

FINANCING FOR GENDER EQUALITY AND WOMEN'S EMPOWERMENT IN ASIA AND THE PACIFIC

Background paper for the

*Asia-Pacific Regional Seminar in Preparation for the 60th Session of the
Commission on the Status of Women: Transformative Financing for the
Achievement of Gender Equality by 2030*

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I. Introduction

The intrinsic value and the significance of gender equality and women's empowerment for human, and sustainable, development have been repeatedly recognized. As the United Nations was formed, governments globally acknowledged that “[a]ll human beings are born free and equal in dignity and rights”;¹ which, with the adoption of the Convention on the Elimination of All Forms of Discrimination against Women, was succeeded by explicit commitment “to pursue by all appropriate means and without delay a policy of eliminating discrimination against women”.² More recently, Heads of State and Government proclaimed “that achieving gender equality, empowering all women and girls and the full realization of their human rights are essential to achieving sustained, inclusive and equitable economic growth and sustainable development”, necessitating “transformative actions... at all levels”³ in order for gender equality and the empowerment of all women and girls to be realized by the agreed date of 2030.⁴

Such a bold commitment arises from research that has repeatedly demonstrated the direct and catalytic value of gender equality and women's empowerment for all persons. For example, investment in the education of girls and the employment of women has been shown to have a positive impact on (reducing) poverty, (improving) family welfare and (increasing) per capita Gross Domestic Product (GDP).⁵ By contrast, the reverse scenario does not apply; economic investment does not lead to greater equality.⁶ Women's equal access to, and ownership of, agricultural assets, such as land and technology, has, in turn, been linked to greater agricultural yields, with the associated prospect of improvements in food security, nutrition and economic growth. In their study, the Food and Agriculture Organization estimated that closing the gender

¹ A/RES/217A (1948). *Universal Declaration of Human Rights*, United Nations, Article 1; www.un.org/en/universal-declaration-human-rights/

² A/RES/34/180 (1979). *Convention on the Elimination of All forms of Discrimination against Women*, United Nations, Article 2; www.ohchr.org/Documents/ProfessionalInterest/cedaw.pdf

³ A/RES/69/313 (2015). *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*, United Nations, paragraph 6; www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf.

⁴ A/RES/70/1 (2015). *Transforming Our World: the 2030 Agenda for Sustainable Development*, United Nations, paragraph 20; www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/70/1

⁵ For example, see Goodman, D.L. (2012). “Adolescent girls at the tipping point of sustainable development”, in *Powerful Synergies: Gender Equality, Economic Development and Environmental Sustainability*, UNDP: New York, pp. 157-169; www.undp.org/content/dam/undp/library/gender/f_PowerfulSynergies2013_Web.pdf; Kabeer, N. (2016). ‘Gender equality, economic growth, and women's agency: the “endless variety” and “monotonous similarity” of patriarchal constraints’, *Feminist Economics*, Vol. 22, No. 1, pp. 295-321; Seguino, S., G. Berik and Y. van der Meulen Rodgers (2010). *An Investment that Pays Off: Promoting Gender equality as a Means to Finance Development*, Friedrich Ebert Stiftung Foundation, p. 1; www.uvm.edu/~ssequino/pdf/FES.pdf.

⁶ Kabeer, N. and L. Natali (2013). ‘Gender equality and economic growth: is there a win-win?’, Institute of Development Studies Working Paper, Vol. 2013, No. 417.

gap in agriculture, with an associated 2.5 to 4 per cent increase in national production levels, could lead to “100-150 million fewer people living in hunger.”⁷

The link between gender equality and human development (Figure 1)⁸ reflects the evidence-based conclusion that the “promotion of gender equality is not only constitute of development, but also is instrumental for setting in motion virtuous cycles of development”.⁹

