GENDER & DEVELOPMENT NETWORK

Achieving gender equality and women's rights through public services and social protection

Summary

The provision of quality care is a public good, and national governments have a duty to ensure adequate and equitable provision. Recurring global economic shocks have exposed just how important care provision is, prompting growing interest among governments and donors. Yet this comes against a backdrop of an increasing trend towards private finance of public services, advanced by powerful institutions in the Global North.

In this briefing, we, as the Gender and Development Network (GADN), argue that publicly funded and managed public services and social protection are central to achieving gender equality and women's rights. Drawing on research conducted by Global South organisations in Brazil, India and Zambia, as well as experiences in other countries, we argue that publicly financed services are the most cost-effective, sustainable and equitable way forward and point to some of the limitations of private financing.

The briefing concludes with recommendations from Southern campaigns and organisations as to what Northern governments and institutions should do to increase the fiscal space available to governments in the Global South for funding quality gender-transformative public services and social protection.

1. introduction

Evidenced by the lessons from recurring global economic shocks,[1] governments and donors have increasingly begun to recognise the importance of the provision of care[2] – a vital component of any well-functioning society and economy. The Covid-19 pandemic and other intersecting crises have exposed and exacerbated inequalities – not least the near-universal rise in women's unpaid care work and the continued undervaluing of paid care work, which is disproportionately done by women.[3]

However, while the issue of care – and glaring gaps in its provision – is climbing up the global political agenda, the solutions being advocated are severely limited.[4] Crucially, they fail to recognise the key role of care as a public good and do not adequately recognise the limits of privately funded care services in maximising potential benefits for gender equality and women's rights. These shortcomings detract attention from the importance of increasing the fiscal space available to governments in order to fund quality gender-transformative public services and social protection.

1.1 The solution: creating fiscal space for publicly funded care provision

Although we welcome this much-needed growing interest in addressing the global crisis in the provision of quality care, governments and donors are failing to recognise how other competing policy prescriptions (including at the national level) are undermining their ambitions. For decades, public services and social protection have been persistently underfunded in large parts of the world, especially across the Global South.[5] Multiple contributing factors, including years of harmful policy prescriptions from international financial institutions (IFIs), have limited the fiscal space available to many Southern governments,[6] in turn hampering states' duties to fulfil their human rights obligations.

Solutions to the global care crisis will be country- and context-specific and will depend on factors such as the existing capacities of state infrastructure for social provisioning, prevailing gender norms, household incomes, and the extent to which women work in the informal sector. Solutions will also be determined by political will and national policies and laws. Yet there is a consensus on the need to recognise co-responsibility in the provision of care, and the role of the state in ensuring its provision beyond the expectation that it is 'women's work'.

1.2 What this briefing will cover

Section 2 defines some of the key terms used in this briefing, and then goes on to explore why universal and quality gender-transformative public services and social protection are central to achieving gender equality and women's rights. It also sets out some key principles of gender-transformative public services and social protection. Section 3 begins with a brief overview of recent global trends in public expenditure, detailing how those trends play out in national contexts. It explores who and what is driving these trends, and compares the relative merits of publicly and privately financed services for achieving gender equality and women's rights. Section 4 looks at what Northern governments and institutions should do to expand fiscal space so that Southern governments can invest in quality gender-transformative public services and social protection. In an attempt to create space for voices typically excluded from economic decision-making, the section includes a collation of demands from Southern civil society organisations about how this can be achieved.

1.3 Analysis from three country contexts

In producing this briefing, three Southern organisations were commissioned to review the provision of a public care service or social protection scheme of their choice, in their national context, and its impact on gender equality and women's rights. As part of their review, they interviewed select local women's rights organisations and user groups. The three organisations are: Sempreviva Organização Feminista (SOF) in Brazil, which examined the country's federal childcare system; SEWA Cooperative Federation in India, which examined the Sangini Childcare Cooperative model, with potential lessons for scalability within the wider social organisation of care; and the Consumer Unity and Trust Society (CUTS – Lusaka) in Zambia, which looked at the country's Social Cash Transfer scheme. The organisations were partly selected to provide regional variety but also with a view to identifying any common trends, especially in the context of the current global macroeconomic environment. These three snapshots have helped inform the briefing's wider analysis, which has been supported through desk-based research.

2. Why are universal gender-transformative public care services and social protection central to achieving gender equality and women's rights?

2.1 Quality gender-transformative public services and social protection: definitions and key principles

Quality public services and social protection (see box 1 for definitions) are the building blocks of a well-functioning society and key vehicles for enabling the state, in its role as duty-bearer, to fulfil its human rights obligations. These services are a vital method for redistributing resources to address multiple intersecting inequalities and historical exclusions. This section provides definitions that inform this briefing and explores why quality gender-transformative public services and social protection are central to achieving gender equality and women's rights. It draws on snapshots from the research in Brazil, India and the Zambia example in section 3.1, as well as relevant experiences from Uruguay and other countries.

1

Defining 'public services'

The Global Manifesto for Public Services describes public services as encompassing,[7] *"...a range of services that are vital and necessary to live a dignified life. These include education, energy, food, health and care services, housing, social security, telecommunications, transportation, waste collection and disposal, and water and sanitation...They may be organised and delivered in various ways, through local, regional or central governments or a mix of their competences..."*.

Defining 'social protection'

The International Labour Organization (ILO) defines social protection as follows:[8]

"Social protection, or social security, is a human right and is defined as the set of policies and programmes designed to reduce and prevent poverty, vulnerability and social exclusion throughout the life cycle. Social protection includes nine main areas: 1) child and family benefits, 2) maternity protection, 3) unemployment support, 4) employment injury benefits, 5) sickness benefits, 6) health protection (medical care), 7) old-age benefits, 8) invalidity/ disability benefits and 9) survivors' benefits. Social protection systems address all these policy areas by a mix of contributory schemes (social insurance) and non-contributory tax-financed benefits (including social assistance)".

This briefing calls for universal and quality gender-transformative public services and social protection. By that, we mean the provision of services in ways that change underlying discriminatory gender relations – for example, by shifting the responsibility for care from individual women to the state.[9]

Quality gender-transformative public services and social protection must be underpinned by the following key principles, adapted from wider analysis by Public Services International (PSI):[10]

- **Public:** Services must be publicly funded, delivered and managed, and publicly governed.
- **Universal:** Service provision should be available to everyone. It should be: affordable for all, including the most marginalised; accessible, both physically and socially without stigma for all users; appropriate for the needs and priorities of communities, recognising the intersecting discriminations women and men face; and safe for all to use, free from the fear of violence.
- **Providing decent work:** Services must be delivered by public sector workers who have labour rights commensurate with decent work, including freedom of association and collective bargaining.
- **Consultative and participatory:** Users of the service – especially women and those from marginalised groups – must have a say in the decisions about how these services are designed and delivered.
- **Transparent and accountable:** The democratic management of public services and social protection requires transparency across decision-making, financing, delivery, monitoring, and evaluation. These processes must be open to public scrutiny.
- **Challenging social norms:** The provision of services and employment practices should not reproduce existing inequalities or reinforce discriminatory gender norms, but rather challenge them.

2.2 Why are quality gender-transformative public services and social protection central to achieving gender equality and women's rights?

