

Report on the Asia-Pacific Regional Consultation on the Priority Theme of the Sixty-eighth Session of the Commission on the Status of Women

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

6-7 February 2024, Bangkok

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I. Organization of the Meeting

A. Background

1. The Asia-Pacific Regional Consultation on the priority theme of the sixty-eighth session of the Commission on the Status of Women (CSW68) was jointly convened by the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) Regional Office for Asia and the Pacific from 6 to 7 February 2024. The session was held in a hybrid format, i.e., in-person at the United Nations Conference Centre in Bangkok (Conference Room 3) with the option for online participation via the Zoom platform.
2. The priority theme was considered within the context of relevant international frameworks including the Beijing Declaration and Platform for Action (the 2019 Asia-Pacific Declaration on Advancing Gender Equality and Women’s Empowerment: Beijing+25 Review), the Addis Ababa Action Agenda on the Third Conference on Financing for Development, and the 2030 Agenda for Sustainable Development.
3. The consultation provided an opportunity for both state and non-state actors to take stock of key trends, needs, gaps in policy responses, and good practices, as well as to consider possible areas for joint interventions (policy, programmatic or otherwise) to address gendered poverty, utilize the power of gender-sensitive public institutions and close financing gaps for achieving gender equality and the empowerment of all women

and girls. The expected outcome was a set of suggested actions to inform membership contributions to the Agreed Conclusions of CSW68.

B. Attendance

4. Representatives of the following Governments attended the Consultation:
 - Members of the 68th session of the Commission on the Status of Women from the Asia-Pacific region: China; India; Japan; Mongolia; and Philippines (the)
 - Other ESCAP Member States: Armenia; Australia; Azerbaijan; Bangladesh; Bhutan; Cambodia; Fiji; Indonesia; Iran (Islamic Republic of); Lao People's Democratic Republic; Malaysia; Maldives; Micronesia (Federated States of); Nepal; New Zealand; Pakistan; Papua New Guinea; Samoa; Sri Lanka; Thailand; Timor-Leste; United Kingdom of Great Britain and Northern Ireland (the); United States of America (the); and Viet Nam.
 - Associate Members: Cook Islands (the) and Macao, China.
 - Other Government: Sweden.
5. Representatives from the following offices of the United Nations secretariat, funds, programmes, specialized agencies and other entities attended the Consultation: Economic and Social Commission for Asia and the Pacific (ESCAP); Food and Agriculture Organization (FAO); International Monetary Fund (IMF); International Organization for Migration (IOM); UN Capital Development Fund (UNCDF); United Nations Development Programme (UNDP); United Nations Entity for Gender Equality and the Empowerment of Women (UN Women); United Nations Office for Disaster Risk Reduction (UNDRR).
6. Representatives from the following inter-governmental organizations attended the Consultation: Asian Development Bank (ADB); Pacific Islands Forum Secretariat (PIFS).
7. Representatives of the following civil society organizations, and other entities attended the Consultation: Aaprabasi Mahila Kamdar Samuha (AMKAS) Nepal; ALGA Rural Women's NGO; All-China Women's Federation (ACWF); Asia Indigenous Peoples Pact Foundation (AIPP); Asia Pacific Alliance for Sexual and Reproductive Health and Rights; Asia Pacific Forum on Women, Law and Development (APWLD); Asia-Pacific Institute for Broadcasting Development (AIBD); Asia Pacific Women's Watch; Asian Peoples' Movement on Debt and Development (APMDD); Asian-Pacific Resource and Research Centre for Women (ARROW); Asosasyon ng mga Makabayang Manggagawang Pilipino Overseas (AMMPO); Association for Women in Small Business Assistance (Asosiasi Pendamping Perempuan Pengusaha Kecil); Autism Inclusiveness Direct Action Group (AIDA); Beyond Beijing Committee; Brown Girl Woke Samoa; Ceylon Today; Center for Environment, Human Rights & Development Forum (CEHRDF); Children and Youth Major Group to United Nations Environment Programme; ChildFund International Asia Region; China Foundation for Rural Development; Employers' Federation of Ceylon; Engender Consultancy; Entrepreneurs Council of India; Fiji Women's Rights Movement (FWRM); Fòs

