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Briefings

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Making Financing for Development Work for Gender Equality: What is needed at Addis and beyond

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Summary

Throughout the Post-2015 process, many governments have successfully championed gender equality within the Sustainable Development Goals (SDGs). It is now vital that sufficient funding is secured and that, crucially, this is of high quality and raised in a way that promotes gender equality and women's rights. The Third International Conference on Financing for Development (FfD3) provides a timely opportunity. However, although there has been significant visibility of gender equality issues within the FfD3 process, there has been limited recognition that different sources of financing have differing impacts on gender equality or that gender biases within the economy continue to reinforce discrimination against women and girls.

In the briefing, the benefits and pitfalls of financing from three sources are explored. **Domestic revenue** through taxation is the most reliable way to raise sufficient revenue for gender equality, but the way it is raised is itself not gender neutral. The negative impact of austerity measures on women and girls is also noted. For the poorest countries, **official development assistance** remains an important source of financing – and needs to be not only sufficient but also appropriate, high quality and well targeted, with its impact adequately measured. **Private financing** is increasingly seen as a key source of finance, but is not necessarily the best way to increase the provision of infrastructure and public services for people living in poverty, moreover the negative impact of unregulated foreign direct investment can substantially offset the benefits of increased resources – exposing the urgent need for regulation. Also explored in the briefing is the importance of **women's rights organisations** that are a vital catalyst for realising gender equality and women's rights and must receive adequate, appropriate funding from both official and private sources if the SDGs, and existing commitments, are to be achieved.

In the final section of the briefing, we call upon governments to continue to champion gender equality and women's rights throughout the FfD process. Specific recommendations are made on the need for strong commitments on sufficient and appropriately high quality funding, and on recognition of the need to address prevailing gender discrimination in the economy.

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1. Introduction

In July 2015 world leaders will meet in Addis Ababa, Ethiopia, for the Third International Conference on Financing for Development (FfD3). As a follow-up to the previous FfD International Conferences in Monterrey (2002) and Doha (2008), Addis has the essential task of addressing structural conditions for the implementation of development commitments to date, including agreeing the financial 'means of implementation' (MOI) for the new Sustainable Development Goals (SDGs).[1] Although FfD3 is not a pledging event as such, the stakes are high as the result will be an inter-governmentally negotiated and agreed outcome on harnessing resources to finance development through public and private means, trade, managing external debt, global governance and systemic reforms.[2]

Women's rights advocates have been making critical contributions to the FfD discussions and have an important role to play on the road to Addis and beyond. In the past decade, gender equality and women's empowerment have received unprecedented attention, but chronic and persistent underinvestment has held back implementation of crucial agreements such as the Beijing Platform for Action, the Programme of Action of the International Conference on Population and Development (ICPD) and the Millennium Development Goals (MDGs).[3] Implementation of all these commitments has been unacceptably slow.

In negotiations on the new development framework to replace the MDGs, a number of UN member states have championed and supported a standalone goal on gender equality and women's empowerment (SDG5) as well as gender mainstreaming throughout the SDGs.[4] The crucial next step for these governments is ensuring that ambitious financial MOI are in place so that enough funding and, crucially, high quality resources are made available to meet new and existing gender equality and development commitments.

FfD3 presents a historic opportunity to shape development resource flows and address gaps in financing sustainable development for years to come. It is therefore imperative that governments represented at Addis ensure the FfD3 outcome is driven by a human rights and a gender-responsive approach. It must be fit to deliver both long-established and newly won commitments on gender equality and women's rights.

In this briefing we outline the key gender and women's rights issues and challenges at stake in domestic public finance, aid, private finance and investment in women's rights organisations. We call upon governments to act as gender champions by mobilising sufficient dedicated and high quality resources to close gaps in financing for gender equality and the fulfilment of women's rights.

Box 1: Six key reasons for an ambitious FfD3 agreement to champion women's rights

1. As UN Women has identified, the transformative ambition of the post-2015 agenda will only be realised if "unprecedented levels of financing, in scale, scope, and quality are committed to implement the gender equality objectives of the [SDG] agenda" and existing commitments such as the Beijing Platform for Action.[5] Prioritised and dedicated resources are needed, alongside the mainstreaming of gender equality in the mobilisation and allocation of resources from all sources.
2. The FfD process will have to overcome structural challenges, and ground financing for development in human rights, in order to lay the conditions for achieving gender equality and women's rights - which are essential in and of themselves, but also as a means to achieve all other aspects of the SDGs.
3. The structure of the global economy will determine the flow of finance and consequently the success or failure of the FfD process and realisation of the SDGs. Many of the world's women are at the bottom of the current economic model, which relies heavily on the exploitation of their labour and their unpaid care work.[6] A new agreement in Addis Ababa is vital to pave the way for a fully inclusive and just global economic system with women's rights at the centre.
4. While more resources are needed to close gaps in financing for gender equality, not all resources are equally effective. All means of development finance present specific opportunities and challenges for gender equality and women's rights and need to be scrutinised, mobilised and applied accordingly.
5. Commitments have been made by governments at UN summits and conferences, including those on FfD, on financing for gender equality including gender-responsive budgeting (see Box 2). Yet implementation and accountability remain weak and need to be strengthened.
6. Women's rights organisations are critical actors to hold governments, the international community and all other stakeholders accountable. Their full, meaningful and equal participation in the Third International Conference on Financing for Development, as well as in economic decision making at all levels, is fundamental to ensure the FfD process and its follow-up challenge the structural obstacles and take action to implement women's rights obligations. Yet funding for women's rights organisations is low and must increase.

