

出國報告（出國類別：國際會議）

第 68 屆聯合國婦女地位委員會相關會議

服務機關：衛生福利部社會及家庭署

姓名職稱：楊雅雯科員

派赴國家/地區：美國（紐約市）

出國期間：113年3月10日至113年3月21日

報告日期：113年6月7日

摘要

本年（第68屆）婦女地位委員會（CSW）會議優先主題為「從性別平等視角解決貧困並加強體制和融資，從而加快實現性別平等及增強全體婦女和女孩權能」，並回顧第63屆會議主題「通過社會保護制度、獲得公共服務和可持續基礎設施促進性別平等，增強婦女和女童權能」。我國今年共有31個團體參與非政府組織婦女地位委員會（NGO CSW）所舉辦的周邊論壇，共舉辦33場平行論壇，包括19場實體及14場線上會議，透過多元議題與國際社會分享交流婦女權益及性別平等的推動經驗，並搭配社群媒體擴散影響力。主要觀察心得：1、臺灣積極參與國際事務獲得肯定；2、以多元、平等、共融觀點發展婦女政策措施；3、公私協力與跨域/國合作的重要性。建議事項：1、政府部門應持續發展婦女重要議題；2、培力女性人才參與公共、國際事務能力；3、政府部門應持續派員參與國際重要會議。

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壹、目的

一、聯合國婦女事務相關組織

聯合國婦女地位委員會（Commission on the Status of Women，簡稱 CSW）隸屬於經濟及社會理事會（ECOSOC），成立於1946年6月，是聯合國推動婦女議題的最高層級機構。CSW成立目的主要在促進婦女於政治、經濟、公民、社會與教育領域的權利，並自1987年起每年3月於美國紐約市召開大會。CSW於1979年通過「消除對婦女一切形式歧視公約」（CEDAW），及1995年在北京第4屆世界婦女會議所提出的性別主流化觀點，都是目前世界各國在推動婦女運動及性別平權工作的重要依據，聯合國大會並授權CSW整合該會議的後續追蹤，常態性檢視北京宣言暨行動綱領（Beijing Platform for Action，簡稱 BPfA）。

同時，非政府組織婦女地位委員會（NGO-CSW）成立於1972年，主要目的是促成非政府組織對聯合國當前議題的對話，透過倡導及與政府的夥伴關係，建立國際共識、促成各國政府對全球女性良善的政策，並支援CSW、提高婦女地位司（Division for the Advancement of Women，簡稱DAW）、提升婦女地位國際研訓中心（International Research and Training Institute for the Advancement of Women，簡稱 INSTRAW）、婦女發展基金（Development Fund for Women，簡稱 UNIFEM）等部門的工作來促進全球婦女的權益與地位。NGO-CSW每年在CSW會議期間，同時也在場邊依每年主題由NGO主辦相關平行會議，各國NGO代表藉此互相交換經驗。

聯合國第64屆大會2010年7月通過合併原有4個婦女專門機構所負責之任務和職能（包括DAW、OSAGI、INSTRAW及UNIFEM等），成立促進性別平等和增強婦女權能署（婦女署）（United Nations Entity for Gender Equality and the Empowerment of Women，簡稱UN Women），於2011年起正式運作，成為運作推動CSW的秘書處，協助各會員國訂定達成性別平等的全球標準、所需的各項相關法令、政策、方案及服務，優先政策包括促進女性領導及參與、終止對女性的暴力、致力於女性和平及安全、促進女性經濟賦權、性別平等應納入國家發展、計畫及預算規劃中。

二、參加聯合國婦女地位委員會相關會議的目的

聯合國於2015年通過永續發展目標（SDGs），為未來15年訂定新的發展框架，期盼在2030年各國能達成SDGs17項目標。其中目標5為「達成性別平等及女性賦權」（Achieve gender equality and empower all women and girls），CSW也從2016年起積極將女性（及女孩）平等參與決策角色融入其他16項目標，包括終止貧窮與飢餓、健康與教育、工作與經濟、乾淨能源、減少不平等、永續城市、氣候行動及和平等。

本年會議優先主題為「從性別平等視角解決貧困並加強體制和融資，從而加快實現性別平等及增強全體婦女和女孩權能」，並回顧第63屆會議主題「通過社會保護制度、獲得公共服務和可持續基礎設施促進性別平等，增強婦女和女童權能」。我國身為國際社會的一員，雖因政治歷史因素無法重返聯合國，但女性權益及性別平等是全球重要人權議題，應積極掌握現行世界各國女性及性別發展脈絡，並將我國推動女性工作及性別平權的重要成就展現於國際場域。本年參與CSW相關會議主要目的包括：

- （一）掌握國際社會女性及性別議題發展脈絡及趨勢。
- （二）瞭解非政府組織女性運動倡議主張及工作方向。
- （三）與他國交流女性政策措施並檢視與我國異同處。

貳、過程

一、CSW議題與行動

2024年CSW會議優先主題為「從性別平等視角解決貧困並加強體制和融資，從而加快實現性別平等及增強全體婦女和女孩權能。」（Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective.）。回顧主題則為「通過社會保護制度、獲得公共服務和可持續基礎設施促進性別平等，增強婦女和女童權能（第63屆會議結論）。」（Social protection systems, access to public services, and sustainable infrastructure for gender equality and the empowerment of women and girls.）。整體CSW官方大會及周邊 NGO平行會議都環繞該兩項主題進行討論與倡議。

本年主題希望透過世界各地的政府、民間社會組織、專家等，共同為消除婦女貧困和促進性別平等的行動和投資努力。而CSW大會提供的Zero draft（零草案）也呼籲各層級政府、民間組織及其他利害關係人能發起以下行動：（參考婦權基金會資料）

- （一）在各項發展承諾中融入性別觀點：包含依據CEDAW、CRC等公約制定相關法規、促進反歧視法及預算制定程序透明度、鼓勵私部門促進性別同工同酬及仿指職場性別歧視等。
- （二）增加解決婦女貧窮議題的投資：包含增加婦女貧窮議題相關資金、確保更有效的全球金融安全網、提供金融資源給需要解決婦女貧窮議題的國家、促進國際稅務合作、避免稅務政策對低收入女性造成不平等之影響、建立債務解決機制等。
- （三）實施具性別敏感性的經濟與社會政策：包含提升經濟相關單位中的女性代表、強化預算制定過程中的性別分析、確保最低薪資及同工同酬等法規及標準、實施支持女性創業者的政策、確保女性能平等取得社會保護、受教權與醫療資源、消除一切形式的性別暴力（公共與私人空間、線上與線下、性剝削、性騷擾、人口販運）等。
- （四）資助婦女議題相關單位：包含實施政策確保婦女團體能完整參與各政策設計與實施、支持民間團體在人權保護中的角色。
- （五）精進多面向貧窮相關數據：加強蒐集收入、性別、年齡等多面向的貧窮數據。

(六) 促進發展永續經濟與社會的相關策略：包含使用GDP以外的數據呈現無酬照顧工作對經濟發展的價值、實施具性別敏感度的貧窮應對政策、確保社會保護體系的包容與可近性、提升投入照顧經濟的資源以縮小性別薪資差距、投資公部門縮小數位落差的行動等。

二、CSW相關會議

CSW大會於本年3月10日至3月22日(共計13天)在聯合國大廈內會議室舉行會議。而CSW相關會議除了CSW正式官方會議，還有聯合國官方組織及國際性政府組織在聯合國大廈舉辦的CSW平行會議，以及非政府組織在聯合國周邊所舉辦的NGO-CSW平行會議等3類。

NGO-CSW則於3月10日召開線上會前諮詢會議(consultation day)，介紹本年CSW主題、討論婦女工作的進程與發展方向，也是NGO各國代表在正式大會前能串連與凝聚共識的場合。此外，NGO-CSW所舉辦的周邊論壇(forum)，分別在聯合國大廈所屬的教會中心(Church Center UN)、救世軍(Salvation Army)等場地舉行，各國NGO代表透過申請辦理平行會議，分享全球各地的民間推動經驗並共同研商可行策略。

三、我代表團的參與

今年我國非政府組織共有31個團體參與，舉辦33場平行論壇，包括19場實體及14場線上會議。其中實體與會的成員約有57位，有政府部門、婦女/性別團體、大專院校在學青年等代表，共舉辦19場實體NGO-CSW平行會議，同步還有在國內線上舉辦的14場會議，各場次議題多元，包含女性經濟創新策略與方案、經濟與性別暴力、女性健康與醫療議題等。

(一) 聯合國CSW開放予NGO團體參與之周邊會議：

本場次主題為「終結經濟性別暴力」(Ending Economic Gender-based Violence)，由拉脫維亞總理Evika Silina開場致詞，瑞典性別平等及工作生活部長Paulina Branberg結語，及北歐部長理事會秘書長Karen Ellemann擔任主持人，講者包括世界銀行、拉脫維亞、瑞典、挪威、芬蘭的代表，討論經濟問題與性別暴力議題之相關應對方式，並提到性別暴力的成因是多元且交織性的，與教育、家庭、經濟相關，但都需要給予女性，特別是女孩，更多

的投資與資源。

(二) 臺灣性別平等週 (Taiwan Gender Equality Week) 系列活動：

我國外交部駐紐約臺北經濟文化辦事處 (以下簡稱駐紐約辦事處) 結合婦權基金會在美東3月13日晚間於駐處所辦的「臺灣性別平等週」系列活動「台灣主场論壇暨台灣女力文化體驗」，以「強化婦女財務金融韌性」(Fostering Women and Girls' Financial Resilience) 為主題，邀請史瓦帝尼王國副總理札杜莉 (Thulisile Dladla)、我國金融研訓院院長黃崇哲、友邦及友好國家政要、重要國際NGO代表發表主題演講及參與對談，向國際社會發聲。論壇結束後進行的台灣女力文化體驗活動，則由「掀海風」共同創辦人林秀芃、「隆元茶莊」製茶師方堅愛及屏東縣基督教女青年會常務理事林春鳳分享推動地方經濟創生、突破職業性別框架及參與金融決策等成功經驗，並引領與會者體驗藺草編織、茶席文化及唱跳阿美族歌舞等，以瞭解台灣女性如何運用在地深厚文化底蘊，建立成功的經濟模式，並加深與會貴賓對台灣女性經濟創新力的印象。

此外，3月14日於Imapct Hub NY舉辦另一場系列活動「性別創新之夜」，以多元、平等、共融 (Diversity、Equity、Inclusivity，簡稱DEI) 為主題，邀請社會企業及國際非政府組織共同探討性別平等及多元性，並宣傳「解碼暖實力：DEI工具包」，提供大眾在日常生活中實踐DEI的指導方針。

(三) 藝術市集 (Artisan Fair)：

此活動為NGO CSW周邊活動，開放給藝術家申請擺攤，販售各國當地手工藝品，提供NGO CSW的參與者認識各國文化的機會，並提供販售者經濟賦權的空間，販售者多為女性。我國由婦權基金會申請攤位，邀請參加3月13日文化之夜的單位販售產品，並提供其他團員擺放文宣品，現場有來自烏克蘭、迦納、印度、國際佛光山等地的藝術品販售者，我國代表可藉由參觀市集，與不同國家代表交流女性經濟議題及國際現狀。