With sufficient public funding, and when well-managed, quality gender-transformative public services and social protection can be essential components for achieving gender equality and women's rights, therefore underpinning states' human rights obligations.[11] Gender-transformative public services and social protection can support the achievement of these goals in three ways: by reducing and redistributing women's disproportionate unpaid care responsibilities so that they can pursue other activities (such as paid employment and political or civic engagement); by ensuring that the most marginalised and excluded groups in society (particularly women) have access to quality services and social protection; and by creating decent work in women-dominated sectors. We explore each of these in more detail in the subsections that follow.

2

Snapshot: Centring care as a social right in Brazil

Sempreviva Organização Feminista (SOF) sees the provision of care as an important political issue for the women's movement in Brazil. Expanding public services is necessary to achieve the expansion of rights and public accountability in relation to care. But it is also relevant to the broader debate about the role of the state as a guarantor of rights and social protection, and therefore over the orientation of economic policy.

Care is recognised as crucial not just for those who benefit from services, but also for women's economic autonomy. The social organisation of care is therefore regarded as a highly political issue. Under previous progressive governments in Brazil, state funding for care increased, resulting in a commensurate decline in poverty, an increase in formal employment and a rise in real wages, with a notably positive impact on Black women.[12] This was in large part due to the success of Bolsa Família (introduced in 2003) – a conditional cash transfer programme through which parents receive a fixed monthly sum in exchange for sending their children to school and attending various health check-ups.[13] In 2011, this prompted the then government's ambitious anti-poverty programme, Brasil sem Miséria, which aimed to help millions of Brazilians move out of extreme poverty.[14] The programme sought to expand public services (including electricity, medical and dental treatment, and sanitation) to improve the living conditions of poor populations, especially in the north-east of the country.[15]

However, this progress was subsequently reversed under President Bolsonaro's administration (2019 to 2022), alongside a rise in government-endorsed family-centric views and a reinforcement of monolithic motherhood ideals. This reversal of progress was accompanied by a range of regressive policies, including an aggressive 27 per cent cut to the budget of the Secretariat of Policies for Women in 2019 alone.[16]

SOF argues for the need to reverse the logic of austerity[i] and reframe the political orientation of the country's economy so that it gives priority to meeting people's needs rather than profit accumulation. It argues that putting care – with the priority it deserves and needs – in the budget requires moving from the logic of profit for the few to the logic of socialised care for all, and an economy guided by the sustainability of life. The participation of women from grassroots sectors and marginalised groups in budget debates is recognised as a challenge but is also considered vital to ensure sufficient investment in care policies, both in the process of defining budget priorities at all levels of government and in mobilising and monitoring actual spending.

i. Austerity is a set of government economic and political policies that aim to reduce government budget deficits through a combination of cuts in public expenditure and tax increases.

Gender-transformative public services and social protection reduce women's disproportionate unpaid care work, which allows them to enter paid work and pursue other activities

Public investment in gender-transformative public services and social protection such as childcare, eldercare and healthcare can alleviate this key structural barrier to gender equality by enabling women to realise their rights and pursue other activities, including paid work, education, leisure, self-care, and political or civic engagement.[17] In Brazil, for example, in 2022, almost half of women (approximately 46 per cent) were out of the formal labour force – that is, neither employed nor looking for work. Responsibility for domestic care and household work stands out as one of the contributing factors as women in Brazil spent over 10 per cent of their day on unpaid care work.[18]

Globally, women have tended to shoulder the burden of unpaid care work (see box 3 for definition) within their household and community, thereby severely limiting their ability to take up paid work, political activity, or enjoy other pursuits. According to the ILO, women and girls perform more than three-quarters of all unpaid care work.[19] The need for unpaid care work increased substantially during the Covid-19 pandemic, exposing the critical role that care work plays in sustaining all societies and economies, as well as the disproportionate share of that work that is done by women.[20] Yet, unpaid care work within the household and within communities has continued to be routinely devalued and relegated to the domestic sphere rather than being recognised as a public responsibility. This is despite estimates that the total value of unpaid care work stands at between 10 per cent and 39 per cent of gross domestic product (GDP).[21] Women's time and labour are often seen as elastic, which means they are expected to simply absorb additional unpaid care responsibilities without any repercussions or recognition, especially when essential services are being cut or privatised (see section 3).

3

Defining 'unpaid care work'

Unpaid care work encompasses a wide range of responsibilities that help maintain life and economies. It includes domestic work such as cooking, cleaning, childcare, eldercare and disability care, as well as the provision of collective resources for the benefit of the community such as water, education and healthcare in some contexts.[22]

For wealthier households, especially in the Global North, incorporating flexible work arrangements and enhanced parental benefits into formalised work can contribute to addressing women's unpaid care work, coupled with efforts to challenge social norms about women's roles. However, it is also worth recognising that many of these wealthier households rely on the low-paid labour of migrant women to sustain their care needs, thus contributing to the global care chain in which care responsibilities are transferred from one household to another across national borders based on power hierarchies such as gender, race, ethnicity, class, and place of origin.[23] Most lower-income households, whether in the Global South or North, cannot afford this option, as many women are already engaged in precarious work in the informal sector. Therefore, the solutions lie in increased public funding for universal, quality gender-transformative care services, as well as alleviating the time needed for domestic care work through investments in labour-saving technology (such as grain grinders) and essential infrastructure, particularly electricity and water.

Uruguay's National Integrated Care System (Sistema Nacional Integrado de Cuidados, or SNIC) provides some important lessons (see box 4) on how the choice to centre care in national policies can help reduce inequalities and fulfil women's rights while also addressing wider macroeconomic concerns.

4

Uruguay's National Integrated Care System

The National Integrated Care System (SNIC) came into effect in 2015 when the Care Act (No. 19,353) was adopted by Uruguay's parliament.[24] It was accompanied by National Care Plans (2016 to 2020[25] and 2021 to 2025[26]) to implement and coordinate care policies for those with specific needs, including disabled people, the elderly and very young children. The System is overseen by a National Care Secretariat and the Ministry of Labour and Social Security.[27]

The creation of SNIC was largely made possible by an enabling environment that included Uruguay's robust feminist movement, which, along with the wider movement across the region, had long advocated on the issue of care.[28] SNIC was responding to a national care crisis that was marked by declining birth rates, increased life expectancy, and the need to enhance women's participation in the labour force by addressing a key structural issue – their unpaid care work.[29] In 2013, the estimated value of that work in Uruguay amounted to US$12,729 million, accounting for 22.9 per cent of GDP.[30] The ILO's analysis suggests that SNIC simultaneously aims to reduce women's unpaid care responsibilities while also protecting human rights – of those who use the service and those who provide it (care workers). It does so by being human rights-based, adhering to minimum quality standards, and being sustainably resourced.[31] It promotes policies of shared responsibility of care where families, the state, the market and communities have shared and differentiated responsibilities.[32]

SNIC is premised on a 'three Rs' approach to care: recognition of unpaid care work; reduction of such work through the development of care services or provision of care; and redistribution of unpaid care work.[33] SNIC seeks to address women's unpaid care responsibilities by expanding public coverage of childcare services (especially for children aged under three years), and home care for severely dependent people.[34] For instance, between 2014 and 2017, public coverage of childcare for children under three increased from 33 per cent to 40 per cent,[35] with an increase in the rate of female labour force participation during that same period.[36] As well as enabling women to engage in paid work, the expanded provision of childcare services would have enabled them to pursue other activities.

The law that created SNIC stressed the importance of "solidarity in financing, ensuring sustainability in the allocation of resources for the provision of comprehensive care".[37] Between 2015 and 2020, the budget for SNIC gradually increased, reaching 0.2 per cent of GDP.[38] This was the cost of expanding existing services and developing new benefits and training courses.[39] Adequate and sustained funding of SNIC was crucial for it to deliver all of its objectives.