Feminista; Foundation for Media Alternatives (FMA); Frederick S. Pardee Center for International Futures; Garden of Hope Foundation (GOH); Gender and Development for Cambodia; Gender and Development Research Institute (GDRI); Gender Equality Network; Global Disability Inclusion (GDM); Hagar International Foundation; International Domestic Workers Federation (IDWF); International Lesbian, Gay, Bisexual, Trans, and Intersex Association (ILGA Asia); Inno Community Development Organisation; Jumonji University; Kachin Women's Association of Thailand (KWAT); KLINOVA Climate Innovation Consulting & Services; Korean Women's Associations United (KWAU); Ku.Sal Marginalized Women's Organization; Medical Services Pacific; MyWatch; Monash University; MonFemnet; Nifty Corporation; New York University; Our Journey NGO; Okayama University; Pax-Romana-International Movement of Catholic Students Asia Pacific (IMCS AP); Plan International; Prayatna Nepal; SHero Thailand; Sista Vanuatu; South Asia Women Development Forum; Sri Lanka Foundation; Umid NGO; Telkom Indonesia; The Young People's Foundation; Transforming Communities for Inclusion (TCI); Tsao Foundation; University of Dhaka; Urbanice; Vietnam Agency of Enterprises Development (AED); Women's Global Network for Reproductive Rights (WGNRR); Women In Need; Women's Rights Action Movement SI; Yayasan Kesehatan Perempuan; and YP Foundation.

II. Proceedings

A. Opening of the Meeting

8. Opening remarks were delivered by Ms. Lin Yang, Deputy Executive Secretary for Programme, ESCAP; Ms. Alia El-Yassir, Regional Director, UN Women Regional Office for Asia and the Pacific; Ms. Khay Ann Borlado, Deputy Executive Director, Philippine Commission on Women; and Ms. Methmalie Dissanayake as the Representative of the CSO Forum.
9. Reflecting on the priority theme for the sixty-eighth session of the Commission on the Status of Women, the speakers focused on examining ways to accelerate the achievement of gender equality and the empowerment of all women and girls by addressing gendered poverty in the Asia-Pacific region, particularly through strengthening public policies, institutions and financing. They recognized the multiple and intersecting forms of discrimination women face, which push them further into poverty. The speakers highlighted the importance of ensuring the meaningful inclusion of women living in poverty in policy discussions, including through funding for civil society organizations dedicated to ending women's poverty. They called for stronger gender-responsive budgeting; recognizing, reducing and redistributing women's unpaid care and domestic work; promoting women's entrepreneurship; ensuring safe work environments; and addressing climate change and the transition to the green economy in ways that promote women's economic inclusion and advancement. The speakers expressed hope that if gender-responsive policies and programmes are put into place, poverty, including for women and girls, can be eliminated.

B. Session 1: Developing economic and social policies to address gendered poverty

10. Discussions in Session 1 entitled “Developing economic and social policies to address gendered poverty” were moderated by Ms. Cai Cai, Chief, Gender Equality and Social Inclusion Section, Social Development Division, ESCAP. The introductory presentation was delivered by Ms. Taylor Hana, Associate Director of Development Analysis, Frederick S. Pardee Center for International Futures. A panel consisting of Ms. Khishigbayar Amarsaikhan, Director General of the Policy Planning Department, Ministry of Labour and Social Protection, Mongolia; Mr. Nam Nguyen, Climate Advisor and CEO, KLINOVA Climate Innovation Consulting & Services, Viet Nam; Mr. Kamal Chetty, Chief Executive Officer, Investment Fiji, Fiji; and Ms. Pramila Rijal, President, South Asia Women Development Forum, Nepal informed the discussions.
11. The panel emphasized that women and girls are overrepresented in poverty and highlighted the importance of addressing women’s poverty to achieve the Sustainable Development Goals. They noted that child marriage, unpaid care and domestic work and the costs of having young children all contribute to women’s higher poverty rate, especially among young adult and working-age populations. They shared that women’s economic empowerment, women’s entrepreneurship and women’s involvement in public policies’ decision-making processes play a crucial role in enabling women to better access the labour market and ultimately improve gendered poverty. Increased female enrollment at primary, lower secondary, upper secondary, and tertiary levels; increased ratio of female to male wages; increased welfare transfers to poorer households; and reduced fertility rates were identified as elements that can meaningfully contribute to reducing women’s poverty.
12. The panel shared examples of the efforts of governments to integrate gender equality across various sectors. Initiatives such as transferring oversight tasks to gender equality or women’s advancement mechanisms to ensure coordination between different sectors and implementing gender-sensitive budget planning were highlighted. Additionally, support for women-led micro, small, and medium size enterprises (MSMEs) and climate resilience measures were discussed. The panel suggested tailoring financial products to the needs of women, through engaging them in the design of the products.
13. Following the panel discussions, government representatives shared examples of measures they have implemented to address women’s economic empowerment and fight women’s poverty. They acknowledged the need to address gender-based discrimination and harmful gender norms. Representatives highlighted the need to improve access to education and capacity development training, particularly in science and technology-related fields, for women and girls to facilitate employment access. They discussed efforts to increase women’s involvement in the workforce, including through recognizing, redistributing and reducing women’s unpaid and domestic work by improving the accessibility of childcare facilities and access to clean water, fuel, and sanitation facilities. Gaps remain in women’s representation in political and business leadership and senior positions and representatives highlighted efforts to reduce these gaps. Representatives recognized the prevalence of women-led MSMEs in the Asia-Pacific region and stressed the importance of targeted support through financial training.