(四) NGO-CSW平行會議：

今年本署代表參與3月19日財團法人婦女權益促進發展基金會 (下稱婦權基金會) 辦理之平行會議 (主題：We Got Your Back: NGOs in Social Protection

Systems)，分享「培力地方政府推動婦女服務創新方案」的執行方法與成果，並與另外兩位受邀講者Ashrafun Nahar Misti（孟加拉國身心障礙婦女發展基金會創始人兼執行董事）、Jessica Podesva（美國身心障礙者獨立生活委員會宣傳與公共政策主任）討論如何透過公私協力，補足社會福利政策的空缺，確保不同族群身分之婦女（如身心障礙者）的需求都能被滿足。

四、會議觀察重點摘要

今年參與CSW相關會議所觀察到各國關注議題，皆與「解決女性貧窮」、「提升女性經濟力」及「消除性別暴力」相關，因應不同國情，各國代表皆分享了各國女性面臨的貧窮與性別暴力處境，並提出相關的經濟發展策略。重點摘要如下：

（一）女性貧窮與經濟賦權：

- 1、聯合國副秘書長兼聯合國婦女署執行長西馬·巴胡斯(Sima Bahous)於CSW會議閉幕式中提到：對女性的加速投資是重要目標和性平藍圖基礎，包括金融包容、增加社會保障支出、增強平等機會，世界將加速對婦女和女孩的投資，並迫切追求實現所有婦女和女孩在和平與繁榮中生活的基本權利。
- 2、貧窮議題涉及層面廣泛：包含職場、性別暴力、農業發展、氣候變遷等不同領域，因此與跨國、跨領域的組織合作，並連結全球ESG、DEI永續趨勢，發展創新經濟模式是未來趨勢。
- 3、教育是婦女和女孩實現經濟獨立的關鍵：許多與會者發現，提升女性財務金融觀念能幫助女性實現財務自由，無論是透過結合理財與社會工作服務，或是「參與式設計」提供理財工具及課程，皆為提升女性經濟力的新策略。
- 4、資源分配不均加劇女性貧窮風險：需要投入更多教育、就業、醫療等資源於偏鄉、農村或資源較為不足地區，減少女性貧窮風險。

（二）消除一切形式的性別暴力：

- 1、經濟權力不對等與性別暴力：當個人在經濟上依賴施虐的伴侶或家庭時，財務就會成為控制的工具，也使得女性的經濟自由被剝奪，亦會阻礙其脫離暴力關係。
- 2、不同型態的性別暴力亦為阻礙女性脫離貧窮的因素：例如數位性暴力、性剝削、性騷擾、跨國人口販運及文化傳統禮俗（非洲的女性割禮）等。

(三) 關注不同族群女性處境：隨著跨國移工及新住民人口遷徙，女性移工及新住民容易因為語言、遭受性別暴力或知識技能不足，而陷入貧困的處境。而我國為多元族群國家，因此除關注移工及新住民女性，亦須瞭解原住民、客家、農村等不同族群女性之處境。

五、第68屆CSW委員會議定結論

今年委員會的議定結論已針對優先主題提出6項建議，作為會員國與所有利害關係者可以採取的行動策略：（參考婦權基金會資料）

(一) 在各項發展承諾的投資中融入性別觀點：

- 1、呼籲各國政府針對性別平等、婦女賦能等現有的承諾發起行動。其中針對阿迪斯阿貝巴行動議程（Addis Ababa Action Agenda）中現有的承諾，特別是資助性別平等和婦女增能相關承諾，包括採納、強化、促進各層級婦女增能的立法、政策、行動等，讓女性獲得平等機會在經濟領域擔任領導職位，並徹底消除對女性的各種形式歧視與暴力。
- 2、呼籲各國政府根據《消除對婦女一切形式歧視公約》（CEDAW）、《兒童權利公約》（CRC），制定反歧視法規和政策，以確保女性的平等參與，特別是預算制定的過程，聯合國強調應增加程序透明度，同時增加女性參與度。
- 3、呼籲私部門、企業主，透過同工同酬、平等進用及消除歧視等方式促進性別平等。

(二) 落實能回應性別（gender-responsive）的經濟與社會政策並健全制度：

- 1、重申以下項目的重要性：落實同工同酬、支持女性創業者並確保其能獲得適當的金融服務、加強預算制定過程中的性別分析、確保女性能獲得平等的社會保護服務、受教權、適當的醫療資源（尤其是性與生殖健康醫療資源）。
- 2、針對政策制定及政府單位，呼籲提高經濟單位中的女性領導比例、提高各國性別平等機關的權力與資源以支持政策融入性別觀點。
- 3、要求各國政府在制定武裝衝突應對政策的過程中納入女性參與。

(三) 增加解決婦女貧窮問題的投資：

- 1、呼籲提高婦女貧窮解方的資金挹注，並敦促發展國家履行承諾，提供國民所得毛額（gross national income）0.7%的資金援助發展中國家，以及對低度發展國家提供0.15%至0.2%國民所得的援助。
- 2、除了單純增加資金，也呼籲透過社會和經濟改革，從制度面著手回應婦女貧窮。
- 3、因應極端氣候對婦女帶來不平等的影響，呼籲氣候變遷相關的資源配置中應強化性別觀點。

(四) 強化永續經濟和永續社會的新興發展策略：

- 1、加強國際和區域合作，包括南北、南南和三邊合作（North-South, South-South and triangular cooperation），關注共同的優先事項，包括在發展中國家推動有效及設定目標的技能培訓、交流最佳範例，支持政府、公民社會和私部門各層級的利害關係人參與落實永續發展目標（SDGs）的國家計畫。
- 2、應注意透過融入性別觀點的體制與資金來改善婦女和女孩的貧困處境時，國家的自主與領導性（ownership and leadership）是不可或缺的。

(五) 參與及資助婦女組織和團體：

- 1、呼籲在促進性別平等的策略中納入婦女團體，提供穩定的資金讓這些團體成為解決方案的一環。
- 2、敦促各國政府在政策的制定、設計及實施過程中加入民間團體的聲音，以納入多元觀點。

(六) 強化多重面向的貧窮統計資料蒐集：透過強化各國政府機構的蒐集及分析性別統計資料的能力（包括為發展中國家提供財政、技術與人力資源）、深化利害關係人的合作，更為系統性收集、全面性分析女性貧窮相關統計資料，包括正式和非正式經濟、家內收入和資產分配、無酬照顧和家務工作、女性取得生產資源與擁有的狀況等，以回應女性面臨的挑戰，包括制定與落實社會共融、尊嚴勞動及減少不平等相關政策。

參、心得

一、臺灣積極參與國際事務獲得肯定

雖然目前以臺灣為名參與CSW仍受到很多阻礙，但正因為婦女及性別議題是全球人權重要議題，也是跨域/跨國整合的工作，所以本次參與NGO-CSW會議，也感受到來自國際間的肯定與認同，以及對於臺灣的友善，這也說明這幾年臺灣國際參與婦女組織的努力所獲得的佳績。

二、以多元、平等、共融觀點發展婦女政策措施

多元、平等、共融（Diversity、Equity、Inclusivity，簡稱DEI）的精神是目前國際發展趨勢，因此政府應結合性別觀點，同時運用科技工具，制定更具社會包容的婦女及性別相關政策措施，弭平不同性別、年齡及族群之間的落差，以達到實質平等。

三、公私協力與跨域/跨國合作的重要性

透過本次會議參與，更深刻瞭解到推展婦女各項權益與福利工作，需要仰賴政府部門與民間組織共同合作，包括與不同領域及國家，從政策規劃、制定到服務提供，透過彼此交流及資源連結，能發展更多元且創新的服務。

肆、建議事項

一、政府部門應持續發展婦女重要議題

政府應持續加強收集涉及我國重要婦女議題之國際重要組織資料，亦應強化議題研究發展的能力，並與非政府組織的合作，向其他國家提出有效因應的對策並主動提供協助。

二、培力女性人才參與公共、國際事務能力

為使政策及公共事務決策的過程，融入更多性別觀點，提高女性參與比例，建議持續培力公私部門的青年女性，提升其性別意識、組織領導、國際視野等能力，並鼓勵青年女性參與國際事務，例如鼓勵非政府組織加入重要國際婦女組織，建立聯盟關係與交流機制，提高我國在國際社會中之能見度。

三、政府部門應持續派員參與國際重要會議

由於我國沒有聯合國會員國資格，許多國際會議政府代表無法參與，而NGO-CSW會議即為臺灣參與國際事務的平台之一，又因2025年第69屆CSW主題業已公布，因此建議相關政府部門能持續核派適當人員參與，俾提高國內公務部門對於國際議題及趨勢的掌握，進而落實於相關政策措施中。

全文完

附件：第68屆CSW委員會議定結論



Economic and Social Council

Distr.: Limited
25 March 2024

Original: English

Commission on the Status of Women

Sixty-eighth session

New York, 11–22 March 2024

Agenda item 3 (a) (i)

Follow-up to the Fourth World Conference on Women and to the twenty-third special session of the General Assembly, entitled “Women 2000: gender equality, development and peace for the twenty-first century”: implementation of strategic objectives and action in critical areas of concern and further actions and initiatives: priority theme: accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective

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

Agreed conclusions

1. The Commission on the Status of Women reaffirms the Beijing Declaration and Platform for Action,¹ the outcome documents of the twenty-third special session of the General Assembly² and the declarations adopted by the Commission on the occasion of the tenth, fifteenth, twentieth and twenty-fifth anniversaries of the Fourth World Conference on Women, and stresses the need to further strengthen their implementation.
2. The Commission reiterates that the Universal Declaration of Human Rights,³ the Convention on the Elimination of All Forms of Discrimination against Women⁴ and the Convention on the Rights of the Child,⁵ and the Optional Protocols thereto,⁶ as well as other relevant conventions and treaties, such as the International Covenant on Economic, Social and Cultural Rights,⁷ the International Covenant on Civil and

¹ *Report of the Fourth World Conference on Women, Beijing, 4–15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annexes I and II.

² General Assembly resolution [S-23/2](#), annex, and resolution [S-23/3](#), annex.

³ General Assembly resolution [217 A \(III\)](#).

⁴ United Nations, *Treaty Series*, vol. 1249, No. 20378.

⁵ *Ibid.*, vol. 1577, No. 27531.

⁶ *Ibid.*, vol. 2131, No. 20378; and vols. 2171, 2173 and 2983, No. 27531.

⁷ See General Assembly resolution [2200 A \(XXI\)](#), annex.



Political Rights,⁸ the Convention on the Rights of Persons with Disabilities,⁹ the International Convention on the Elimination of All Forms of Racial Discrimination¹⁰ and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families¹¹ provide an international legal framework and a comprehensive set of measures for realizing gender equality and the empowerment of all women and girls and the full and equal enjoyment of all their human rights and fundamental freedoms throughout their life course.

3. The Commission reaffirms that the Beijing Declaration and Platform for Action and the outcome documents of its reviews, and the outcomes of relevant major United Nations conferences and summits and the follow-up to those conferences and summits, have laid a solid foundation for sustainable development and that the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action will make a crucial contribution to the implementation of the 2030 Agenda for Sustainable Development¹² and to achieving gender equality and the empowerment of all women and girls.