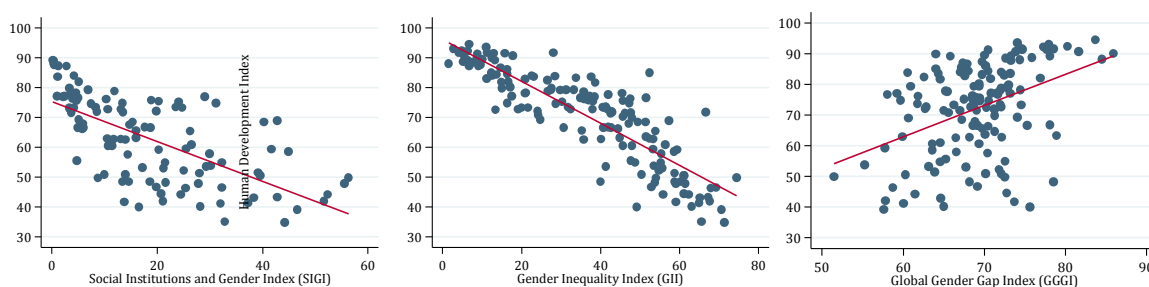


Figure 1: The powerful link between gender equality and human development.

With the potential to contribute to the prosperity of all persons, individually and collectively, investment in gender equality and women's empowerment requires financial resources.

II. Investing in Gender Equality and Women's Empowerment

In 1995, the Beijing Declaration and Platform for Action was adopted by the Fourth World Conference on Women; subsequently endorsed by the United Nations General Assembly.¹⁰ In order to undertake the detailed actions, in pursuit of a set of explicit objectives across 12 critical areas of concern, it was recognized that “political commitment to make available human and financial resources for the empowerment of women” would be needed; requiring “the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men. To implement the Platform for Action, funding will need to be identified and mobilized from all sources and across all sectors... Mobilization of additional resources, both public and private, including resources from innovative sources of funding, may also be necessary.”¹¹

Over a decade later, the centrality of macroeconomic policies and of gender-responsive planning and budgeting to achieving gender equality and women's empowerment was

⁷ Food and Agriculture Organization of the United Nations (2011). *The State of Food and Agriculture, Women in Agriculture: Closing the Gender Gap for Development*, FAO: Rome, p. 42; www.fao.org/docrep/013/i2050e/i2050e.pdf

⁸ Information regarding the computations that produced Figure 1 is provided in the appendix; along with a corresponding figure for countries of Asia and the Pacific.

⁹ Seguino, S., G. Berik and Y. van der Meulen Rodgers (2010). *An Investment that Pays Off: Promoting Gender equality as a Means to Finance Development*, Friedrich Ebert Stiftung Foundation, p. 14; www.uvm.edu/~sseguino/pdf/FES.pdf.

¹⁰ A/RES/50/203 (1996). *Follow-up to the Fourth World Conference on Women and full implementation of the Beijing Declaration and the Platform for Action*, United Nations; www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/50/203

¹¹ Fourth World Conference on Women (1995). *Beijing Declaration and Platform for Action*, paragraph 345; www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20E.pdf

reaffirmed in the Agreed Conclusions of the 52nd session of the Commission on the Status of Women. The Commission on the Status of Women also “urged” governments and the United Nations entities to “[i]ncrease the investment in gender equality and the empowerment of women and girls, taking into account the diversity of needs and circumstances of women and girls, including through mainstreaming a gender perspective in resource allocation and ensuring the necessary human, financial and material resources for specific and targeted activities to ensure gender equality at the local, national, regional and international levels, as well as through enhanced and increased international cooperation”.¹²

Regionally, at the conclusion of 2014, Governments in the Asia-Pacific region committed to “enhance and diversify the sources of financing for the achievement of gender equality, women’s human rights and the empowerment of women and girls, including through domestic resource mobilization, official development assistance, taxation of financial transactions, private sector investment and the engagement of philanthropic foundations”.¹³ This regional commitment was subsequently reflected in the *2030 Agenda for Sustainable Development*, wherein governments globally stated that they “will work for a significant increase in investments to close the gender gap”.¹⁴