14. Representatives highlighted social protection policies as key to addressing gender discrepancies and maintaining the welfare of women, children, persons with disabilities and older persons. Additionally, representatives shared efforts to build the capacity of a variety of ministries to consider gender in their work and strengthen coordination between different ministries and departments. To address the needs of diverse women, governments stressed the necessity of promoting the meaningful involvement of women and girls in designing laws and policies, including women in rural, remote and indigenous areas.
15. A representative from a United Nations entity emphasized the role sustainable agriculture and rural development can play in eliminating hunger and poverty, especially when gender transformative policies are applied and by closing the gender wage gap for agricultural activities. A representative from another United Nations entity highlighted the disproportionate impact of disasters on women and girls, including increased poverty. The representative called attention to the need to engage women in developing multi-hazard early warning systems, to ensure women receive the information they need to keep themselves and their families safe.
16. Civil society representatives emphasized the need to address the root causes of gendered poverty and to tackle systemic barriers perpetuating gender inequality. The representatives highlighted that because women are overrepresented in the informal sector, skills training and inclusive social protection are needed. They called for the elimination of discrimination in the workplace and noted the need for equal economic opportunities, particularly for women from marginalized groups, including through providing reasonable accommodation for women and girls with disabilities. They also stressed the importance of access to sexual and reproductive health and rights and protection from gender-based violence for women in all their diversity. The representatives called attention to the role unpaid labour plays in keeping women in poverty and stressed the importance of recognizing, reducing and redistributing this labour, including through increasing national financing to strengthen public services and infrastructure for childcare, care for older persons, and support for persons with disabilities. Additionally, the representatives called for strengthening women's ministries and machineries to address gender discrimination and eliminate all forms of gender-based violence, including through improving data collection and analysis to inform policies.

C. Session 2: Fiscal space and mobilizing financing for strategies to end women's poverty

17. Discussions in Session 2 entitled "Fiscal Space and Mobilizing Financing for Strategies to End Women's Poverty" were moderated by Ms. Philomena Gagnapragasam, Director, Asia-Pacific Institute for Broadcasting Development with a panel consisting of Mr. Joselito Basilio, Principal Economist, Department of Budget and Management, Government of the Philippines; Ms. Dakshita Dal, Independent Director at the National Stock Exchange of India Indices; Ms. Yumiko Yamamoto, Associate Professor,

Okayama University, Japan; and Ms. Radhika Lal, SDG Finance Policy Advisor, United Nations Development Programme (UNDP).