4. The Commission emphasizes the mutually reinforcing relationship among achieving gender equality and the empowerment of all women and girls, and the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the gender-responsive implementation of the 2030 Agenda. It acknowledges that achieving gender equality and the empowerment of all women and girls and women's full, equal, effective and meaningful participation and decision-making in addressing poverty and strengthening institutions and financing with a gender perspective is essential for achieving sustainable development, promoting peaceful, just and inclusive societies, enhancing inclusive and sustainable economic growth and productivity, ending poverty in all its forms and dimensions everywhere and ensuring the well-being of all. It recognizes that women and girls play a vital role as agents of change for sustainable development.

5. The Commission reaffirms the commitments to gender equality and the empowerment of all women and girls made at relevant United Nations summits and conferences, including the International Conference on Population and Development and its Programme of Action¹³ and the outcome documents of its reviews. It recognizes that the 2030 Agenda, the SIDS Accelerated Modalities of Action (SAMOA) Pathway,¹⁴ the Sendai Framework for Disaster Risk Reduction 2015–2030,¹⁵ the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,¹⁶ the New Urban Agenda,¹⁷ the World Summit for Social Development and the political declaration of the high-level meeting on universal health coverage¹⁸ contribute, inter alia, to achieving gender equality and the empowerment of all women and girls and the full realization of all their human rights and fundamental freedoms by addressing poverty and strengthening institutions and financing with a gender

⁸ Ibid.

⁹ United Nations, *Treaty Series*, vol. 2515, No. 44910.

¹⁰ Ibid., vol. 660, No. 9464.

¹¹ Ibid., vol. 2220, No. 39481.

¹² General Assembly resolution 70/1.

¹³ *Report of the International Conference on Population and Development, Cairo, 5–13 September 1994* (United Nations publication, Sales No. E.95.XIII.18), chap. I, resolution 1, annex.

¹⁴ General Assembly resolution 69/15, annex.

¹⁵ General Assembly resolution 69/283, annex II.

¹⁶ General Assembly resolution 69/313, annex.

¹⁷ General Assembly resolution 71/256, annex.

¹⁸ General Assembly resolution 74/2.

perspective. The Commission recalls the Paris Agreement adopted under the United Nations Framework Convention on Climate Change.¹⁹

6. The Commission reiterates that the 2030 Agenda needs to be implemented in a comprehensive manner, reflecting its universal, integrated and indivisible nature, taking into account different national realities, capacities and levels of development, and respecting each country's policy space and leadership while remaining consistent with relevant international law and commitments, including by developing cohesive sustainable development strategies to achieve gender equality and the empowerment of all women and girls. The Commission affirms that Governments have the primary responsibility for the follow-up to and review of the 2030 Agenda at the national, regional and global levels with regard to progress made.

7. The Commission further recalls the Declaration on the Right to Development,²⁰ the United Nations Declaration on the Rights of Indigenous Peoples²¹ and the New York Declaration for Refugees and Migrants.²²

8. The Commission acknowledges the important role played by regional conventions, instruments and initiatives, and their follow-up mechanisms in their respective regions and countries, in the achievement of gender equality and the empowerment of all women and girls, including by addressing poverty and strengthening institutions and financing with a gender perspective.

9. The Commission reaffirms that the promotion and protection of, and respect for, the human rights and fundamental freedoms of all women and girls, including the right to development, which are universal, indivisible, interdependent and interrelated, are crucial for the full and equal participation of women and girls in society and for women's economic empowerment and should be mainstreamed into all policies and programmes. It also reaffirms the need to take measures to ensure that every person is entitled to participate in, contribute to and enjoy economic, social, cultural and political development and that equal attention and urgent consideration should be given to the promotion, protection and full realization of civil, political, economic, social and cultural rights, in particular by addressing poverty and strengthening institutions and financing with a gender perspective.

10. The Commission recognizes the importance of relevant International Labour Organization standards related to the realization of women's right to work and rights at work. It recalls the decent work agenda of the International Labour Organization and the International Labour Organization Declaration on Fundamental Principles and Rights at Work and notes the importance of their effective implementation.

11. The Commission recognizes that progress in achieving gender equality, the empowerment of all women and girls and the full enjoyment of their human rights has been held back owing to the persistence of poverty. It acknowledges that the Beijing Platform for Action identifies that poverty affecting women and girls is directly related to, inter alia, the absence of economic opportunities and autonomy, lack of access to economic resources, including credit, land ownership and inheritance, lack of access to quality education and support services and women's limited participation in the decision-making process due to, inter alia, systematic failures that may lead to exclusion and discrimination.

12. The Commission acknowledges that multiple and intersecting forms of discrimination and marginalization are obstacles to the achievement of gender equality and the empowerment of all women and girls in addressing poverty and

¹⁹ See [FCCC/CP/2015/10/Add.1](#), decision 1/CP.21, annex.

²⁰ General Assembly resolution [41/128](#), annex.

²¹ General Assembly resolution [61/295](#), annex.

²² General Assembly resolution [71/1](#).

strengthening institutions and financing with a gender perspective. It respects and values the diversity of situations and conditions of women and girls and recognizes that some women face particular barriers to their empowerment. It stresses that, while all women and girls have the same human rights, women and girls in different contexts have particular needs and priorities, requiring appropriate responses.

13. The Commission expresses concern that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and that the feminization of poverty persists. It notes that eradicating poverty in all its forms and dimensions is an indispensable requirement for sustainable development, social justice, gender equality and the empowerment of all women and girls and their human rights; and recognizes the importance of taking positive action, including in the form of policies and partnerships, at the local, national, regional and international levels, that address existing inequalities, among and within countries, in the distribution of and access to services, resources and infrastructure, as well as access to food, water, health, quality education, training and opportunities for employment and decent work in urban and rural, remote and maritime areas and other human settlements in order to break the cycle of intergenerational poverty and vulnerability.

14. The Commission recognizes with deep concern that women and girls are at greater risk of poverty and experience higher poverty rates than men and boys and that the gender poverty gap is projected to persist. It acknowledges that, currently, 10.3 per cent of women are living in extreme poverty and, if current trends continue, an estimated 8 per cent of women worldwide (342 million) will be subsisting on less than \$2.15 a day in 2030, most of them in sub-Saharan Africa. It further notes with concern that women and girls in poverty experience multiple and compounding deprivations that are intensified by other dimensions of inequality, including race, colour, sex, age, language, religion, political or other opinion, national or social origin, property, birth, disability or other status, and their experiences of poverty are shaped by negative social norms and gender stereotypes.

15. The Commission recognizes that global challenges and emergencies, including those related to health, energy and food security, natural disasters and geopolitical tensions and wars often disproportionately affect women and girls, and that these have pushed people, in particular women and girls, further behind and into extreme poverty.

16. The Commission reaffirms the right to food and recognizes that women and girls are disproportionately affected by hunger, food insecurity and poverty, which are exacerbated by gender inequality and discrimination. It notes with concern that it is estimated that almost twice as many women as men suffer from malnutrition and that, in many countries, girls are twice as likely as boys to die from malnutrition and preventable childhood diseases. It recognizes the critical role of women in both short- and long-term responses to food insecurity, malnutrition, excessive price volatility and food crises in developing countries, and acknowledges women's contribution to more than 50 per cent of the food produced globally and that they represent 70 per cent of agricultural workers.

17. The Commission recalls that the human rights to safe drinking water and to sanitation are essential for the full enjoyment of life and all human rights by women and girls. It is deeply concerned that water scarcity and disruptions to supply induced by, inter alia, climate change, environmental degradation and disasters disproportionately affect women and girls, with women walking long distances or waiting hours in queues to obtain water, which restricts their time for other activities, such as education and leisure, or for women earning a livelihood.

18. The Commission remains deeply concerned that all women and girls, especially in developing countries, including small island developing States, and particularly

those in vulnerable situations, are often disproportionately affected by the adverse impacts of climate change, environmental degradation, biodiversity loss, extreme weather events and natural disasters and other environmental issues, such as land degradation, desertification, deforestation, sand and dust storms, persistent drought, floods, sea level rise, coastal erosion and ocean acidification, including disproportionate exposure to risk and increased loss of life and livelihoods, and reiterates its deep concern over the challenges posed by climate change to the achievement of sustainable development and poverty eradication. It recalls that the parties to the Paris Agreement acknowledged that they should, when taking action to address climate change, respect, promote and consider gender equality, the empowerment of women and girls and intergenerational equity and, in this context, also recalls the adoption of the second gender action plan by the Conference of the Parties to the United Nations Framework Convention on Climate Change at its twenty-fifth session.

19. The Commission recalls the establishment of the women and peace and security agenda and reaffirms that the full, equal and meaningful participation of women in all stages of peace processes, conflict prevention, conflict resolution and peacebuilding is one of the essential factors for the maintenance and promotion of international peace and security.

20. The Commission strongly condemns all forms of violence against women and girls, which are rooted in historical and structural inequalities and unequal power relations between men and women. It reiterates that all forms of violence against women and girls, in public and private spheres, online and offline, including sexual and gender-based violence, such as sexual harassment, rape, gender-related killings, including femicide, and harmful practices such as child, early and forced marriage and female genital mutilation, as well as child and forced labour, trafficking in persons and sexual exploitation and abuse, are pervasive, underrecognized and underreported, particularly at the community level. It remains deeply concerned by the magnitude of various forms of violence against women and girls, including violence that occurs through or is amplified by the use of technology, and the significant physical, sexual, psychological, social, political and economic harm that it causes throughout their life course. It expresses deep concern that women and girls may be particularly vulnerable to violence because of multidimensional poverty, including intergenerational poverty, disability and limited or lack of access to justice, effective legal remedies and psychosocial services, including protection, rehabilitation and reintegration, and to health-care services. It re-emphasizes that violence against women and girls is a major impediment to the achievement of gender equality and the empowerment of all women and girls and that it violates and impairs or nullifies their full enjoyment of all human rights and fundamental freedoms.

21. The Commission recognizes that systemic bias embedded in the economic and social structures of society expose women and girls to a disproportionately high risk of violence and that, in turn, violence heightens women's risk of poverty, economic hardship, financial dependence, economic exclusion and homelessness, including in old age, because of, inter alia, the associated out-of-pocket health expenditures, loss of earnings and unequal participation in the labour market, which can translate into limited or no access to contributory social security benefits. It further condemns all violence experienced by women that comprises actions aimed at making women financially dependent or exerting abusive control of finances, and recognizes that the economic independence of women can expand their options for leaving abusive and violent relationships.

22. The Commission acknowledges the need to address the effects of armed conflict and post-conflict situations on women and girls, including victims and survivors of sexual violence.

23. The Commission recognizes that poverty, unemployment, lack of socioeconomic opportunities and pervasive gender inequality are among the underlying causes that make women and girls vulnerable to trafficking. It expresses serious concern over the significant and enduring trafficking of women and girls, recognizes that trafficking in persons disproportionately affects them, and stresses the need for Member States to enact or update national laws and establish comprehensive policies, programmes and other measures that prevent trafficking and provide for the protection of trafficked women and children, including girls, from revictimization and appropriate assistance and protection in the best interests of the child. It further stresses the importance of coordinating national measures and international cooperation to enhance the positive effects of all anti-trafficking efforts.