Declarations of the inherent and synergic value of gender equality and women’s empowerment, alongside concrete commitments for action, have not, however, been backed by the quantity of resources needed to translate rhetoric into reality: “Too often, promising policy initiatives for gender equality and women’s empowerment founder because insufficient resources are allocated to implement them.”¹⁵

As defined by Sharp and Elson, “[g]ender responsive budget initiatives are strategies for assessing and changing budgetary processes and policies so that expenditures and revenues reflect the differences and inequalities between women and men in incomes assets, decision-making power, service needs and social responsibilities for care.”¹⁶ Accordingly, in gender-responsive planning and budgeting, the emphasis is on equity and equality of outcome, wherein consideration is given to (a) the different needs, interests and priorities of women and men, girls and boys, and (b) the differential impacts of financial expenditure on the lives of women, men, girls and boys. Gender-responsive budgeting is government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfillment of women’s rights. It entails identifying and reflecting needed interventions to address gender gaps in sector and local government policies, plans and budgets. GRB also aims to analyze the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources and Official Development Assistance.¹⁷

A relatively well-known taxonomy is that proposed by Diane Elson which comprises gender-aware policy appraisal; sex-disaggregated beneficiary assessments; sex-disaggregated public expenditure incidence analysis; sex-disaggregated analysis of the budget on time use; sex-

¹² Commission on the Status of Women (2008). Agreed Conclusions, paragraph 21(a) ;

www2.unwomen.org/-/media/headquarters/attachments/sections/csw/52/csw52_e_final.pdf?v=1&d=20141222T181036

¹³ E/ESCAP/GEWE/2 (2014). Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women’s Empowerment, United Nations Economic and Social Commission for Asia and the Pacific, paragraph 57(o); www.unescapsdd.org/files/documents/E_ESCAP_GEWE_2.pdf

¹⁴ A/RES/70/1 (2015). *Transforming Our World: the 2030 Agenda for Sustainable Development*, United Nations, paragraph 20; www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/70/1

¹⁵ Grown, C., C. Bahadur, J. Handbury and D. Elson (2006). ‘The financial requirements of achieving gender equality and women’s empowerment’, Working Paper No. 467, The Levy Economics Institute of Bard College, p. 1.

¹⁶ Sharp, R. and D. Elson (2008). “Improving Budgets: A Framework for Assessing Gender-Responsive Budget Initiatives”, in Sri Mastuti and others, eds., *Audit Gender Terhadap Anggaran* (Jakarta, CiBA).

¹⁷ UN Women (www.gender-budgets.org)

disaggregated tax incidence analysis; gender-aware medium-term economic policy frameworks; and gender responsive budget statements.¹⁸ Other analytical frameworks are available to governments, such as Rhonda Sharp's three-way categorization of expenditure and the "South African approach" which is comprised of four elements, namely situation analysis, policy, budget and implementation.¹⁹ While there are various modalities, the ideal scenario is for comprehensive gender-responsive planning and budgeting that encompasses revenue and expenditure, across government sectors; rather than the selection of one or two specific tools.

Certain conditions, such as enduring political support, transparency, accountability and participation and institutional structures and processes with effective participation of the women's machinery along with finance and planning could facilitate effective adoption and implementation of gender-responsive budgeting.

Reflecting this necessity, community of practice have been established not just at the global level²⁰ but also at regional level. Building the capacities of the national women's machinery with respect to financing and budgeting may, in turn, be required given that, from their review of gender-responsive budgeting initiatives in countries across the world, Sharp and Broomhill concluded that effective gender-responsive budgeting requires "strong institutional arrangements that assign power to women's policy coordinating offices".²¹ This requirement was evidenced, for example, in Australia, wherein "both the existence and the longevity of the gender budget exercises owe much to the existence of highly developed women's policy machineries within the federal, state, and territory governments."²²

Alongside engagement of various public sector entities, is the need to ensure the meaningful participation of women and organizations external to government in gender-responsive planning and budgeting.