Pre-Covid-19, Uruguay was one of the only countries within the Latin America and Caribbean region with a well-established care system. Nevertheless, starting in 2020, various countries in the region began introducing care policies and constructing integrated care systems.[40] For instance, Argentina established the Inter-Ministerial Roundtable on Care Policies, which brings together 15 agencies of the National Executive Branch to discuss and plan policies that contribute to a fairer social organisation of care, and the recognition of care as a necessity.[41] Costa Rica has also recently initiated a National Care Policy spanning 2021 to 2031.[42] In 2023, Brazil's new government initiated the process of creating its National Care Policy, coordinated by the Ministry of Women and the Ministry of Social Development.[43]

In Brazil (see snapshot from SOF in box 2), and in India (SEWA's Sangini Childcare Cooperative model – see snapshot in box 5), the provision of childcare services can have a net positive impact on women's ability to participate in paid work by addressing their unpaid care responsibilities. Lessons from SEWA include the benefits of childcare centres having opening hours that correspond with the needs of mothers who work in the informal economy, and also the option of pick-up and drop-off facilities to help ease women's time pressures. Between 2021 and 2022, it was reported that 110 mothers were able to work thousands more hours and the incomes of SEWA members increased on average by more than 60 per cent when they were accessing childcare services.[44]

In Brazil, while the state provides free daycare for children up to age three, waiting lists are long and provision is patchy between regions and income groups due to various federal as well as state-level funding and wider trends in public spending over the past decade (see section 3.1).[45] However, randomised trials in low-income neighbourhoods of Rio de Janeiro point to the potential positive impacts of access to free childcare services on women's unpaid care work and their subsequent participation in the labour force.[46]

Gender-transformative public services and social protection provide affordable access to essential services for all

Gender-transformative public services and social protection must have the potential to improve the quality of care provision by being accessible and affordable to everyone. This is especially the case for marginalised and vulnerable groups, who are often most in need of these services but least able to pay for them due to longstanding inequalities.

Ensuring affordable access to healthcare, especially for women, is vital given that they are more likely to need costly health services during pregnancy and childbirth, and that they are often responsible for managing the healthcare needs of other family members. For example, while Thailand achieved universal health coverage in 2002 (meaning that all people had access to health services when and where they needed it without financial hardship), the share of public financing of health expenditure continued to increase substantially, reaching 75 per cent by 2008, with total health expenditure per capita rising to 4 per cent of GDP.[47] This rise in public spending was accompanied by positive health outcomes, especially in areas such as child mortality, where Thailand achieved the highest annual rate of reduction among 30 low- and middle-income countries between 1990 and 2006.[48]

Affordable and accessible services are particularly important for women because their unpaid care responsibilities render them time-poor and have a considerable influence on the kind of paid work they are able to secure and, in turn, their ability to afford market alternatives.[49] Where services are inadequate, it is also women and girls' unpaid work that is disproportionately relied on to fill the gaps.

The need for affordable access to childcare services is also highlighted in two of the snapshots for this briefing – SOF in Brazil (see section 2.2), and SEWA's Sangini Childcare Cooperative model (see below). In Brazil, lack of funding has reduced the potential benefits of childcare. In 2022, only 37 per cent of children under three years had access to childcare services[50] but access varied considerably by income: over half of children from households in the top income quartile were enrolled in a day nursery, compared with just over a quarter of children from households in the bottom income quartile.[51] This unequal access has been compounded by poor urban planning, which limits the accessibility of services for mothers who work in city centres but live on the outskirts, so cannot always get to the nursery to pick up their children before it closes. This is further complicated for mothers with children of different ages, as they are required to travel between day nurseries and other educational establishments. All these factors constrain parents' choices; they either have to find more convenient alternatives (many of which are unaffordable) or one parent (usually the mother) has to forgo paid work to look after their children. Cumulatively, this has contributed to undermining the provision of the constitutionally guaranteed right to daycare – a right that was recently upheld in Brazil's Supreme Court after some city authorities were sued for claiming they did not have the resources to secure enrolment.[52] Crucially, this illustrates that legislation guaranteeing rights must be accompanied by sufficiently funded comprehensive service provision if the benefits of improved care are to be extended to all.

Without access to affordable childcare that responds to their needs, women (particularly those on low incomes) can face considerable financial struggles, thus compounding their existing vulnerabilities. In India, the Integrated Child Development Services (ICDS) scheme seeks to provide basic education, health and nutrition services for early childhood development and also includes a National Creche Scheme (initiated in 2017) that works to provide full daycare facilities for children of working women.[53] However, this has been systematically underfunded over the years.[54] SEWA's Childcare Cooperative model, which sought to address some of the gaps in India's national childcare service provision, offers some lessons for the provision of quality childcare (see box 5).

5

Snapshot: SEWA's Sangini Childcare Cooperative model

SEWA's Childcare Cooperative model provides heavily subsidised childcare services to meet the needs of its members, who are all women working in the informal sector. As of 2022-23, the Sangini Cooperative had 618 members and operated 11 centres in Ahmedabad, Gujarat state. Each centre accommodates 25-30 children (on average) aged between six months and six years and provides full daycare services from 10 am to 5 pm.

Trained teachers, appointed from within the community and trained over time, play a pivotal role in running the centres and fostering children's development through educational and extra-curricular activities. The centres are all also equipped to prepare and provide nutritious meals every day, which supports children's health and their overall development.

The centres provide integrated services, including referrals to nearby government health centres for children with malnutrition, or for regular check-ups. Teachers facilitate members' access to various government schemes, including insurance, savings (such as the Sukanya Samriddhi Yojana (SSY) scheme), identity cards (Aadhar cards), and election cards. Teachers can also provide health education for pregnant and breastfeeding mothers, and share primary healthcare information with the community. During 2021 and 2022, teachers at the Sangini centres shared information on government schemes with 5,464 family members, of which 30 per cent were linked to the schemes. Notably, the focus of the centres on healthcare has had a significant impact on children's immunisation status. On average, 92 per cent of children attending the centres were up to date with their immunisations. Further, the centres also emphasise the importance of engaging fathers to be active participants in their children's development, thereby contributing to a shift in the gendered social norms around care.

Some of these measures are scalable and could also be replicated (as a first step) in similar country contexts, where there is a large informal economy with limited availability of quality, public childcare services. Nevertheless, in most contexts, such schemes cannot be a substitute for universal, publicly funded gender-transformative public services and social protection.

Gender-transformative public services and social protection can provide decent work in female-dominated sectors

Partly as a result of the social undervaluing of care, sectors such as healthcare, social care and education disproportionately employ women, and are characterised by low pay and poor working conditions.[55] Public investment in care services could therefore create new jobs primarily for women but, crucially, in their role as an employer, governments could increase pay and improve conditions, including through the recognition of collective bargaining. Studies have highlighted that public investment, including in public services, not only creates jobs directly in the sector where the investment takes place – predominately for women – but can also generate multiplier effects in other sectors.[56]

Childcare workers who shared their experiences with SOF for this briefing highlighted their perception that day nursery employment is considered a female and racialised profession that is devalued – with workers often considered little more than babysitters, without any educational responsibilities. This is echoed in the composition of the education workforce in many countries, where pay levels closely correlate to the extent to which jobs are seen to involve a caring role, thus causing considerable gender disparities in the sector.[57]

Due to the nature of care work, good-quality care is extremely labour-intensive – especially for those providing care to children from birth up to three years. Interviewees for the SOF research also pointed to the considerable delays in receiving their pay, the growing move towards temporary employment contracts, and the fact that many municipalities were yet to implement a law passed in 2008 that determined the salary floor for teachers.[58] Recognising and revaluing care work, and providing decent work for carers, must be a cornerstone of gender-transformative public services and social protection.