24. The Commission also recognizes that the empowerment of and investment in girls are critical, including for the eradication of poverty in all its forms and dimensions, including extreme poverty, and that the strengthening of their voice, agency and leadership are among key factors in breaking the cycle of gender inequality, in eliminating all forms of discrimination, violence and poverty and in promoting and protecting the full and effective enjoyment of their human rights and fundamental freedoms. The Commission further recognizes that empowering girls requires their active participation in decision-making processes and as agents of change in their own lives and communities.

25. The Commission stresses the urgency of eliminating persistent historical and structural inequalities, including economic inequality, racism, racial discrimination, xenophobia and related intolerance, and recognizes the overall rise in instances of discrimination, intolerance and violence, regardless of the actors, directed against members of many religious and other communities in various parts of the world, including cases motivated by Islamophobia, antisemitism, Christianophobia and prejudices against persons of other religions or beliefs, discrimination based on stigmatization, gender stereotypes, discriminatory laws, policies and negative social norms, unequal power relations, the unequal distribution of unpaid care and domestic work between women and men and within the household and all forms of violence, including sexual and gender-based violence. It further acknowledges that such deprivations are among the root causes of the feminization of poverty.

26. The Commission recognizes that, despite gains in providing access to quality education, girls are still more likely than boys to remain excluded from education. It also recognizes that among the barriers to girls' equal enjoyment of their right to education there are specific barriers that girls face, such as the feminization of poverty, child labour undertaken by girls, child, early and forced marriage, female genital mutilation, early and repeat pregnancies, all forms of violence, including gender-based violence, sexual violence, abuse and harassment on the way to and from and at school, in their technology-mediated environment, the lack of safe and adequate sanitation facilities, including for affordable menstrual hygiene management, the disproportionate share of unpaid care and domestic work performed by girls and gender stereotypes and negative social norms that lead families and communities to place less value on the education of girls than that of boys and may influence the decision of parents to allow girls to attend school.

27. The Commission reaffirms that the commitment to continue to increase investments in inclusive, affordable and equitable quality education and lifelong learning opportunities, including early childhood education, youth and adult literacy programmes and initiatives, digital education, cultural education, education for sustainable development, digital technologies for education, skills enhancement, affordable higher education and vocational training, is essential to help women and girls to overcome poverty and vulnerability. In this regard, it emphasizes the importance of addressing the shortage of qualified teachers and inadequate curricula,

school equipment and infrastructure. It further reaffirms the importance of the empowerment of women and girls in and through education and safe, healthy and stimulating learning environments that enable all learners to achieve their full potential and physical, mental and emotional well-being.

28. The Commission expresses concern about the unequal pace of social and economic development and access to education within and among countries and the structural and systemic barriers undermining women's and girls' ability to securely access equitable and quality education and to become equipped with the knowledge, awareness and skills for their social empowerment and women's economic empowerment, especially in developing countries, including the least developed countries, and small island developing States and African countries.

29. The Commission reaffirms that the right to the enjoyment of the highest attainable standard of physical and mental health is crucial for gender equality and the empowerment of women, including their economic empowerment and their full, equal and meaningful participation and leadership in public and private life. It recognizes that the provision of safe water, sanitation, hygiene, waste and electricity services is fundamental for achieving universal health coverage, strengthening primary health care, improving quality care and reducing the costs and impacts of the spread of antimicrobial resistance. It is deeply concerned that progress in reducing maternal mortality has stagnated in recent years, with almost 95 per cent of deaths occurring in low- and lower-middle-income countries. It also recognizes that the causes, experiences and consequences of poverty can have a disproportionate impact on women and girls and that they may have limited or no access to safe, available, affordable, accessible, quality and inclusive health-care services, including those related to mental health, maternal and neonatal health, and menstrual health and hygiene management, and underlines the need for ensuring universal access to sexual and reproductive health-care services, including for family planning, information and education. It further recognizes that women with physical and mental health conditions are more vulnerable to experiencing sexual and gender-based violence and that violence is a risk factor for mental health conditions, non-communicable diseases and chronic health conditions.

30. The Commission further recognizes that women and girls undertake a disproportionate share of unpaid care and domestic work, which limits women's ability to participate in the labour market and decision-making processes and occupy leadership positions and poses significant constraints on women's and girls' education and training and on women's economic opportunities and entrepreneurial activities, including in the context of addressing poverty and strengthening institutions and financing with a gender perspective. It stresses the need to recognize and adopt measures to reduce, redistribute and value unpaid care and domestic work by promoting the equal sharing of responsibilities between women and men and girls and boys within the household and by prioritizing, inter alia, sustainable infrastructure, social protection policies and accessible, affordable and quality social services, including care services, childcare and paid maternity, paternity or parental leave.

31. The Commission acknowledges that women and girls, throughout their life course, including adolescent girls, experience multidimensional forms of poverty and often have limited access to critical infrastructure such as water, sanitation and electricity, which, inter alia, restricts their time for other activities, such as education and leisure, or, for women, earning a livelihood. It acknowledges that the higher likelihood of career interruptions, part-time employment, lower earnings, concentration in the informal sector and more time spent on unpaid care and domestic work, which limits women's agency to decide how to spend their time, results in women having fewer assets, savings and social protection benefits, such as pension, health insurance or paid sick leave.

32. The Commission stresses that Member States, who bear the main responsibility for social integration and social inclusion, should strengthen care and support systems, including the care economy, in which all receive the basic social services, care and support that they need, on the basis of the principles of equality and non-discrimination, including through gender-responsive poverty eradication measures, labour policies, public services and social protection programmes, promoting the rights and well-being of all women and girls and the active participation of every member of society, as well as a collective responsibility, involving States, communities and families, as well as the private sector.

33. The Commission also recognizes that universal access to social protection plays a central role in reducing inequality, accelerating the achievement of gender equality and the empowerment of all women and girls and eradicating poverty in all its forms and dimensions, including extreme poverty. It also recognizes that to advance gender equality and the empowerment of women, social protection policies must include a gender perspective, including the principle that everyone has the right to an adequate standard of living, health and well-being for themselves and their families, including food, clothing, housing, medical care, necessary social services and education, and that motherhood, parenthood and childhood are entitled to special care and assistance. It further recognizes that social protection systems can make a critical contribution to the fulfilment of human rights for all women and girls, including those living in poverty, in particular those in vulnerable situations and subject to discrimination.

34. The Commission reaffirms the importance of improving public services and sustainable infrastructure and technology, including in rural, remote and maritime areas, such as transportation, access to safe water and sanitation facilities, in order to enhance the safety of all women and girls. It further recognizes the importance of safe, affordable and accessible, as well as age- and disability-responsive and sustainable, land and water transport systems and roadways that respond to the needs of all women and girls, in particular those living in poverty.

35. The Commission emphasizes that efforts to close the digital divides within and among countries, including the gender digital divide, must be expanded and grounded in digital equity, access and affordability to ensure that no one is left behind in the digital economy and society, as new technological developments can perpetuate existing patterns of poverty, inequality, discrimination and all forms of violence, including gender-based violence that occurs through or is amplified by the use of technology in the absence of effective safeguards and oversight, including in the algorithms used in artificial intelligence-based solutions. It notes that addressing gender-related biases in technology can contribute to the eradication of poverty in all its forms and dimensions, including extreme poverty, and, in particular, the feminization of poverty, and that a gender-responsive approach should therefore be taken in the design, development, deployment and use of policies related to digital technologies with full respect for human rights.

36. The Commission recognizes that women and girls with disabilities are disproportionately affected by poverty due to barriers such as discrimination and limited access to education, women's employment, health-care services, infrastructure, financial services and information and communications technology. The Commission emphasizes the importance of promoting the rights, participation and inclusion of women and girls with disabilities on an equal basis with others. It further underlines the need to recognize disability as a cross-cutting issue in all relevant policy and programming and to translate this into actions. It also stresses the need for measures to address the specific barriers that they face, to promote their physical, psychosocial and financial resilience and to ensure the full, equal and meaningful participation and leadership of women with disabilities, including in disaster preparedness and

response planning for emergency situations and evacuations, humanitarian emergency response and health-care services.

37. The Commission emphasizes the importance of the empowerment and capacity-building of Indigenous women and girls and of allocating resources that target their well-being, in particular in the areas of poverty eradication, quality and inclusive education, health-care services, information and communications technologies, infrastructure and public services, as well as financial services, employment and decent work for women and access to economic resources, including land and natural resources. It further stresses the importance of promoting awareness and understanding of their rights and ensuring the full, equal and meaningful participation of Indigenous women and, as appropriate, girls in developing policies and programmes, as well as in the economy and the transmission of traditional, scientific and technical knowledge, languages and spiritual and religious traditions and practices, and decision-making processes at all levels and in all areas, including through digital technologies, as well as productive employment and decent work for Indigenous women. It further acknowledges that the inherent diversity of these communities, as well as their challenges, demand special attention.

38. The Commission also recognizes the significant contribution of women and girls of African descent to the development of societies and the importance of ensuring the full, equal and meaningful participation and decision-making of women of African descent in all aspects of society, including by addressing poverty and strengthening institutions and financing with a gender perspective.

39. The Commission recognizes that poverty, in particular the feminization of poverty, and underdevelopment are among the drivers of migration and it therefore emphasizes the importance of addressing the situations of vulnerability that migrant women and girls face, particularly migrant women in the informal economy and in less skilled work, to abuse and exploitation, underlining in this regard the obligation of States to protect, respect and fulfil the human rights of all migrants regardless of migration status. It also recognizes the positive contributions of migrant women towards inclusive growth and sustainable development in countries of origin, transit and destination, underlining the value and dignity of women's labour, in all sectors, including in care and domestic work, while recognizing the contribution of women migrant workers, including through the sending of remittances, which are fundamental for the empowerment of women and are a vital source of support for their families and communities.

40. The Commission recognizes older women's positive contribution to the economy and society, including through the provision of care and domestic work and support. It also recognizes the challenges to the full realization of all human rights and fundamental freedoms for older women, including by progressively taking measures to combat age discrimination, neglect, abuse and all forms of violence, including gender-based violence, as well as social isolation and loneliness; providing social protection, access to food, water and housing, health-care services, employment, information and communications technologies, including new technologies and assistive technologies, legal services and justice; and addressing issues related to social integration and gender inequality through mainstreaming the rights of older persons into sustainable and people-centred development strategies, urban policies and poverty reduction strategies, bearing in mind the crucial importance of intergenerational solidarity for social development.

41. The Commission recognizes the important role and contribution of rural women and those living in remote and maritime areas in the eradication of poverty and in enhancing sustainable agricultural and rural development, as well as sustainable fisheries. It highlights the importance of their access to economic opportunities,

economic and productive resources, quality education and support services. It also highlights the importance of the full, equal and meaningful participation of women and, as appropriate, girls in the design, implementation and follow-up of policies and activities that affect their livelihoods, well-being and resilience, and that their perspectives are taken into account in decision-making processes.

42. The Commission recognizes that public institutions can drive pro-poor, inclusive and gender-responsive economic policies with a people-centred approach and full respect for human rights and that women's participation in these institutions is essential to combat gender bias and stereotypes both in policymaking and policy outcomes. It further recognizes that ministries of finance determine the scope and direction of national fiscal policy, but may have limited capacity to analyse the gender impacts of fiscal policy, including taxation and spending. It acknowledges that national mechanisms for gender equality and the empowerment of women and girls are important institutional actors that contribute to policy development and can transform public policy values.