2. Financing for gender equality – the landscape

2.1 Gender financing gaps in MDGs and SDGs

In 2006 a group of economists from Levy Economics Institute and the UN Millennium Project analysed the gender equality financing gap in low income countries in the context of realising the MDGs.[7] They forecasted that the gap would increase from US$30 billion in 2006 to as much as US$83 billion in 2015.[8] Although no specific costing for achieving gender equality and realising women's rights has yet been done within the SDG context, the required sums will be huge. Dedicated funding will be needed for all targets within the gender goal. Targeted resources for gender equality will also be necessary across other SDGs if they are to be successfully implemented.

2.2. Gender equality and the economy

The greatest omission in most discussions around FfD3 to date has been the lack of recognition of the impact that the current economic model has on gender equality and the fulfilment of women's rights. Women, particularly the most marginalised, are systematically disadvantaged through the market exploitation of their cheap labour, their exclusion from social protection and financial services, and the governments' failure to recognise or remunerate their vastly greater share of unpaid care work. Austerity policies or insufficient revenue further constrain government's ability to provide basic public services, women's unpaid care work increases even further. According to research by ActionAid, if women were both paid as much as men and had the same access to jobs as men, they *could be* US$17 trillion better off. In addition, if the potential value of their unpaid care work was translated into monetary terms, this figure would be even higher.[9]

Therefore, FfD3 must focus not only on the quantity of financial resources available to finance gender equality objectives, but also on assessing the gender impact of the prevailing macro-economic and financial climate, as well as policies and practices to mobilise different means of development finance.

2.3 Money and data for gender equality and women's rights

In her keynote address during the panel discussion at the 59th UN Commission on the Status of Women, Professor Diane Elson noted: **"**The problem is not with the shortage of funds *per se* but because they are not sufficiently mobilised to achieve gender equality objectives."[10] In the sections below we suggest how sufficient funds could be raised, for example, through more progressive domestic taxation and the prevention of tax dodging.

We also draw attention to the fact that where limited efforts have been made to ensure that some resources are available for gender equality objectives, the gender footprint of different types of financing, along with the implications of current policies and practices to raise governments' revenue and the profits of transnational corporations, have received insufficient attention.

Equally important to accelerate progress is investing in gender-sensitive monitoring and collection of data. At present, data collection, disaggregation and analysis do not capture or respond effectively to the realities of women.[11] Therefore, it is hard to measure progress, track financial allocations and identify gaps to achieving gender equality and women's rights within the context of all means of development finance which the conference in Addis Ababa will discuss.

3. Gender equality in the FfD process, Addis conference and beyond

3.1. Background to the FfD process

The foundation of the UN FfD process and the forthcoming Addis conference is the Monterrey Consensus agreed in Mexico in 2002,[12] followed by the Doha Declaration on Financing for Development adopted in Qatar in 2008.[13] In Monterrey, developing and developed countries met for the first UN International Conference on Financing for Development to discuss systemic issues and agree on a holistic approach to finance the implementation of development agreements, including the MDGs. Six crucial areas were identified and put on the Monterrey and Doha agenda, namely: domestic resource mobilisation, private flows, international trade, aid, external debt, and systemic issues of monetary, financial and trading systems. The expectation was that improving these areas would go a long way to eradicating poverty and supporting sustainable, gender-sensitive, people-centred development. It is now the task of the Addis Ababa Conference to follow up and advance the FfD process to the next stage, including living up to the transformative ambitions of the SDGs.

BOX 2: Existing commitments on financing for gender equality and women's rights

1. **The Monterrey Consensus** (2002) highlighted that *"gender-sensitive, people-centred development – in all parts of the globe – is essential"* (paragraph 8) and called on relevant actors to *"mainstream the gender perspective into development policies at all levels and in all sectors"* (paragraph 64).[14]

2. **The Doha Declaration on Financing for Development** (2008) reiterated the recommendations of Monterrey and went further:

   ''We recall that gender equality is a basic human right, a fundamental value and an issue of social justice; it is essential for economic growth, poverty reduction, environmental sustainability and development effectiveness. We reiterate the need for gender mainstreaming into the formulation and implementation of development policies, including financing for development policies, and for dedicated resources. We commit ourselves to increasing our efforts to fulfil our commitments regarding gender equality and the empowerment of women" (Paragraph 4).[15]

3. Governments committed themselves to financing for gender equality in many international agreements including the **Beijing Platform for Action,**[16] **International Covenant on Economic, Social and Cultural Rights**[17] **and the Agreed Conclusions from the subsequent sessions of the UN Commission on the Status of Women (CSW).**[18]

4. Most recently, through the **Political declaration on the occasion of the twentieth anniversary of the Fourth World Conference on Women** (March 2015) governments pledged to take concrete action in order to ensure:

   ''significantly increased investment to close resource gaps, including through the mobilization of financial resources from all sources, including domestic resource mobilization and allocation and increased priority on gender equality and the empowerment of women in official development assistance (…)[and] strengthened accountability for the implementation of existing commitments" (Paragraph 6).[19]

3.2. The route to Addis

It has been heartening that, on the route to Addis, governments from all regions have highlighted the importance of gender equality and women's empowerment more than ever before in the FfD process.[20] For example, during the First and Second FfD Drafting Sessions (January and April 2015) joint statements on gender equality were delivered first by Iceland, and then by Switzerland on behalf of over 20 governments including the UK.[21] This welcome attention was further reflected in the Zero Draft of the Addis Ababa Accord (March 215) which:

"commit[ed] to ensure gender equality and promote and protect all human rights" (paragraph 1) *and "reiterate[d] the need for gender mainstreaming in the formulation and implementation of financial and economic policies and agree[d] to implement transformative actions to ensure women's equal rights, access and opportunities for participation and leadership in the economy"* (paragraph 6).[22]

