment of public deficits over the provision of social services or investments in the growth of labour markets? Are women losing services or opportunities for decent jobs at faster rates than men?
11. In countries with increasing rates of private borrowing, are there gender-specific implications if tighter international credit markets reduce the money supply? Are financial safety systems in place? Do these recognize specific threats to women?
12. How much official development assistance (ODA) was provided during the last fiscal year? Who were the major donors, bilateral and multilateral? Have the government and major donors made a public commitment to uphold the principles of national ownership and mutual accountability? Do some donors impose conditions on aid? What are these?
13. Which donors are considered particularly supportive of gender equality programmes? Have they discussed these with government counterparts, and agreed to assist with national plans, policies or other actions?

14. Have donors already committed funds to particular national gender equality programmes and/or to a process of mainstreaming gender equality across different facets of social and economic policy? Are they willing to support capacity development in gendered economic and policy analysis, data collection and monitoring?

15. Does a country collect revenues through social insurance schemes to provide pensions, unemployment benefits and so on? Do these schemes fully include women? Do they allow for the fact that women may be out of the workforce to take care of children, earn less than men, or remain out of reach because they work in the informal sector?

16. Is a large percentage of national gross domestic product (GDP) coming from remittances sent home from workers in other countries, many of whom are women? Remittances are not sources of public revenue, but they are major sources of finance that are making increasingly important contributions to social development, including by serving as safety nets for emergencies or disasters. Has the government taken steps to recognize the importance of remittances as a complement to public revenue streams? Could women benefit from specific policy choices?

**What Determines National Spending Priorities?**

1. What policy frameworks are currently in place that influence the spending of public revenues? Do they have a high degree of national investment and ownership, or have they been developed under the conditions of foreign donors?

2. What level of national support do they enjoy, both among members of the political establishment, and among women’s groups and other non-governmental constituencies?

3. What are the major national fiscal and monetary macroeconomic policies? Fiscal policies guide government borrowing, spending and tax collection—in essence, public budgeting. Monetary policies control the money supply through mechanisms such as interest and exchange rates.

4. Broadly speaking, have national macroeconomic policies been designed around improving living standards, such as by recognizing, among other issues, the value of public services as investments in human development? Or do they focus mainly on key economic indicators and assume that economic growth will automatically ensure people’s welfare?

5. What policies are in place related to inflation targeting, budget deficits, employment generation and market liberalization?

6. Has any gender analysis of national macroeconomic policies been conducted? Has it traced the potentially different consequences of policies for women and explored such issues as women’s unpaid work?
7. How have women been affected by macroeconomic policies in terms of their access to goods and services, and prospects for decent employment or other options for income? Do policies encourage equitable resource allocation and income distribution patterns?

8. What are current trade policies and obligations under regional or international agreements? What is the degree of trade liberalization? Have trade regulations been eliminated to open markets, or maintained through quotas, restrictions and tariffs?

9. What have been the results of free trade regimes? Common negative fallout includes public revenue losses, increased unemployment and the weakening of national industries. How have women been affected? Have they been protected against trade-related job losses, or supported in accessing new trade opportunities and/or newly created jobs at decent wages? Or are they being shunted into poorly paid jobs, many of which will go to men once fledgling industries stabilize and begin offering better wages?

10. Has a national development plan been adopted? Does it build on gender analysis and/or data disaggregated by gender? Does it contain references to gender in a specific section and/or throughout the plan? If there is a national plan for gender equality, has it been partially or fully integrated into the national plan?

11. Has the national plan been costed? How strongly do national political constituencies, non-governmental groups and international donors endorse the plan?

12. Does the plan make mutually enforcing links between social and economic policies? Does it include provisions for collecting sex-disaggregated data and monitoring the gender impacts of policies?

13. Individual ministries or other government departments may draft plans that focus on specific social or economic sectors—health, education, agriculture, and so on. How well do these connect to the national development plan? How comprehensively do they reflect gender priorities? Are some areas more important for women than others?

14. Has the government adopted a poverty reduction strategy paper to qualify for debt relief under the Heavily Indebted Poor Countries (HIPC) programme? What macroeconomic and social policies and programmes does it contain?