43. The Commission is concerned about the negative impacts of the global economic and financial crises on sustainable development and the realization of the human rights of all women and girls, and acknowledges that there are long-standing gaps and challenges within the international financial system, which limit capacity to scale up financing for poverty eradication, gender equality and the empowerment of women and girls. It further recognizes that the twenty-first century requires an international financial architecture that is more fit for purpose, equitable and responsive to the financing needs of developing countries and the needs of all women and girls living in poverty, and in this regard stresses the urgent need for bold and ambitious reforms.

44. The Commission recognizes with deep concern that tighter global financial conditions have contributed significantly to a finance divide between and within countries, leading to higher external borrowing costs, which could, inter alia, make it more difficult for developing countries, especially low- and middle-income countries and small island developing States, to pay for external debt servicing and could push more countries towards debt distress, and undermine their debt sustainability and affect the fiscal space available for essential social spending to accelerate the achievement of gender equality and the empowerment of all women and girls by, inter alia, addressing poverty, strengthening institutions and financing with a gender perspective and on the provision of social protection and basic public services, such as health care, and education, on which women and girls living in poverty depend. It emphasizes that, while domestic public resources continue to be an important source of financing for public goods and services and help to reduce inequality through redistribution, those efforts need to be supported by an enabling economic environment and strengthened international cooperation.

45. The Commission is deeply concerned about the impact of illicit financial flows, in particular those caused by tax evasion, on the economic, social and political stability and development of societies and especially on developing countries and their progress in financing the 2030 Agenda, which exacerbate the challenges faced by women and girls living in poverty, including multidimensional poverty. It also recognizes the need of countries to work together to eliminate base erosion and profit shifting and to ensure that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies, in order to mobilize domestic resources towards the empowerment of women and girls.

46. The Commission recognizes that fighting corruption at all levels and in all its forms is a priority and that corruption is a serious barrier to effective resource

mobilization and allocation and diverts resources away from activities that are vital for poverty eradication and sustainable development, which may undermine efforts to achieve gender equality and the empowerment of all women and girls.

47. The Commission reaffirms 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. The Commission recalls that the 2030 Agenda and the Addis Ababa Action Agenda set out policies that seek to, inter alia, increase financial inclusion; ensure that policy and regulatory environments support financial market stability, integrity and the promotion of financial inclusion in a balanced manner and with appropriate consumer protection; and work towards the strengthening of financial literacy, capacity development for developing countries and full and equal access to formal financial services for all, including women living in poverty. It acknowledges that lack of access to financial services intensifies challenges for women living in poverty. Furthermore, women in the informal economy, women-owned and women-led enterprises, including women with informal micro-businesses, are often confronted with major barriers to equal access to financing, financial institutions, financial services and skills development training.

48. The Commission emphasizes the special importance of predictable, timely, effective, comprehensive and durable solutions to the debt problems of developing countries to promote their economic growth and sustainable development and to create fiscal space for addressing the challenges of women and girls living in poverty.

49. The Commission calls for the need to mobilize resources equitably and target investments and policies towards achieving gender equality and the empowerment of all women and girls and eradicating poverty in all its forms and dimensions, including extreme poverty affecting women and girls. The Commission acknowledges the Secretary-General's efforts to address the Sustainable Development Goal financing gap through a Sustainable Development Goal stimulus to rapidly scale up financing to accelerate progress towards the Goals. It also recognizes the importance of strengthening international development cooperation and maximizing its effectiveness, transparency, impact and results.

50. The Commission welcomes the major contributions of civil society organizations, especially women's, young women's, girls', youth-led, grass-roots and community-based organizations, rural, indigenous and feminist groups, women human rights defenders, women journalists and media professionals and trade unions in promoting and protecting the human rights of all women and girls, placing their interests, needs and visions on local, national, regional and international agendas and in the design, implementation, monitoring and evaluation of measures to achieve gender equality and the empowerment of all women and girls, including by addressing poverty and strengthening institutions and financing with a gender perspective. It expresses concern that such civil society organizations face many challenges and barriers to full, equal and meaningful participation and leadership, including diminishing funding, as well as violence, harassment and reprisals directed at, and threats to the physical security of, their members.

51. The Commission recognizes the importance of the full engagement of men and boys as agents and beneficiaries of change, and as strategic partners and allies in the achievement of gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective in order to combat and eliminate the gender stereotypes, sexism and negative social norms that fuel discrimination and all forms of violence, including sexual and gender-based violence, and undermine gender equality, while noting the ongoing need to educate children from a young age regarding the importance of

gender equality, human rights, treating all people with dignity and respect and promoting a culture of peace, non-violent behaviour and respectful relationships.

52. The Commission acknowledges women's and girls' critical contributions to their families, and communities and societies. It recognizes the importance of implementing family-friendly and family-oriented policies aimed at, inter alia, achieving gender equality and the empowerment of all women and girls and their enjoyment of all human rights by addressing poverty in all its forms and dimensions, including extreme poverty and the feminization of poverty, and strengthening institutions and financing with a gender perspective, and also recognizes the need to ensure that all poverty eradication policies and programmes are responsive to the changing needs and expectations of families in fulfilling their numerous functions and that the rights, capabilities and responsibilities of all family members are respected.

53. The Commission is concerned that the lack of disaggregated data and gender statistics is limiting the capacity of policymakers to effectively address poverty affecting women and girls. Without robust data collection systems and methods, countries cannot estimate costs and allocate and spend resources to implement pro-poor laws and policies, including those that support ending poverty in all its forms and dimensions. It recognizes that addressing poverty requires informed decision-making based on the open exchange and dissemination of disaggregated and individual-level data, measurement of multidimensional poverty to rapidly progress towards ending poverty in all its forms and dimensions and achieving gender equality and the empowerment of all women and girls.

54. The Commission urges governments at all levels and, as appropriate, with the relevant entities of the United Nations system and international and regional organizations, within their respective mandates and bearing in mind national priorities, and invites civil society, inter alia, women's organizations, youth-led organizations, feminist groups, faith-based organizations, the private sector and national human rights institutions, where they exist, and other relevant stakeholders, as applicable, to take the following actions:

Integrate a gender perspective into financing for development commitments

(a) Take action to fully implement existing commitments and obligations with respect to the achievement of gender equality and the empowerment of all women and girls and the full and equal enjoyment of their human rights and fundamental freedoms without discrimination of any kind, including by addressing poverty and strengthening institutions and financing with a gender perspective;

(b) Consider ratifying or acceding to, as a matter of particular priority, the Convention on the Elimination of All Forms of Discrimination against Women and the Convention on the Rights of the Child and the Convention on the Rights of Persons with Disabilities, and the Optional Protocols thereto, limiting the extent of any reservations, formulating any such reservations as precisely and as narrowly as possible to ensure that no reservations are incompatible with the object and purpose of the Conventions, reviewing their reservations regularly with a view to withdrawing them, withdraw reservations that are contrary to the object and purpose of the relevant Convention and implement the Conventions fully by, inter alia, putting in place effective national legislation and policies;

(c) Consider the importance of the ratification of and, for those that have done so, implementation of the fundamental conventions of the International Labour Organization and note the importance of other relevant international labour standards;

(d) Fulfil existing commitments and obligations related to financing for achieving gender equality and the empowerment of all women and girls and the

protection and full realization of their human rights, including through the implementation of the Monterrey Consensus,²³ the Doha Declaration on Financing for Development,²⁴ the Addis Ababa Action Agenda and its follow-up processes, including by gender mainstreaming through, inter alia, targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies; through the adoption and strengthening of sound policies and enforceable legislation and transformative actions for the achievement of gender equality and women's and girls' empowerment at all levels; by ensuring women's full, equal, and meaningful participation at decision-making and leadership levels in the economy; by eliminating violence and discrimination in all its forms, including gender-based violence; and by linking policies on economic, social and environmental development to ensure that all people, in particular all women and girls living in poverty, benefit from sustained, inclusive, equitable economic growth and sustainable development;

(e) Take measures to eradicate poverty in all its forms and dimensions, including extreme poverty, and the feminization of poverty, which are major barriers to women's economic empowerment and sustainable development, and to ensure access to health-care services and education for children, including girls, living in poverty in order to break the cycle of intergenerational poverty, by implementing comprehensive and participatory poverty eradication strategies that address social, structural and macroeconomic issues in order to ensure an adequate standard of living for all women and girls, including through social protection systems, access to public services and sustainable infrastructure;

(f) Create and sustain effective partnerships to support developing countries in their efforts to eradicate poverty in all its forms and dimensions, including extreme poverty, and to achieve gender equality and the empowerment of all women and girls, including by improving tax systems, promoting financial inclusion, including access to financial services, enhancing capacity-building and productive capacity, entrepreneurship, creativity and innovation, encouraging the formalization and growth of micro-, small and medium-sized enterprises and promoting full and productive employment and decent work for all, particularly women;

(g) Examine the impact of poverty, including extreme poverty and multidimensional poverty, on different groups of women and girls, including those facing various forms of discrimination, such as those living in poverty and experiencing food insecurity and water scarcity, women who are unemployed or with low incomes, women and girls who lack access to formal education, women and girls living in rural, remote or maritime areas, women and girls who are refugees, asylum-seekers, internally displaced, stateless and migrants, women and girls of African descent, women and girls belonging to national or ethnic, religious and linguistic minorities, women and girls with disabilities, Indigenous women and girls, and older women;

(h) Promote, design and implement comprehensive, participatory poverty eradication policies and invest in approaches that address systemic barriers and structural root causes of gender inequality to ensure an adequate standard of living for all women and girls and improve their living conditions, and enable women's empowerment and their equal participation in decision-making, including through full and productive employment and decent work, safe and affordable housing and shelters, comprehensive and universal social protection, social services, public and financial services and sustainable infrastructure;

²³ *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

²⁴ General Assembly resolution [63/239](#), annex.