Governments can play a key role in this regard, through legislation and regulations to promote the availability of decent work – for example, by implementing equal pay legislation and rights to collective bargaining. In 2006, Uruguay passed a law that substantially changed the regulatory framework for domestic workers, giving them equal rights with other workers but also introducing collective bargaining mechanisms in the sector. The law also established means for the inspection and oversight of working conditions. Thus, in 2012, Uruguay became the first country to ratify ILO Convention 189 on Decent Work for Domestic Workers.[59] It was also the first country to ratify ILO Convention 190 on Violence and Harassment in the World of Work (in 2020).[60]

3. Funding universal, quality gender-transformative public services and social protection

Recent global trends point to an ever-increasing push towards private finance to fund public services and social protection (for definitions of ‘public finance’ and ‘private finance’, see box 6). In this section, we assess who and what is driving this trend, and explore how publicly financed services outweigh privately financed alternatives across four key areas: cost; equitable access to quality services; the provision of decent work, especially for women; and transparency and accountability.

6

What do we mean by ‘public finance’?

Public finance refers to revenue raised by governments, primarily through taxation and public borrowing, to fund essential services and fulfil their human rights obligations.

What do we mean by ‘private finance’?

Private finance is funds provided by a range of types of privately owned entities that will need to generate a profit for their shareholders. This type of finance can also receive government backing such as through Public Private Partnerships (PPPs).

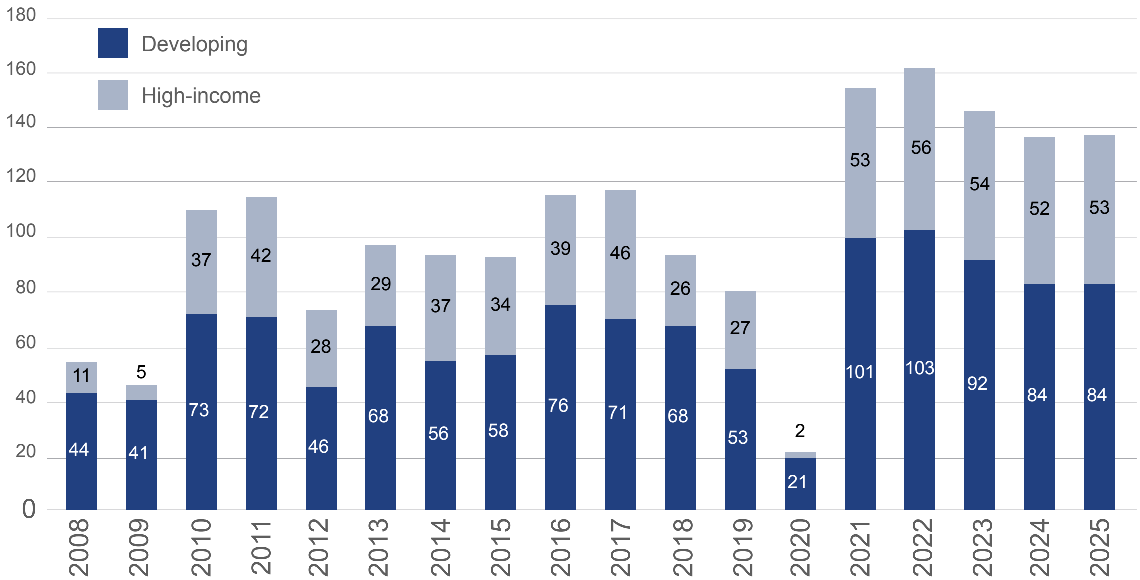
3.1 Global trends

For decades, the policy recommendations from IFIs such as the World Bank and the International Monetary Fund (IMF) have wielded substantial influence in the resourcing of public services and social protection across the Global South. These same trends can also be witnessed in countries in the Global North such as the United Kingdom (UK), where the financialisation and privatisation of care systems has become the norm.[61] Over decades, there has been a growing push towards austerity while at the same time mobilising private sector finance and expertise to achieve long-term development outcomes – including in the delivery of public services and social protection.

Such policy choices encourage the privatisation of essential services while simultaneously inhibiting the state's ability to implement public provisioning through public finance. This, in turn, impacts the quality, accessibility and affordability of vital public services and social protection. These impacts are visible at the national level. For example, the research conducted for this briefing in Brazil and India points to some commonalities in the neoliberal economic thinking that has tended to shape government policy choices, specifically when it comes to resourcing public childcare provision. Although it might seem that more recent trends (in Zambia, for example) on funding for social protection show promise due to increased budget allocations in this area, this has been preceded by years of drastic cuts. While governments ultimately determine their approach and the implementation of such policies, the global influence of loan conditions and coercive policy advice from IFIs play a critical role, as these policies are often stipulated as part of loan conditionalities.

Analysis of public spending patterns across the Global South, from 2005 onwards (including projections for the years up to 2025), suggests public expenditure has been falling sharply.[62] The evidence suggests that the past 15 years have been characterised by short, sharp increases in government spending in response to immediate crises (namely the global financial crisis of 2008-2009 and the Covid-19 pandemic), followed by considerably longer periods of austerity. Figure 1 shows the number of countries whose overall public expenditure relative to GDP contracted (or is projected to contract) in each of the years from 2008 to 2025. It shows that in all but three years (coinciding directly with short-term crisis responses), the number of such countries exceeded 60 – the majority of which are in the Global South.

Figure 1: Number of countries (developing countries and high-income countries) where public expenditure contracted (or is projected to contract), as a percentage of GDP (2008-2025)



Source: Ortiz, I. and M. Cummins. 2021. Global austerity alert: looming budget cuts in 2021-25 and alternative pathways, 5. The figures were calculated by Ortiz and Cummins based on the IMF's World Economic Outlook database (2020). All income classifications are based on World Bank fiscal year 2021. Further methodology details are given on p.3 of the report.

The scale of these cuts has been sizeable. A review of 779 IMF country reports published between 2010 and 2019 found that Ministries of Finance – on the advice of the IMF and other IFIs – tended to cut social expenditures first.[63] The same review also identified eight dominant policy measures common to austerity programmes during this period: wage bill cuts or caps; reduction of subsidies; pension and social security reforms (e.g. changing the terms of pension schemes); restricting and narrowly targeting social assistance; labour flexibilisation; healthcare system reform (for example, raising user fees); increasing consumption or value-added taxes; and privatisations.[64]

These patterns are echoed in our snapshot countries. In Brazil, for example, in 2016, the government introduced Constitutional Amendment 95/2016 (EC-95), also known as the "Expenditure Ceiling", which consolidated austerity as law.[65] The measure limited the expansion of federal spending, in real terms, for a period of 20 years. This was accompanied by drastic cuts to government institutions and programmes that were tasked with reducing (gender) inequality.[66] Meanwhile, debt service payments during this period soared, with some studies suggesting that for every R$1 cut from the budget for women's policies between 2015 and 2016, debt servicing payments increased by R$1,350.[67] The re-election of the new Lula government, with a national reconstruction programme, has seen the provisional reversal of the "Expenditure Ceiling".[68]

In India, between 2008 and 2023, social sector expenditure remained at around 20 per cent of total expenditure.[69] While this increased up to 30 per cent during the pandemic,[70] the budget allocation for the ICDS has decreased year on year.[71] These cuts have contributed to local childcare (Anganwadi) centres facing several structural issues, including a lack of permanent buildings for running creches and healthcare services, lack of dedicated cooking space, sanitation and drinking water, and insufficient preschool education kits to support early childhood development.[72]

In Zambia, between 2017 and 2020, the government drastically cut its budget allocation to social protection, which will inevitably have left many people considerably worse off (see box 7 for the snapshot from research on Zambia's Social Cash Transfer programme).[73] Although by 2023, the government had increased budget allocations to social protection by 28.6 per cent and scaled up coverage to reach more than 1 million people[74] (largely due to the pandemic), this latest increase is unlikely to make up for successive years of underfunding previously.