15. Are there specific provisions to support gender equality? Is there analysis of the potential impacts from different policy combinations? Are there plans to track and respond to negative effects?

16. Has the government agreed to debt repayment plans for international loans?

17. What are the conditions? Are debt obligations absorbing funds critical for public services? Are women being penalized in specific ways?


**Budgets: How Is Public Finance Planned and Allocated?**

1. Is there a general political commitment to integrating social and economic priorities in the national budget? Has this balance been struck in the past?

2. How is the budget structured? What are the primary sources of revenue? What are the largest categories of expenditures?

3. Do these reflect current political commitments or government policies? Are they consistent with the national development plan or other national policy frameworks? Are they broadly supportive of progress to achieve gender equality? As a reference point, the UN Human Development Report has proposed four broad expenditure ratios to guide budgets towards supporting human development goals such as gender equality. At least 25 percent of the national income should go towards public expenditures, out of which 40 percent should be spent on social services. The share of human priority concerns, such as basic education and primary health care, should be at least 50 percent of social sector expenditures and 5 percent of gross national product (GNP).

4. What is the policy on government borrowing? Overly tight controls can reduce investments in social services and infrastructure, while very loose controls can lead to fiscal imbalances.

5. Is there a requirement that the budget be balanced within a given year? If so, has this prevented actions to offset the ups and downs of economic cycles, including those that affect prices, employment opportunities and access to public services?

6. Are newer budgeting tools in place? Medium-term expenditure frameworks link macroeconomic stability requirements with national development priorities, often over a longer three- to five-year period than an annual budget. They emphasize the sectoral allocation of expenditures and sectoral performance. Performance-based budgeting assigns targets and performance indicators to individual programmes.

7. Does a budget make explicit references to gender equality in both raising and spending revenues? Have sufficient resources been allocated to programmes specifically targeted to women? Are there allocations directed to women under more general programmes?

8. Has there been a commitment, within the budget formulation process, to conducting a routine gender analysis of revenue sources and spending patterns? Has this been translated into concrete actions, such as a gender-responsive budgeting initiative to examine the specifics of how budgets differently affect women and men? Do the instructions for drafting the budget explicitly refer to gender equality?

9. Have gender-responsive budgeting techniques been used to redress gender disparities? Have they encouraged new ways of looking at public finance, such as going beyond using the household as the smallest unit of analysis so that variations between male and female members can be documented and addressed?

10. Are there opportunities for civil society groups to participate in reviews of public budgets? Do these discuss connections to development objectives, including gender equality?
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”

The following agreed conclusions adopted by the Commission are brought to the attention of the General Assembly as an input into the preparations for the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus to be held in Doha from 29 November to 2 December 2008.

Financing for gender equality and the empowerment of women

1. The Commission on the Status of Women reaffirms the Beijing Declaration and Platform for Action, which emphasized the need for political commitment to make available human and financial resources for the empowerment of women and that funding had to be identified and mobilized from all sources and across all sectors to achieve the goals of gender equality and the empowerment of women, and the outcome of the twenty-third special session of the General Assembly, which called upon Governments to incorporate a gender perspective into the design, development, adoption and execution of all policies and budgetary processes, as appropriate, in order to promote equitable, effective and appropriate resource allocation and establish adequate budgetary allocations to support gender equality and development programmes that enhance women’s empowerment.

2. The Commission reaffirms the declaration adopted on the occasion of the tenth anniversary of the Fourth World Conference on Women, which stressed that challenges and obstacles remained in the implementation of the Beijing Declaration and Platform for Action and the outcome documents of the twenty-third special session of the General Assembly, and pledged to take further action to ensure their full and accelerated implementation.

3. The Commission recalls the outcome of the International Conference on Financing for Development held in Monterrey, Mexico, in 2002, which affirms, inter alia, that a holistic approach to the interconnected national, international and systemic challenges of financing for development — sustainable, gender-sensitive, people-centred development — in all parts of the globe is essential.