As asserted by Birchall and Fontana: "If a gender perspective can be consistently and practically embedded into public finance systems and administration, and included as a key component in the reform of these systems, the likelihood of creating a strong and sustainable impact on gender equality will grow."²³

Gender-responsive planning and budgeting can be used to analyse funding priorities for women across all sources of resource mobilisation (domestic, ODA, private sector financing etc.). It is used for both the expenditure side of the budget as well as revenue side.

The rationale of gender-responsive budgeting work is the chronic underinvestment in gender equality and women's empowerment. There is a "financing gap". For example, a 2006 calculation of the financial cost of achieving the third Millennium Development Goal – "promote gender equality and empower women" – and of mainstreaming gender across the 2000-2015 global development agenda was "estimated to increase to 83 billion USD by 2015, from 8.6

¹⁸ Elson, Diane. 1998. "Integrating Gender Issues into National Budgetary Policies and Procedures: Some Policy Options." *Journal of International Development* 10 (7): 929-41.

¹⁹ Esim, S. (1995). *Gender Equity Concerns in Public Expenditure: Methodologies and Country Summaries*, International Center for Research on Women: Washington DC.

²⁰ www.worldbank.org/content/dam/Worldbank/document/Gender/Summary%20of%20Inaugural%20Gender%20Equality%20Community%20of%20Practice%20for%20Finance%20Ministers.pdf

²¹ Sharp, R. and R. Broomhill (2002). 'Budgeting for equality: the Australian experience', *Feminist Economics*, Vol. 8, No.1, p 31.

²² Sharp, R. and R. Broomhill (2002). 'Budgeting for equality: the Australian experience', *Feminist Economics*, Vol. 8, No.1, p 29.

²³ Birchall, J. and M. Fontana (2015). *The Gender Dimensions of Expenditure and Revenue Policy and Systems*, BRIDGE, Institute of Development Studies: United Kingdom, p. 13;

www.eldis.org/vfile/upload/4/document/1505/Gender%20dimensions%20of%20expenditure%20and%20revenue%20policy%20and%20systems.pdf

billion in 2006".²⁴ A 2010 survey of 740 women's organizations revealed a combined income of 106 million US dollars, which compared to 309 million USD for Greenpeace and 1.4 billion for Save the Children International.²⁵

In relation to the specific area of women, peace and security, and across four case studies, researchers concluded that "[p]ost-conflict reconstruction initiatives did not allocate resources to promote gender equality or address women's needs to any significant degree."²⁶ This finding was mirrored in the United Nations Secretary-General's 2010 report on women in peacebuilding, wherein it was stated that an "indication of the gender-equality funding gap can be found in the results of a background study carried out for the present report that analysed 394 project budgets in multi-donor trust funds and joint programmes in six post-conflict countries. Just 5.7 per cent of total resources were allocated to activities directly related to advancing gender equality."²⁷

At the regional level, insufficient financing for gender equality and women's empowerment is indicated by the annual budgets of the national women's machineries. A 2014 survey of governments in the Asia-Pacific region revealed that annual funding for the national women's machineries across 27 countries ranged from 17,000 to 67 million US dollars; a range partly attributable to variability in national economic wealth. For 13 of the countries that responded to the survey, their national women's machineries receive less than one million USD in annual funding. In proportional terms, across 17 national women's machineries in the Asia-Pacific region, annual funding ranged from 0.003 per cent to 3.12 per cent of their national budgets. For 15 of those national women's machineries, the national budget allocation was less than one per cent. Moreover, in some instances, government funding is sufficient to meet staffing and operations costs only, with additional resources needing to be mobilised for programme and service delivery.²⁸

Encouragingly, there has been a significant increase in the funding by OECD DAC (Organisation for Economic Cooperation and Development, Development Assistance Committee) members for gender equality and women's empowerment; rising from 88 million USD in 2004 to 373 million USD in 2008.²⁹ Yet, between 2003 and 2013, the proportion of global aid for gender equality, as a "principal" target, only marginally increased from 1.8 to 5.9 per cent; while for the developing countries of Oceania, it declined from 11.0 to 4.2 per cent (Figure 2).³⁰

²⁴ Grown, C., C. Bahadur, J. Handbury and D. Elson (2006). 'The financial requirements of achieving gender equality and women's empowerment', Working Paper No. 467, The Levy Economics Institute of Bard College, p. 23.