(i) Ensure that all development strategies are gender-responsive and fully respect human rights, including the right to development, have a particular focus on the poorest, most vulnerable and those furthest behind, especially women and girls living in or at risk of poverty, and work towards ending the structural barriers to women's and girls' access to economic resources;

(j) Urgently address the challenges posed by the impacts of climate change, biodiversity loss, environmental degradation and disasters caused by natural or man-made hazards, sea level rise, coastal erosion and ocean acidification that disproportionately affect women and girls, particularly those living in poverty, owing to gender inequality and the dependence of many women on natural resources for their livelihoods, including by strengthening the full, equal and meaningful participation, representation and leadership of women at all levels of decision-making in climate and environmental action, including in science, technology, research and development, and by promoting the integration of a gender perspective into environmental and climate change policies, including in developing and implementing national policies and plans related to the United Nations environmental conventions, as appropriate, and the Sendai Framework for Disaster Risk Reduction; strengthen, protect, safeguard and preserve local, Indigenous and traditional knowledge and practices in different sectors; and improve climate resilience and expand all women's and girls' access to education, adequate livelihood opportunities, health-care facilities and infrastructure, and other basic services, especially in disaster, relief and humanitarian situations;

(k) Provide national gender equality mechanisms and entities responsible for climate change, environmental and disaster risk management and reduction policies, among others, with adequate human and financial resources to ensure that a gender perspective is integrated into the design, implementation and evaluation of relevant policies, programmes and projects; facilitate adequate and simplified access to financing for, and build the capacities of, women's, grass-roots women's and youth organizations and Indigenous women leading local adaptation and mitigation efforts, including through the transfer of technology on mutually agreed terms; and promote the provision of quality public goods and services that benefit women and girls experiencing poverty;

(l) Ensure that the perspectives of women, and girls, as appropriate, are taken into account in armed conflict and post-conflict situations and in humanitarian emergencies and that they effectively and meaningfully participate, on equal terms with men, in the design, implementation, follow-up and evaluation of policies and activities related to conflict prevention, peace mediation, peacebuilding and post-conflict reconstruction, as well as take into account the perspective of women and girls who are internally displaced and who are refugees; and ensure that the human rights of all women and girls are fully respected and protected in all response, recovery and reconstruction strategies and that appropriate measures are taken to eliminate all forms of violence and discrimination against women and girls in this regard;

(m) Urges all States and the specialized agencies and organizations of the United Nations system to continue to support and provide emergency assistance through mechanisms that provide vital services to women and girls living in situations of armed conflict, including those subjected to acts that may amount to war crimes, crimes against humanity and genocide, to alleviate the extreme poverty and the dire socioeconomic and humanitarian situation; ensure the safety and well-being of civilian populations, particularly women and girls, who lack access to basic services and work towards eliminating the root causes of such poverty;

(n) Promote and enforce non-discriminatory laws, social infrastructure and policies for sustainable development, as well as enable the full, equal and meaningful participation and leadership of women, including young women, in all spheres and levels of public life and their equal access to policy- and decision-making processes and eliminate gender stereotypes and negative social norms;

(o) Eliminate all forms of discrimination, including those exacerbated by poverty and hunger, against all women and girls and implement targeted measures and universal social protection interventions to address multiple and intersecting forms of discrimination and ensure that all women and girls enjoy equal access, both in law and in practice, to social protection, public and financial services, productive resources and sustainable infrastructure, which can, inter alia, contribute to the eradication of poverty in all its forms and dimensions, including extreme poverty and, in particular, the feminization of poverty, and to the reduction of gender inequality through the adoption, where needed, of laws and comprehensive policy measures and their effective and accelerated implementation and monitoring, ensuring women's full and productive employment and decent work, and women's and girls' access to justice and accountability for violations and abuses of their human rights and fundamental freedoms; and ensure that the provisions of multiple legal systems, where they exist, at all levels comply with international human rights obligations;

(p) Eliminate, prevent and respond to all forms of violence against all women and girls in public and private spaces, online and offline, such as sexual and gender-based violence, including domestic violence, gender-related killings, including femicides, all harmful practices, including child, early and forced marriage and female genital mutilation, sexual exploitation and abuse and sexual harassment, as well as trafficking in persons and modern slavery and other forms of exploitation, through multisectoral and coordinated approaches to investigate, prosecute and punish the perpetrators of violence and end impunity, and take appropriate measures to create a safe, enabling and violence-free working environment for women, including by ratifying key international treaties that provide protection against gender-based violence and sexual harassment;

(q) Enact or strengthen and enforce laws and policies to eliminate all forms of violence, discrimination and harassment against women of all ages in the world of work, in public and private spheres, and provide means of effective redress in cases of non-compliance; ensure safety for women in the workplace; address the multiple consequences of violence and harassment, considering that violence against women and girls is an obstacle to gender equality and women's economic empowerment; and, if applicable, develop measures to promote re-entry of victims and survivors of violence into the labour market;

(r) Take appropriate measures to combat trafficking and raise public awareness about the risks of trafficking in persons, including women and girls, and the factors that make women and girls vulnerable to trafficking, addressing all forms of associated violence, and discourage, with a view to eliminating, the demand that fosters all forms of exploitation, including sexual exploitation and forced labour;

(s) Refrain from promulgating and applying any unilateral economic, financial or trade measures not in accordance with international law and the Charter of the United Nations that impede the full achievement of economic and social development, particularly in developing countries;

(t) Ensure the full, equal and meaningful participation and representation of women in diverse situations and conditions in all spheres of public life and at all levels, as well as their leadership in decision-making processes, including in economic policy, budget and financial processes, public institutions and in designing and implementing poverty eradication policies to address institutional gender biases,

and promote pro-poor, economic and social policy actions that fully respect the human rights of all women and girls;

(u) Accelerate efforts and provide adequate resources to promote the full, equal and meaningful participation of women in all decision-making bodies at all levels of government, including by eliminating gender stereotyping in appointments and promotions, building women's capacity as agents of change and empowering them to participate actively and equally in the design, implementation, monitoring, evaluation and reporting of national sustainable development, poverty eradication and other relevant policies, strategies and programmes;

(v) Promote the full, equal and meaningful participation and leadership of young women and, as appropriate, adolescent girls in decision-making processes in the context of addressing poverty and strengthening institutions and gender-responsive financing, including by addressing the gender-specific barriers, such as all forms of violence, including sexual and gender-based violence, child, early and forced marriage and adolescent pregnancy, as well as the unequal distribution of unpaid care work, that cause adolescent girls to fare worse than adolescent boys at higher poverty thresholds, in order to promote sustainable growth and full and productive employment and decent work for all young women;

(w) Promote labour and employment policies that respect relevant international labour standards and ensure women's economic autonomy, independence and empowerment, including by enhancing their full and productive employment, promoting an adequate minimum wage, statutory or negotiated, and equal pay for work of equal value, supporting the transition from informal to formal work in all sectors by promoting occupational safety and health protection to workers, including in the informal economy, and facilitating the recruitment, promotion and retention of women in all sectors, including sustainable energy, fisheries, forestry, agriculture and tourism, including through temporary special measures, policies on care work, in addition to universal social protection policies and quality and affordable childcare and parental and other leave, care services for older persons and persons with disabilities, and the promotion of work-life and work-family balance, and the right to organize and bargain collectively, as a means to eradicate the persistent and increasing burden of poverty on women;

(x) Protect and promote the right of all women to work and their rights at work and equal treatment in the workplace, including equal access to decent work, equal pay for work of equal value and productive and financial resources, by, inter alia, eliminating occupational segregation, negative social norms and gender stereotypes, violence and sexual harassment, discriminatory practices in career advancement, addressing structural barriers and protecting women against abuse and discrimination, including during pregnancy and maternity, in order to advance gender equality;

(y) Implement gender-responsive policies and programmes to support financial inclusion as well as to ensure equal access to credit, social security, markets, financial skills, technology, rural infrastructure and finance networks to support women entrepreneurs, women-led and women-owned businesses, as well as women-owned nano-, micro-, small and medium-sized enterprises, and women in the informal economy by promoting women's financial literacy and ensuring equal access to credit and inclusive finance and providing equal access to technologies that are safe, affordable and accessible, identifying and addressing barriers facing women in entrepreneurship, providing targeted support, capacity-building and business and leadership training to women and promoting role models of women in business;

(z) Mainstream a gender perspective into agricultural policies and projects and focus on closing the gender gap in, inter alia, investments and innovation in small-scale agricultural production and distribution, sustainable fisheries, and value chains

supported by integrated and multisectoral policies, in order to improve women's productive capacity and income, strengthen their resilience and achieve equitable access to all forms of financing, markets and networks, technologies, including agricultural technology information and know-how, equipment, decision-making forums and associated agricultural resources, and ensure that agriculture, food security and nutrition-related programmes and policies take into consideration the specific needs of all women and the barriers that women face in accessing agricultural inputs and resources;

(aa) Eliminate occupational segregation by addressing structural barriers, all forms of discrimination, gender stereotypes and negative social norms, promote women's participation and equal access to the labour market and, through education and training, support women in diversifying their educational and occupational choices, including in emerging fields and growing economic sectors, such as science, technology, engineering and mathematics, as well as information and communications technology, and recognize the value of sectors that have large numbers of women workers;

(bb) Promote legal, administrative and policy measures that strengthen social protection schemes, including unemployment protection schemes and ensure women's full and equal access to pension systems, including access to income security for older women, through contributory and/or non-contributory schemes that are independent of their employment trajectories, and reduce gender gaps in coverage and benefit levels in order to contribute to the eradication of poverty;

(cc) Encourage the private sector, as outlined in the Guiding Principles on Business and Human Rights, to contribute to the fulfilment of the right of women, including women living in poverty, to the enjoyment of just and favourable conditions of work, to develop and strengthen workplace environments and institutional practices that value them and offer them equal opportunities, including by ensuring that gender equality and the empowerment of all women are considered a necessary dimension of human resources management, based also on the principles of full and productive employment and decent work, equal pay for work of equal value, as well as the prevention of and protection against discrimination and harassment, including sexual harassment, sexual exploitation, abuse and gender-based violence in the workplace;

(dd) Enact legislation and undertake legislative and administrative reforms, where necessary, to realize the equal rights of all women, including rural women, women in remote areas and on islands, to economic and productive resources and eliminate any barriers, legal inconsistencies and discriminatory policies and laws, where they exist, that impede women's equal rights and women's economic empowerment; realize the right of all women to work and their rights at work, building their capacities and skills to manage enterprises and cooperatives, facilitating formalization and ensuring their financial and digital inclusion, as well as their access to ownership and control over land and other forms of property, credit, financial services, appropriate new technologies and inheritance rights, including diverse types of land tenure;

(ee) Take measures to prevent, detect, address and end all violence experienced by women that comprises actions aimed at economic abuse, making women financially dependent or exerting abusive control of finances, including the limiting of women's access to credit, funds, health care, employment and education and excluding women from financial decisions and denying women's rights with regard to property ownership, land and inheritance and freedom of movement, and review practices and stereotypes that undermine their land rights, including in the context of customary and traditional systems, which often govern land management,

administration and transfer in rural areas, and ensure equal access to justice and legal assistance in this regard;

(ff) Take measures to remove structural barriers and improve the financial inclusion and literacy of all women and girls by developing financial and digital literacy programmes and advisory services in, inter alia, banking, modern trading and financial procedures; promote the full and equal access of women to formal financial services, resources and products, including timely and affordable credit, savings, insurance and remittance transfer schemes, as well as innovative tools and platforms, such as online and mobile banking, payment platforms and digitalized payments; and adopt, pursue or review national financial inclusion strategies, in consultation with relevant stakeholders, consider including financial inclusion as a policy objective in regulation and mainstream a gender perspective into finance sector policy and regulations;

(gg) Promote, respect, protect and fulfil the right to quality education for all women and girls throughout their life course and at all levels, especially for those who have been left furthest behind, in particular for girls living in poverty, including by protecting and investing in public education systems, and infrastructure, including access to electricity, safe water, sanitation and hygiene, including menstrual hygiene, as well as by eliminating barriers and discriminatory laws and practices using innovative approaches that tackle the root causes of gender inequality; provide universal access to safe, inclusive, equal and non-discriminatory quality education; create conditions for gender-sensitive, safe and inclusive digital learning environments, and foster, as appropriate, intercultural and multilingual education for all and recognize traditional and ancestral knowledge for Indigenous women and girls; strengthen efforts to prevent and eliminate all forms of violence and harassment against all women and girls, including adolescent girls, on the way to and from and at school and other educational institutions, and eliminate negative social norms and gender stereotypes in education systems;