Twenty years after the adoption of the Beijing Platform for Action, and over a decade since the first FfD conference in Monterrey, gender equality is now firmly on the agenda and in the discussion on financing.[23]

3.3 The challenges ahead

Yet the job is far from done for women's rights advocates and governments aspiring to champion gender equality in the new post-2015 development framework and beyond. Although attention to gender equality has been visible in the FfD3 process to date, the approach has been too limited. In the Zero Draft of the Addis Ababa Accord and the FfD3 discussions to date, the emphasis remains on women as economic agents instrumental to the profitability and competitiveness of businesses, and as drivers of GDP growth.[24] However, the impact on women's lives – and spill-over benefits for development and growth – will be short-lived unless investments are targeted to change women's subordinate position in the economy and address both structural causes and consequences of gender inequality.

Nor has an understanding of the implications of different forms of financing on gender equality been sufficiently appreciated or discussed. Below we explore in more depth the opportunities and challenges for advancing gender equality and women's rights in the FfD3 process in four areas: **tax and domestic public finance, aid, private financing and investment in women's rights organisations**. In doing so we build on, and refer to, GADN members' priorities and areas of expertise.

In other critical areas such as debt, trade, and systemic issues, GADN supports the position of the feminists and women's rights advocates united in Women Working Group on Financing for Development (WWG on FfD),[25] which have been engaging at every stage of the FfD3 calling for a human rights based approach to underpin the negotiations and the Addis Conference. Their responses to the subsequent drafts of the Addis Ababa Accord give a comprehensive overview of issues at stake with regard to all means of development finance, and suggest the language we would like to see in the Addis Ababa Accord in July.[26]

4. Women's rights, gender equality tax and domestic public finance

Tax revenue is the most sustainable and dependable form of finance to support progress towards the realisation of human rights and gender equality.[27] It pays for essential public services, including schools, clinics, shelters for survivors of violence, energy access, crèches, water and sanitation, and social protection.[28] While many countries are still far from being able to mobilize 20 per cent of their GDP in tax revenue, the amount considered necessary to finance the commitments of the MDGs, tax revenue is growing. In Sub Saharan Africa in 2012, countries mobilised USD 520 billion in tax revenue, more than ten times the USD 50 billion they received in aid.[29] Women, especially those living in poverty, depend on public services more than men do – particularly given their roles as unpaid carers and community managers – and they are often disproportionately represented among public sector workers. However, their voices are often left out of political decisions about how public resources are allocated.[30] In this context, it is fundamental that fiscal policy, including taxes and governments' budgets, does not reinforce gender inequality but actually seeks to create a more equitable society – starting with a recognition of the pivotal importance of women's unpaid care work for the social well-being, economic sustainability and reproduction of the workforce.

4.1 Mobilising maximum available resources to finance women's rights obligations

The International Covenant on Economic, Social and Cultural Rights states that government should mobilise maximum available resources for the progressive realisation of human rights. This principle should guide states to proactively seek needed resources, including by improving tax collection.[31] Yet, one of the main obstacles to mobilising adequate levels of revenue remains the huge quantities of profit that leave developing countries untaxed.[32] The Tax Justice Network estimates that there could be at least US$21 trillion dollars hidden away in tax havens[33] and a 2014 Africa High Level Panel report stated that the continent lost almost 5.7 percent of GDP to illicit financial flows over 10 years, including through trade mispricing and shifting of private capital by wealthy individuals.[34] This is happening because of unjust and outdated global tax rules that allow transnational corporations and wealthy individuals to shift profits away from where they engage in economic activity and report them in territories far from the reach of tax authorities. Developing countries are actually net losers and it is estimated that secrecy jurisdictions are depriving the world of US$150 billion of revenue – enough to end extreme poverty twice over.[35]

Curbing tax dodging requires improved co-operation by governments in matters of taxation at global level. Current processes of reform, led by the Organisation for Economic Co-operation and Development (OECD), leave developing countries at the margin of decision making and have been found to privilege those issues in tax policy which matter the most for richer countries.[36]

The tax base is eroded further by tax incentives driving countries into a 'race to the bottom' to attract foreign direct investments by transnational corporations. Revenue foregone through tax incentives can reach staggering levels. In Cambodia, for example, the subsidies to garment factories and enterprises, including tax and duty incentives, amounted to US$1.3 billion in 2013 – equivalent to over four times Cambodia's combined government and donor spending on healthcare in 2012.[37] In Colombia in 2009, the government lost 53 percent of its possible income through tax exemptions to transnational corporations,[38] and in Sierra Leone in 2012, tax incentives amounted to 59 percent of the government budget, equivalent to more than 10 times the health budget and seven times the education budget.[39]

4.2 Mobilising tax revenue can promote or undermine gender equality

Raising revenue through taxation presents further challenges for the gender equality agenda, especially when tax systems do not target those most able to pay. It is worrying that in the FfD3 discussions to date, the emphasis has been on the inclusion of the informal sector in the formal economy as a strategy to broaden the tax base and increase governments' revenue mobilisation.[40] This will disproportionately impact women living in poverty. Globally more than half of all employed women are in informal employment and in sub-Saharan Africa and South Asia over 80 percent of all jobs for women involve unregulated and vulnerable work.[41] Moreover, many women in the informal sector already pay taxes either through value added tax (VAT) or other levies. A study conducted in Ghana with women working as petty traders in Accra found that more than 90 percent of them paid tax, up to 37 percent of their income.[42] In sub-Saharan Africa, 4 out of 5 countries have VAT, which raises about 25 percent of the governments' total revenue.[43] High VAT reliance, however, hits women living in poverty disproportionately more, as they are the primary carers and the main consumers of the basic products for the household. Exempting basic goods should thus mitigate the regressive impact of VAT.[44]