²⁵ Arutyunova A. and C. Clark (2013). *Watering the leaves, Starving the Roots: the Status of Financing for Women's Rights Organizing and Gender Equality*, Association for Women's Rights in Development: Toronto; www.awid.org/sites/default/files/atoms/files/WTL_Starving_Roots.pdf

²⁶ United Nations Development Programme (2010). *Price of Peace: Financing for Gender Equality in Post-Conflict Reconstruction*, UNDP: New York, p. 35; www.undp.org/content/undp/en/home/librarypage/womens-empowerment/price-of-peace-financing-for-gender-equality-in-post-conflict-reconstruction.html

²⁷ S/2010/466 (2010). Women's Participation in Peacebuilding: Report of the Secretary-General, United Nations, paragraph 34; www.securitycouncilreport.org/atf/cf/%7B65BFCF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/WPS%20S%202010%20466.pdf

²⁸ United Nations Economic and Social Commission for Asia and the Pacific (2015). *Gender Equality and Women's Empowerment in Asia and the Pacific: Perspectives of Governments on 20 Years of Implementation of the Beijing Declaration and Platform for Action*, UN ESCAP: Bangkok; www.unescap.org/resources/asia-pacific-report-beijing20-review

²⁹ OECD (2015). *Aid in Support of Gender Equality and Women's Empowerment – Donor Charts*, www.oecd.org/dac/stats/documentupload/Aid%20in%20Support%20of%20Gender%20Equality%20and%20Women%E2%80%99s%20Empowerment%20-%20Donor%20Charts.pdf

³⁰ <https://data.oecd.org/>; <http://stats.oecd.org/Index.aspx?DataSetCode=GENDER>