18. The panel discussed how governments address fiscal limitations to effectively prioritize funding for gender-responsive policies and programmes to end women's poverty, including sharing examples of the implementation of existing legislation on gender-responsive budgeting (GRB) and the monitoring and evaluation efforts that have followed. They highlighted how GRB can be progressively enhanced to address the needs of women, which extend beyond social sectors to the energy, water, transport, and care infrastructure still in need of development. It was emphasized that both budgetary and non-budgetary initiatives are needed to achieve lasting impact. Giving women priority in public employment schemes, financial inclusion, or the provision of time-saving household appliances that promote health such as energy-efficient cookstoves, were some initiatives highlighted. Further, the need for enhanced investment in care was stressed, in view of demographic changes.
19. The panel also discussed how governments in several countries in the region are integrating gender, child and climate change dimensions into their budgets. In turn, these different dimensions can share tools to track expenditures in government budgets to measure impact and improve policy in all these areas. The panel suggested that an overall well-being approach should be taken, acknowledging both fiscal and job multipliers that result from investing in gender equality.
20. The panel spoke about how to avoid blanket austerity measures and embrace bold and inclusive economic frameworks that are compassionate to human beings. They highlighted how the COVID-19 pandemic has shown how fragile economies and societies can be, and that there is a need to diversify in some countries from a strong dependence on tourism and remittances. The panel suggested that self-reliance, and sustainability offer protection against systemic shocks and that the care sector can play a significant role. They highlighted that care should be considered as a strategic economic sector - ensuring that environmental, social, and governance elements of sustainability are incorporated - and that adequate data are needed to design and monitor impactful policy measures addressing the needs of carers and those receiving care.
21. Following the panel discussion, government representatives shared the approaches they are implementing to address poverty in their respective countries and their efforts to reduce women's poverty. Many highlighted the use of GRB tools and approaches that address the needs of women living in poverty including cash transfer schemes, ensuring access to sexual and reproductive health, issuance of gender bonds, support to women entrepreneurs, supporting higher levels of political participation, and linking planning and budgeting to ensure efficiency, transparency and accountability of public resources. Other government representatives stressed how reducing women's poverty and addressing their needs requires targeted action, ensuring that households find a path out of poverty and are no longer dependent on cash benefits. Cooperation between central and lower levels of administration was also mentioned as a key governance issue to ensure resources are used efficiently to reduce women's poverty.

22. Civil society representatives highlighted the need for the cancellation of all unsustainable and illegitimate debts and the establishment of a fair debt resolution mechanism/platform. They also called for accessible, participatory and transparent GRB processes that incorporate gender and sex-disaggregated data, respond to the lived realities and reflect the demands of women and other marginalised identities. Further, they underscored the need for digital surveillance welfare systems to be co-designed by and made accessible to their intended users to minimize incorrect assumptions and to design and implement regular Women’s Human Rights Impact Assessments of economic reforms, policies and legislation. The civil society representatives further highlighted the importance of reviewing tax policies to identify gender biases and remove discriminatory provisions and policies that could result in inequality of outcomes across gender groups.

D. Session 3: New development strategies: toward caring, green economies

23. The session entitled “New Development Strategies: Towards Caring, Green Economies” was moderated by Ms. Maria Holtsberg, Humanitarian, Disaster Risk Reduction and Climate Portfolio Lead, UN Women Regional Office for Asia and the Pacific and included panellists consisting of Mr. Lok Nath Bhusal, Director, National Planning Commission, Government of Nepal; Ms. Sayema Haque Bidisha, Professor, Department of Economics, University of Dhaka, Bangladesh; Ms. Olga Djanaeva, ALGA Rural Women’s NGO, Kyrgyzstan; and Ms. Zonibel Woods, Senior Social Development Specialist, Asian Development Bank.
24. The panel discussed government approaches to address unequal care responsibilities that present barriers to women enjoying rights and realizing opportunities. The panellists shared examples of government efforts to recognize, reduce, and redistribute unpaid care work and reward and represent paid care work (5 Rs). The panel also considered the challenges that are faced in many countries around informal jobs in the care and green economy as well as unpaid work, for instance, care of children and adult dependents, recycling, rural energy, and water management. They discussed strategies such as the recognition of these workers in social protection systems and income support schemes. The panel also highlighted the need for investment in early child education and skilling of the workforce in care and green jobs.
25. Turning to the nexus of climate change and care, the panel discussed how some rural communities, including rural women, are affected by climate change and the impact this has on unpaid care work. They emphasized that women’s associations and movements need to be acknowledged as being at the forefront of their own experiences, representing and identifying the shifting needs of women in a climate change context. They stressed the importance of bringing women’s experiences to the decision-making table and the need for reliable financing to continue this work.
26. The panel also addressed the need for investments in climate change adaptation that generate decent work opportunities in the caring and green economies. They

highlighted that the rapid demographic change is a critical issue affecting most countries in the region and that it should be driving investments in developing the skilled workers who will be needed in health and education to respond to these changes.