4. The Commission also recalls the 2005 World Summit, and reaffirms that the full and effective implementation of the Beijing Declaration and Platform for Action and the outcome of the twenty-third special session of the General Assembly, the
International Conference on Population and Development and other relevant United Nations summits and conferences are essential contributions to the achievement of the internationally agreed development goals, including those contained in the United Nations Millennium Declaration, in particular, on the promotion of gender equality and the empowerment of women.


6. The Commission also reaffirms that States have primary responsibility for promoting gender equality and the empowerment of women and girls and that gender mainstreaming and national machineries are necessary and play a critical role in the implementation of the Beijing Declaration and Platform for Action, and that for national machineries to be effective, a strong institutional framework with clear mandates, location at the highest possible level, accountability mechanisms, partnership with civil society, a transparent political process, adequate financial and human resources and continued strong political commitment are crucial.

7. The Commission recalls that the Platform for Action recognizes that its implementation requires adequate financial resources committed at the national and international levels, and that strengthening national capacities in developing countries in this regard requires striving for the fulfilment of the agreed targets of overall official development assistance from developed countries as soon as possible. The Commission recognizes the importance of the full utilization of all sources of development finance.

8. The Commission also recognizes the importance of gender mainstreaming as a tool for achieving gender equality and to that end the need to promote the mainstreaming of a gender perspective in the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and social spheres and to strengthen the capabilities of the United Nations system in the area of gender.

9. The Commission reaffirms that gender equality and the promotion and protection of the full enjoyment of human rights and fundamental freedoms for all are essential for advancing development, peace and security, and stresses that peace is inextricably linked to equality between women and men and to development.

10. The Commission reaffirms that the promotion and protection of the human rights and fundamental freedoms of women, including the right to development, which are universal, indivisible, interdependent and interrelated, should be mainstreamed into all policies and programmes aimed at the eradication of poverty, and reaffirms as well the need to take measures to ensure that every person is entitled to participate in, to contribute to and to enjoy economic, social, cultural and political development.
11. The Commission notes the growing body of evidence which demonstrates that investing in women and girls has a multiplier effect on productivity, efficiency and sustained economic growth and that increasing women's economic empowerment is central to the achievement of the Millennium Development Goals and to the eradication of poverty, and recognizes that adequate resources need to be allocated at all levels, mechanisms and capacities need to be strengthened and gender-responsive policies need to be enhanced to fully utilize the multiplier effect.

12. The Commission reaffirms the goals aimed at reducing maternal and child mortality, combating HIV/AIDS and improving maternal health by 2015 contained in the Millennium Development Goals and the goal of achieving universal access to reproductive health established by the International Conference on Population and Development, which are critical to the promotion of gender equality and the empowerment of women and girls.

13. The Commission recalls the recognition in the Beijing Platform for Action of the role of the United Nations, including funds, programmes and specialized agencies, in particular the special roles of the United Nations Development Fund for Women (UNIFEM) and the International Research and Training Institute for the Advancement of Women (INSTRAW), within their respective mandates, and recognizes the role of the Office of the Special Adviser on Gender Issues and Advancement of Women and the Division for the Advancement of Women, as part of the United Nations system, in the promotion of gender equality and the empowerment of women and therefore in the implementation of the Platform for Action.

14. The Commission further recalls that the Bretton Woods institutions, other financial institutions and the private sector also have an important role to play in ensuring that financing for development promotes gender equality and the empowerment of women and girls.

15. The Commission recognizes the importance of non-governmental organizations, as well as other civil society actors, in advancing the implementation of the Beijing Declaration and Platform for Action.

16. The Commission is concerned that insufficient political commitment and budgetary resources pose obstacles to promoting gender equality and women's empowerment and continue to undermine the effectiveness and sustainability of both national mechanisms for the advancement of women and women's organizations in advocating for, implementing, supporting and monitoring the effective implementation of the Beijing Declaration and Platform for Action and the outcome of the twenty-third special session of the General Assembly.

17. The Commission is concerned about the growing feminization of poverty, and reiterates that eradicating poverty is the greatest global challenge facing the world today and an indispensable requirement for sustainable development, in particular for developing countries, including the least developed countries. In this regard, the Commission stresses that achieving the Millennium Development Goals and other internationally agreed development goals is a global effort that requires investing sufficient resources for gender equality and the empowerment of women and girls.
18. The Commission remains concerned about the lingering negative consequences, including for women, of structural adjustment programmes, stemming from inappropriate design and application.