In addition, and within the context of the widespread gap between women's and men's wages and their employment rates,[45] income tax provisions can further discourage women from taking up paid work when tax allowances for dependants favour a stereotypical male breadwinner model. In Morocco, for example, the tax allowance for dependents is automatically assigned to men and working women have to legally prove they are head of the household before being able to file for the allowance.[46] In addition, as these benefits rarely keep up with the cost of care services such as crèches, their effectiveness is limited and it is thus 'cheaper' to outsource the care responsibilities to women and make them stay at home.[47]

4.3 Austerity measures hit women harder

As stated in the CSW 58 Agreed Conclusions, fiscal policy should "institutionalise a gender responsive approach to ensure gaps in resourcing gender equality and women's rights are addressed and adequately resourced".[48] However, austerity policies, implemented in developing countries for decades through Structural Adjustment Programmes imposed by the World Bank and the International Monetary Fund, have reduced spending on essential services and social policies, with dire consequences for women and children. These policies – typically geared towards reducing budget deficits to very low levels and keeping inflation low[49] – continue to be implemented in response to the global financial crisis which started in 2008, in countries North and South, with dire consequences for women.[50]

In 2014, the UN Special Rapporteur on Extreme Poverty and Human Rights stressed in her report that International Financial Institutions (IFIs) and development banks should ‘‘consider human rights obligations and impact when setting conditions and policies in the area of fiscal policy; in particular, promote progressive rather than regressive taxation and ensure that all States are granted space to conduct counter-cyclical fiscal policies’’.[51]

Box 3: Towards better outcomes for women: improving gender-responsive budgeting (GRB)

GRB is a widely used approach that seeks to analyse tax and budget policies with the aim of improving gender equality outcomes. GRB has also been used to scrutinise aid spending. In addition, GRB is helpful in checking whether fiscal policy is fulfilling human rights obligations such as those in the Convention on Elimination of All Forms of Discrimination Against Women (CEDAW). GRB assesses the gendered impacts of public spending, taxation and public service delivery by using sex-disaggregated data on who benefits from categories of spending and service provision, and the incidence of taxation. GRB should also consider the overall composition of national budgets by looking at total spending, total revenue and deficit financing. GRB should encompass all sectors of the budget, going beyond health and education to include, for example, infrastructure. This means that GRB is not only about tracking money spent on women but should be used to identify ways in which structural barriers to women’s equality can be removed.[52]

GRB has been applied in many countries in planning processes within Ministries of Finance. The role of Women’s Ministries is crucial to ensure commitments are implemented and provide strong accountability. However, the Government Spending Watch Report of 2013 estimated gender responsive spending through women’s national machineries for 13 countries to be an abysmally low 0.4 percent of GDP.[53] This clearly shows how much national women’s machineries are under resourced, which has repercussions on the effectiveness of GRB.

In contrast, the government of Nepal is an example of best practice: it introduced GRB in 2007–08 across its development policy framework. The government implemented measures such as gender audits of ministries, awareness raising and the establishment of a GRB committee. The Ministry of Finance developed a tracking system which covered both public spending and aid. As a result, gender-responsive budget allocation grew from 11 percent in 2007 to almost 22 percent in 2011, which contributed to improved public services for women and girls.[54]

5. Effective aid for gender equality and women's rights

Historically official development assistance (ODA) has played a crucial role in helping developing countries deliver on their gender equality obligations and has been a fundamental resource for women's rights organisations. ODA has been pivotal in fighting poverty and implementing the MDGs and will remain relevant for supporting the SDGs, particularly in the least developed countries and fragile states, for which it represents over 70 percent of available external finance.[55]

5.1 Tracking ODA spending on gender equality and women's empowerment

To boost international commitments to ODA, it is necessary to track how much is being used to advance gender equality and women's rights, and then, crucially, where and how effectively that money is being spent.

The Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) Gender Equality Policy Marker is currently the best tool available to track ODA allocated to support gender equality and women's empowerment. DAC members use the marker to indicate for each aid activity whether it targets gender equality as one of its policy objectives. Aid activities can be classified as targeting gender equality as a 'principal' or 'significant objective', or as 'not targeted'.[56] As a statistical instrument, the marker provides a snapshot of the proportion of gender-focused aid in different sectors in different countries and by different donors. What the marker can't do, however, is to track aid in support of gender equality through direct budget support or debt relief.[57] In 2012–13 on average 92 percent of all sector-allocable aid was screened against the gender equality marker by the members of the DAC.[58]

A second tool to measure ODA support for gender equality is the specific Creditor Reporting System purpose code on women's equality organisations and institutions, which helps to track funding and identify trends in DAC donors' support to women's civil society organisations and national women's machineries. By definition, activities recorded under this purpose code get the score 'principal' against the gender equality marker.[59]

Although violence against women and girls (VAWG) is one of the most pervasive human rights violations, affecting 35 percent of women globally,[60] it is almost impossible to analyse financing trends and estimate how much ODA has been channelled to this critical area to date. This is because the DAC Creditor Reporting System has not had a code or category to assess the volumes of aid in support of ending VAWG. However, it is heartening that this fundamental accountability gap has recently been addressed. The OECD-DAC Network on Gender Equality (GENDERNET) has submitted a proposal for the introduction of a new purpose code to track aid activities in support of ending violence against women and girls, which is expected to be adopted at the end of May 2015. Consequently, it is anticipated that application of the new code will start in 2017 on 2016 flows, just in time to review the donors' action on the implementation of the SDGs.[61]

5.2 Looking back: MDGs, ODA and gender equality

Within the context of the MDGs, especially MDG3, the last decade has seen an unprecedented increase in aid aimed at gender equality and women's empowerment. DAC countries' aid volumes devoted to these areas increased more than threefold over the course of the MDGs, from US$8 billion in 2002 to US$28 billion in 2013,[62] and predominantly targeted social sectors such as health and education. However, as the figures below show, there has not been a corresponding increase in aid to tackle the bigger spectrum of women's specific needs.