27. Following the panel discussion, government representatives shared strategies they are implementing to incorporate the care and green sectors in their respective countries including efforts to build holistic approaches addressing the 5 Rs. Several examples including initiatives on improving social protection systems and investment in care infrastructure and services, were highlighted. Other government representatives linked the negative impact that climate disasters have on women’s livelihoods with how it directly affects their unpaid care burden and noted this is further compounded by harmful gender norms. Some representatives noted that national strategic plans for gender equality should include these areas specifically and national plans for disaster response, preparedness and recovery should integrate gender considerations, and assign women roles in leadership during disasters and their aftermath. They further discussed how lower levels of administration and the private sector should be included in these efforts.
28. Civil society representatives spoke about the need for advancing feminist-informed climate policies and actions that acknowledge unpaid care work, redistribute resources, acknowledge systemic gender and power inequalities, anticipate Artificial Intelligence (AI) disruption for women working in the green sector, and invest in low-carbon emission jobs for youth. They also highlighted the need to prioritise climate financing decision-making and implementation spaces at national, regional, and global levels that are accessible and responsive to the needs of all women and girls and their communities; free of red tape and bureaucracy to increase accessibility and equity for women, girls, and human rights activists. In this context, climate solutions, interventions, social benefits, and mitigation measures need to be gender transformative to ensure that all efforts to address climate change do not further exacerbate and widen inequalities for women and girls in all their diversity. To achieve this, stronger multilateral cooperation and greater financial commitments are needed, including overseas development assistance for the Pacific region, as geopolitical tensions, economic disparities, and intersecting crises are faced. They called for the full inclusion of women and girls in the development of loss and damage funds and to ensure that gender-responsive indicators and targets are included to measure results.

E. Session 4: Beijing Declaration and Platform for Action +30 Review: Presentation and overview

29. Session 4 entitled “Beijing Declaration and Platform for Action+30 Review: Presentation and overview” provided a brief overview of the global and regional reviews of the Beijing Declaration and Platform for Action, including the preparations for the Asia-Pacific Ministerial Conference on the Beijing+30 Review which will be held from 19 to 21 November 2024 in Bangkok, as well as an overview of the national review process. The presentations were made by Ms. Catarina Carvalho, Chief,

Intergovernmental Support Division, UN Women and Ms. Channe Lindstrøm Oguzhan, Social Affairs Officer, ESCAP.

F. Closing of the meeting

30. Mr. Srinivas Tata, Director, Social Development Division, ESCAP and Ms. Alia El-Yassir, Regional Director, UN Women Regional Office for Asia and the Pacific delivered the closing remarks.
31. They expressed appreciation to member States and all stakeholders for their active participation. They further expressed hope that governments will use the ideas and insights shared in the consultation, on eliminating gendered poverty and achieving gender equality and the empowerment of all women and girls, in their efforts to develop strategies, policies and programmes, and to inform their contributions to CSW68.

III. Suggested Actions

32. Within the context of advancing gender equality and empowering women and girls, the Asia-Pacific Regional Consultation on the sixty-eighth session of the Commission on the Status of Women (CSW 68) focused on the priority theme, "Accelerating the achievement of gender equality and empowerment through addressing poverty and strengthening institutions and financing with a gender perspective" and was thus organized into three segments: (1) Developing economic and social policies to address gendered poverty; (2) Fiscal space and mobilizing financing for strategies to end women's poverty; and (3) New development strategies: Towards caring, green economies.
33. The objective of the regional consultation was to provide an interactive forum for discussion amongst ESCAP member States and key stakeholders in Asia and the Pacific as well as to examine means and modalities for progressing on issues related to the priority theme vis-à-vis existing relevant international frameworks for action including the Beijing Declaration and Platform for Action (in particular the 2019 Asia-Pacific Declaration on Advancing Gender Equality and Women's Empowerment: Beijing+25 Review), the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, and the 2030 Agenda for Sustainable Development.
34. In line with the themes of the Consultation, the following suggested actions on the priority theme of the sixty-eighth session of the Commission on the Status of Women have been identified:
 - A. Addressing poverty and strengthening institutions and financing with a gender perspective**