(hh) Promote and invest in quality, equitable, affordable, accessible and inclusive education, lifelong learning, reskilling, and vocational training and studies for all women and girls, including adolescent girls, including free and compulsory primary and secondary education, education in science, technology, engineering and mathematics, as well as literacy and financial and digital education, leadership training, career development, scholarships and fellowships as well as vocational and technical education and training, including for pregnant adolescents and young mothers, as well as single mothers, to enable them to continue and complete their education, and provide quality education for those who did not receive formal education, as well as special initiatives for keeping girls in school through early childhood, primary, secondary education, and for promoting women's access to tertiary education, to ensure that they acquire the knowledge and skills to attain high-quality jobs and participate in the sustainable economy;

(ii) Take concrete measures to realize the right to the enjoyment of the highest attainable standards of physical and mental health for all women and girls, reduce out-of-pocket spending that further exacerbates the situation of women experiencing poverty and ensure access, including through universally accessible primary health-care and support services and social protection mechanisms, to gender-responsive, safe, available, affordable, accessible, quality and inclusive health-care services, including those related to mental health, maternal and neonatal health, menstrual health and hygiene management and all communicable and non-communicable diseases and ensure universal access to sexual and reproductive health-care services, including for family planning, information and education;

(jj) Take measures to significantly reduce maternal, perinatal, neonatal, infant and child mortality and morbidity and increase access to quality health services for newborns, infants and children, as well as all women before, during and after pregnancy and childbirth, including those living in poverty, by providing antenatal and postnatal care, sufficient numbers of skilled birth attendants and adequately supplied birthing facilities, interventions, such as improving transportation and health-care infrastructure, to ensure that women can access emergency obstetric services, and training and equipping community health workers, nurses and midwives to provide basic prenatal and postnatal care and emergency obstetric care, inter alia, by providing voluntary, informed family planning and empowering women to identify risk factors and complications of pregnancy and childbirth and facilitating their access to health facilities, including in addressing poverty and strengthening institutions and financing with a gender perspective ;

(kk) Ensure universal access to sexual and reproductive health and reproductive rights, in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences, including universal access to sexual and reproductive health-care services, including for family planning, information and education and the integration of reproductive health into national strategies and programmes, and recognizing that the human rights of women include their right to have control over and decide freely and responsibly on all matters related to their sexuality, including sexual and reproductive health, free of coercion, discrimination and violence, as a contribution to the achievement of gender equality and the empowerment of women and the realization of their human rights, including in addressing poverty and strengthening institutions and financing with a gender perspective;

(ll) Increase financial investments in quality, affordable, resilient and accessible public health-care systems and facilities, and in safe, effective, quality, essential and affordable health-care services, including preventive, diagnostic, curative and rehabilitation services, and sexual and reproductive health-care services, as well as in health technologies, including digital health technologies and digital tools developed for women's and girls' health and well-being; promote decent work with adequate remuneration for women working in the health and social sectors, effective retention and equitable and broad distribution of the health workforce, and in capacities to optimize the existing health workforce; address all rare, communicable and non-communicable diseases, including HIV and AIDS, and waterborne and neglected tropical diseases, and provide information on nutrition and healthy lifestyles, including through community outreach and private sector engagement, and with the support of the international community, with a view to supporting each country's path towards achieving universal health coverage for all women and girls, including those living in poverty;

(mm) Develop policies and programmes with the support, where appropriate, of international organizations, civil society and non-governmental organizations, giving priority to formal, informal and non-formal education programmes, including scientifically accurate and age-appropriate comprehensive education that is relevant to cultural contexts and that provides adolescent girls and boys and young women and men in and out of school, consistent with their evolving capacities, and with appropriate direction and guidance from parents and legal guardians and with the best interests of the child as their basic concern, with information on sexual and reproductive health and HIV prevention, gender equality and women's empowerment, human rights, physical, psychological and pubertal development and power in relationships between women and men, to enable them to build self-esteem and foster informed decision-making, communication and risk reduction skills and to develop

respectful relationships, in full partnership with young persons, parents, legal guardians, caregivers, educators and health-care providers, in order to, inter alia, enable them to protect themselves from HIV infection and other risks;

(nn) Recognize, reduce and redistribute women's and girls' disproportionate share of unpaid care and domestic work, including through sustained investments in the care economy and by promoting work-life balance, and by taking steps to measure the value of this work in order to determine its contribution to the national economy; adopt measures to promote equal sharing of responsibility between women and men and within the household with respect to care and household work and implement legislation and policies, including paid maternity, paternity, parental and other leave schemes, increased flexibility in working arrangements, such as facilitation of breastfeeding for working mothers and part-time work, without reductions in labour and social protection, and all appropriate measures to promote the reconciliation of work and family responsibilities, through the provision of infrastructure, technology and public services, including accessible, affordable and quality social services, childcare and care facilities and services for children, older persons and other dependants;

(oo) Provide social protection systems, public services and sustainable infrastructure that support the productivity and economic viability of women's work and protect women, especially those working in the informal economy, including in rural and urban areas, by taking measures to address unsafe and unhealthy working conditions, including by promoting occupational safety and health protection for all workers, including those in precarious work and low-paid sectors in which women are overrepresented, such as care and health care;

(pp) Establish or strengthen inclusive, comprehensive and universal social protection systems, including floors, that integrate a gender perspective to ensure full access to social protection for all women and girls, including those living in poverty, without discrimination of any kind, and take measures to progressively achieve higher levels of protection, including for those working in the informal economy;

(qq) Invest in equitable, high-quality, inclusive, affordable and accessible public services, which has proven to be effective in promoting the rights of all women and girls, including those living in poverty, and achieving gender equality, and increase public investment to support the development of human capabilities, address unpaid care work and support decent work for all women, while recognizing that public spending on social infrastructure produces positive spillover benefits and enhances the productivity of the economy and contributes to the financial independence of women;

(rr) Significantly increase public and private sector investment in evidence-based initiatives aimed at eliminating the gender digital divide, especially for women and girls living in poverty, and build more inclusive innovation ecosystems to promote safe innovation for gender equality and the empowerment of all women and girls and ensure full respect for all women's and girls' human rights in the digital context, including by using innovative finance mechanisms and tools, inter alia, mobile banking, online payment platforms and digitalized payment, and developing specialized financing instruments to strengthen the contribution of women, including women living in poverty, to economic growth and their continued participation in the digital economy;

(ss) Enhance efforts to achieve universal and affordable connectivity and facilitate and promote access to information and communications technology and safety in digital spaces for women and girls, to enhance women's productivity and mobility in the labour market, while taking measures to prevent and eliminate violence against women and girls that occurs through or is amplified by the use of

technology; promote equal and affordable access to digital skills, connectivity and the Internet, using a multidimensional approach that includes speed, stability, affordability, language, training, capacity-building, local content and accessibility, including for persons with disabilities, in order to ensure that the benefits of digital technologies are available to all women and girls; work towards closing digital divides, including the gender digital divide, and ensure that programmes, services and infrastructure are adaptable and suited to tackling different technological barriers; and strive particularly to remove barriers and provide support for non-users and the least connected in the context of addressing poverty and strengthening institutions and financing with a gender perspective;

(tt) Respect, protect and fulfil the rights of all women and girls with disabilities, including by addressing all barriers that prevent or restrict their full, equal and meaningful participation in decision-making and in the design, management, resourcing and implementation of policies and programmes, including when it comes to addressing poverty, strengthening institutions and financing with a gender perspective, as well as health, quality education, distance learning, productive employment and decent work, including remote work for women with disabilities, and rehabilitation and other independent living support services and assistive technologies that enable them to maximize their well-being and realize their independence and autonomy, and ensure that their priorities and rights are fully incorporated into policies and programmes, and developed in close consultation with them;

(uu) Respect, protect and fulfil the rights of all Indigenous women and girls by addressing the multiple and intersecting forms of discrimination and barriers they face, including eliminating and preventing all forms of violence and poverty, food insecurity, water scarcity, degradation of natural habitats and land degradation, forced displacement, limited access to information and communications technologies, infrastructure, financial services and education, and ensuring their access to health care, public services, the Internet and digital services, quality and inclusive education, and Indigenous women's employment, decent work and economic resources, including land and natural resources, and promoting their full, equal and meaningful participation and leadership in the economy, and in decision-making processes at all levels and in all areas, taking into account the free, prior and informed consent of Indigenous Peoples and their ancestral knowledge and practices, and recognizing their cultural, social, economic and political contributions to climate change mitigation and adaptation, environmental action and disaster resilience and the preservation, revitalization and promotion of their languages, as well as the transmission of their traditional, scientific and technical knowledge;

(vv) Recognize the significant contributions and leadership of migrant women in their communities of origin, transit and destination in fostering inclusive growth and sustainable development, including to address poverty, underlining that poverty and underdevelopment are among the drivers of migration; and take appropriate steps to promote their full, equal and meaningful participation in the development of local solutions and opportunities, and to recognize the importance of protecting labour rights and a safe environment for women migrant workers in all sectors, including, but not limited to, those in care and domestic work, including through fair and ethical recruitment and the prevention of exploitation, and to facilitate safe, orderly, regular and responsible migration and mobility of people, as well as labour mobility, and take steps to remove obstacles that may prevent the transparent, safe, unrestricted and expeditious transfer of remittances of migrants to their countries of origin or to any other countries, including, inter alia, by considering reducing transaction costs and implementing woman-friendly remittance transfer, savings and investment schemes, including diaspora investment schemes, as appropriate, and to

consider measures to address the different challenges that may impede women migrant workers' access to and management of their economic resources;

(ww) Promote and protect the rights of older women and increase their resilience by ensuring their equal access to social, legal, digital and financial services, infrastructure, health-care services, social protection, adequate economic and financial resources, education, lifelong learning and training, such as vocational training, protection from violence and abuse, including in digital contexts, and their full, meaningful and equal participation in decision-making and public life, recognizing that older women make a substantial contribution to sustainable development efforts;

(xx) Take measures to adopt or develop legislation and policies that provide women living in rural, remote and maritime areas with access to land and support women's cooperatives and agricultural programmes, including for subsistence agriculture and fisheries; strengthen access to safe drinking water and sanitation and safe cooking and heating practices to improve their health and nutrition; strengthen efforts to empower them as important actors in achieving food security and improved nutrition, fulfilling the right to food, and support their full, equal and meaningful participation in all areas of economic activity, including commercial and artisanal fisheries and aquaculture; promote decent working conditions and personal safety, facilitating sustainable access to and use of critical rural infrastructure, land, water and natural resources, and local, regional and global markets, and valuing traditional and ancestral knowledge and contributions of women living in rural, remote and maritime areas, including, inter alia, Indigenous women and women of African descent, to the conservation and sustainable use of terrestrial and marine biodiversity, for present and future generations;

(yy) Dismantle discriminatory financial practices that hinder the financial independence of women, including requirements mandating women to have a male co-signer to access financial services, and ensure women's legal capacity and equal rights with men to conclude contracts, regardless of marital status; as well as protect the rights of widows within inheritance regimes and with regard to the allocation of marital property;

Implement gender-responsive economic and social policies and strengthen public institutions

(zz) Strengthen authority, operational and technical capacities and resources for national mechanisms working on gender equality and the empowerment of all women and girls to support gender-responsive approaches and mainstreaming a gender perspective in ministries and public agencies, including labour, economic and financial government agencies, and into the design, delivery and evaluation of financing policies and plans aimed at enhancing access to affordable quality basic services for all women and girls, particularly women and girls living in poverty;