In fact, in 2012–13 only about 30 percent of aid screened against the OECD-DAC gender equality marker had gender equality as a 'principal' or 'secondary' objective. The numbers were even smaller for aid with gender equality as a 'principal' objective and accounted for as little as US$4 billion, or 5 percent.[63] Moreover, ODA support for such crucial areas as women's economic empowerment, family planning, peace and security, or women's participation and leadership, have remained stalled and insufficient.[64] For example, according to the OECD data, aid in support of family planning declined as a share of aid to population policies and programmes from 71 percent in 1995 to around 20 percent in 2011.[65] Furthermore, in 2011 and 2012 only US$469 million (just two percent) of all bilateral aid was directed towards initiatives that had women's economic empowerment as a principal objective.[66]

Furthermore, new aid modalities, with an increased role for the private sector and focus on short term, quantifiable results, have not proved conducive to the kind of transformative change needed. Instead aid should be given in a way that supports interventions aimed at longer-term structural and behavioural change including for women's rights organisations.[67]

5.3 The way ahead: FfD discussions and ODA in support of SDGs

The outcome statement of the 2002 Monterrey FfD conference set a commitment for donor countries to meet the MDGs by increasing their aid spending to match the 0.7 percent Gross National Income (GNI) target agreed internationally by the UN General Assembly in 1970. Currently only Sweden, Luxembourg, Denmark, Norway, and the UK have reached the 0.7 percent target, with only a few other countries even committing to reaching it in the near future.[68] It is thus fundamental that donors re-commit to deliver 0.7 percent of their GNI in ODA flows, alongside improving the quantity and quality of aid for women's rights and gender equality in Addis Ababa.

Donors should be strengthening the implementation of long-standing ODA quantity and quality commitments. But instead they are calling for ODA to serve as a catalyst for other types of development finance flows, in particular private finance. This raises two issues. The first is whether supporting an increase in domestic resource mobilisation could better fulfil this catalyst role.[69] More fundamentally, there are concerns as to whether this approach risks diminishing the mandate of ODA in tackling poverty. ODA's long-term objective should be supporting the world's poorest people to take control of their lives, ending countries' dependency on further assistance, and increasing the sustainability of resources to tackle poverty and inequality, including gender inequality.

6. Private finance, gender equality and women's rights

With the economic crisis still looming, many governments are increasingly looking at the private sector, and especially transnational corporations, as a key partner to help meet their financing obligations. Similarly, the growing influence of private sector advocates has been observed within the SDGs and FfD processes.[70] However, private financing is not necessarily the best way to increase the provision of infrastructure and public services for people living in poverty. Moreover, as we show below, the negative impact of unregulated foreign direct investment (FDI) can substantially offset the benefits of increased funding. Finally, growing private philanthropy can be a source for good, yet so far has largely missed the mark in challenging the root causes of gender inequality and discrimination.

6.1 The limits of the private sector in financing public services and promoting gender equality

Donors, like other development actors, have always engaged with the private sector. In the context of the SDGs and FfD3, the difference is not about a new actor coming into the picture, but about governments seeking new ways to maximise their contribution and the prominence of public–private partnerships (PPPs), which are increasingly seen as a magic bullet for investments in infrastructure, services, and sustainable development overall.

In particular, 'leveraging' public financing[1] through private investments in infrastructure and key services such as healthcare, education or care raises concerns. Public

[1] Although the term 'leveraging' is not always used in a consistent way, it involves a small amount of public money or a guarantee being put on the table to encourage the investment of a larger sum of private money. It is defined by the World Bank as: "the ability of a public financial commitment to mobilise some

services are powerful redistributive tools for more equal societies and can play a crucial role in creating enabling conditions for gender equality.[71] However, the profit-driven agenda of the private sector means that, unlike governments, they don't have obligations to invest in responding to the needs of the poorest and most marginalised – nor are they accountable to the citizens of the countries they operate in. In fact, there is very little evidence of either financial or development additionality of such 'leveraged' projects. Moreover information on the specific criteria to assess the additionality of such engagements is very limited,[72] let alone any application of gender analysis or requirement for investments to be gender responsive.[73] For example, a 2014 review by the World Bank's Independent Evaluation Group of the 128 Bank-financed PPPs found that the main measure of 'success' of these projects was their profitability.[74] Nor is there much evidence that substantial private finance will be forthcoming. In fact the private contribution so far has been way below expectations with as much as 80–85 percent of all infrastructure investments in developing countries being publicly funded over the last decade.[75]

In addition, as has been widely documented, the privatisation of public services often leads to an increase in out-of-pocket expenditures, worsens gender inequality and increases demands on women's unpaid care work to fill in the gaps.[76] These expenses can be catastrophic, especially for women living in poverty. For example, it has been estimated that in Bangladesh, China, India, Nepal and Vietnam more than 60 percent of healthcare costs are paid out-of-pocket by households.[77]

Moreover, 'leveraged' projects and PPP initiatives can impose substantial debt burdens or contingent liabilities on national budgets while also diverting scarce resources from where they are needed the most. In Lesotho, the Ministry of Health has been using more than half of its health budget to support a partnership with the private partner running the main hospital in the country and at the same time generating 25 percent returns for the latter.[78] Such examples show the pitfalls of entering PPPs without ex-ante assessment of their impact, and application of concrete principles to govern such investments to ensure than no harm is done and they can bear positive sustainable development outcomes.