19. The Commission expresses its concern at under-resourcing in the area of gender equality in the United Nations system, including UNIFEM and INSTRAW, the Office of the Special Adviser on Gender Issues and Advancement of Women and the Division for the Advancement of Women, and stresses the need for more effective tracking of resources allocated to and spent on enhancing gender equality and the empowerment of women across the United Nations system, including on gender mainstreaming.

20. The Commission states that the global commitments for the achievement of gender equality and empowerment of women since the Fourth World Conference on Women, including through the Monterrey Consensus, have yet to be fully implemented.

21. The Commission urges Governments and/or, as appropriate, the relevant funds, programmes and specialized agencies of the United Nations system within their respective mandates, and invites the international financial institutions, civil society, non-governmental organizations and the private sector, bearing in mind national priorities, to take the following actions:

(a) Increase the investment in gender equality and the empowerment of women and girls, taking into account the diversity of needs and circumstances of women and girls, including through mainstreaming a gender perspective in resource allocation and ensuring the necessary human, financial and material resources for specific and targeted activities to ensure gender equality at the local, national, regional and international levels, as well as through enhanced and increased international cooperation;

(b) Ensure that sufficient resources are allocated for activities targeting the elimination of persistent obstacles to gender equality and the empowerment of women and girls in all critical areas of concern of the Platform for Action;

(c) Design and strengthen poverty eradication strategies, with the full and effective participation of women, that reduce the feminization of poverty and enhance the capacity of women and empower them to meet the negative social and economic impacts of globalization;

(d) Create an environment in which women and girls can fully share the benefits of the opportunities offered by globalization;

(e) Integrate a gender perspective in the design, implementation, monitoring and evaluation, and reporting of all national economic policies, strategies and plans, in a coordinated manner across all policy areas, including in national development, social protection and poverty reduction strategies, and involve national mechanisms
for the advancement of women and women’s organizations in the design and development of such policies, strategies and plans with the goal of gender equality and the empowerment of women;

(f) Incorporate gender perspectives into all economic policymaking and increase the participation of women in economic governance structures and processes to ensure policy coherence and adequate resources for gender equality and the empowerment of women;

(g) Give priority to assisting the efforts of developing countries, including the least developed countries, to ensure the full and effective participation of women in deciding and implementing development strategies and integrating gender concerns into national programmes, including by providing adequate resources to operational activities for development in support of the efforts to achieve gender equality and the empowerment of women;

(h) Remove barriers and allocate adequate resources to enable the full representation and full and equal participation of women in political, social and economic decision-making and in administrative entities, in particular those responsible for economic and public finance policies, so as to guarantee the full and equal participation of women in the formulation of all plans, programmes and policies;

(i) Strengthen the capacities and mandates of institutional frameworks and accountability mechanisms, including of national machineries for the advancement of women, and ensure that they are continuously and adequately resourced and given the authority necessary to carry out their critical role in advocating for, supporting, monitoring and evaluating the integration of gender perspectives in all policy areas and the implementation of gender equality plans, programmes and legislation;

(j) Strengthen a coordinated and institutionalized dialogue between national mechanisms for the advancement of women, relevant governmental agencies and entities, including ministries of finance and planning and their gender focal points, and women’s organizations to ensure the integration of gender perspectives into all national development policies, plans and budgets;

(k) Cost and adequately resource national policies, programmes, strategies and plans for gender equality and the empowerment of women, including gender mainstreaming and affirmative action strategies, and ensure that they are incorporated into overall national development strategies and reflected in relevant sector plans and budgets to achieve international and regional commitments for gender equality, including Millennium Development Goal 3;