7

Snapshot: Zambia's Social Cash Transfer programme

Zambia's Social Cash Transfer (SCT) programme is an example of a publicly funded, non-contributory social protection scheme that seeks to address key populations and geographies. Launched in 2003, it has since been scaled up to all 116 districts in the country.[75] It is implemented by the Ministry of Community Development and Social Services. The programme aims to reduce extreme poverty and the intergenerational transfer of poverty among target households, which include disabled people, the elderly (aged 65 years and above), chronically ill people receiving palliative care, child-headed households, and female-headed households with three or more children. Households are entitled to K200 a month (GBP 6.66),[ii] increasing to K400 a month for households that include a severely disabled person (GBP 13.33). Eligibility for the programme is determined based on a means and needs test, and potential eligible households can actively seek to be considered by visiting established registration points.

The programme has seen some positive results, including reductions in rates of poverty among recipients, increased food security, as well as overall improvements in people's living conditions.[76] It has also had an impact on gender equality and women's rights. By targeting women as recipients, the programme has helped to challenge traditional gender norms and provided opportunities for the socio-economic advancement of its women recipients. Studies have documented programme results that include improvements in women's access to resources, their decision-making roles, some reductions in rates of gender-based violence, and participation in economic activities.[77]

However, CUTS-Lusaka outlined challenges in the accessibility of the SCT programme including limited public information about the scheme, especially in rural areas. Illiteracy among some recipients can also mean they can be taken advantage of when trying to access the scheme (as people with limited literacy are more likely to receive cash from dedicated kiosks, where operatives may undercut them than literate recipients, who are more likely to receive the transfer through a mobile network payment or mainstream bank account). Long queues when accessing the funds were also identified as hindering accessibility, especially for recipients with caring responsibilities. Moreover, any programmes that are means-tested rather than universal often require a more costly bureaucracy to manage effectively. Such schemes are also small-scale and potentially short-term, which further limits their potential benefits.

ii. The rates of exchange used in this briefing are based on Xe.com's conversions as of 30 November 2023.

3.2 What is driving the trend towards private finance?

The drive towards mobilising private finance and expertise has, in large part, been justified by the apparent lack of public finance to fulfil development objectives, such that private finance is needed to fill this gap.[78] However, critics point out that this argument falsely assumes that no other policy options (at national or global level) are available to help fill the financing gap – neglecting (for instance) the many systemic barriers that prevent Global South countries from mobilising the public resources they need.[79] In particular, this argument tends to overlook the role of austerity policies in constraining a country's fiscal space. It is also the case that sometimes, the same IFIs that are promoting private financing are also involved in the imposition of austerity.

Austerity – often a key feature of IFI loan conditionalities – can constrain fiscal space by requiring cuts in public expenditure, including public sector wage bills, to prioritise debt repayments.[80] This has a detrimental impact on the realisation of human rights, as gaps in publicly financed services are not necessarily replaced with privately financed alternatives that restore these rights (see section 3.3).

The push towards private finance has also been supported by claims that it can achieve better outcomes than public finance, especially through increased efficiency, innovation, skills, technology, flexibility, quality and transparency.[81] However, such claims do not seem to be borne out by the evidence, with leading economists such as Joseph Stiglitz arguing that the "case for privatization is, at best, weak or non-existent".[82] This is explored further in the subsection on 'Cost'.

The private finance approach is being promoted by IFIs (including the World Bank and IMF), regional development banks, the Group of 20 (G20), as well as within parts of the United Nations (UN) system.[83] Many of these actors are actively engaged in initiatives to promote private financing, ranging from knowledge-sharing, through technical assistance and financial support, to conditionalities attached to their finance.[84] As Bhumika Muchhala argues, through structural adjustment and fiscal austerity frameworks, private firms and market financing mechanisms are also positioned "to shape decision-making,... and direct the allocation of financial resources towards maintaining an attractive, lucrative environment for investors... rather than addressing and financing domestic needs and priorities".[85]

One such example of this is the World Bank's Maximizing Finance for Development (MFD) approach, which seeks to respond to the global cost of meeting the UN Sustainable Development Goals (an estimated US$4.5 trillion annually) through an increased reliance on private sector investments.[86] MFD often involves the use of blended finance,[iii] which

iii. There is no universally agreed definition of blended finance, but as a working definition, this briefing uses the definition from the Addis Ababa Action Agenda: "Blended finance combines concessional public finance with non-concessional pri vate finance and expertise from the public and private sector" (source: United Nations. 2015. Addis Ababa Action Agenda of the Third International Conference on Financing for Development, paragraph 48. New York: United Nations) combines public and private sector funds, including the use of PPPs.[iv] Given the Bank's global influence, this approach has gained traction as well as legitimacy and is a central tenet of the economic thinking that governs the operations of IFIs. However, critics have labelled the MFD approach as a key element of the new 'Wall Street Consensus', which seeks to reorganise development interventions around partnerships with global finance and make development "investible".[87]

3.3 Public finance vs private finance: a comparison

Despite the ongoing critiques of utilising private finance to fund public services, this approach continues to be prioritised. This section of the briefing compares the two approaches using four metrics: cost; equitable access to quality services; the provision of decent work, especially for women; and transparency and accountability. While section 2.2 looked at the potential benefits of public services and social protection for women, this section looks at whether public or private finance can better achieve this potential, specifically in relation to public services. It goes on to highlight the limitations of private finance for resourcing public services, arguing that public finance is the most cost-effective, sustainable and equitable way forward.

Cost

Public finance:

While not always the case at present – particularly where states have been weakened by neoliberal policies – publicly financed public services and social protection systems can often be more efficient, affordable and cost-effective compared with privately funded systems. One of the most obvious benefits is that no funds will be siphoned off as profits and dividends to shareholders (see below). Another significant advantage is the benefit of economies of scale, as publicly financed systems often cater to large populations, allowing for the distribution of costs across a broader and more diverse population base. This approach can help reduce the unit costs for providing services, making the overall system more economically viable. This can be particularly helpful for specific groups of people who need care (such as young children, the elderly and disabled people) and whose families may otherwise be burdened with high costs for using services. Research examining the (re)municipalisation (or return to municipal authorities) of previously private essential services found 245 examples in which

iv. There is no single definition of a PPP. Technically, the term covers any collaboration between governments and either private companies or non-governmental organisations (NGOs) to implement programmes or projects. However, the forms of PPPs that have given rise to most controversy are those where private sector companies replace the state as the provider of traditional public services or social infrastructure (including health, education and care provision), in financing and running the project (source: Gender and Development Network. 2020. The impact of PPPs on gender equality and women's rights. https://gadnetwork.org/gadn-resources/the-impact-of-ppps-on-gender-equality-and-womens-rights) (re)municipalisation had led to a reduction in costs.[88] Seminal examples include the (re) municipalisation of waste management services in Norway, Denmark and Canada.