6.2 Regulating transnational corporations

In the statement on gender equality delivered by Iceland during the first FfD3 drafting session in January 2015, the group of over 20 governments stressed that:

''the private sector is an important partner in advancing the gender equality and the women's economic empowerment agenda: firstly as employers advancing family

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larger multiple of private capital for investment in a specific project or undertaking." See CAFOD et al., 2015, *Delivering sustainable development: A principled approach to public–private finance*. Available at http://www.eurodad.org/files/pdf/55379eda24d40.pdf *friendly policies, equal pay and opportunities for promotion and secondly as investors in women, by putting their philanthropic dollars into initiatives and causes that support women's participation and empowerment in the economy and society.*[79]

It is true that the private sector in its many forms, including the domestic private sector, has the potential to play an important role in advancing gender equality. However, the tendency is to equate the private sector overall with transnational corporations. In fact, the footprint of many transnational corporations has all too often been deleterious to gender equality.[80] Although a source of employment and GDP growth, many multinational corporations have been profiting from the cheap labour of women and violating their right to decent work. In particular, in export processing zones (EPZs) – which are a privileged site of foreign and domestic investments – women frequently work in poor conditions, encountering a high risk of violence, without a living wage and with many aspects of labour rights on hold.[81]

For example, studying the data for the 20 semi-industrialised export-oriented economies over 20 years (1975–95) Stephanie Seguino found that the gender gap in manufacturing earnings contributed positively to countries' pace of growth and the countries that priced women's work the lowest grew their GDPs the most rapidly.[82] It is still true for many countries today that increases in wealth benefit rich elites rather than 'trickling down' to those whose labour produces the wealth in the first place. For instance, in Cambodia the garment sector accounts for a massive 80 percent of export earnings,[83] and 90 percent of its workers are women.[84] Yet, despite dramatic increases in GDP,[85] the gender wage gap in the country more than doubled between 2004 and 2009.[86]

This year's Addis Conference presents a historic opportunity to move ahead from myriad voluntary corporate social responsibility (CSR) commitments towards a legally binding regulatory framework for transnational corporations to balance the negative footprint that many of them still have on the labour rights of their women workers. Such an outcome, combined with transnational corporations paying their taxes in full, would send a strong signal that the private sector is serious about supporting sustainable development, gender equality and women's rights.

6.3. Private philanthropy and investments in gender equality and women's rights

A relatively new trend, with its own opportunities and challenges, is the rise of corporate philanthropy with a focus on women and girls. Mapping 170 corporate initiatives, the Association of Women's Rights in Development (AWID) found a total of US$14.6 billion in commitments pledged between 2005 and 2020 to support women and girls.[87]

The largest pot of funding (35 percent) went to initiatives for women's economic empowerment, with large sums mobilised by corporates such as Exxon and Coca-Cola.[88] Many of these initiatives focus on business skills development and support for women entrepreneurs, such as the web-based Women's Business Academy funded by mining company Freeport-McMoRan Copper & Gold Inc. In the words of Coca-Cola's CEO, such initiatives can forge partnerships with governments and civil society but ultimately need to focus on linking to core business: "It can't just be a project, it just can't be charity, it has to deliver a business related benefit."[89] And while doing business is not necessarily a bad thing, the rise of private philanthropy and governments' growing interest in the latter can risk moving away from social transformation towards piecemeal interventions driven ultimately by the priorities of the donors.

7. Investing in women's rights organisations

History has repeatedly shown that women's rights organisations (WROs) and movements are a vital catalyst for realising gender equality and women's rights.[90] Investing in WROs is an integral and relevant part of the FfD process.

7.1. The role of WROs in achieving women's rights and gender equality

WROs can empower and mobilise women, including the poorest and most marginalised, to come together to find out about and claim their rights.[91] In particular, research across 70 countries and throughout four decades (1975 to 2005) has shown a strong link between autonomous feminist movements and government action to end violence against women.[92]

Moreover, WROs are critical actors in holding governments accountable for the full implementation of and compliance with international standards and commitments, as well as shaping new agreements on sustainable development. Indeed, women's rights advocates have been crucial in setting the tone and agenda internationally, nationally and locally for the post-2015 development goals, and have been calling for human rights based and gender-responsive FfD outcomes throughout.[93]

7.2. Under-resourced and under-financed

However, despite their enormous added value, many women's rights organisations are struggling to survive in the current financing environment marked by changed aid modalities, increasing competition for funding, the heavy demands of the results agenda and the increasing role of the private sector in development interventions. While the quantity of aid money is a crucial issue, equally important is the *quality* of the funding. This is particularly important for women's rights organisations as their work to challenge and change discriminatory social norms is a long process and requires flexibility. A 2011 global survey by AWID of 1,119 women's organisations from over 140 countries found that WROs' median annual income was only US$20,000, half of WROs never received core or multi-year funding, over a third experienced a significant budget shortfall, and one-fifth faced the threat of closure.[94] The OECD's data matches this analysis, showing that of the US$28 billion of gender-focused aid in 2012–13 only US$400 million reached organisations and institutions for women's equality.[95]

Box 4: Leading the Way: The Dutch MDG3 and FLOW funds

The Dutch government has led the way in supporting civil society organisations working on gender equality and women's rights. Its Millennium Development Goal 3 Fund (MDG3) invested 82 million euros to support international and local WROs to reduce violence against women, enhance women's economic independence and rights, and increase women's participation in politics and public administration.[96] According to research conducted by AWID, the MDG3 Fund reached over 224 million people, of whom 65.5 million were women and girls, and strengthened 105,304 women's organisations – most of them small and grassroots based.[97] In 2012, the Dutch government launched a new 80.5 million euro fund, the Funding Leadership and Opportunities for Women fund (FLOW). FLOW aims to advance women's leadership in more than 100 countries around the world.[98] The MDG3 and FLOW funds were important steps to fill the gap in funding for WROs and should galvanise other bilateral and multilateral donors to increase quality funding for WROs and women's movements.