(l) Allocate resources for capacity development in gender mainstreaming in all ministries, particularly within national women’s machineries and finance ministries and, as appropriate, local authorities, to ensure that domestic resource mobilization and allocation are carried out in a gender-responsive manner, and reinforce national efforts in capacity-building in social and gender budget policies;
(m) Improve, systematize and fund the collection, analysis and dissemination of sex-disaggregated and gender-related data, including data disaggregated by age and other factors and data on women’s contribution to the care economy, and develop necessary input, output and outcome indicators at all levels to measure progress in financing gender equality and the empowerment of women, in particular in introducing and implementing gender-responsive approaches to public finance;

(n) Undertake and disseminate gender analysis of policies and programmes related to macroeconomic stability, structural adjustment, external debt problems, taxation, investments, employment, markets and all relevant sectors of the economy and support and facilitate research in those areas, with a view to achieving the objectives of the Platform for Action and with respect to their impact on poverty, on inequality and particularly on women, as well as to assess their impact on family well-being and conditions and adjust them, as appropriate, to promote more equitable distribution of productive assets, wealth, opportunities, income and services;

(o) Carry out gender-sensitive analysis of revenues and expenditures in all policy areas and take into account the review and evaluation results in budget planning, allocation and revenue-raising so as to enhance the contribution of Government expenditures to accelerating the full and effective implementation of the Beijing Declaration and Platform for Action;

(p) Develop and implement, where appropriate, methodologies and tools, including national indicators, for gender-responsive planning and budgeting in order to systematically incorporate gender perspectives into budgetary policies at all levels, with a view to promoting gender equality in all policy areas;

(q) Urges developed countries that have not yet done so in accordance with their commitments, to make concrete efforts towards meeting the target of 0.7 per cent of their gross national product for official development assistance to developing countries and 0.15 to 0.20 per cent of their gross national product to least developed countries, and encourages developing countries to build on the progress achieved in ensuring that official development assistance is used effectively to help meet development goals and targets, inter alia, to assist them in achieving gender equality and the empowerment of women;

(r) Ensure the effective and equitable participation of developing countries in the formulation of financial standards and codes, with a view to the promotion of gender equality and the empowerment of women;

(s) Strengthen the focus and impact of development assistance specifically targeting gender equality and empowerment of women and girls in line with national development priorities through both gender mainstreaming and funding of targeted activities and enhanced dialogue on those issues between donors and developing countries, and strengthen mechanisms to effectively measure resources allocated to incorporating gender perspectives in all sectors and thematic areas of development assistance;
(t) Encourage the integration of gender perspectives in aid modalities and efforts to enhance aid delivery mechanisms;

(u) Identify and implement development-oriented and durable solutions which integrate a gender perspective to external debt and debt-servicing problems of developing countries, including least developed countries, inter alia, through debt relief, including the option of official development assistance debt cancellation, in order to help them to finance programmes and projects targeted at development, including the advancement of women;

(v) Encourage international financial institutions to continue to take gender perspectives into account in the design of loans, grants, projects, programmes and strategies;

(w) Identify and address the differential impact of trade policies on women and men and incorporate gender perspectives in the formulation, implementation and evaluation of trade policies, develop strategies to expand trade opportunities for women producers and facilitate the active participation of women in national, regional and international trade decision-making structures and processes;

(x) Undertake gender-sensitive assessments of national labour laws, policies and programmes and establish gender-sensitive policies and guidelines for employment practices, including those of transnational corporations, building on appropriate multilateral instruments, including the International Labour Organization conventions;

(y) Allocate adequate resources for the elimination of all forms of discrimination against women in the workplace, including unequal access to labour market participation and wage inequality, as well as reconciliation of work and private life for both women and men;

(z) Establish and fund active labour market policies devoted to the promotion of full and productive employment and decent work for all, including the full participation of women in all international and national development and poverty eradication strategies, the creation of more and better jobs for women, both urban and rural, and their inclusion in social protection and social dialogue;

(aa) Take measures to develop, finance, implement, monitor and evaluate gender-responsive policies and programmes aimed at promoting women’s entrepreneurship and private initiative, including through microfinance, microcredit and cooperatives, and assist women-owned businesses in participating in and benefiting from, inter alia, international trade, technological innovation and transfer, investment, and knowledge and skills training;
(bb) Fully maximize the role of, as well as ensure access to, microfinance tools, including microcredit, for poverty eradication, generation of employment and especially for the empowerment of women, encourage the strengthening of existing and emerging microcredit institutions and their capacities, including through the support of international financial institutions, and ensure that best practices are widely disseminated;