1. Recognize and address the intrinsic interconnection between gender, poverty and economic inequality when accelerating actions to achieve the 2030 Agenda for Sustainable Development, in particular, Sustainable Development Goal (SDG) 1 to end poverty in all its forms everywhere, SDG 5 on gender equality and the empowerment of all women and girls, SDG 8 on decent work and economic growth and SDG 10 to reduce inequality within and among countries.
2. Continue to endorse and support global resolutions and regional initiatives related to poverty eradication, gender equality and recognizing the human rights of women and girls,ⁱ including the United Nations General Assembly Resolution 72/233, proclaiming the period 2018-2027 as the Third United Nations Decade for the Eradication of Poverty; United Nations General Assembly Resolution 47/196 proclaiming an International Day for the Eradication of Poverty and the ASEAN Framework Action Plan on Rural Development and Poverty Eradication 2021-2025.
3. Enhance regional and international collaboration within the Asia-Pacific region by designing and implementing policies and sharing research and good practices that are responsive to the linkages and causalities of gender and poverty.
4. Ensure the full, equal, effective and meaningful inclusion of women and girls in all their diversity as well as youth, older persons, persons with disabilities, ethnic or religious minority groups, indigenous communities, migrants, and refugees in vulnerable situations, through a whole-of-society approach.
5. Ensure women's participation in all areas and levels of public administration (government ministries and departments, authorities at regional and municipal levels, as well as financial and social institutions) with a strategy toward gender parity, including through mentoring, training, and skills development to reinforce women's leadership and political participation and combat gender bias and stereotypes, and identify actions that are inclusive, responsive, and equitable for institutional transformation.
6. Strengthen the capacity and coordination of national statistics and data production offices, government institutions and other research organizations to collect, analyse, disseminate and use gender-sensitive data covering areas on education, health and nutrition, trade and industry, work and economic participation, and violence against women, as well as time use data, to enhance the accurate measurement of gender-specific poverty. This data should be disaggregated on the basis of income, gender, age, race, ethnicity, marital status, migration status, disability, geographical location and other characteristics relevant to national contexts.

B. Developing economic and social policies to address gendered poverty.

7. Strengthen the capacity of national and local institutions to advance gender equality and eradicate poverty, specifically women's poverty.

- i. Fulfil current obligations under international and national legislation and continue to create an enabling environment for their implementation and monitoring and evaluation through strengthening national women's institutions' resources and capacity to ensure a whole-of-society approach in order to effectively address persistent gender equality gaps.
 - ii. Assess the gaps in implementing existing laws and policies on gender equality, such as laws addressing violence against women, the gender pay gap, as well as women's labour force participation and access to decent work, including in the informal economy, and, based on the evidence, ensure new laws and policies address these gaps, emphasizing the importance of adequate resource allocation to support these efforts, as relevant and appropriate.
 - iii. Introduce accountability mechanisms to engage women and girls in decision-making that affects their lives and promote gender mainstreaming, transparency and access to information in public institutions, which is both timely and accessible, so that people, including women living in poverty, can either stem or prevent practices that constrain women's access to public services and resources.
8. Prioritize increasingly gender-responsive micro, small and medium enterprises (MSMEs) and entrepreneurship policies that address the challenges faced by women entrepreneurs when establishing, maintaining and growing their businesses, thus ensuring the necessary enabling policies and regulatory environment, including facilitating women-led businesses' access to financial services, business development support services and investment promotion agencies.
9. Recognize the key role that women-led businesses play in fostering strong communities and include promoting women-led businesses in regional and local development strategies, including indicators and budgetary allocations, as appropriate.
10. Promote women's and girls' involvement in technology to bridge the digital gender gap and prevent their exclusion in the digital age, supporting initiatives that provide digital skills education, support women-owned businesses, and provide access to digital financial services.
11. Recognize the impact of climate change disasters, among other factors, in pushing large parts of the population, particularly women, children and adolescents, into poverty with those in vulnerable situations being pushed even further into poverty, and thus prioritize the development and implementation of early warning systems and anticipatory action tailored to address gender-specific vulnerabilities and risks in disaster-prone areas.
12. Invest in robust and sustainable social protection mechanisms that build the resilience of households, particularly women-headed households. Strengthen public and private insurance through appropriate legal and business frameworks, especially within microfinance initiatives and more widely, in order to support household's recovery from shocks and prevent deeper poverty.