7.3. Lack of core and multi-year funding and short-term focus on results

Evolving trends in aid modalities have, over the years, fundamentally shifted the terms of the relationship between women's rights organisations and donors. In particular, direct funding from bilateral agencies has been replaced by donor pooling of funds and short-term project-based rather than core funding.[99] A move away from core and multi-year funding is concerning. Core funding allows for flexibility to respond to changing circumstances and context, as well as investment in organisational strengthening and learning, which ultimately enhances impact.[100] Multi-year programme funding is also vital as it allows women's rights organisations to focus on programmatic priorities and plan more effectively.[101]

Moreover, increasing emphasis on demonstrating results has proved particularly challenging for WROs because of the structural nature of the changes they are seeking.[102] These changes are complex, take time, and are not easy to measure or quantify. Many women's rights organisations accept the need to document the results of their work properly, but the costs of monitoring and evaluation are rarely built into grants or factored into the costs of a project.[103]

8. The promise of Addis: a new deal for financing sustainable development and women's rights

With the SDGs and the FfD3 processes reaching a conclusion in the months to come the political will to champion gender equality and women's rights will be put to the test. The Addis Ababa outcome is not only critical in shaping the financial means of implementation for the SDGs, but can also enable mobilisation of financing means to address structural causes and consequences of gender inequality. Moreover, the FfD process and Addis Conference have the power to lay the groundwork for the new economic model (and flow of finance to follow) based on an international framework of human rights. It is therefore essential that gender equality and women's rights are moved to the core of the FfD3 process, both in their own right and with regard to all means, processes and governance of development finance. Failure to do so will hold back the progress on gender equality and sustainable development for all.

8.1 Gender champions during the FfD3 and beyond

In the final stages of the FfD3 process and beyond, all governments must work together in a spirit of *common but differentiated responsibility*[104] to arrive at an agreement that responds to the harsh reality of sky-rocketing inequalities, including gender inequality, with solutions that can tackle the causes of injustice – not only the symptoms. In this sense, it is imperative that the Addis Ababa outcome document includes concrete actions to redistribute resources and puts forward clear time-based targets and commitments to address gender inequality and advance all women's human rights.

The Gender and Development Network calls on all governments, particularly those that have championed gender equality thus far, to take the next step by ensuring that the progress made in developing the SDGs is reflected in the FfD process with strong commitments to sufficient and appropriately high quality funding and recognition of the need to address prevailing gender discrimination in the economy.

8.2 Recommendations

On the route to, and in, Addis Ababa and beyond we are calling upon the UK and other governments, international institutions, and the private sector to act as gender champions and propose the following recommendations:

1. **Ensure sufficient quality and quantity resources to achieve gender equality and advance women's rights**

- Meet existing obligations to finance gender equality and women's rights and commit to mobilise maximum available resources and allocate dedicated and significantly enhanced levels of financing – in scale, scope, and quality – to implement both the standalone goal on gender equality and women's empowerment and gender mainstreaming throughout the whole new sustainable development framework post-2015.
- Establish robust accountability systems and invest in gender-sensitive data collection, including process, disaggregation and analysis, to track allocation of resources within all financing means for women's rights and gender equality and for the use of these resources.
- Promote, support and ensure equal and meaningful participation of women's rights organisations on the road to and during the Third International Conference on Financing for Development in Addis Ababa and beyond, including in economic decision making at national, regional and global levels.

2. **Support women's role in the economy and ensure that it works for them, not against them**

- Commit in the FfD3 outcome document to a shift from narrow focus on GDP growth to a sustainable economic and development model that, among other issues, supports the generation of decent work for women, ends the existing wage gap, recognises, reduces and redistributes women's unpaid care work, and prioritises investments in universal access to essential public services, including care services, social protection and infrastructure.

3. **Reform domestic public finance including fiscal policies and taxation to advance gender equality and women's rights**

- Use the Third International Conference on Financing for Development to commit to the full establishment of a well-resourced (including with gender expertise) intergovernmental body on tax under the auspices of the UN.
- At national level commit to increase to 100 percent the share of tax and budget policies and laws subject to periodic, participatory gender equality analysis and

monitoring of public expenditure, especially as they impact on women living in poverty.

- Strengthen measures for budgetary transparency with special attention to tax expenditures (tax incentives) that can allow public scrutiny of the costs and benefits of tax and domestic resource mobilisation policies based on gender equality, human rights and environmental protection principles.
- Promote the use of gender-responsive budgeting to ensure coherence of the national planning, costing and budgeting process with gender equality and women's rights objectives, monitor public expenditures, analyse impact of fiscal and monetary policies, and to strengthen accountability for realisation of gender equality and women's rights obligations.