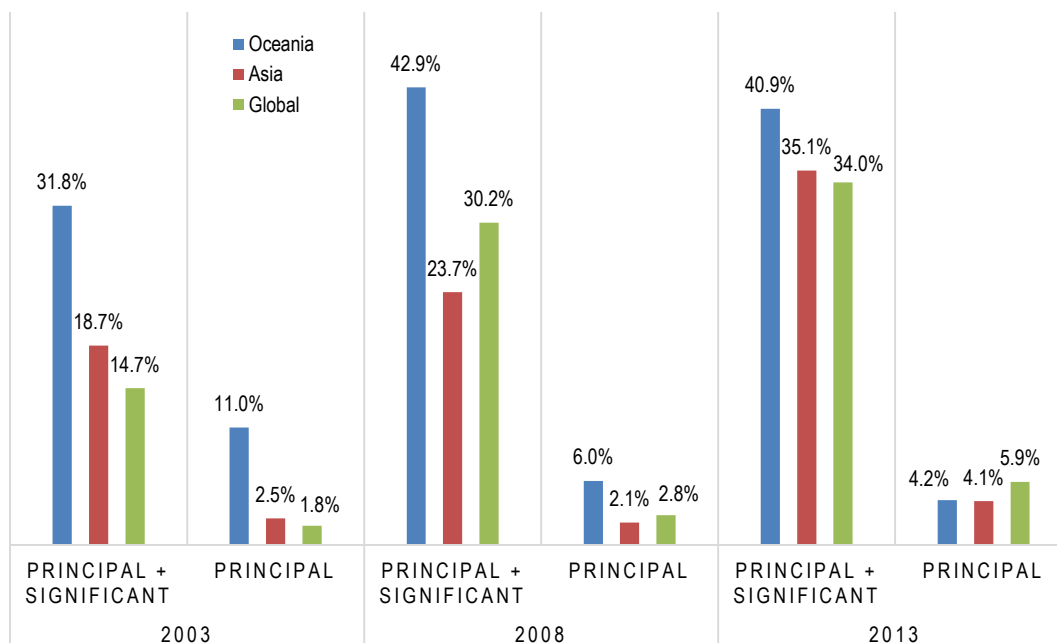


Figure 2: Proportion of OECD DAC members' ODA allocations for initiatives for which gender equality and women's empowerment was the (a) principal target or (b) principal and significant target.

Noting that “[w]ithout adequate resource allocation, gender equality commitments are unlikely to be realized and government budgets will reflect political and economic priorities other than gender equality”,³¹ governments, and other development stakeholders, are increasingly cognisant of the necessity of financing gender equality and women's empowerment. In its 2015-2016 Development Assistance Budget, the Australian Government, for instance, allocated 50 million Australian dollars for its “Gender Equality Fund”; a substantial increase on the gender-related expenditure of 30.4 million AUD for 2014-2015.³²

In support of the recognition that “any serious effort to promote gender equality and women's empowerment costs money” and the concomitant need to increase the scale and scope of financing for gender equality and women's empowerment, this paper provides an overview of selected options for governments, as well as both not-for-profit and for-profit actors, in maximising revenues, alongside articulating fundamental institutional and process requirements.

III. National Governments Financing Gender Equality and Women's Empowerment

As stated in the *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*, and in the context of “an enabling international economic environment”, chief responsibility for economic and social development lies with national governments.³³ Two decades earlier, the central role of governments was asserted with the avowal that the “primary

³¹ Sharp, R. and R. Broomhill (2002). ‘Budgeting for equality: the Australian experience’, *Feminist Economics*, Vol. 8, No.1, p 26.

³² Department of Foreign Affairs and Trade (2015). *2015-16 Development Assistance Budget*, Australian Government: Canberra; <http://dfat.gov.au/about-us/corporate/portfolio-budget-statements/Documents/2015-16-development-assistance-budget-summary.pdf>

³³ A/RES/69/313 (2015). *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*, United Nations, paragraph 9; www.un.org/esa/ffd/wp-content/uploads/2015/08/AAA_Outcome.pdf.

responsibility for implementing the strategic objectives of the Platform for Action rests with Governments.”³⁴ This attribution reflects the importance of national ownership, sustainability and transformational shifts in roles, responsibilities and relations to realizing universal human rights and development.³⁵

To resource the responsibilities specified in many of the aforementioned declarations, conventions and plans of action, governments need to maximise their revenues in an equitable manner, which necessitates drawing from a range of sources through efficient and effective administration that is grounded in participatory and gender-responsive planning and budgeting. In this framework, this section of the paper focuses on taxation, official development assistance and budgeting.³⁶

Taxation: Revenue Sources

Being a predictable and sustainable source of revenue, taxation is critical to governments having the resources to tackle systemic challenges to equality and development, including discrimination and oppression on the basis of sex (and other ascribed markers).

There are multiple manifestations of taxation that governments can utilise to finance such national priorities as gender equality and women's empowerment: taxation of personal incomes, of corporate incomes, of consumption, of property, of inheritance, of trade, of natural resources, of interest earned on financial assets. Governments can also levy fees for public services, sell public assets or administer hypothecated (“ear-marked”) taxes.