C. Fiscal space and mobilizing financing for strategies to end women's poverty

13. Apply gender-responsive budgeting (GRB) methodologies when designing, implementing and reforming fiscal and monetary policies.
 - i. Prioritize GRB by establishing robust linkages between planning and budgeting processes, ensuring that gender considerations are integrated into all stages of the planning and budgeting cycle, from policy formulation to resource allocation and implementation as well as monitoring and evaluation, as appropriate.
14. Develop gender-responsive fiscal policies that promote gender equality, address women's specific needs and priorities, and ensure an equitable distribution of resources, as necessary and appropriate.
15. Integrate gender considerations into policy frameworks and instruments, designing policies to address and mitigate gender biases and avoid exacerbation of structural inequalities, through evidence-based and gender-sensitive interventions that improve women's access to credit and financial services, close the gender pay gap, and advance women's economic empowerment, including protecting vulnerable groups from fiscal austerity measures and other economic shocks, especially during crises.
16. Analyse the gender-differentiated impact of revenue-raising policies including through gender audits and by removing gender bias and discrimination in tax policies to ensure that tax revenues are raised and spent in ways that promote gender equality.
17. Introduce, as necessary and appropriate, gender-responsive progressive taxation strategies through designing tax policies that consider gender disparities in income, wealth, and economic opportunities and redistribute wealth to benefit women and girls.
18. Promote debt instruments such as social, sustainability and sustainability-linked bonds and loans that have gender equality as a priority objective as well as debt swaps that target specific gender equality goals. These are meant to finance projects that reduce gender inequalities and promote the empowerment of women.
19. Enhance the transparency, level of participation, and accountability of institutions responsible for developing and implementing policies to include women's perspectives by increasing information accessibility, promoting women's involvement in decision-making and strengthening multi-stakeholder participatory processes.
20. Increase investment in and access to public services that promote gender equality, prioritizing sectors such as education, employment, social protection, care infrastructure, and health care, including sexual and reproductive health and reproductive rights.

21. Implement policies and programs that include effective monitoring mechanisms to advance the achievement of the sexual and reproductive health related targets outlined in SDG 3, with the aim of promoting health and well-being. It is essential to conduct timely gendered analyses of these policies and programs, allowing for flexibility in adjustments based on evidence.
22. Encourage financing of feminist civil society organizations to bring the diversity of women's and girl's needs and emerging issues to the forefront, as necessary and appropriate.
23. Promote private sector engagement in national efforts that promote gender equality or similar initiatives that improve women's and girls' livelihoods, including through encouraging a shift in investment practices from investment for profit to investment for impact, as an alternative asset class that channels large-scale private capital to address social and environmental challenges, directing it toward gender equality and women's empowerment.

D. New Development Strategies: Towards Caring, Green Economies

24. Value women's unpaid care and domestic work and invest in the care economy
 - i. Recognize care as a public good, ensuring universal access to quality, accessible and affordable care services.
 - ii. Redistribute unpaid care and domestic work responsibilities across families, communities, the market and the State while addressing deep-rooted negative social norms and gender stereotypes and creating decent work opportunities for women.
 - iii. Implement comprehensive care-related social protection measures, including social assistance, welfare, and insurance programmes throughout the life cycle.
 - iv. Design and implement employment-related care policies, including flexible working arrangements and telecommuting, to support women's participation in the labour force.
 - v. Recognize the economic, physical, and mental health impacts of climate change and ensure climate financing and relevant climate change adaptation and mitigation strategies, programmes, policies and measures are designed to value community response efforts and address the often disproportionate amount of women's unpaid work related to reforestation, conservation, waste management and land rehabilitation, among others.
25. Gender-responsive climate action for a just transition
 - i. Develop public policies that integrate a gender lens in climate action and sustainable development initiatives.
 - ii. Recognize the role of women in energy conservation and sustainable consumption and provide further support for women and girls to transition to renewable energy sources.