4. Meet existing commitments and increase contributions to gender equality in ODA

- Reiterate the commitment that donor countries must deliver 0.7 percent GNI in ODA within the existing agreed timeframe, alongside strengthening and increasing gender-focused aid.
- Use ODA to support developing countries' capacity to generate their own resources through progressive taxation and tackling illicit financial flows and tax dodging.
- Within the context of national development strategies, ensure that ODA responds to and tackles inequality and poverty, and promotes transformative structural change towards gender equality.

5. Regulate and ensure that private finance supports and contributes to advancing gender equality and women's rights

- Reiterate that transnational corporations must pay their taxes in full.
- Ensure that private finance flows are aligned with national development strategies and do not undermine international human rights standards, gender equality obligations, international labour laws and environmental sustainability; reiterate that states are responsible for holding private sector actors accountable.
- Ensure the outcome of the Third International Conference on Financing for Development includes a call to move from voluntary to legally binding regulatory principles for transnational corporations.

6. Support and invest in women's rights organisations as critical partners in development policy and practice

- Recognise the innovation, knowledge, skills and experience of women's rights organisations as essential long-term partners in shaping the agenda on international development, women's rights and gender equality, and draw on their in-depth understanding of local realities to set their own agenda.
- Review existing aid modalities and improve their effectiveness by ensuring flexible, core and long-term funding for women's rights organisations.

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[2] Ibid. See also official page of the *Third International Conference on Financing for Development*, http://www.un.org/esa/ffd/ffd3/conference.html

[3] See for example the Secretary-General's reports: *The Beijing Declaration and Platform for Action Turns 20* (E/CN.6/2015/3), available at http://www.unwomen.org/~/media/headquarters/attachments/sections/library/publications/2015/sg%20report_synthesis-en_web.pdf and *Challenges and achievements in the implementation of the Millennium Development Goals for women and girls* (E/CN.6/2014/3), available at: http://daccess-dds-ny.un.org/doc/UNDOC/GEN/N13/631/63/PDF/N1363163.pdf?OpenElement

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[13] See United Nations, 2009, *The final text of agreements and commitments adopted at the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus Doha, Qatar, 29 November–2 December 2008*. Available at http://www.un.org/esa/ffd/doha/documents/Doha_Declaration_FFD.pdf

[14] UN Monterrey Consensus on Financing for Development, 2002, available at http://webtv.un.org/topics-issues/global-issues/women/watch/panel-3-commission-on-the-status-of-women-fifty-ninth-session-10th-meeting-csw59/4114154282001

[15] UN Doha Declaration on Financing for Development, 2008, available at http://www.un.org/esa/ffd/doha/documents/Doha_Declaration_FFD.pdf

[16] See Beijing Platform for Action website: http://www.un.org/womenwatch/daw/beijing/platform/

[17] See full document at: http://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx

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[23] See for example DAWN, 2015, op cit.

[24] See for example UN, 2015, *'Zero Draft of the Addis Ababa Accord'*, paragraph 42. Available at http://www.un.org/esa/ffd/wp-content/uploads/2015/03/1ds-zero-draft-outcome.pdf; or 'Joint Statement on Gender Equality and Women's Empowerment in the Financing for Development Zero Draft delivered by Switzerland during the 2nd Drafting Session/ FfD' (April 2015).

[25] The Women's Working Group on Financing for Development (WWG on FfD) was formed in October 2007 as an alliance of women's organisations and networks to advocate for the advancement of gender equality, women's empowerment and human rights in the UN Financing for Development process. The WWG is one of the NGO Facilitators in the Financing for Development Process. For more information see http://wwgonffd.org/about/

[26] WWG on FfD reactions, official responses and interventions throughout the FfD3 process can be found at http://wwgonffd.org/

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[90] S. L. Weldon and M. Htun, 'Feminist Mobilisation and Progressive Policy Change: why governments take action to combat violence against women', *Gender & Development* 2(21), pp. 231–247. Accessible from http://policy-practice.oxfam.org.uk/publications/feminist-mobilisation-and-progressive-policy-change-why-governments-take-action-295457

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[93] See for example the contribution of feminists and women's rights organisations united in the Women Major Group for Sustainable Development – the focal point for UN-DESA, ECOSOC and the General Assembly for all UN Sustainable Development policies. For more information see http://www.womenmajorgroup.org/

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[104] The Rio principle of "common but differentiated responsibilities" (CBDR) captures the trinity of universality, differentiation and responsibility: differentiation as the basis of crafting targets; responsibility as the basis of delivering actionable MOI and creating an enabling international environment for development, policy space, and the global partnership for development; and the imperative of universality ought to embody the relevance, commitment, and priorities of goals relevant for all governments. As it reads in the Rio principles, CBDR is about the responsibility that the developed world bears in the international pursuit of sustainable development. Cited in TWN and DAWN, 2015, *Regions Refocus 2015: A Geopolitical Analysis of Financing for Development (FfD3)*, Third World Network (TWN) and Development Alternatives with Women for a New Era (DAWN), p. 6. Available at http://www.twn.my/title2/finance/2015/fi150302/A%20Geopolitical%20Analysis%20of%20FfD3%20-%20Regions%20Refocus,%20TWN,%20DAWN.pdf

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The Gender & Development Network (GADN) brings together expert NGOs, consultants, academics and individuals committed to working on gender, development and women's rights issues. Our vision is of a world where social justice and gender equality prevail and where all women and girls are able to realise their rights free from discrimination. Our goal is to ensure that international development policy and practice promotes gender equality and women's and girls' rights. Our role is to support our members by sharing information and expertise, to undertake and disseminate research, and to provide expert advice and comment on government policies and projects.

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Working groups
GADN brings together development practitioners, experts and academics working on thematic issues through working groups. The post-2015 working group is aiming to improve the post-2015 framework so that it better promotes women's and girls' rights and gender equality.