Whatever combination of taxation modalities are selected, with the obligation to respect, protect and fulfil the human rights of all persons without distinction,³⁷ governments are obliged to ensure that their taxation systems contribute to, rather than detract from, gender equality. As recommended by the United Nations Special Rapporteur on extreme poverty and human rights, Magdalena Sepulveda Carmona, this necessitates examination of “tax structures, codes and instruments for explicit and implicit gender bias [to] ensure they do not reinforce existing gender inequalities, including through their impact on unpaid care work”.³⁸

Examination of tax structures, codes and instruments reveals that, in terms of advancing equality, progressive (direct) taxation is preferable to the regressive forms. In her review of financing implementation of CEDAW,³⁹ Diane Elson concluded that the ideal “revenue mix” gives precedence to income tax; excludes basic commodities from taxation; does not apply user-fees to health and education services, and subsidises water, sanitation and electricity to

³⁴ Fourth World Conference on Women (1995). *Beijing Declaration and Platform for Action*, paragraph 346; www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20E.pdf

³⁵ Grown, C., C. Bahadur, J. Handbury and D. Elson (2006). ‘The financial requirements of achieving gender equality and women's empowerment’, Working Paper No. 467, The Levy Economics Institute of Bard College, p. 23.

³⁶ It is acknowledged that financing gender equality and women's empowerment specifically, and of sustainable development more broadly, is complex and that comprehensive analysis and articulation involves elucidation of issues not addressed in this paper, such as costing, trade, debt, social insurance schemes and resource allocation.

³⁷ For example, see Article 2 of the Universal Declaration of Human Rights (www.un.org/en/universal-declaration-human-rights/) and Article 2 of the International Covenant on Economic, Social and Cultural Rights (www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx).

³⁸ A/HRC/26/28. (2014). *Report of the Special Rapporteur on extreme poverty and human rights, Magdalena Sepulveda Carmona*, Human Rights Council, 26th session, United Nations, paragraph 79(f).

³⁹ Convention on the Elimination of All Forms of Discrimination against Women

poor households.⁴⁰ Thus, in terms of equality, personal and property taxes, being progressive in nature, are to be favoured over such regressive forms as goods and services taxes.

For personal income taxation to be equitable and gender-responsive, tax rates, allowances and exemptions must apply equally to women and men, regardless of their marital status; filing must be individual-based, as distinct from joint, family or household-based filing of tax returns; and income derived from ownership of assets, such as property and shares, must be reported against the owner, and not attributed to a husband or head of household. Joint filing negates the existence of the secondary income earner (typically, and historically, women), and has involved, in some jurisdictions, the secondary income earner being taxed at a higher marginal rate (which can be a disincentive to engage in the labour market if there is little or no financial gain). It is important that exemptions for such matters as childcare and old-age pension / superannuation contributions are equally accessible to women and men, so as to avoid the compounding of discriminatory gender roles.

Alongside strengthening personal income taxation policies, systems and administration, is the importance of reviewing and reforming the taxation of consumption. While sales taxes offer the prospect of a reliable source of revenue because they are difficult to avoid, value-added taxes (VAT) are inequitable. As a VAT increases the price of goods and services, low income groups pay relatively larger proportions of taxes than higher income groups. Women and persons living in poverty⁴¹ spend a greater portion of their income on basic goods and services (on consumption), than do men and wealthy individuals. For women, this phenomenon reflects, in part, women's predominance in the (unpaid) care economy, and that women, more than men, work in low paid, low skill and unprotected sectors of the economy. Thus, if a consumption tax is pursued, for equity and equality to prevail, the emphasis should be on taxing luxury goods and services, and not basic necessities, such as food, water, electricity, education, health care and childcare.

Alongside personal income and consumption, taxation of natural resources, such as oil, gas and minerals, needs to be maximised and managed in a gender-responsive manner, and with a long-term vision (given the political, social, economic, institutional and cultural embeddedness of patriarchy). A key consideration in relation to taxation of natural resources, as exists in such countries as Australia, Indonesia, Kazakhstan, Malaysia, Philippines, Papua New Guinea and Turkey, is equitable participation of women and men, individually or through their collective bodies, at all levels of decision-making and administration. Gender-based inequalities that discriminate against women – such as in the management of natural resources, the employment opportunities (or reinforcement of traditional gender roles) and the receipt of profits – need to be avoided or eradicated. With the information disclosure obligation, the Extractive Industries

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