Public administration can also streamline processes, minimise bureaucratic inefficiencies, and reduce administrative overheads, ultimately contributing to more efficient service delivery. This argument is supported by a 2012 review of the efficiency of healthcare delivery in countries across the Global South. It found no evidence that the private healthcare sector was more technically efficient or effective than public providers[89] – often one of the key arguments for privatised services. There have been similar findings on the provision of water (spanning countries in the Global South and North) and waste management (in the Global North).[90]

Private finance:

Where services are privately financed, the choice of what to finance, and where, is constrained by considerations of profitability. Therefore, private sector actors, driven by the imperative to maximise profits for their shareholders, tend to seek higher returns for their investments in countries across the Global South, perceiving the associated risks to be much greater.[91] In response, governments often have to underwrite these risks – using already limited tax revenue – in order to incentivise private investment. Private sector actors are also more inclined to invest in already financially sustainable projects, leaving governments with decreased resources to address other, more complicated areas of need.[92]

The complexity and rigidity of PPP contracts, in particular, can lead to high consultancy costs as well as exposure to long-term costs hidden in contract clauses. The IMF's own Fiscal Affairs Department warned of the hidden costs of PPPs, saying that, "while in the short term, PPPs may appear cheaper than traditional public investment, over time they can turn out to be more expensive and undermine fiscal sustainability, particularly when governments ignore or are unaware of their deferred costs and associated fiscal risks".[93]

While much of the evidence focuses on the residual risks associated with PPPs, other forms of private financing can also carry hidden costs for governments – for example, if privatised services go bankrupt – a risk that can be particularly acute in the case of private equity financing.[94]

Whereas PPPs and other forms of private financing can introduce additional costs, the evidence of associated efficiency gains has been elusive and has been questioned even by some of the IMF and World Bank's own assessments.[95] Research into the United States of America's (USA) private healthcare system also suggests that up to one-third of its total spend (US$750 billion) is wasted annually, and excessive administrative costs account for up to US$190 billion of this.[96]

Equitable access to quality services

Public finance:

One of the main arguments as to why the quality of publicly financed and managed services may be higher than that of privately financed or managed ones is based on the inherent tension between maximising the quality of services and maximising profit.[97] Reaching those most in need of services or of social protection can be more costly and so the needs of marginalised groups, such as disabled people or Indigenous communities, can often be overlooked. For instance, in Uganda, PPPs used for schools have not helped reduce the obstacles marginalised children face in accessing quality education.[98] In particular, PPP schools did not make reasonable accommodations for disabled students, such as accessible facilities and the provision of teachers for students with different needs. Furthermore, the snapshot from India (SEWA) found that for low-income mothers, especially those working in the informal sector, quality early childhood education and development services were only accessible if they were adapted to their hours of work.[99] In another example, in March 2020, in response to the Covid-19 pandemic, the Indian government provided food relief to poor households through the Pradhan Mantri Garib Kalyan Yojana (PMGKY) scheme, but women often lacked the necessary documentation to access it, creating a new form of barrier to access.[100]

Fundamentally, states do not have the same profit-maximisation motive that drives private sector actors; they are instead governed by the requirement to fulfil their human rights obligations.

Some critics also point to a related tension between the drive to standardise projects in order to attract large-scale investors, and the imperative to consider sectoral and geographic specificities in order to maximise quality.[101] Although standardisation may help foster a more conducive environment for investors by minimising risks and possibly facilitating a smoother transaction,[102] this approach will inevitably compromise the quality and efficiency of the service being provided.

Different sectors of the population and different regions may have unique needs and challenges that require tailored approaches to achieve specific outcomes. For example, the Ghana Water Company entered into a PPP based in the capital, Accra, which appears to have adversely affected water supplies in rural areas.[103] In particular, the national water system underwent a restructuring that divided it into two entities: one responsible for the capital city, Accra, and the other for the rest of the country. This reorganisation did not make sense for national water policy as it diminished the system's ability to cross-subsidise water services in poorer areas. Nevertheless, as the private company could only make a profit in Accra, the separation took place to accommodate their needs.[104] Similarly, in Uganda, PPP service providers have tended to avoid rural areas where people are more likely to be poorer, as they perceive a lower return on investment.[105] Accounting for these specificities allows for services that address the varied requirements of different sectors and geographic areas, ultimately enhancing the overall effectiveness and quality of the service.

Another key argument for publicly financed and managed services is based on examples of cases where privatisation has been associated with a decrease in service quality,[106] or conversely where the reappropriation of services by the public sector has been associated with an increase in quality. In Malaysia, for example, the (re)municipalisation of water services and of social protection (as part of a People's Care Initiative launched in 2008, using public funds) was associated with a substantial improvement in health outcomes.[107] Publicly financed services are also more likely to be supported by social dialogue and community engagement, which can help identify and address the needs and concerns of the people using those services. This can lead to more effective and responsive services that better meet people's needs compared with services where the profit motive drives provision, with limited efforts at consultation.[108]

Ensuring universal equitable access to essential services, irrespective of a person's ability to pay, is one of the key ways in which publicly financed public services and social protection systems can address inequalities. By working to remove financial barriers to access, publicly financed systems can enable historically marginalised and vulnerable populations to benefit from vital services, thus helping foster a more inclusive and equitable society. In Kenya, for example, in 2022, the removal of primary school user fees led to an additional 2 million children enrolling.[109]

Publicly financed systems can also enable the redistribution of resources, allowing for a more equitable allocation of services across different regions or communities. By addressing disparities in resource allocation, these systems can work towards bridging gaps between under-served and well-served areas, promoting more balanced service provision and accessibility for all individuals.

Recent research on the (re)municipalisation of services (in countries ranging from France and Chile to Malaysia) identified 138 examples where this policy had led to re-established commitments that services should protect social and human rights.[110]

Publicly managed services can, in conjunction with government policy, also address social norms that prevent women from accessing services. For example, in India, a recent study found that attitudes about gendered childcare responsibilities significantly restrict women's employment choices, with 61 per cent of key decision-makers within the household believing that mothers with young children should not work.[111]

Thus, the take-up of childcare services can be undermined by social norms that reinforce perceptions that it is the duty of mothers to care for their children at home. It can also be undermined in contexts where services are poorly resourced and of inadequate quality. In one study in India, 89 per cent of mothers said they were unwilling to consider paid daycare due to perceptions of a lack of family-like caregiving and a lack of trust in daycare services. Only 15 per cent of mothers cited lack of affordability as a reason for opting out of paid daycare.[112]

By assuming responsibility for caregiving through public services and social protection, and combining these with public policy initiatives, the state can challenge traditional gender roles and attitudes that predominantly assign caregiving responsibilities to women. For instance, Uruguay's National Integrated Care System (see box 4) has sought to implement policies that recognise, reduce and redistribute unpaid care and domestic work that is typically done by women through the provision of childcare, eldercare and disability care services, and through promoting shared responsibility for their provision. This has also been accompanied by public campaigns and workshops highlighting the co-responsibility of care.[113] In 2023, Brazil's government launched a working group responsible for developing the country's National Care Policy, and this too has been tasked with developing policies to redistribute care within Brazilian society.[114] Similarly, Colombia's government recently created a National Care System that aims for the state to primarily guarantee the right to care.[115]

Private finance:

Private sector actors are incentivised to maximise profit for their shareholders, so it is inevitable that strategies to reduce poverty and inequality are less of a priority. The projects most often selected by private sector actors are unlikely to address the most urgent needs of marginalised and vulnerable populations.[116] Therefore, despite some rhetoric on 'people-first' or 'pro-poor' provision, in practice, private-financed initiatives rarely take into consideration human rights or equality concerns, either in the initial decision stage or in subsequent implementation.[117] In fact, the pursuit of profit may mean that private sector actors fail to meet the needs of hard-to-reach communities and those with complex or intersecting needs, as they can be deemed too costly and complicated to reach. As noted earlier with the example of the Ghana Water Company, there is also evidence that the use of PPPs can reduce (rather than expand) geographical coverage of essential services such as water, healthcare and education.[118]

The overriding focus on maximising profit can lead private sector actors to pursue a variety of options, including exploiting loopholes to avoid paying their fair share of tax.[119] This can also include imposing (or increasing) user fees, which often make the service unaffordable for the poorest people, especially women.[120] There are extensive examples of this, from cases of water privatisation in Guinea[121] to healthcare in Ghana.[122] Other options include requiring governments to pay a pre-agreed charge – funded by taxpayers and cost-cutting (by way of labour flexibilisation).[123]

The provision of decent work, especially for women

Public finance:

Earlier in this briefing, we outlined how the state, in its role as an employer, can play a pivotal role in creating decent jobs by recognising unions and collective bargaining and ensuring fair pay and working conditions. This is more likely to be realised in publicly financed services where there is a deliberate move to fairly remunerate workers through decent work opportunities, driven by public policy and rights objectives rather than profit margins.[124]

However, it should also be noted that the ability of governments to create decent work opportunities can be constrained by IMF austerity policies. For example, in 2004, the ILO introduced Decent Work Country Programmes (DWCP) as a means of supporting decent work in countries' national development strategies. Malawi is an example of one such country that first adopted DWCP planning in 2011 – a plan that commits the government to addressing decent work deficits in the country's labour market. [125] At the same time, Malawi's IMF Article IV consultations[v] over the past decade have called for increased fiscal consolidation.[126] The Malawian government concludes that gaps remain in the policy's full implementation due to constrained financial capacity.[127]

Private finance:

Privately funded public services and social protection can often lead to the erosion of decent work for employees through a series of detrimental practices. One common measure is labour flexibilisation, which can result in precarious employment terms, poorer working conditions, and limited access to benefits – all in pursuit of cutting costs and maximising profits. Invariably, this disproportionately impacts women, who are overly represented in the public sector.[128]

These patterns were also mirrored in the accounts of Brazilian public nursery workers who shared their experiences with SOF as part of this briefing. They advised that, in part, due to increasing state-backed expansion of childcare services through PPPs, they are experiencing precarious working conditions (including low pay).[129]

Transparency and accountability

Public finance:

Enhanced transparency and accountability are other potential benefits of publicly financed public services and social protection. Often, private financing agreements can be opaque and unavailable to the public for further scrutiny. However, a publicly run and financed service, with the right regulations in place, can ensure increased transparency in terms of budget allocation, expenditure, and making financial information publicly available for budget monitoring purposes, especially among people who use the service and other key stakeholders.[130] This can then allow for effective public scrutiny and oversight of how funds are utilised and the outcomes achieved. For example, the board of Eau de Paris (the first public water company in France) is made up of elected municipal officials as well as staff and non-governmental organisation (NGO) representatives advocating for water users and the environment. This open governance approach enables political and citizen oversight of the company's decisions

v. An IMF Article IV consultation is a process whereby the IMF holds bilateral discussions with its member countries, usually on an annual basis. During this consultation, an IMF staff team visits the country, collects economic and financial information, and discusses with the country's officials a wide range of economic issues, including fiscal, monetary, and exchange rate policies. This information is used to produce the country's IMF Article IV report. The process is an essential part of the IMF's surveillance activities and a key way for it to disseminate its specific policy advice.

and activities.[131] Other research on the (re)municipalisation of services in a range of countries (from France and Spain to Malaysia and the Philippines) found 149 examples in which (re) municipalisation had been associated with an “improvement in democratic mechanisms”.[132] Those examples include Terrassa Water Observatory in Catalonia, which enables citizens to consult, advise, deliberate, make proposals and conduct research on water management in the municipality; and Denmark, where the law enables public companies to reserve one-third of board seats for worker representatives.[133]

Private finance:

The huge deficits in the democratic governance of privately financed services are a recurring theme in the literature.[134] The evidence points to a consistent lack of transparency in the development of the initial contracts, with governments often lacking the expertise to uncover and fully understand hidden clauses and preferential arrangements made by the private sector actor. A key example includes the case of La Red Asistencial Sabogal de EsSalud (a hospital) in Peru, which was marked by a poorly drafted contract that negatively impacted the quality of health services provided to all, particularly women.[135] These contracts are also often highly secretive, which means that the public will not usually be able to access and scrutinise them in order to hold all parties to account. In the case of the Queen Mamohato Memorial Hospital in Lesotho, for example, the true cost of the service did not come to light until a change in government meant that details of the negotiations were made public.[136]

A key concern about these governance deficits, which has been raised by the UN Special Rapporteur on extreme poverty and human rights (among others), is that they are not confined to specific projects, but rather represent a systematic erosion of the power of states relative to corporations (the latter often former colonial powers). They are also often accompanied by an erosion of the space and capacity for civil society organisations to exercise an effective accountability role.[137]

4. What should Global North governments and institutions do to increase public investment in quality gender-transformative public services and social protection?

The fiscal space of governments, particularly those in the Global South, is currently constrained by international economic rules. In this concluding section, we propose a variety of ways in which this fiscal space could be expanded, enabling governments to fund care services in a way that maximises the realisation of women's rights and supports gender equality.

Existing global economic rules and institutions combine to restrict fiscal space, undermining the ability of governments, particularly those in the Global South, to invest in quality public services and social protection. Measures such as austerity, trade liberalisation and privatisation all contribute to limiting the fiscal space available to governments, and diminishing people's rights, as does the lack of global regulations for transnational corporations (through a UN Binding Treaty on Business and Human Rights, for example), and inadequate enforcement of international tax rules (through a proposed UN tax body). This is further compounded by net financial transfers from the Global South to the Global North, often in the form of debt repayments and illicit financial flows.[138] These inequities are rooted in a colonial legacy that has created enormous disparities between countries in the Global South and Global North, which are then reinforced through an international financial architecture that favours the interests of former colonial powers.

The solutions to these disparities have been clearly articulated by campaigns and demands, especially from Global South civil society groups, not least from those proposing feminist economic alternatives. We outline some of these below, focusing on tax, debt, trade, and austerity policies.

Together, these proposals highlight the deep inequities that are created by global economic rules and propose ways to start to redress this injustice. If pursued, these proposals would expand the fiscal space available to governments potentially enabling them to increase spending on public services and social protection, particularly if combined with a loosening of austerity conditionalities and other 'advice' from IFIs that restricts governments' ability to fund gender-transformative public services and social protection.