- iii. Foster women's economic empowerment, including catalyzing women's entrepreneurship, related to environmental sustainability (such as energy conservation, sustainable consumption, clean energy and water management technologies), as well as promote careers in science, technology, engineering and math (STEM) related sectors.
- iv. Increase the share of climate and environment finance that supports gender equality outcomes through multi-sectoral and multi-stakeholder implementation, including dedicated budgets that focus on gender equality as a specific outcome of climate and environment investments.
- v. Promote programmes to enhance women's involvement in decision-making and leadership across all levels of climate action, ensuring equal participation and opportunities for women and men to contribute to and benefit from climate change, adaptation and mitigation initiatives, including throughout all phases of disaster risk reduction and disaster response.
- vi. Invest in green jobs, recognise care jobs as green jobs, and ensure that women and girls can access the relevant education and training to benefit from the transformation of work in the greening of the economy.
- vii. Promote climate-resilient farming practices and provide women with training and resources for sustainable agriculture. Additionally, improve food security and nutrition for women and girls in affected areas by supporting local production, diversification and preservation.

¹ The Universal Declaration of Human Rights, ([A/RES/217\(III\)](#)); the International Covenant on Economic, Social and Cultural Rights ([A/RES/2200A\(XXI\)](#)); the International Covenant on Civil and Political Rights ([A/RES/2200A\(XXI\)](#)); the Convention on the Rights of the Child and the Optional Protocols thereto ([A/RES/44/35](#)); The Convention on the Rights of Persons with Disabilities ([A/RES/61/106](#)); [The Beijing Declaration and Platform for Action](#) ([A/CONF.177/RES/1](#)); The Convention on the Elimination of All Forms of Discrimination against Women ([A/RES/34/180](#)); The Declaration on the Elimination of Violence against Women ([A/RES/48/104](#)); [The Vienna Declaration and Programme of Action](#) (1993); The outcome of the twenty-third special session of the General Assembly, entitled "Women 2000: gender equality, development and peace for the twenty-first century" ([A/RES/S-23/2](#) and [A/RES/S-23/3](#)); The United Nations summit for the adoption of the post-2015 development agenda ([A/RES/70/1](#)); The Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus ([A/RES/63/239](#)); The Addis Ababa Action Agenda of the Third International Conference on Financing for Development ([A/RES/69/313](#)); General Assembly resolutions [A/RES/56/129](#), [A/RES/58/146](#), [A/RES/60/138](#), [A/RES/62/136](#), [A/RES/64/140](#), [A/RES/66/129](#), [A/RES/68/139](#), [A/RES/70/132](#), [A/RES/72/148](#) and [A/RES/74/126](#) on the Improvement of the situation of women and girls in rural areas; Resolution on the Girl Child ([A/RES/76/146](#)); [The Programme of Action of the International Conference on Population and Development](#) (1994); The Political Declaration on HIV and AIDS: Ending Inequalities and Getting on Track to End AIDS by 2030 ([A/RES/75/284](#)); Women and girls and the response to the coronavirus disease (COVID-19) ([A/RES/75/157](#)); Global Compact for Safe, Orderly and Regular Migration [A/RES/73/195](#); Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women's Empowerment ([ESCAP/MCBR/2019/2/Add.1](#)). Security Council resolutions [S/RES/1325](#), [S/RES/1820](#), [S/RES/1888](#), [S/RES/1889](#), [S/RES/1960](#), [S/RES/2106](#), [S/RES/2122](#), [S/RES/2242](#), [S/RES/2467](#) and [S/RES/2493](#) on women and peace and security; Human Rights Council resolutions [A/HRC/RES/17/11](#), [A/HRC/RES/20/12](#), [A/HRC/RES/23/25](#) and resolutions [A/HRC/RES/26/5](#) and [A/HRC/RES/26/15](#) on the

elimination of discrimination against women and on accelerating efforts to eliminate all forms of violence against women.; Human Rights Council Resolution on the Centrality of Care and Support from a Human Rights Perspective ([A/HRC/RES/54/6](#)). United Nations General Assembly Human rights and extreme poverty ([A/RES/63/175](#)); United Nations General Assembly Resolution ([A/RES/72/233](#)), proclaiming the period 2018-2027 as the Third United Nations Decade for the Eradication of Poverty; the New Urban Agenda ([A/ES/71/256](#)); the SIDS Accelerated Modalities of Action (SAMOA) Pathway ([A/RES/69/15](#)); the Promotion of sustainable tourism, including ecotourism, for poverty eradication and environment protection ([A/RES/41/240](#)); United nations General Assembly Resolution on the Observance of an international day for the eradication of poverty ([A/RES/47/196](#)).