(cc) Undertake legislative and administrative reforms to give women full and equal access to economic resources, including the right to inheritance and to ownership of land and other property, credit, natural resources and appropriate technologies;

(dd) Take all appropriate measures to eliminate discrimination against women and increase their access to and control over bank loans, mortgages and other forms of financial credit, giving special attention to poor, uneducated women; support women’s access to legal assistance; encourage the financial sector to mainstream gender perspectives in their policies and programmes; ensure women’s full and equal access to training and productive resources and social protection; and facilitate equal access of women, particularly women in developing and least developed countries, to markets at all levels;

(ee) Strengthen education, health, and social services and effectively utilize resources to achieve gender equality and the empowerment of women and ensure women’s and girls’ rights to education at all levels and the enjoyment of the highest attainable standard of physical and mental health, including sexual and reproductive health, as well as quality, affordable and universally accessible health care and services, particularly primary health care;

(ff) Address the overall expansion and feminization of the HIV/AIDS pandemic, taking into account that women and girls bear a disproportionate share of the burden imposed by the HIV/AIDS crisis, that they are more easily infected, that they play a key role in care and that they have become more vulnerable to violence, stigma and discrimination, poverty and marginalization from their families and communities as a result of the HIV/AIDS crisis, and, in that regard, scale up significantly efforts towards the goal of universal access to comprehensive prevention programmes, treatment, care and support by 2010 and ensure that those efforts integrate and promote gender equality;

(gg) Ensure adequate financing for women’s full, equal and effective participation at all levels in conflict prevention, management, conflict resolution, peace negotiations and peacebuilding, including adequate national and international funding to ensure proper access to disarmament, demobilization and reintegration and other relevant programmes, for women and girls;
(hh) Reduce excessive military expenditures, including global military expenditures, trade in arms and investment for arms production and acquisition, taking into consideration national security requirements, so as to permit the possible allocation of additional funds for social and economic development, including, inter alia, for gender equality and the advancement of women;

(ii) Ensure that adequate resources are allocated for activities targeting persistent serious obstacles to the advancement of women in situations of armed conflict and in conflicts of other types, wars of aggression, foreign occupation, colonial or other alien domination and terrorism;

(jj) Integrate a gender perspective in the design, implementation, monitoring, evaluation and reporting of national environmental policies, strengthen mechanisms and provide adequate resources to ensure women’s full and equal participation in decision-making at all levels on environmental issues, in particular on strategies related to the impact of climate change on the lives of women and girls;

(kk) Strengthen coordination, accountability, effectiveness and efficiency in the United Nations system for the achievement of gender equality and the empowerment of women, including through more effective mainstreaming in all aspects and enhancing its capacity to effectively assist States, upon their request, in implementing their programmes on gender equality and the empowerment of women and, to that end, make adequate and reliable human and financial resources available;

(ll) Create and enhance a supportive environment for the mobilization of resources by non-governmental organizations, particularly women’s organizations and networks, to enable them to increase their effectiveness and to contribute to gender equality and the empowerment of women, including through assisting in the implementation of the Platform for Action and participating in policy processes and programme delivery;

(mm) Provide assistance to States parties to the Convention on the Elimination of All Forms of Discrimination against Women, upon their request, to support the implementation of States parties’ obligations under the Convention.

22. The Commission invites the Committee on the Elimination of Discrimination against Women to continue to give, while exercising its mandated functions, due consideration to financing for gender equality and the empowerment of women in its work.

22. The Commission requests Member States, with a view to strengthening financing for gender equality and the empowerment of women, to integrate gender perspectives in the preparations for and outcome of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus, to be held in Qatar in 2008.


6. The Convention defines discrimination against women as “...any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field.”


10. Full targets and indicators are available through the OECD website (www.oecd.org/dataoecd/57/60/36080258.pdf).
References and Additional Resources


-----. 2007. Understanding the connections between the Paris Declaration and work on gender equality and women’s empowerment. GENDERNET, August.