Implement equitable global rules on tax to increase the revenue of Southern governments:

The Global Days of Action on Tax Justice for Women's Rights is an annual campaign led by the Global Alliance for Tax Justice's Tax and Gender Working Group. Although the campaign's theme changes each year, it calls for the adoption of policy instruments that are critical for helping states raise public finances to advance the realisation of women's rights, and promote gender equality and the empowerment of women and girls, informed by its policy work.[139] The campaign's specific recommendations for Global North governments and institutions include the following:

1. **Support states in the implementation of the full spectrum of wealth taxes** and to fulfil their obligations to use the maximum available resources to achieve women's human rights, including by ensuring that countries have the fiscal space to introduce such measures without adverse consequences.
2. **Cease advising and mandating states to implement austerity policies,** including the introduction and expansion of consumption taxes and other regressive measures, in lieu of expanding taxation of wealth and top earners.
3. Promote international cooperation for the establishment of a **global beneficial ownership registry** that would help in combating financial secrecy, money laundering, tax evasion and other illicit financial practices.
4. Fulfil their tax obligations by **stopping aggressive tax planning and the use of secrecy jurisdictions.**
5. **Support the process to establish a UN intergovernmental forum on international tax matters,** particularly supporting the call for a UN Tax Convention and global tax body, to ensure equal taxing rights of nation-states and stop all forms of tax abuse by multinational corporations and wealthy elites.

Cancel the debts that increase the expenditure of Southern governments:

Global Action for Debt Cancellation, initiated in 2020 in response to the multiple crises prompted by the Covid-19 pandemic, spotlighted the urgency for demanding debt cancellation and addressing unsustainable and illegitimate debt. Every year since then, the group coordinates a Global Week of Action focused on debt, economic and climate justice. Its demands to the World Bank, IMF, governments and private financial actors during the Global Week of Action 2023 include the following:

1. **Immediate and unconditional external debt cancellation for all countries in need from all lenders,** starting with the cancellation of illegitimate debts, in order to fulfil the universal human rights obligation to create an international economic order that enables all countries to deal with the multiple crises and comply with the rights of their peoples and the planet.

2. **Cancellation of external debt for low- as well as moderate-income countries and communities,** and ensuring that all lending policies and safeguards of the IMF and other IFIs give primacy to human rights obligations and environmental protections, and provide accessible mechanisms for popular redress and reparations.
3. **International and domestic legal frameworks to stop the accumulation of unsustainable and illegitimate debts,** offer fair and comprehensive solutions to debt crises, and ensure sanctions and reparations for those responsible for the crimes and human rights violations committed through the system of perpetual indebtedness. Among other elements, this might include:
   - A new multilateral debt resolution framework under UN auspices, rather than lender-dominated processes, which addresses unsustainable and illegitimate debt.
   - A new approach to debt sustainability that has the financing needs for the Sustainable Development Goals, climate, and gender equality at its core and recognises the primacy of human and nature rights obligations.
   - Legislation to make it mandatory for private lenders to participate in debt cancellation.
   - Legislation to end the predatory action of vulture funds.
   - Binding principles on responsible lending and borrowing that put an end to lending that leads to the exploitation of peoples and destruction of the environment.
   - Genuine participatory, inclusive debt transparency and accountability mechanisms and processes, including national debt audits.
4. **The immediate delivery of new, additional and non-debt-creating climate finance for adaptation, mitigation and loss and damage,** far beyond the unmet $100 billion/year pledge, which adequately meets the needs of the Global South.
5. **Recognition of the existence of a climate debt,** additional to a historical, financial, ecological and social debt, which the Global North owes to the Global South. This recognition should lead to structural and financial reparations, as well as ecological restoration, phasing out fossil fuel subsidies, ending extractivism, and shifting to decarbonised modes of production, distribution and consumption.
6. **Democratise sovereign lending and borrowing processes by ensuring transparency, accountability and representation. States must also be held accountable for debt decisions and expenditures which often end up benefiting the private sector and corporations at the expense of human rights,** and public and planetary welfare.

Agree fair global rules that increase Southern governments' revenue from trade:

The Gender and Trade Coalition was initiated by feminist and progressive activists to advance feminist trade analysis and advocate for equitable trade policy. Its Unity Statement demands the following actions:

1. **Trade policies must affirm the primacy of governments' human rights obligations under the UN Charter and international treaties and customary laws.** Should trade policies diminish state capacity to meet human rights obligations, including the right to development, they must be modified.

2. **Trade rules must not increase protections for multinational corporations who are exerting a gigantic influence on trade policy-making,** avoiding taxes and accountability, and exploiting labour, natural resources and personal data for their own profit maximisation.
3. **Trade rules should support, not discourage, the growth of public spending on and ownership of public goods and services essential for human rights** and the reduction and redistribution of women's disproportionate burden of unpaid care work.

Recognise care as a public good, and stop austerity conditions:

The #EndAusterity Campaign is a joint initiative run by a collective of women's rights organisations, environmental groups, economic justice communities, trade unions, human rights defenders, activists, researchers, humanitarian organisations, and individuals who campaign together to end austerity, globally. The campaign calls for:

1. **Reform of the existing international financial architecture** that is exacerbating the debt crisis and facilitating illicit financial flows and international tax evasion and dodging.
2. **A stop to cuts in public services, wages, pensions and social protection.**
3. **Economic alternatives that can ensure a people's recovery,** with education, health, welfare, decent jobs, and a fairer and climate-sustainable economy for all.

4.1 Conclusion

Gender-transformative public services and social protection have important potential benefits for the provision of care as well as promoting gender equality and achieving women's rights. These benefits are most likely to be realised when those services are publicly funded and managed, particularly in relation to equitable provision and the creation of decent work for care workers. However, fiscal constraints – often combined with ideologically driven agendas by powerful financial institutions and actors – have led to an increase in private funding of care services globally.

This briefing argues that there is a better alternative. The proposals above highlight the interconnectedness of the issues and demands from campaign groups and movements around increasing the fiscal space for public investment in public services. They emphasise the shared common objective of a fundamental change in the global economic system, including more equitable mechanisms for governing international tax rules, corporate responsibility and debt sustainability, in order to enhance fiscal space and resource rights, and an end to austerity conditionality. If implemented, these measures could increase the fiscal space available to governments for funding gender-transformative public services and social protection. This in turn would improve the provision of care and contribute towards achieving gender equality and women's rights.

Acknowledgements

This briefing was written for the Gender and Development Network (GADN) by Sophie Efange, with support from Jessica Woodroffe and Yamina Ouldali. Research and peer review of the briefing was provided by Dr Palak Gadhiya and Semanti Chakladar from the SEWA Cooperative Federation (the India research), Tica Moreno and Nalu Faria from Sempreviva Organização Feminista (SOF) (the Brazil research), and Angela Mulenga, Sajeev Nair and Victor Sikombe from Consumer Unity and Trust Society (CUTS – Lusaka) (the Zambia research), along with desk-based research from Polly Meeks.

GADN would like to pay tribute to Nalu Faria (1958-2023), from SOF, who sadly passed away while this briefing was being produced. We are immensely grateful for her contributions to this briefing. Nalu was a socialist feminist who made far-reaching contributions to grassroots feminism in Brazil, Latin America and the Caribbean, and internationally. Her dedication to building democratic, feminist and internationalist socialism was evident in her life's work. Nalu's passing leaves an immense gap at SOF and far beyond, but also a strong commitment to continue her legacy and the march toward a more just and equitable world.

We would like to thank our additional peer reviewers: Verónica Montúfar, Patricia Miranda, Lyn Ossome, Faith Lumonya, Jennifer Lipenga, and David Archer.

This briefing was edited by Kathryn O'Neill and designed by Diana Rubio. The research was funded by the Wellspring Philanthropic Fund and the William and Flora Hewlett Foundation.

GADN brings together expert non-governmental organisations (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.

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