(aaa) Implement legislation and policies to prevent and combat all forms of corruption and ensure resources are directed towards pro-poor, quality public infrastructure, public services and social protection on which women living in poverty rely;

Expand fiscal space for investments to end poverty for women and girls

(bbb) Expand fiscal space and strengthen institutions towards supporting economic and societal transformations to end women's poverty, securing sustainable development by focusing on reducing systemic risks and structural inequalities, and urgently take comprehensive and targeted measures to address the root causes and challenges of poverty in all its forms and dimensions, including extreme poverty, hunger and all forms of malnutrition affecting women and girls in the light of its

negative impacts on sustainable development, through integrated, coordinated and coherent strategies at all levels;

(ccc) Recognize the urgency of providing predictable, sustainable and sufficient development finance to developing countries from all sources in order to significantly increase resources for ending poverty in all its forms and dimensions, including extreme and multidimensional poverty, affecting women and girls, including by taking steps towards reforms that ensure a stable, inclusive and sustainable international financial architecture;

(ddd) Strengthen standards and regulatory frameworks on the labelling of gender-focused bond issuances to ensure demonstrable, additive and measurable impact is being achieved through the reporting on key performance indicators;

(eee) Take concrete steps to support gender-responsive budgeting and tracking across all sectors of public expenditure, to address gaps in resourcing all national and sectoral plans and policies for gender equality and the empowerment of all women and girls to ensure their effective implementation; and increase transparency and accountability in the planning, budgeting and financing process, adopt practices to identify potential gender impacts of budget decisions and develop and strengthen methodologies and tools to monitor and evaluate investments for gender equality and the empowerment of all women and girls;

(fff) Foster the full, equal and meaningful participation of all women, as well as encourage the active engagement of women's rights organizations and feminist groups, in budget processes through open budgets, community and citizen participation in monitoring of service delivery, including in the process and outcomes of gender-responsive budgeting, and ensure transparency and accountability in the implementation of all public programmes and services;

(ggg) Strengthen national and local planning and budgetary processes to enable governments to cost, allocate and invest in policies and programmes that, inter alia, address challenges facing all women and girls living in poverty, including by conducting gender analyses that are embedded in policy and decision-making processes, and by increasing the capacity of ministries of finance in assessing the different impact of fiscal policies on women;

(hhh) Promote efforts towards inclusive, effective international tax cooperation, including on combating tax evasion and avoidance and curbing illicit financial flows, to expand fiscal space, and include a focus on directing resources to eradicate poverty in all its forms and dimensions, including extreme poverty, among women and girls throughout their life course;

(iii) Ensure tax systems do not inadvertently reinforce gender biases in society, including, inter alia, by assessing the impact of taxation policies on gender equality, with a focus on promoting women's access to work and resources, and encouraging steps to increase the progressivity of tax policies with a focus on taxing those with the highest ability to pay, including via wealth and corporate taxation, and preventing regressive taxation that disproportionately impacts women with low or no incomes;

(jjj) Take concrete steps towards eliminating the practice of gender-based price differentiation, where it exists, also known as the "pink tax", which contributes to feminization of poverty, whereby goods and services intended for or marketed to women and girls cost more than similar goods and services intended for or marketed to men and boys;

(kkk) Encourage the allocation of subsidies and tax incentives to pro-poor policies and programmes for the eradication of poverty and the promotion of gender equality;

(lll) Improve international debt mechanisms to support debt review, debt payment suspensions and debt restructuring, as appropriate, with an expansion of support and eligibility to vulnerable countries in need; commit to continuing to assist developing countries in avoiding a build-up of unsustainable debt and in implementing resilience measures so as to reduce the risk of relapsing into another debt crisis; recognize the importance of new and emerging challenges and vulnerabilities in regard to developing country external and domestic debt sustainability; call for strengthened multilateral actions and coordination by all creditors to address the deteriorating debt situation; recognize the important role, on a case-by-case basis, of debt relief, including debt cancellation, as appropriate, and debt restructuring as debt crisis prevention, management and resolution tools; and acknowledge that these measures can enhance fiscal space for investments for all women and girls living in poverty.

(mmm) Consider, as appropriate, stronger debt management initiatives for some low- and middle-income countries that are not part of the existing debt relief initiatives, which now have large debt burdens that may create constraints on mobilizing the resources needed to achieve sustainable development goals, gender equality and the empowerment of all women and girls, and stresses the importance of medium- and long-term debt sustainability to deal with debt, including non-Paris Club debt;

Foster new development strategies towards sustainable economies and sustainable societies

(nnn) Encourage championing programmes that increase the capacity of women-led and women-owned businesses and can contribute to advancing gender equality and women's economic empowerment, which has a positive impact on economic growth and helps to reduce poverty, while recognizing the critical role of women as producers and traders and the need to address their specific challenges in order to facilitate their full, equal and meaningful participation in domestic, regional and international trade and promoting export-led growth in developing countries that responds to individual development needs, considering that international trade is an engine for inclusive growth and poverty eradication and that it contributes to the promotion of sustainable development, structural transformation and industrialization, particularly in developing countries;

(ooo) Strengthen international and regional cooperation, including North-South, South-South and triangular cooperation, bearing in mind that South-South cooperation is not a substitute for, but rather a complement to, North-South cooperation, and invite all States to enhance South-South and triangular cooperation focusing on shared development priorities, including by implementing effective and targeted capacity-building in developing countries and exchanging best practices to support national plans to implement all the Sustainable Development Goals with the involvement of all relevant multiple stakeholders in government, civil society and the private sector, while noting that national ownership and leadership in this regard are indispensable for the achievement of gender equality and the empowerment of all women and girls and for improving their lives and well-being in the context of addressing poverty and strengthening institutions and financing with a gender perspective;

(ppp) Urge developed countries to fully implement their respective official development assistance commitments, including the target of 0.7 per cent of their

gross national income for official development assistance to developing countries and the target of 0.15 to 0.20 per cent of their gross national income for official development assistance to the least developed countries, and encourage developing countries to build on the progress achieved in ensuring that official development assistance is used effectively to help to meet development goals and targets, through investments for gender equality and the empowerment of women and girls living in poverty;

Engage and finance women's organizations and collectives

(qqq) Promote a safe and enabling environment for all civil society actors and increase public and private financing, including robust, sustainable, flexible, multi-year financing, for civil society organizations, prioritizing local community-level initiatives, and strengthen monitoring and accountability at the national, regional and international levels, as appropriate;

(rrr) Support women's collectives, cooperatives, trade unions and associations in advocating for protecting and promoting the right to work and rights at work, including freedom of association, peaceful assembly and collective bargaining, and equal pay for work of equal value; prevent and remove barriers to gender equality and the empowerment of women in the world of work and implement policies that ensure the participation of collectives, cooperatives, associations, workers' organizations and unions of women workers, both employed and self-employed, in labour policy and programme design and implementation; and support these organizations in advocating for full, productive and decent work and mediate access for all women, particularly women living in poverty, to entitlements and service delivery;

(sss) Support the important role of civil society actors and organizations, trade unions and national human rights institutions, where they exist, in promoting and protecting all human rights and fundamental freedoms of all women and girls, in particular those living in poverty, as well as in the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the outcome of the twenty-third special session and the 2030 Agenda, and take steps to protect such actors, including women human rights defenders, integrate a gender perspective into the creation of a safe and enabling environment for the defence, protection and promotion of human rights and fundamental freedoms and to prevent discrimination in all its forms, violations and abuses against them, such as online and offline threats, harassment, violence and reprisals; and combat impunity by ensuring that violations or abuses are promptly and impartially investigated and that those responsible are held accountable;

(ttt) Fully engage men and boys as agents and beneficiaries of change, and as strategic partners and allies in achieving gender equality and the empowerment of women and girls, including their economic empowerment, and the respect of their rights and fundamental freedoms, by understanding and addressing the root causes of gender inequality, such as unequal power relations, legal, economic and social status, gender stereotypes and practices that perpetuate discrimination against women and girls and the feminization of poverty; designing and implementing national policies and programmes that address the roles and responsibilities of men and boys, including the equal sharing of responsibilities between women and men in care and domestic work; occupational segregation in working life including its vertical and horizontal dimensions, in all sectors; ensuring the enforcement of child support laws; and eliminating social norms that condone violence against women and girls and attitudes by which women and girls are regarded as subordinate to men and boys as contribution to poverty eradication and women's economic empowerment;

(uuu) Combat household and family poverty and social exclusion by investing in family-oriented policies addressing the multidimensional aspects of poverty, including extreme poverty, faced by women and girls living in poverty, focusing on their access to education, training, science and technology, health, employment, social security, livelihoods and social cohesion, paying special attention to social protection measures that take into account a gender perspective, work-life and work-family balance and intergenerational solidarity, child allowances for parents and carers, and pension benefits for older persons;

Enhance multidimensional poverty data and statistics

(vvv) Strengthen the capacity of national statistical offices and government institutions, by providing financial, technical and human resources, including for developing countries, from all sources to collect, analyse, disseminate and use disaggregated data and gender statistics on multidimensional poverty, including on women and girls living in poverty, as well as on the formal and informal economy, income and asset distribution within households, unpaid care and domestic work, women's access to, control and ownership of assets and productive resources, and women's participation at all levels of decision-making, including on how women's engagement impacts policymaking, to ensure access to high-quality, reliable and timely data disaggregated by income, sex, age, race, ethnicity, marital status, migration status, disability, geographical location, educational level and other characteristics relevant in national contexts;

(www) Strengthen cooperation among all relevant stakeholders in the systematic collection and analysis of comprehensive and disaggregated data in order to address challenges faced by women and girls living in or at risk of poverty to inform policy and programme design, implementation and assessment, including in the areas of social inclusion, decent employment creation and inequality reduction, and increase opportunities to use data;

(xxx) Develop disaggregated and gender-sensitive measures of progress on sustainable development that complement or go beyond gross domestic product, inter alia, to comprehensively measure and recognize the value and contribution of unpaid care and domestic work to economic and social progress, as well as have a more inclusive approach to international cooperation, including in the consideration of informing access to development finance and technical cooperation.

55. The Commission recognizes its primary role for the follow-up to the Beijing Declaration and Platform for Action, in which its work is grounded, and stresses that it is critical to address and integrate gender equality and the empowerment of all women and girls throughout national, regional and global reviews of the implementation of the 2030 Agenda and to ensure synergies between the follow-up to the Beijing Platform for Action and the gender-responsive follow-up to the 2030 Agenda.

56. The Commission calls upon the United Nations system entities, within their respective mandates, and other relevant international financial institutions and multi-stakeholder platforms to support Member States, upon their request, in their efforts to achieve gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective.

57. The Commission calls upon the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to continue to play a central role in promoting gender equality and the empowerment of all women and girls and in supporting Governments and national gender equality mechanisms, upon their request, in coordinating the United Nations system and in mobilizing civil society, the private sector, employers' organizations and trade unions, and other relevant

stakeholders, at all levels, in support of the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the gender-responsive implementation of the 2030 Agenda towards achieving gender equality and the empowerment of all women and girls in addressing poverty and strengthening institutions and financing with a gender perspective.
